










# Procedure file

Basic information		
DEC - Discharge procedure	<a href="#">2018/2219(DEC)</a>	Procedure completed
2017 discharge: Court of Auditors' special reports		
Subject 8.70.03.02 2017 discharge		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	 Budgetary Control	 <a href="#">AYALA SENDER Inés</a>	11/04/2018
		Shadow rapporteur	
		 <a href="#">GRÄSSLE Ingeborg</a>	
		 <a href="#">CZARNECKI Ryszard</a>	
		 <a href="#">DLABAJOVÁ Martina</a>	
		 <a href="#">FLANAGAN Luke Ming</a>	
		 <a href="#">STAES Bart</a>	
		 <a href="#">JALKH Jean-François</a>	
European Commission	Commission DG <a href="#">Budget</a>	Commissioner OETTINGER Günther	

Key events			
28/06/2018	Non-legislative basic document published	<a href="#">COM(2018)0521</a>	Summary
11/09/2018	Committee referral announced in Parliament, 1st reading/single reading		
20/02/2019	Vote in committee, 1st reading/single reading		
26/02/2019	Committee report tabled for plenary, single reading	<a href="#">A8-0088/2019</a>	Summary
26/03/2019	Debate in Parliament		
26/03/2019	Decision by Parliament, 1st reading/single reading	<a href="#">T8-0243/2019</a>	Summary
26/03/2019	End of procedure in Parliament		

Technical information

Procedure reference	2018/2219(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/14385

## Documentation gateway

Non-legislative basic document	<a href="#">COM(2018)0521</a>	28/06/2018	EC	Summary
Committee draft report	<a href="#">PE626.770</a>	07/01/2019	EP	
Amendments tabled in committee	<a href="#">PE634.626</a>	06/02/2019	EP	
Committee report tabled for plenary, single reading	<a href="#">A8-0088/2019</a>	26/02/2019	EP	Summary
Text adopted by Parliament, single reading	<a href="#">T8-0243/2019</a>	26/03/2019	EP	Summary

## 2018/2219(DEC) - 28/06/2018 Non-legislative basic document

**PURPOSE:** presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2017, as part of the 2017 discharge procedure (Court of Auditors' special reports).

Consolidated annual accounts of the EU: this Commission document concerns the EU's consolidated accounts for the year 2017 and details how spending by the EU institutions and bodies was carried out. The consolidated annual accounts of the EU provide financial information on the activities of the institutions, agencies and other bodies of the EU from an accrual accounting and budgetary perspective.

Discharge procedure: the final step of a budget lifecycle is the discharge. It is the decision by which the European Parliament releases the Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its special reports and annual reports, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of discharge.

The final discharge report including specific recommendations to the Commission for action is adopted in plenary by the European Parliament and are subject to an annual follow up report in which the Commission outlines the concrete actions it has taken to implement the recommendations made.

External audit: the European Court of Auditors is the external auditor of the EU institutions (and bodies). The Court's mission is to contribute to improving EU financial management, promote accountability and transparency, and act as the independent guardian of the financial interests of the citizens of the EU.

The Courts role as the EUs independent external auditor is to check that EU funds are correctly accounted for, are raised and spent in accordance with the relevant rules and regulations and have achieved value for money.

The EUs annual accounts and its resource management are audited by the Court, which, as part of its activities, draws up for the European Parliament and the Council:

- an annual report on the activities financed from the general budget, detailing its observations on the annual accounts and underlying transactions;
- an opinion, based on its audits and given in the annual report in the form of a statement of assurance;
- the reliability of the accounts and the legality and regularity of the underlying transactions;
- special reports covering specific areas.

The special reports of the Court of Auditors provide information on issues of concern related to the implementation of funds, which are thus useful for Parliament in exercising its role of discharge authority.

The observations on the special reports of the Court of Auditors form an integral part of Parliament's decision on discharge in respect of the implementation of the general budget of the European Union for the financial year 2017.

## 2018/2219(DEC) - 26/02/2019 Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Inés AYALA SENDER (S&D, ES) on the Court of Auditors' special reports in the context of the 2017 Commission discharge.

In the motion for a resolution, Members recalled that the special reports of the Court of Auditors provide information on issues of concern related to the implementation of funds, which are thus useful for Parliament in exercising its role of discharge authority.

They note that the Parliament's observations on the special reports of the Court of Auditors form an integral part of Parliament's decision on

the general discharge in respect of the implementation of the general budget of the European Union for the financial year 2017, Section III Commission.

Members then returned to each of the reports in question and made a number of recommendations to improve the use of EU funds.

As a reminder, the special reports deal with the following subjects:

- Special Report No 15/2017 of the Court of Auditors entitled "Ex ante conditionalities and performance reserve in Cohesion: innovative but not yet effective instruments"
- Special Report No 19/2017 of the Court of Auditors entitled "Import procedures: shortcomings in the legal framework and an ineffective implementation impact the financial interests of the EU"
- Special Report No 20/2017 of the Court of Auditors entitled "EU-funded loan guarantee instruments: positive results but better targeting of beneficiaries and coordination with national schemes needed"
- Special Report No 22/2017 of the Court of Auditors entitled "Election Observation Missions efforts made to follow up recommendations but better monitoring needed"
- Special Report No 23/2017 of the Court of Auditors entitled "Single Resolution Board: Work on a challenging Banking Union task started, but still a long way to go"
- Special Report No 1/2018 of the Court of Auditors entitled "Joint Assistance to Support Projects in European Regions (JASPERS) - time for better targeting"
- Special Report No 2/2018 of the Court of Auditors entitled "The operational efficiency of the ECBs crisis management for banks"
- Special Report No 3/2018 of the Court of Auditors entitled "Audit of the Macroeconomic Imbalance Procedure (MIP)"
- Special Report No 4/2018 of the Court of Auditors entitled "EU Assistance to Myanmar/Burma"
- Special Report No 5/2018 of the Court of Auditors entitled "Renewable energy for sustainable rural development: significant potential synergies, but mostly unrealised"
- Special Report No 6/2018 of the Court of Auditors entitled "Free Movement of Workers the fundamental freedom ensured but better targeting of EU funds would aid worker mobility"
- Special Report No 7/2018 of the Court of Auditors entitled "EU pre-accession assistance to Turkey: Only limited results so far"
- Special Report No 8/2018 of the Court of Auditors entitled "EU support for productive investments in businesses - greater focus on durability needed"
- Special Report No 9/2018 of the Court of Auditors entitled "Public Private Partnerships in the EU: Widespread shortcomings and limited benefits"
- Special Report No 10/2018 of the Court of Auditors entitled "Basic Payment Scheme for farmers operationally on track, but limited impact on simplification, targeting and the convergence of aid levels"
- Special Report No 11/2018 of the Court of Auditors entitled "New options for financing rural development projects: Simpler but not focused on results"
- Special Report No 12/2018 of the Court of Auditors entitled "Broadband in the EU Member States: despite progress, not all the Europe 2020 targets will be met"
- Special Report No 13/2018 of the Court of Auditors entitled "Tackling radicalisation that leads to terrorism: the Commission addressed the needs of Member States, but with some shortfalls in coordination and evaluation"
- Special Report No 14/2018 of the Court of Auditors entitled "The EU Chemical, Biological, Radiological and Nuclear Centres of Excellence: more progress needed"
- Special Report No 15/2018 of the Court of Auditors entitled "Strengthening the capacity of the internal security forces in Niger and Mali: only limited and slow progress"
- Special Report No 16/2018 of the Court of Auditors entitled "Ex-post review of EU legislation: a well-established system, but incomplete"
- Special Report No 17/2018 of the Court of Auditors entitled "Commissions and Member States actions in the last years of the 2007-2013 programmes tackled low absorption but had insufficient focus on results"
- Special Report No 18/2018 of the Court of Auditors entitled "Is the main objective of the preventive arm of the Stability and Growth Pact delivered?"
- Special Report No 19/2018 of the Court of Auditors entitled "A European high-speed rail network: not a reality but an ineffective patchwork"
- Special Report No 20/2018 of the Court of Auditors entitled "The African Peace and Security Architecture: need to refocus EU support"
- Special Report No 21/2018 of the Court of Auditors entitled "Selection and monitoring for ERDF and ESF projects in the 2014-2020 period are still mainly outputs-oriented"
- Special Report No 22/2018 of the Court of Auditors entitled "Mobility under Erasmus+: Millions of participants and multi-faceted European Added Value, however performance measurement needs to be further improved"
- Special Report No 23/2018 of the Court of Auditors entitled "Air pollution: Our health still insufficiently protected"
- Special Report No 24/2018 of the Court of Auditors entitled "Demonstrating carbon capture and storage and innovative renewables at commercial scale in the EU: intended progress not achieved in the past decade"
- Special Report No 25 of the Court of Auditors entitled "Floods Directive: progress in assessing risks, while planning and implementation need

to improve"

- Special Report No 26/2018 of the Court of Auditors entitled "A series of delays in Customs IT systems: what went wrong?"
- Special Report No 31 of the Court of Auditors entitled "Animal welfare in the EU: closing the gap between ambitious goals and practical implementation"

A summary of the [Special Reports](#) in question is given on the website of the Court of Auditors.

## 2018/2219(DEC) - 26/03/2019 Text adopted by Parliament, single reading

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The European Parliament adopted by 503 votes to 103, with 37 abstentions, a resolution on the Court of Auditors' special reports in the context of the 2017 Commission discharge.

In its resolution, Parliament recalled that the special reports of the Court of Auditors provide information on issues of concern related to the implementation of funds, which are thus useful for Parliament in exercising its role of discharge authority.

It noted that the Parliament's observations on the special reports of the Court of Auditors form an integral part of Parliament's decision on the general discharge in respect of the implementation of the general budget of the European Union for the financial year 2016, Section III Commission.

Members then returned to each of the reports in question and made a number of recommendations to improve the use of EU funds.

As a reminder, the special reports deal with the following subjects:

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