

2009 discharge: EU general budget, Section III, Commission

2010/2142(DEC) - 10/05/2011 - Final act

PURPOSE: to grant discharge to the European Commission in respect of the implementation of the general budget of the European Union for the financial year 2009.

NON-LEGISLATIVE ACT: Decision 2011/550/Euratom on discharge in respect of the implementation of the general budget of the European Union for the financial year 2009, Section III – Commission.

CONTENT: with the present decision, the European Parliament grants discharge to the Commission on the implementation of the general budget of the European Union for the financial year 2009.

A parallel decision definitively closes the accounts for 2009.

In the resolution annexed to the discharge decision, the European Parliament is pleased to note that the annual accounts of the Union present fairly, in all material respects, the financial position of the Union as of 31 December 2009 and the results of operations and cash flows. However, Parliament notes that payments for the policy groups ‘Agriculture and natural resources’, ‘Cohesion’, ‘Research, energy and transport’, ‘External Aid, development and enlargement’ and ‘Education and citizenship’ are **materially affected by error** and that the supervisory and control systems are only ‘**partially effective**’ in preventing or detecting and correcting the reimbursement of overstated or ineligible costs.

If the Commission implements the Union budget on its own responsibility, in the present understanding of ‘shared management’, most of the management functions are carried out by **national bodies not directly accountable at Union level** and over which the Commission has limited powers of enforcement. Parliament takes the view therefore that these bodies are meant to be directly accountable at Union level to the Commission. It calls, as regards shared-management controls, for cooperation to be stepped up between national audit bodies and the Court of Auditors.

Parliament also makes a number of other observations in the resolution annexed to the discharge decision. For details of the content of these observations, please refer to the summary of the opinion dated 10 May 2011.

It should also be noted that with Decisions 2011/551/EU, Euratom; 2011/552/EU, Euratom; 2011/553/EU, Euratom; 2011/554/EU, Euratom; 2011/555/EU, Euratom and 2011/556/EU, Euratom, the European Parliament also grants discharge to the directors of the executive agencies "Education, Audiovisual and Culture"; "Competitiveness and Innovation"; "Health and Consumers"; "Trans-European Transport" and "Research" for the implementation of their respective budgets for the financial year 2009.