2010 discharge: EU general budget, Section III, Commission

2011/2201(DEC) - 10/05/2012 - Final act

PURPOSE: to grant discharge to the European Commission for the financial year 2010.

NON-LEGISLATIVE ACT: Decision 2012/546/EU of the European Parliament on discharge in respect of the implementation of the European Union's General Budget, section III – Commission, for the financial year 2010.

CONTENT: with the present decision, and in accordance with Article 318 of the Treaty on the Functioning of the European Union, the European Parliament grants discharge to the Commission in respect of the implementation of the budget for the financial year 2010.

The parallel decision 2012/553/EU approves the closure of the accounts for the financial year in question.

In its resolution annexed to the discharge decision, the European Parliament notes that the annual accounts of the Union for the financial year 2010 present fairly in all material respects the position of the Union as of 31 December 2010 and the results of its operations and its cash flows for the then completed year. Parliament notes, however, that **payments are affected by an error rate which is estimated to be most likely 3.7%** rendering it impossible to provide a favourable statement of assurance.

Parliament considers that certain priority actions need to be taken in order to improve the implementation of the budget:

- close monitoring of the use of **Financial Engineering Instruments (FEIs)** by granting priority to the evaluation and the transparency of the implementation of these instruments;
- improvement and strengthening of the reliability of **the accountability chain** by delivering a political declaration in which it accepts its final and overall responsibility for the implementation of the budget;
- reconsidering the increased use of **pre-financing** as well as control and audit mechanisms;
- creation of an **effective sanctioning mechanism in the area of Cohesion policy**.

Parliament also makes a series of other observations in a resolution annexed to the discharge decision. For further details concerning these observations, please refer to the summary of the opinion dated 10/05/2012.

It should also be noted that with Decisions 2012/547/EU, Euratom, 2012/548/EU, Euratom; 2012/549/EU, Euratom, 2012/550/EU, Euratom, 2012/551/EU, Euratom, and 2012/552/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 Networks For Transport", "European Research Council" and, lastly, "Research" in respect of the implementation of their respective budgets for the financial year 2010.