Evaluation of the Union's finances based on the results achieved: a new tool for the European Commission's improved discharge procedure

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The European Parliament adopted a resolution on the evaluation of the Union's finances based on the results achieved: a new tool for the European Commission's improved discharge procedure. It pointed out that the evaluation report introduced under Article 318 TFEU complemented the compliance approach developed by the Court of Auditors and gave Parliament the opportunity to exercise more effectively its power of political scrutiny over the actions of the European public authorities. Whilst welcoming the fact that in its last report, the Commission took on board several recommendations made by Parliament in its decisions to grant discharge, Parliament deplored the fact that instead of focusing on the achievement of the Union's main objectives, and the effectiveness of its policies, the Commission had provided a range of evaluation summaries covering EU programmes in all policy areas of expenditure under the current MFF, according to the current budget headings. Members recalled that the Court of Auditors had concluded that the second and third evaluation reports did not yet provide evidence of what the EU's policies have achieved that was sufficient, relevant and reliable enough to be used in the discharge procedure. The resolution urged the Commission to use specific information on the achievements of Member States in its evaluation on the financial achievements of the Union.

A clear view of the real extent to which the Union's main objectives had been achieved should be provided by:

- an evaluation of the main financial programmes and
- a cross-cutting evaluation, by programme statements of operational expenditures, assessing to what extent the programmes have contributed to achieving the objectives of the Europe 2020 strategy.

Parliament called on the Court to report to Parliament on the progress made by the Commission in designing and operating its risk management, governance and internal control processes with a view to achieving the Union's objectives in a transparent and accountable manner, and to formulate recommendations if any shortcomings were encountered.

Welcoming the fact that the Commission intended to structure and base its evaluation report on the new performance framework for the next MFF, Members pointed out that such a performance framework should encompass three main elements: (i) achievement of the programme objectives (results); (ii) sound programme management by the Commission and the Member States, and (iii) how programme results and sound management contribute to the Union's main objectives.

Parliament insisted on the need to aggregate the data yielded by the evaluation process at global level and, as regards internal policies, in relation to Europe 2020 objectives. It called on the Commission to submit the evaluation report on the Union's finances, before 30 June of the year following the financial year which is the subject of the evaluation.