2015 discharge: EU general budget, Court of Auditors

2016/2155(DEC) - 03/04/2017 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Benedek JÁVOR (Greens/EFA, HU) calling on the European Parliament to **give discharge** to the Secretary-General of the European Court of Auditors in respect of the implementation of the budget of the Court for the financial year 2015.

Members took note of the opinion of the external auditor that the financial statements of the Court give a true and fair view of the financial position of the Court.

Budgetary and financial management: in 2015, the Court's final appropriations amounted to a total of EUR 132 906 000 (compared to EUR 133 498 000 in 2014) and that the **overall rate of implementation for the budget was 98.68 %.**

The Court's reform was implemented in 2015 and was considered to be a success by the Court.

Court's action: Members made a series of recommendations to the Court:

- implementing the concept of performance-based budgeting (PBB) and good governance of human resources: this concept should also include the setting of specific, measurable, attainable, realistic and time-based (SMART) targets to individual departments, units and the annual plans of members of staff;
- resolve the audit of the agencies issue within the context of the ongoing revision of the Financial Regulation, and the subsequent revision of the Framework Financial Regulation;
- work with the other institutions of the Union to develop the performance indicators and priorities for a good financial governance;
- give more prominence to special report by the recipient institutions; that the effectiveness of separate special reports could be enlarged if they were grouped together in time in relation to specific policy areas;
- publish a first special report on conflicts of interests by the end of June 2017 and annually thereafter;
- promote gender balance, in particular in management posts;
- give greater importance to geographical balance in the area of resources management, particularly with respect to the Member States that have acceded the Union in 2004 or thereafter;
- revise its calculation system based on working days of absence per individual employee;
- target its well-being activities better in order to include proactive and positive human resources' development, with the participation of as many staff members as possible;
- enact the submission of declarations of interests, instead of declarations of the absence of conflicts of interests;
- include the planning for the upgrade works of three of the Court's buildings in its annual activity report and to ensure the implementation of the highest possible standards of energy efficiency during the upgrades;
- clarify how that directorate improved its translation work;
- consider a more rational use of the Court's official vehicles;
- note the progress in negotiations between the Court and the European Anti-Fraud Office (OLAF) and consider the possibility of an administrative arrangement; envisage the possibility of making recommendations on better communication about the budget of the Union, its functions and its mission, and on how better explain it to European citizens.

The Court is called upon to include in its annual activity reports, in compliance with the existing rules on confidentiality and data protection, the results and consequences of closed OLAF cases, where the Court or any member of its staff were the subject of the investigation.