2015 discharge: EU general budget, Court of Auditors

2016/2155(DEC) - 27/04/2017 - Text adopted by Parliament, single reading

The European Parliament decided to **grant 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.

In its resolution accompanying the decision on discharge, adopted by 534 votes to 91 with 7 abstentions, Parliament took note of the auditor's opinion that the Court's financial statements 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 %,** slightly below that of 2014.

Court's action: Members appreciated the cooperation between the Court of Auditors and Parliament's Committee on Budgetary Control and called for an **even more structured annual debate** between the Court's president and Parliament's Conference of Committee Chairs. They made a series of recommendations to the Court, for example:

- 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;
- present proposals to 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;
- respect the timeframe for the adoption of special reports without compromising the quality of the reports and improve the recommendations in its special reports to be even more targeted;
- 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;
- establish clear rules regarding "revolving doors";
- 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.

Parliament welcomed the creation of a transparency portal on the Court’s website as well as the fact that the Court has already in place rules on whistleblowing.

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.