2016 discharge: EU general budget, European Ombudsman

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PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2016, as part of the 2016 discharge procedure.

Analysis of the accounts of the EU Institutions: **European Ombudsman.**

Consolidated annual accounts of the EU: this Commission document concerns the EU's consolidated annual accounts for the year 2016, prepared on the basis of the information presented by the institutions and bodies under Article 148(2) of the Financial Regulation applicable to the general budget of the European Union. It details how spending by the EU institutions and bodies was carried out.

The consolidated annual accounts of the EU provide financial information on the activities of the institutions, agencies and other bodies of the EU from an accrual accounting and budgetary perspective. It also presents the accounting principles applicable to the European budget (in particular, consolidation).

The document also presents the different financial actors involved in the budget process (accounting officers, internal officers and authorising officers) and recalls their respective roles in the context of the tasks of sound financial management.

Audit and discharge: the EU's annual accounts and resource management are audited by the European Court of Auditors, its external auditor, which as part of its activities draws up for the European Parliament and the Council:

- an annual report on the activities financed from the general budget, detailing its observations on the annual accounts and underlying transactions;
- an opinion, based on its audits and given in the annual report in the form of a statement of assurance, on (i) the reliability of the accounts and (ii) the legality and regularity of the underlying transactions involving both revenue collected from taxable persons and payments to final beneficiaries.

The European Parliament is the discharge authority within the EU. The **discharge** represents the **final step** of a budget lifecycle. It is the political aspect of the external control of budget implementation and is **the decision by which the European Parliament, acting on a Council recommendation, "releases" the Commission (and other EU bodies) from its responsibility for management of a given budget** by marking the end of that budget's existence.

This discharge procedure may produce three outcomes: (i) the granting; (ii) postponement; (iii) or the refusal of the discharge.

(2) Implementation of the Ombudsman's appropriations for the financial year 2016: the appropriations available in the Ombudsman's budget for 2016 amount to **EUR 10 658 951**. Of the total appropriations, 95.40 % were committed.

As regards the implementation of the Ombudsman's budget, the 2016 Annual Activity Report stated that the Ombudsman concentrated on the three way strategy to improve the impact, relevance and visibility of the office.

This year was characterised by the following:

- 1 880 new complaints were dealt with; 235 inquiries opened and 291 closed with 182 still ongoing;
- the highest media coverage in the history of the Ombudsman was reached with a 21% increase in Twitter followers compared to 2015;
- launch of the process for the website overhaul and improved system to lodge complaints;
- significant savings on the budget lines for publications and translations.
- reform of the European Network of Ombudsmen (ENO) in order to increase focus on parallel inquiries and initiatives among interested ombudsman offices in areas of mutual interest, such as migration.