2016 discharge: EU general budget, Court of Auditors

2017/2140(DEC) - 18/04/2018 - Text adopted by Parliament, single reading

The European Parliament decided to **grant discharge** to the Secretary-General of the Court of Auditors of the European Union with regard to the implementation of the Court's budget for the 2016 financial year, Section V – Court of Auditors.

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. They however requested that the Court follows best practice in the private sector and proposed to **review the timetable for the discharge procedure** so that the vote on the discharges would take place in Parliament's part session of November, thereby closing the discharge procedure within the year following the accounting year in question.

Budgetary and financial management: in 2016, the Court's final appropriations amounted to a total of EUR 137 557 000 (compared to EUR 132 906 000 in 2015) and that the overall rate of implementation for the budget was 99%.

Parliament welcomed the overall **prudent and sound financial management** of the Court in the 2016 budget period and expressed support for the successful shift towards performance-based budgeting in the Commission's budget planning. It encouraged the Court to apply the method to its own budget-planning procedure.

Members regretted that prior to 2016, there was a gender imbalance of three women to 25 men within the members of the Court (four in 2016). They called for this criterion to be taken into account in the appointment of members of the Court.

The Court is asked to provide more detailed data on each institution in order to achieve a better view of the weaknesses in administrative expenditures. Members considered that **country specific reporting** by the Court for every Member State would be welcome in the future.

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

- respect the 13-month target timeframe for producing special reports without compromising the quality of the reports;
- encourage the cooperation and exchange of practices between the Court and the Member States' Supreme Audit Institutions;
- examine the long-term impact of staff cuts, in particular regarding the institution's ability to improve gender and geographical imbalances as well as the need for building on the capacity of experienced officials to take over management posts, when planning the future allocation of financial resources for personnel;
- continue promoting gender balance, in particular at managerial level, and report on the strategy and results of the action plan;
- better organise its internal translation services in order to generate economic savings;
- establish an independent body with sufficient budgetary resources to support **whistleblowers** wishing to disclose information on possible irregularities negatively impacting on the Union's financial interests, while ensuring their confidentiality is protected;

- inform the Parliament, in compliance with the existing rules on confidentiality and data protection, of closed OLAF cases, where the Court or any of the individuals working for it were the subject of the investigation;
- perform impact assessments and inform the Parliament on the implications of Brexit by the end of 2018.

Parliament welcomed the Court’s ethical framework to prevent conflicts of interest. It also welcomed the Court’s policy in regard to electronic publishing and found that the measures taken to rationalise the management of the fleet go in the right direction.