

# 2017 discharge: EU general budget, European Parliament

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**PURPOSE:** presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2017, as part of the 2017 discharge procedure.

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

**CONTENT:** the organisational governance of the EU consists of institutions, agencies and other EU bodies whose expenditure is included in the general budget of the Union.

This Commission document concerns the **EU's consolidated accounts for the year 2017** and 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 is the responsibility of the Commission's Accounting Officer to prepare the EU's consolidated annual accounts and ensure that they present fairly, in all material aspects, the financial position, the result of the operations and the cash flows of the EU institutions and bodies with a view to granting discharge.

**Discharge procedure: the final step of a budget lifecycle is the discharge.** It is the decision by which the European Parliament 'releases' the Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its annual report, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of discharge.

The final discharge report including specific recommendations to the Commission for action is adopted in plenary by the European Parliament and are subject to an annual follow up report in which the Commission outlines the concrete actions it has taken to implement the recommendations made.

All EU institutions and other agencies, bodies and joint undertakings are subject to their own discharge procedures.

**(2) Implementation of the European Parliament's appropriations for the financial year 2017:** the document comprises a series of detailed annexes, the most important concerning the implementation of the budget.

As regards the expenditure of the European Parliament, the table on the financial and budgetary management of this institution states that the final appropriations for 2017 totalled EUR 1 909 590 000. This represented a 3.9 % increase over the 2016 final budget (EUR 1 838 613 983).

As regards the budget implementation of the European Parliament, the [2017 report on financial and budgetary management](#) stated that 2017 was marked by:

- the enhanced **security and cybersecurity**, notably in matters of physical and building security (the pedestrianisation of rue Wiertz in Brussels has been in force since 1 July 2017) and internalisation of the drivers' service. Cybersecurity measures were also put in place in response to cyber-attacks;
- continued preparation for **Brexit**;
- the increase empowerment of Members in their mandate. In 2017, legislative activity substantially increased as Parliament was in the mid of its 2014 - 2019 legislative term. The number of legislative files was significantly higher compared to 2016, following a rather expected pattern. With the end of the legislative term now coming in sight, activity on legislative files picked up and for 2018 a further increase can be expected;
- the opening of the House of European History on 4 May 2017. Parliament continued its strategy of installing the most successful elements of the Brussels Parliamentarium in the Information Offices with the opening of the Parliamentarium Simone Veil in Strasbourg and the decision on several other concrete projects to follow in due time;
- the continuation of the rationalisation and modernisation of key areas of Parliament's Administration (building policy, IT modernisation, environmental policy, staff policy);
- the creation of an Irish translation Unit given that the Irish language became a full EU official language in 2017.