

2017 discharge: EU general budget, European External Action Service (EEAS)

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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 External Action Service.**

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 EEAS's appropriations for the financial year 2017: 2017 was a challenging year and the EEAS has once more been at the forefront of the EU's response: terrorism, hybrid threats, ongoing and new conflicts, irregular migration, human rights violations, and increasing contest of the multilateral order. To the South, instability and fragility persisted while, to the East, the European security order continued to be violated.

2017 was also significant regarding migration, and cooperation with Africa in this regard. This included effective action on returns, resettlement, and humane conditions for migrants. The EU's dedicated efforts to support the Libyan Coast Guard continued.

Overall, the EEAS budget of **EUR 660 million for 2017** has been executed at 31/12/2017 to 99.7 % in commitments and 86.7% in payments. The rate of execution in payments will increase with payments made in 2017 on commitments carried over.

As regards the budget implementation of the EEAS, the [Annual Activity Report 2017](#) stated that the 2017 was characterised by the following:

- the establishment of two Task Forces in 2017, on ‘Career’ and ‘Gender Equality’ respectively and the results of these two Task Forces work and recommendations are currently being implemented;
- increased efforts in the training sector and the expansion of training options. The **security of staff** and information and the effective management of resources remained top priorities for the EEAS in 2017;
- new emphasis was placed on **communication** during 2017, thanks in part to the support of the European Parliament in granting **additional budgetary resources** for Strategic Communication.