

2020 discharge: General budget of the EU - European Council and Council

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PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2020, as part of the 2020 discharge procedure.

Analysis of the accounts of the EU Institutions: European Council and Council

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. They are prepared according to the highest available international public sector standards.

The discharge is a Parliament decision that reflects its conclusions at the end of a process, the discharge procedure, on the way the Commission (and other institutions and bodies) has carried out its task of implementing the EU budget.

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).

Implementation of the European Council/Council's appropriations for the financial year 2020

The total commitment appropriations amounted to **EUR 649 million**.

The Council's activities in 2020 were marked by:

- the COVID-19 pandemic which has had an impact on the accounting outturn for the year. Fewer physical meetings led to lower spending on delegates travel expenses and interpretation costs. This underspend has been compensated, at budgetary level, by increased spending on IT in order to develop capacity for virtual meetings and remote working so that Council business could continue. Expenditure covered, *inter alia*, new software acquisitions, external assistance and provision of hardware to facilitate home working;

- Brexit: on 1 February 2020, the United Kingdom ceased to be a Member State of the EU. Following the conclusion of the Withdrawal Agreement, the UK committed to pay all its obligations under the current MFF and previous financial perspectives following from its membership of the Union. The United Kingdom has paid into the 2020 EU Budget during the year, and received payments, as if it were a Member State. At the date of transmission of these accounts and based on the Withdrawal Agreement concluded and already in operation, there is no financial impact to be reported in these accounts.