2020 discharge: General budget of the EU - Court of Auditors

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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 Court of Auditors

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 Court of Auditors' appropriations for the financial year 2020

The European Court of Auditor's (ECA) 2020 budget was around **EUR 152 million**, which is less than 0.1 % of total EU spending and around 1.5% of its administrative spending.

The proportion of the 2020 budget used was 96 %.

The Court's activities in 2020 were marked by:

- the COVID-19 crisis which did not prevent the ECA from auditing the performance and regularity of EU actions. Business continuity was maintained throughout the year. The ECA showed flexibility in adapting its work programme to the new situation and changing circumstances arising from the pandemic;

- the **revision of the 2020 work programme**, approaches ad timelines were adjusted to take

account of changing circumstances;

- the presentation of **two reviews** on the EU's response to the COVID-19 crisis: the first looking at the economic policy measures adopted at EU and national levels to limit and counter the damage caused by the COVID-19 pandemic and the second on the EU's public health response to COVID-19;

- the preparation of the ECA's **new 2021-2025 strategy** in order to provide long-term orientations for the audit work, to promote organisational change initiatives for continuous improvement and to remain at the forefront of developments in public-sector auditing;

- the publication of 32 special reports and reviews;

- **11 opinions** issued mainly dealing with the amendments of existing rules in the 2014-2020 MFF in the context of the EU's response to the COVID-19 outbreak or to legislative proposals for the 2021-2027 MFF and the 'Next Generation EU' (NGEU) initiative.