

Basic information	
2015/2206(DEC) DEC - Discharge procedure Court of Auditors' special reports in the context of the 2014 Commission discharge Subject 8.70.03.04 2014 discharge	Procedure completed

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	CONT Budgetary Control		DLABAJOVÁ Martina (ALDE)	11/09/2015
		Shadow rapporteur ZELLER Joachim (PPE) PIRINSKI Georgi (S&D) VISTISEN Anders (ECR) DE JONG Dennis (GUE /NGL) STAES Bart (Verts/ALE) VALLI Marco (EFDD) ALIOT Louis (ENF)		
European Commission	Commission DG		Commissioner	
	Budget		GEORGIEVA Kristalina	

Key events			
Date	Event	Reference	Summary
23/07/2015	Non-legislative basic document published	COM(2015)0377 	Summary
05/10/2015	Committee referral announced in Parliament		
07/04/2016	Vote in committee		
11/04/2016	Committee report tabled for plenary	A8-0127/2016	Summary
27/04/2016	Debate in Parliament		

28/04/2016	Decision by Parliament	T8-0148/2016	Summary
28/04/2016	Results of vote in Parliament		
28/04/2016	End of procedure in Parliament		

Technical information	
Procedure reference	2015/2206(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/04307

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE569.797	27/01/2016	
Amendments tabled in committee		PE576.921	04/03/2016	
Committee report tabled for plenary, single reading		A8-0127/2016	11/04/2016	Summary
Text adopted by Parliament, single reading		T8-0148/2016	28/04/2016	Summary
European Commission				
Document type	Reference	Date	Summary	
Non-legislative basic document	COM(2015)0377 	23/07/2015	Summary	

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Court of Auditors' special reports in the context of the 2014 Commission discharge

2015/2206(DEC) - 11/04/2016 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Martina DLABAJOVÁ (ADLE, CZ) on the Court of Auditors' special reports in the context of the 2014 Commission discharge.

In the motion for a resolution, Members recall that the special reports of the Court of Auditors provide information on issues of concern related to the implementation of funds, which are thus useful for Parliament in exercising its role of discharge authority.

They note that the Parliament's observations on the special reports of the Court of Auditors form an integral part of Parliament's abovementioned decision on the [general discharge](#) in respect of the implementation of the general budget of the European Union for the financial year 2014, Section III – Commission.

Members then return to each of the reports in question and make a number of recommendations to improve the use of Community Funds.

To recap, the special reports deal with the following subjects:

- Special Report No 18/2014 of the Court of Auditors entitled "EuropeAid's evaluation and results-oriented monitoring systems",
- Special Report No 22/2014 of the Court of Auditors entitled "Achieving economy: keeping the costs of EU-financed rural development project grants under control",
- Special Report No 23/2014 of the Court of Auditors entitled "Errors in rural development spending: what are the causes and how are they being addressed?",
- Special Report No 24/2014 of the Court of Auditors entitled "Is EU support for preventing and restoring damage to forests caused by fire and natural disasters well managed?",
- Special Report No 1/2015 of the Court of Auditors entitled "Inland Waterway Transport in Europe: No significant improvements in modal share and navigability conditions since 2001",
- Special Report No 2/2015 of the Court of Auditors entitled "EU-funding of Urban Waste Water Treatment plants in Danube river basin: further efforts needed in helping Member States to achieve EU waste water policy objectives",
- Special Report No 3/2015 of the Court of Auditors entitled "EU Youth Guarantee: first steps taken but implementation risks ahead",
- Special Report No 4/2015 of the Court of Auditors entitled "Technical assistance: what contribution has it made to agriculture and rural development?",
- Special Report No 5/2015 of the Court of Auditors entitled "Are financial instruments a successful and promising tool in the rural development area?",
- Special Report No 6/2015 of the Court of Auditors entitled "The integrity and implementation of the EU ETS",
- Special Report No 7/2015 of the Court of Auditors entitled "The EU police mission in Afghanistan: mixed results",
- Special Report No 8/2015 of the Court of Auditors entitled "Is EU financial support adequately addressing the needs of micro-entrepreneurs?",
- Special Report No 9/2015 of the Court of Auditors entitled "EU support for the fight against torture and the abolition of the death penalty",
- Special Report No 10/2015 of the Court of Auditors entitled "Efforts to address problems with public procurement in EU cohesion expenditure should be intensified",
- Special Report No 11/2015 of the Court of Auditors entitled "Are the Fisheries Partnership Agreements well managed by the Commission?",
- Special Report No 12/2015 of the Court of Auditors entitled "The EU priority of promoting a knowledge-based rural economy has been affected by poor management of knowledge-transfer and advisory measures",
- Special Report No 13/2015 of the Court of Auditors entitled "EU Support to timber-producing countries under the FLEGT Action Plan",
- Special Report No 14/2015 of the Court of Auditors entitled "The ACP Investment Facility: does it provide added-value?",
- Special Report No 15/2015 of the Court of Auditors entitled "EU Energy Facility support for renewable energy in East Africa",
- Special Report No 16/2015 of the Court of Auditors entitled "Improving the security of energy supply by developing the internal energy market: more efforts needed",
- Special Report No 17/2015 of the Court of Auditors entitled "Commission's support of youth action teams: redirection of ESF funding achieved, but insufficient focus on results".

A summary of the [Special Reports](#) in question is given on the website of the Court of Auditors.

Court of Auditors' special reports in the context of the 2014 Commission discharge

2015/2206(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament adopted by 525 votes to 57, with 60 abstentions, a resolution on the Court of Auditors' special reports in the context of the 2014 Commission discharge.

Parliament recalled that the special reports of the Court of Auditors provide information on issues of concern related to the implementation of funds, which are thus useful for Parliament in exercising its role of discharge authority.

It noted that the Parliament's observations on the special reports of the Court of Auditors form an integral part of Parliament's abovementioned decision on the [general discharge](#) in respect of the implementation of the general budget of the European Union for the financial year 2014, Section III – Commission.

It then returned to each of the reports in question and made a number of recommendations to improve the use of Community Funds.

As regards in particular Special Report No 18/2014 of the Court of Auditors entitled "EuropeAid's evaluation and results-oriented monitoring systems", Parliament encouraged the Court to look into all EuropeAid's funding mechanisms in order to ensure that value for money is achieved and that Union funding is efficient in advancing Union goals and values. Parliament stated that Union-funded projects should be aligned with Union policy goals in neighbouring countries, taking into consideration grantees' accountability, and that EU money is fungible.

For the other special reports, plenary confirmed its position laid down in the committee responsible. To recap, these special reports deal with the following subjects:

- Special Report No 18/2014 of the Court of Auditors entitled "EuropeAid's evaluation and results-oriented monitoring systems",
- Special Report No 22/2014 of the Court of Auditors entitled "Achieving economy: keeping the costs of EU-financed rural development project grants under control",
- Special Report No 23/2014 of the Court of Auditors entitled "Errors in rural development spending: what are the causes and how are they being addressed?",
- Special Report No 24/2014 of the Court of Auditors entitled "Is EU support for preventing and restoring damage to forests caused by fire and natural disasters well managed?",
- Special Report No 1/2015 of the Court of Auditors entitled "Inland Waterway Transport in Europe: No significant improvements in modal share and navigability conditions since 2001",
- Special Report No 2/2015 of the Court of Auditors entitled "EU-funding of Urban Waste Water Treatment plants in Danube river basin: further efforts needed in helping Member States to achieve EU waste water policy objectives",
- Special Report No 3/2015 of the Court of Auditors entitled "EU Youth Guarantee: first steps taken but implementation risks ahead",
- Special Report No 4/2015 of the Court of Auditors entitled "Technical assistance: what contribution has it made to agriculture and rural development?",
- Special Report No 5/2015 of the Court of Auditors entitled "Are financial instruments a successful and promising tool in the rural development area?",
- Special Report No 6/2015 of the Court of Auditors entitled "The integrity and implementation of the EU ETS",
- Special Report No 7/2015 of the Court of Auditors entitled "The EU police mission in Afghanistan: mixed results",
- Special Report No 8/2015 of the Court of Auditors entitled "Is EU financial support adequately addressing the needs of micro-entrepreneurs?",
- Special Report No 9/2015 of the Court of Auditors entitled "EU support for the fight against torture and the abolition of the death penalty",
- Special Report No 10/2015 of the Court of Auditors entitled "Efforts to address problems with public procurement in EU cohesion expenditure should be intensified",
- Special Report No 11/2015 of the Court of Auditors entitled "Are the Fisheries Partnership Agreements well managed by the Commission?",
- Special Report No 12/2015 of the Court of Auditors entitled "The EU priority of promoting a knowledge-based rural economy has been affected by poor management of knowledge-transfer and advisory measures",
- Special Report No 13/2015 of the Court of Auditors entitled "EU Support to timber-producing countries under the FLEGT Action Plan",
- Special Report No 14/2015 of the Court of Auditors entitled "The ACP Investment Facility: does it provide added-value?",
- Special Report No 15/2015 of the Court of Auditors entitled "EU Energy Facility support for renewable energy in East Africa",
- Special Report No 16/2015 of the Court of Auditors entitled "Improving the security of energy supply by developing the internal energy market: more efforts needed",
- Special Report No 17/2015 of the Court of Auditors entitled "Commission's support of youth action teams: redirection of ESF funding achieved, but insufficient focus on results".

A summary of the [Special Reports](#) in question is given on the website of the Court of Auditors.

Court of Auditors' special reports in the context of the 2014 Commission discharge

2015/2206(DEC) - 23/07/2015 - Non-legislative basic document

PURPOSE: presentation of the Court of Auditors' Special Reports in the context of the 2014 Commission discharge.

CONTENT: the European Court of Auditors' (ECA) Special Reports present the results of ECA's performance audits, which cover a wide range of topics on issues related to the management of EU funds, programmes and policies.

ECA's Special Reports form an integral part of the Discharge procedure, and the European Parliament adopts a separate resolution on the Special Reports published during the year of the specific Discharge.

The ECA is free to choose when to publish its special reports. It produces around 20 each year.

In addition to its audit reports, the ECA publishes opinions (around 10 per year) on legislative proposals with an impact on EU financial management, as well as *ad hoc* publications on EU public finance issues.

All reports are published on the ECA's website in the official EU languages.

The latest special reports may be found on the [ECA's website](#).