Basic information

2017/2188(DEC) DEC - Discharge procedure	Procedure completed
2016 discharge: Court of Auditors' special reports **Subject** 8.70.03.06 2016 discharge	

Key players

European Parliament	**Committee responsible**	**Rapporteur**	**Appointed**
	CONT Budgetary Control	ZELLER Joachim (PPE)	31/08/2017
		Shadow rapporteur AYALA SENDER Inés (S&D) CZARNECKI Ryszard (ECR) DLABAJOVÁ Martina (ALDE) FLANAGAN Luke Ming (GUE/NGL) TARAND Indrek (Verts/ALE) VALLI Marco (EFDD) KAPPEL Barbara (ENF)	

European Commission	**Commission DG**	**Commissioner**
	Budget	OETTINGER Günther

Key events

Date	Event	Reference	Summary
26/06/2017	Non-legislative basic document published	COM(2017)0365	Summary
13/09/2017	Committee referral announced in Parliament		
26/03/2018	Vote in committee		
28/03/2018	Committee report tabled for plenary	A8-0130/2018	Summary
18/04/2018	Decision by Parliament	T8-0122/2018	Summary
18/04/2018	Results of vote in Parliament		

18/04/2018	Debate in Parliament		
18/04/2018	End of procedure in Parliament		

Technical information	
Procedure reference	2017/2188(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/10883

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE612.401	30/01/2018	
Amendments tabled in committee		PE618.334	01/03/2018	
Committee report tabled for plenary, single reading		A8-0130/2018	28/03/2018	Summary
Text adopted by Parliament, single reading		T8-0122/2018	18/04/2018	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2017)0365	26/06/2017	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

2016 discharge: Court of Auditors' special reports

2017/2188(DEC) - 26/06/2017 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2016, as part of the 2016 discharge procedure (**Court of Auditors' special reports**).

Legal reminder: the consolidated annual accounts of the European Union for the year 2016 have been prepared on the basis of the information presented by the institutions and bodies under Article 148(2) of the Financial Regulation applicable to the general budget of the European Union.

Consolidated annual accounts of the EU: this Commission document concerns the EU's consolidated accounts for the year 2016 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.

External audit: the European Court of Auditors is the external auditor of the EU institutions (and bodies). The Court's mission is to contribute to **improving EU financial management, promote accountability and transparency, and act as the independent guardian of the financial interests of the citizens of the EU**.

The Court's role as the EU's independent external auditor is to check that EU funds are correctly accounted for, are raised and spent in accordance with the relevant rules and regulations and have achieved value for money.

The EU's annual accounts and its resource management are audited by the Court, which, as part of its activities, draws up for the European Parliament and the Council:

- an **annual report** on the activities financed from the general budget, detailing its observations on the annual accounts and underlying transactions;
- an **opinion**, based on its audits and given in the annual report in the form of a statement of assurance, on (i) the **reliability** of the accounts and (ii) the **legality and regularity** of the underlying transactions involving both revenue collected and payments to final beneficiaries;
- **special reports** covering specific areas.

Discharge: the European Parliament is the discharge authority within the EU. The **discharge** represents the **final step** of a budget lifecycle. It is the political aspect of the external control of budget implementation and is **the decision by which the European Parliament, acting on a Council recommendation, "releases" the Commission (and other EU bodies) from its responsibility for management of a given budget** by marking the end of that budget's existence.

This decision is based on an examination of the annual accounts, the Commission's annual management and performance report for the budget, the annual report, the audit opinion and **special reports of the Court**, and replies of the Commission to questions and further information requests.

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.

The observations on the special reports of the Court of Auditors form an integral part of Parliament's decision on discharge in respect of the implementation of the general budget of the European Union for the financial year 2016.

This discharge procedure may produce three outcomes: (i) the granting; (ii) postponement; (iii) or the refusal of the discharge.

2016 discharge: Court of Auditors' special reports

2017/2188(DEC) - 18/04/2018 - Text adopted by Parliament, single reading

The European Parliament adopted by 552 votes to 121, with 22 abstentions, a resolution on the Court of Auditors' special reports in the context of the 2016 Commission discharge.

In its resolution, 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 decision on the general discharge in respect of the implementation of the general budget of the European Union for the financial year 2016, Section III – Commission.

Members then returned to each of the reports in question and made a number of recommendations to improve the use of EU funds.

As a reminder, the special reports deal with the following subjects:

- Special Report No 21/2016 of the Court of Auditors entitled "EU pre-accession assistance for strengthening administrative capacity in the Western Balkans: A meta- audit";
- Special Report No 24/2016 of the Court of Auditors entitled "More efforts needed to raise awareness of and enforce compliance with State aid rules in cohesion policy";
- Special Report No 29/2016 of the Court of Auditors entitled "Single Supervisory Mechanism - Good start but further improvements needed";
- Special Report No 30/2016 of the Court of Auditors entitled "The effectiveness of EU support to priority sectors in Honduras";
- Special Report No 31/2016 of the Court of Auditors entitled " Spending at least one euro in every five from the EU budget on climate action: ambitious work underway, but at serious risk of falling short";
- Special Report No 32/2016 of the Court of Auditors entitled "EU assistance to Ukraine";
- Special Report No 33/2016 of the Court of Auditors entitled " Union Civil Protection Mechanism: the coordination of responses to disasters outside the EU has been broadly effective";
- Special Report No 34/2016 of the Court of Auditors entitled "Combating Food Waste: an opportunity for the EU to improve the resource-efficiency of the food supply chain";
- Special Report No 35/2016 of the Court of Auditors entitled "The use of budget support to improve domestic revenue mobilisation in sub-Saharan Africa";
- Special Report No 36/2016 of the Court of Auditors entitled "An assessment of the arrangements for closure of the 2007-2013 cohesion and rural development programmes";
- Special Report No 1/2017 of the Court of Auditors entitled "More efforts needed to implement the Natura 2000 network to its full potential";
- Special Report No 2/2017 of the Court of Auditors entitled "The Commission's negotiation of 2014-2020 Partnership Agreements and programmes in Cohesion: spending more targeted on Europe 2020 priorities, but increasingly complex arrangements to measure performance";

- Special Report No 3/2017 of the Court of Auditors entitled "EU assistance to Tunisia";
- Special Report No 4/2017 of the Court of Auditors entitled "Protecting the EU budget from irregular spending: The Commission made increasing use of preventive measures and financial corrections in Cohesion during the 2007-2013 period";
- Special Report No 5/2017 of the Court of Auditors entitled "Youth unemployment - have EU policies made a difference? An assessment of the Youth Guarantee and the Youth Employment Initiative";
- Special Report No 6/2017 of the Court of Auditors entitled " EU response to the refugee crisis: the “hotspot” approach";
- Special Report No 7/2017 of the Court of Auditors entitled "The certification bodies’ new role on CAP expenditure: a positive step towards a single audit model but with significant weaknesses to be addressed";
- Special Report No 8/2017 of the Court of Auditors entitled "EU fisheries controls: more efforts needed";
- Special Report No 9/2017 of the Court of Auditors entitled "EU support to fight human trafficking in South/South-East Asia";
- Special Report No 10/2017 of the Court of Auditors entitled "EU support to young farmers should be better targeted to foster effective generational renewal";
- Special Report No 11/2017 of the Court of Auditors entitled "The Bêkou EU trust fund for the Central African Republic: a hopeful beginning despite some shortcomings";
- Special Report No 12/2017 of the Court of Auditors entitled "Implementing the Drinking Water Directive: water quality and access to it improved in Bulgaria, Hungary and Romania, but investment needs remain substantial";
- Special Report No 13/2017 of the Court of Auditors entitled "A single European rail traffic management system: will the political choice ever become reality?";
- Special Report No 14/2017 of the Court of Auditors entitled "Performance review of case management at the Court of Justice of the European Union";
- Special Report No 16/2017 of the Court of Auditors entitled "Rural Development Programming: less complexity and more focus on results needed";
- Special Report No 17/2017 of the Court of Auditors entitled "The Commission's intervention in the Greek financial crisis";
- Special Report No 18/2017 of the Court of Auditors entitled "Single European Sky";
- Special Report No 21/2017 of the Court of Auditors entitled "Greening: a more complex income support scheme, not yet environmentally".

A summary of the Special Reports in question is given on the website of the Court of Auditors.

2016 discharge: Court of Auditors' special reports

2017/2188(DEC) - 28/03/2018 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Joachim ZELLER (EPP, DE) on the Court of Auditors' special reports in the context of the 2016 Commission discharge.

In the motion for a resolution, Members 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.

They note that the Parliament's observations on the special reports of the Court of Auditors form an integral part of Parliament's decision on the general discharge in respect of the implementation of the general budget of the European Union for the financial year 2016, Section III – Commission.

Members then returned to each of the reports in question and made a number of recommendations to improve the use of EU funds.

As a reminder, the special reports deal with the following subjects:

- Special Report No 21/2016 of the Court of Auditors entitled "EU pre-accession assistance for strengthening administrative capacity in the Western Balkans: A meta- audit";
- Special Report No 24/2016 of the Court of Auditors entitled "More efforts needed to raise awareness of and enforce compliance with State aid rules in cohesion policy";
- Special Report No 29/2016 of the Court of Auditors entitled "Single Supervisory Mechanism - Good start but further improvements needed";
- Special Report No 30/2016 of the Court of Auditors entitled "The effectiveness of EU support to priority sectors in Honduras";
- Special Report No 31/2016 of the Court of Auditors entitled " Spending at least one euro in every five from the EU budget on climate action: ambitious work underway, but at serious risk of falling short";
- Special Report No 32/2016 of the Court of Auditors entitled "EU assistance to Ukraine";
- Special Report No 33/2016 of the Court of Auditors entitled " Union Civil Protection Mechanism: the coordination of responses to disasters outside the EU has been broadly effective";
- Special Report No 34/2016 of the Court of Auditors entitled "Combating Food Waste: an opportunity for the EU to improve the resource-efficiency of the food supply chain";
- Special Report No 35/2016 of the Court of Auditors entitled "The use of budget support to improve domestic revenue mobilisation in sub-Saharan Africa";
- Special Report No 36/2016 of the Court of Auditors entitled "An assessment of the arrangements for closure of the 2007-2013 cohesion and rural development programmes";
- Special Report No 1/2017 of the Court of Auditors entitled "More efforts needed to implement the Natura 2000 network to its full potential";
- Special Report No 2/2017 of the Court of Auditors entitled "The Commission's negotiation of 2014-2020 Partnership Agreements and programmes in Cohesion: spending more targeted on Europe 2020 priorities, but increasingly complex arrangements to measure performance";
- Special Report No 3/2017 of the Court of Auditors entitled "EU assistance to Tunisia";

- Special Report No 4/2017 of the Court of Auditors entitled "Protecting the EU budget from irregular spending: The Commission made increasing use of preventive measures and financial corrections in Cohesion during the 2007-2013 period";
- Special Report No 5/2017 of the Court of Auditors entitled "Youth unemployment - have EU policies made a difference? An assessment of the Youth Guarantee and the Youth Employment Initiative";
- Special Report No 6/2017 of the Court of Auditors entitled " EU response to the refugee crisis: the “hotspot” approach";
- Special Report No 7/2017 of the Court of Auditors entitled "The certification bodies’ new role on CAP expenditure: a positive step towards a single audit model but with significant weaknesses to be addressed";
- Special Report No 8/2017 of the Court of Auditors entitled "EU fisheries controls: more efforts needed";
- Special Report No 9/2017 of the Court of Auditors entitled "EU support to fight human trafficking in South/South-East Asia";
- Special Report No 10/2017 of the Court of Auditors entitled "EU support to young farmers should be better targeted to foster effective generational renewal";
- Special Report No 11/2017 of the Court of Auditors entitled "The Bêkou EU trust fund for the Central African Republic: a hopeful beginning despite some shortcomings";
- Special Report No 12/2017 of the Court of Auditors entitled "Implementing the Drinking Water Directive: water quality and access to it improved in Bulgaria, Hungary and Romania, but investment needs remain substantial";
- Special Report No 13/2017 of the Court of Auditors entitled "A single European rail traffic management system: will the political choice ever become reality?";
- Special Report No 14/2017 of the Court of Auditors entitled "Performance review of case management at the Court of Justice of the European Union";
- Special Report No 16/2017 of the Court of Auditors entitled "Rural Development Programming: less complexity and more focus on results needed";
- Special Report No 17/2017 of the Court of Auditors entitled "The Commission's intervention in the Greek financial crisis";
- Special Report No 18/2017 of the Court of Auditors entitled "Single European Sky";
- Special Report No 21/2017 of the Court of Auditors entitled "Greening: a more complex income support scheme, not yet environmentally".

A summary of the Special Reports in question is given on the website of the Court of Auditors.