Basic information

2019/2059(DEC) DEC - Discharge procedure	Procedure completed
2018 discharge: EU general budget, Court of Auditors **Subject** 8.70.03.08 2018 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	ZDECHOVSKÝ Tomáš (EPP)	04/09/2019
	Shadow rapporteur GARCÍA MUÑOZ Isabel (S&D) DLABAJOVÁ Martina (Renew) PEKSA Mikuláš (Greens/EFA) FITTO Raffaele (ECR) KUHS Joachim (ID) FLANAGAN Luke Ming (GUE/NGL)	

Committee for opinion	Rapporteur for opinion	Appointed
AFET Foreign Affairs	The committee decided not to give an opinion.	
DEVE Development	The committee decided not to give an opinion.	
INTA International Trade	The committee decided not to give an opinion.	
BUDG Budgets	The committee decided not to give an opinion.	
ECON Economic and Monetary Affairs	The committee decided not to give an opinion.	

EMPL	Employment and Social Affairs	The committee decided not to give an opinion.	
ENVI	Environment, Public Health and Food Safety	The committee decided not to give an opinion.	
ITRE	Industry, Research and Energy	The committee decided not to give an opinion.	
IMCO	Internal Market and Consumer Protection	The committee decided not to give an opinion.	
TRAN	Transport and Tourism	The committee decided not to give an opinion.	
REGI	Regional Development	The committee decided not to give an opinion.	
AGRI	Agriculture and Rural Development	The committee decided not to give an opinion.	
PECH	Fisheries	The committee decided not to give an opinion.	
CULT	Culture and Education	The committee decided not to give an opinion.	
JURI	Legal Affairs	The committee decided not to give an opinion.	
LIBE	Civil Liberties, Justice and Home Affairs	The committee decided not to give an opinion.	
AFCO	Constitutional Affairs	The committee decided not to give an opinion.	
FEMM	Women's Rights and Gender Equality	The committee decided not to give an opinion.	
PETI	Petitions	The committee decided not to give an opinion.	

European Commission

Commission DG	Commissioner

Budget	OETTINGER Günther

Key events

Date	Event	Reference	Summary
27/06/2019	Non-legislative basic document published	COM(2019)0316	
18/09/2019	Committee referral announced in Parliament		
19/02/2020	Vote in committee		
28/02/2020	Committee report tabled for plenary	A9-0031/2020	
13/05/2020	Results of vote in Parliament		
14/05/2020	Decision by Parliament	T9-0088/2020	Summary
14/05/2020	Results of vote in Parliament		
15/05/2020	Results of vote in Parliament		
11/12/2020	Final act published in Official Journal		

Technical information

Procedure reference	2019/2059(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/9/00941

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE639.830	08/01/2020	
Amendments tabled in committee		PE645.092	31/01/2020	
Committee report tabled for plenary, single reading		A9-0031/2020	28/02/2020	
Text adopted by Parliament, single reading		T9-0088/2020	14/05/2020	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05760/1/2020	17/02/2020	

European Commission			
Document type	**Reference**	**Date**	**Summary**
Non-legislative basic document	COM(2019)0316	27/06/2019	

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Final act
Budget 2020/1887 OJ L 417 11.12.2020, p. 0171

2018 discharge: EU general budget, Court of Auditors

2019/2059(DEC) - 14/05/2020 - Text adopted by Parliament, single reading

The European Parliament decided by 677 votes to 7, with 7 abstentions, to **grant discharge** to the Secretary-General of the Court of Auditors in respect of the implementation of the Court's budget for the financial year 2018.

In the resolution accompanying its discharge decision (adopted by 681 to 9, with 3 abstentions), the European Parliament made a series of observations:

Budgetary and financial management

Members noted the external auditor's opinion that the Court's financial statements give a true and fair view of its financial position as at 31 December 2018.

In 2018, the Court's final appropriations totalled EUR 146 469 000 (compared with EUR 141 240 000 in 2017), which represents an overall increase of 3.70 % compared with 2017 (the increase in price levels is estimated at 1.9 % in Luxembourg). Of the total appropriations, 96.21 % were committed at the end of 2018 (compared with 97.73 % in 2017 and 99 % in 2016) and 94.73 % were paid in 2018 (compared with 94.27 % in 2017 and 93.29 % in 2016).

Members are concerned about the persistent overbudgeting for expenditure on buildings, furniture, equipment and miscellaneous operating expenditure, with a commitment rate of 59.13% (compared to 57.13% in 2017) and a payment rate of 55.11% (compared to 55.75% in 2017). They also requested that the audit work carried out under Chapter 10 'Administration' of the Court's 2018 Annual Report be extended to examine weaknesses in the administrative expenditure of each institution.

Parliament welcomed the fact that the Court has generally applied budgetary discipline well in recent years in order to maintain the stability of its administrative costs without negatively impacting on its core activities. No additional posts have been requested for 2018.

Publications and communication

Parliament welcomed the Court's digital communication strategy, which involves cooperation with non-institutional actors, such as think tanks, NGOs, professional associations and universities, which can act as a multiplier to the Court's messages. The Committee welcomed the fact that overall media coverage, including social networks, almost tripled in 2018 compared to 2017.

Members welcomed the marked improvement in the effectiveness of the Court's work, as the number of special reports has increased by 25% since 2008 and attendance at meetings of Parliament, the Council and national parliaments has increased by 47%, 39% and 164% respectively since 2017.

Other observations

The Court of Auditors was invited, inter alia, to:

- further discuss the issue of the publication of its annual activity report with Parliament's Committee on Budgetary Control and other relevant actors in order to better assess the timing of the discharge procedure;

- re-examine the issue of the use of official vehicles for private use, which should under no circumstances be tolerated;

- consider including the added value of audit in its key performance indicators and to report continuously on the implementation of its recommendations;

- consider presenting an independent annual report on the EU institutions (as it already does for EU agencies);

- introduce procedures for recording annual leave, sick leave and absences for other reasons of its members to ensure that all leave taken by its members is effectively recorded;

- ensure that its members submit declarations of interest instead of declarations of absence of conflict of interest and strengthen current procedures, including those of the Ethics Committee, to ensure that no conflicts of interest arise;

- extend its contacts to other universities in order to establish future cooperation that is both diversified and geographically balanced;

- continue its efforts to promote gender balance, in particular in management and senior management positions.

In general, Parliament highlighted the work achieved in recent years on issues such as performance-based budgeting, the ethical framework and the many related rules and procedures, enhanced communication activities and the increasing number of measures to improve transparency. It underlined the importance of collaboration and of sharing of experience among Union institutions and bodies and suggested that an analysis be made of the possibility of formalised networking activities in different domains in order to share best practises and to develop common solutions.