



2016/2151(DEC)

15.2.2017

OPINION

of the Committee on Civil Liberties, Justice and Home Affairs

for the Committee on Budgetary Control

on discharge in respect of the implementation of the general budget of the European Union for the financial year 2015, Section III – Commission and executive agencies
(2016/2151(DEC))

Rapporteur: Petr Ježek

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SUGGESTIONS

The Committee on Civil Liberties, Justice and Home Affairs calls on the Committee on Budgetary Control, as the committee responsible, to incorporate the following suggestions into its motion for a resolution:

1. Welcomes the conclusion of the Court of Auditors that the consolidated accounts of the Union present fairly, in all material respects, the financial position of the Union as at 31 December 2015; notes that payments were materially affected by an estimated error rate of 3,8 %; welcomes the reduction from 4,4 % in 2014; notes that a large part of the variation in the estimated level of error results from the difference between requests and cost reimbursements; encourages the future simplification of the financial regulation of the Union in order to succeed in attaining the target rate of 2 %;
2. Calls on the Commission to draft and submit to the discharge authority a track record of cases of conflicts of interest identified;
3. Recalls that 2015 was extraordinarily challenging for Union home affairs policies, particularly in the field of migration, as well as in the field of security, acknowledges the central role of DG-HOME in developing policy responses and in mobilising staff and emergency funding to support the most affected Member States;
4. Regrets that key performance indicators in DG-HOME's annual activity report do not cover the volume of people assisted, resettled, relocated and returned in 2015; regrets the lack of indicators to evaluate the effect of measures adopted to reinforce coordination and cooperation between national law enforcement authorities;
5. Encourages the development of clearer and long-term political priorities with more concrete translation into operational priorities; in this respect stresses the importance of closer cooperation with other bodies, especially the Agencies;
6. Notes with concern that financial amounts due to be paid in the coming years are high; recalls that the Commission has not yet provided a cash flow forecast for the next 7 to 10 years and encourages the Commission to do so;
7. Regrets the lack of alignment of the Commission's Information Security governance structures with recognised best practices (as per IAS audit report);
8. Shares the Court's assessment that the proliferation of financial mechanisms which are not directly funded by the EU budget nor audited by the Court poses risks both for accountability and the coordination of Union policies and operations¹;
9. Notes that the European Court of Auditors' Special Report No 9/2016: EU external migration spending in Southern Mediterranean and Eastern Neighbourhood countries until 2014 concludes that the total amount of expenditure charged to the EU budget could not be established in the course of the audit, and that it was unclear whether expenditure had been directed in line with the intended geographical and thematic priorities; questions

¹ European Court of Auditors, Annual report on the implementation of the budget for the financial year 2015, together with the institutions' replies, p. 74

whether this was still the case for the year 2015; calls on the Commission to develop quality and result-oriented indicators aimed at assessing the quality and results obtained through the use of funds spent in its external migration policies¹;

10. Believes the positive impact of the EU migration funds relies on processes at national and Union level to ensure transparency, effective monitoring and accountability; calls for the introduction of monitoring and evaluation mechanisms in itinere and not only ex post which ensure effective expenditure and implementation of policy objectives; calls on the Commission to ensure that result indicators and measurable targets based on the activities undertaken are defined at policy and project levels; calls for the establishment of stable and comparable qualitative and quantitative indicators; believes the European Court of Auditors should be monitoring the use of funds throughout the project cycle and not only at the very end.

¹ European Court of Auditors, Special Report No 9/2016: EU external migration spending in Southern Mediterranean and Eastern Neighbourhood countries until 2014, p. 7

RESULT OF FINAL VOTE IN COMMITTEE ASKED FOR OPINION

Date adopted	9.2.2017
Result of final vote	+: 40 -: 3 0: 0
Members present for the final vote	Heinz K. Becker, Michał Boni, Caterina Chinnici, Agustín Díaz de Mera García Consuegra, Tanja Fajon, Kinga Gál, Ana Gomes, Nathalie Griesbeck, Sylvie Guillaume, Jussi Halla-aho, Monika Hohlmeier, Eva Joly, Dietmar Köster, Barbara Kudrycka, Cécile Kashetu Kyenge, Marju Lauristin, Juan Fernando López Aguilar, Monica Macovei, Roberta Metsola, Péter Niedermüller, Judith Sargentini, Birgit Sippel, Branislav Škripek, Csaba Sógor, Helga Stevens, Traian Ungureanu, Bodil Valero, Marie-Christine Vergiat, Udo Voigt, Josef Weidenholzer, Kristina Winberg, Tomáš Zdechovský
Substitutes present for the final vote	Petr Ježek, Jeroen Lenaers, Nadine Morano, Morten Helveg Petersen, Emil Radev, Barbara Spinelli, Anders Primdahl Vistisen, Axel Voss
Substitutes under Rule 200(2) present for the final vote	Lara Comi, Josu Juaristi Abaunz, Georg Mayer