









Procedure file

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

Key players			
European Parliament	Committee responsible		Rapporteur
	<div>CONT</div> Budgetary Control		Appointed 04/09/2019
			 ZDECHOVSKÝ Tomáš
			Shadow rapporteur
			 GARCÍA MUÑOZ Isabel
			 DLABAJOVÁ Martina
			 PEKSA Mikuláš
			 KUHS Joachim
			 FITTO Raffaele
			 FLANAGAN Luke Ming
	Committee for opinion		Rapporteur for opinion
	<div>AFET</div> Foreign Affairs		Appointed
			The committee decided not to give an opinion.
	<div>DEVE</div> Development		The committee decided not to give an opinion.
			The committee decided not to give an opinion.
	<div>INTA</div> International Trade		The committee decided not to give an opinion.
			The committee decided not to give an opinion.
	<div>BUDG</div> Budgets		The committee decided not to give an opinion.
			The committee decided not to give an opinion.
	<div>ECON</div> Economic and Monetary Affairs		The committee decided not to give an opinion.
			The committee decided not to give an opinion.
	<div>EMPL</div> Employment and Social Affairs		The committee decided not to give an opinion.
			The committee decided not to give an opinion.
	<div>ENVI</div> Environment, Public Health and Food Safety		The committee decided not to give an opinion.
			The committee decided not to give an opinion.
	<div>ITRE</div> Industry, Research and Energy		The committee decided not to give an opinion.
			The committee decided not to give an opinion.
	<div>IMCO</div> 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 Budget	Commissioner OETTINGER Günther	

Key events			
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
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 159
Stage reached in procedure	Procedure completed
Committee dossier	CONT/9/00941

Documentation gateway					
Non-legislative basic document		COM(2019)0316	27/06/2019	EC	
Committee draft report		PE639.830	08/01/2020	EP	

Amendments tabled in committee		PE645.092	31/01/2020	EP	
Supplementary non-legislative basic document		05760/1/2020	17/02/2020	CSL	
Committee report tabled for plenary, single reading		A9-0031/2020	28/02/2020	EP	
Text adopted by Parliament, single reading		T9-0088/2020	14/05/2020	EP	Summary

Final act

Budget 2020/1887
[OJ L 417 11.12.2020, p. 0171](#)

2018 discharge: EU general budget, Court of Auditors

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.