



EUROPEAN PARLIAMENT

2009 - 2014

Committee on Budgetary Control

2013/2172(INI)

11.12.2013

AMENDMENTS

1 - 19

Draft report
Michael Theurer
(PE521.465v01-00)

on the evaluation of the Union's finances based on the results achieved: a new tool for the European Commission's improved discharge procedure
(2013/2172(INI))

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PE524.697v01-00

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Amendment 1
Jean-Pierre Audy

Motion for a resolution
Citation 1

Motion for a resolution

– having regard to **Article** 318 of the Treaty on the Functioning of the European Union (TFEU),

Amendment

– having regard to **Articles** 318 **and** 319 of the Treaty on the Functioning of the European Union,

Or. fr

Amendment 2
Jean-Pierre Audy

Motion for a resolution
Recital A

Motion for a resolution

A. whereas evaluation is a **learning** tool aimed at identifying and understanding the results and impact of a process and identifying alternatives to help in decision-making which would lead to further improvement of that process;

Amendment

A. whereas evaluation is a tool aimed at identifying and understanding the results and impact of a process and identifying alternatives to help in decision-making which would lead to further improvement of that process;

Or. fr

Amendment 3
Jean-Pierre Audy

Motion for a resolution
Recital B

Motion for a resolution

B. whereas **evaluation of the Union's financial performance** is not to be confused with **financial performance auditing**, evaluation being up to the

Amendment

B. whereas **auditing** is not to be confused with **evaluation**, evaluation being up to the management authorities while auditing is the responsibility of auditing bodies;

management authorities while auditing is the responsibility of auditing bodies;

Or. fr

Amendment 4
Jean-Pierre Audy

Motion for a resolution
Recital D

Motion for a resolution

D. whereas in his June 2011 presentation of the Commission's draft for the new multiannual financial framework, President Barroso called for budgetary decisions to be made 'not through traditional headings driven by bureaucracy ***and constituency*** but in terms of facts and goals [...] to make the most out of every euro spent';

Amendment

D. whereas in his June 2011 presentation of the Commission's draft for the new multiannual financial framework, President Barroso called for budgetary decisions to be made 'not through traditional headings driven by bureaucracy but in terms of facts and goals [...] to make the most out of every euro spent';

Or. fr

Amendment 5
Jean-Pierre Audy

Motion for a resolution
Paragraph 1

Motion for a resolution

1. Points out that, thanks to its focus on ***financial performance***, the evaluation report introduced under Article 318 TFEU complements the compliance approach developed by the Court of Auditors in Chapters 1 to 9 of its annual report and gives Parliament the opportunity, ***when debating whether to grant discharge to the Commission, to assess policy achievements as well as the legality of financial transactions***;

Amendment

1. Points out that, thanks to its focus on ***the Union's finances on the basis of the results achieved***, the evaluation report introduced under Article 318 TFEU complements the compliance approach developed by the Court of Auditors in Chapters 1 to 9 of its annual report and gives Parliament the opportunity, to ***exercise more effectively its power of political scrutiny over the actions of the European public authorities***;

Amendment 6
Jean-Pierre Audy

Motion for a resolution
Paragraph 1 a (new)

Motion for a resolution

Amendment

1a. Recalls that the discharge is a political procedure which focuses on the implementation of the European Union budget by the Commission under its own responsibility and in cooperation with the Member States;

Amendment 7
Gerben-Jan Gerbrandy

Motion for a resolution
Paragraph 3 a (new)

Motion for a resolution

Amendment

3a. Points out that activity based budgeting is still the fundamental principle when drafting the budget of the Union; is worried by the fact that the European Court of Auditors in its 2012 annual report concludes that for many areas of the EU budget the legislative framework is complex and there is insufficient focus on performance and regrets that the proposals on agriculture and cohesion for the 2014–2020 programming period remain fundamentally input-based (expenditure oriented) and therefore still focused on compliance with the rules rather than performance.

Amendment 8
Cornelis de Jong

Motion for a resolution
Paragraph 5

Motion for a resolution

5. Deplores, nevertheless, the fact that instead of focusing on the achievement of the Union's main objectives, the Commission provided a range of evaluation summaries covering EU programmes in all policy areas of expenditure under the current MFF, according to the current budget headings;

Amendment

5. Deplores, nevertheless, the fact that instead of focusing on the achievement of the Union's main objectives, ***and the effectiveness of its policies***, the Commission provided a range of evaluation summaries covering EU programmes in all policy areas of expenditure under the current MFF, according to the current budget headings;

Or. en

Amendment 9
Cornelis de Jong

Motion for a resolution
Paragraph 5 a (new)

Motion for a resolution

Amendment

5a. Points out that the ECA assessed the second and the third evaluation report and came to the conclusion that while there have been improvements the report does not yet provide sufficient, relevant and reliable evidence on what the EU's policies have achieved to be used in the discharge procedure.

Or. en

Amendment 10
Esther de Lange

Motion for a resolution
Paragraph 5 a (new)

Motion for a resolution

Amendment

5a. Urges the Commission to use specific information on the achievements of the Member States in its evaluation on the financial achievements of the Union. The Commission should provide a clear overview of achievements of each Member State.

Or. en

Amendment 11
Michael Theurer

Motion for a resolution
Paragraph 7

Motion for a resolution

Amendment

7. Points out that the budgetary authority needs, annually, a clear view of the real extent to which the Union's main objectives have been achieved, ***and that this necessarily cuts across the budget headings;***

7. Points out that the budgetary authority needs, annually, a clear view of the real extent to which the Union's main objectives have been achieved, ***provided by, in a first step, an evaluation of the main financial programmes and, in a second step, a cross-cutting evaluation by programme statements of operational expenditures¹ assessing to what extent the programmes contributed to achieving objectives of the Europe 2020 strategy;***

¹ See COM(2013)0450 Draft General Budget of the European Commission for the financial year 2014, Working document on Programme statements of operational expenditures, June 2013

Or. en

Amendment 12
Michael Theurer

Motion for a resolution
Paragraph 8

Motion for a resolution

8. Urges the Commission, therefore, instead of gathering partial evaluations of different programmes by budget heading, to focus primarily, as regards internal policies, on the achievement of the Europe 2020 objectives, in particular through the strategy's flagship initiatives;

Amendment

deleted

Or. en

Amendment 13
Cornelis de Jong

Motion for a resolution
Paragraph 8

Motion for a resolution

8. Urges the Commission, therefore, instead of gathering partial evaluations of different programmes by budget heading, to focus primarily, as regards internal policies, on the achievement of the Europe 2020 objectives, in particular through the strategy's flagship initiatives;

Amendment

8. Urges the Commission, therefore, instead of gathering partial evaluations of different programmes by budget heading, to focus primarily, as regards internal policies, on the achievement of the Europe 2020 objectives, in particular through the strategy's flagship initiatives; ***by showing the effectiveness of its policies based on sufficient, relevant and reliable data.***

Or. en

Amendment 14
Jean-Pierre Audy

Motion for a resolution
Paragraph 9

Motion for a resolution

9. Considers that the Commission evaluation should ***serve as a source of information and inspiration for*** the Court of Auditors; asks the Court to audit the Commission's evaluation process annually, to report on it to Parliament in its annual report and to take it into account when defining its performance audit programme;

Amendment

9. Considers that the Commission evaluation should ***be relevant to*** the Court of Auditors; asks the Court to audit the Commission's evaluation process annually, to report on it to Parliament in its annual report and to take it into account when defining its performance audit programme;

Or. fr

Amendment 15
Michael Theurer

Motion for a resolution
Paragraph 10

Motion for a resolution

10. Calls on the Court to ***provide*** Parliament ***with an objective and independent assessment of whether the risk management, governance and internal control processes designed and operated by the Commission are sufficient to ensure that*** the Union's objectives ***will be achieved***;

Amendment

10. Calls on the Court to ***report to*** Parliament ***on the progress being made by the Commission in designing and operating its*** risk management, governance and internal control processes ***with a view to achieving*** the Union's objectives;

Or. en

Amendment 16
Cornelis de Jong

Motion for a resolution
Paragraph 10

Motion for a resolution

10. Calls on the Court to provide Parliament with an objective and independent assessment of whether the risk

Amendment

10. Calls on the Court to provide Parliament with an objective and independent assessment of whether the risk

management, governance and internal control processes designed and operated by the Commission are sufficient to ensure that the Union's objectives will be achieved;

management, governance and internal control processes designed and operated by the Commission are sufficient to ensure that the Union's objectives will be achieved ***in a transparent and accountable manner; and formulate recommendations if shortcomings are encountered;***

Or. en

Amendment 17
Markus Pieper

Motion for a resolution
Paragraph 13 a (new)

Motion for a resolution

Amendment

13a. Emphasises that this performance evaluation can be carried out only in areas where the EU exercises real political responsibility and where it can actually exert significant influence;

Or. de

Amendment 18
Michael Theurer

Motion for a resolution
Paragraph 14

Motion for a resolution

Amendment

14. Insists on the need to aggregate the data yielded by the evaluation process at global level and, as regards internal policies, ***at the level of the Europe 2020 flagship initiatives;***

14. Insists on the need to aggregate the data yielded by the evaluation process at global level and, as regards internal policies, ***in relation to Europe 2020 objectives;***

Or. en

Amendment 19
Jean-Pierre Audy

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Motion for a resolution
Paragraph 14 a (new)

Motion for a resolution

Amendment

14a. Calls on the Commission to submit to the European Parliament and the Council the evaluation report on the Union's finances based on the results achieved, as provided for in the second paragraph of Article 318 TFEU, before 30 June of the year following the financial year which is the subject of the evaluation;

Or. fr