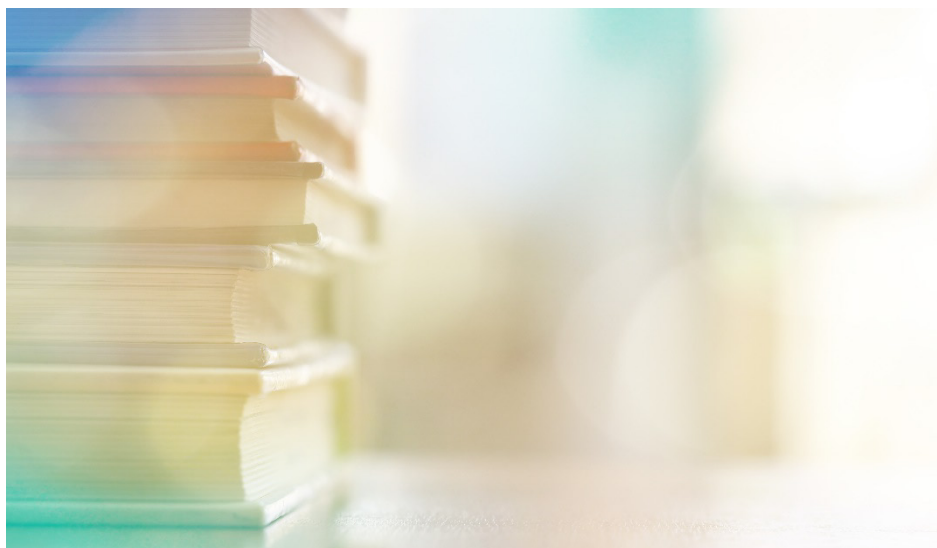


PUBLICATIONS CATALOGUE 2019-2023

Budgetary Affairs



Policy Department for Budgetary Affairs
Directorate-General for Internal Policies of the Union
PE 691.721 – November 2023

EN

DIRECTORATE-GENERAL FOR INTERNAL POLICIES

POLICY DEPARTMENT D: BUDGETARY AFFAIRS

Publications Catalogue

2019-2023

This catalogue provides a list of the publications and events prepared by the Policy Department for Budgetary Affairs during the eighth legislative period (2019-2024) in the field of budgetary affairs. The first part gives an overview of the studies and briefings requested by BUDG and CONT, sometimes in cooperation with the other committees. The second part lists the workshops held at the request of these committees. Short summaries describe the content of each document. The full versions of all documents are available online at: <http://www.europarl.europa.eu/supporting-analyses>.

November 2023

AUTHOR

Policy Department for Budgetary Affairs
European Parliament
B-1047 Brussels
E-mail: poldep-budg@europarl.europa.eu

LINGUISTIC VERSION

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ABOUT THE EDITOR

To contact the Policy Department or to subscribe to its newsletter please write to:
poldep-budg@europarl.europa.eu

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PART 1: STUDIES AND BRIEFINGS

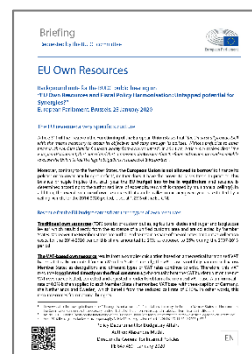
BUDG: COMMITTEE ON BUDGETS

EU OWN RESOURCES

15-01-2020

Summary: This briefing is a background note for the Committee on Budgets public hearing on “EU Own Resources and Fiscal Policy Harmonisation: Untapped potential for Synergies?” held on 23 January 2020. It describes the very specific structure of the EU revenue which come from three types of own resources, i) traditional own resources, ii) VAT-based own resource and iii) GNI-based own resource. State of play of what has been done to improve own resource is provided. Lastly, fiscal policy harmonisation initiatives in force and proposed are listed.

Author: Alexandre MATHIS

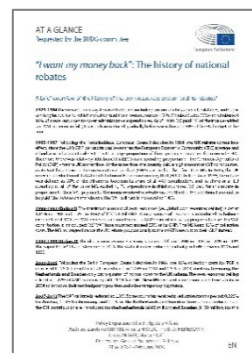


“I WANT MY MONEY BACK”: THE HISTORY OF NATIONAL REBATES

19-02-2020

Summary: This document is a brief overview of the history of the own resources system and its rebates.

Authors: Zareh ASATRYAN, Annika HAVLIK, Friedrich HEINEMANN, Justus NOVER, Marta PILATI

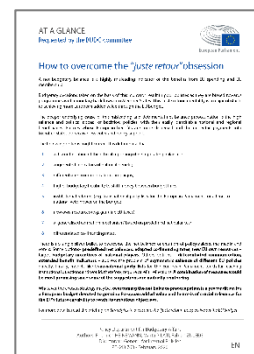


HOW TO OVERCOME THE “JUSTE RETOUR” OBSESSION

19-02-2020

Summary: A net budgetary balance is a highly misleading indicator of the benefits from EU spending and EU membership. Budgetary decisions taken on the basis of this indicator result in poor policies as they are biased towards programmes with monetary backflows into Member States. This ‘juste retour’ mentality is a major obstacle to achieving more European added value through the EU budget. The deeper underlying cause of this misleading and detrimental net balance preoccupation is the high salience and political appeal of backflow policies, with their easily identifiable national and regional beneficiaries. Policies whose European benefits are more dispersed and do not entail payments into Member States do receive less voter and policy support.

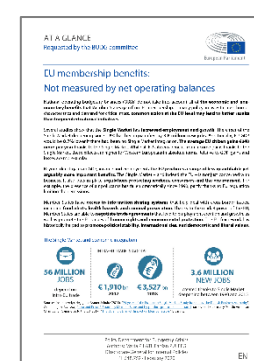
Authors: Friedrich HEINEMANN, Marta PILATI, Fabian ZULEEG



EU MEMBERSHIP BENEFITS: NOT MEASURED BY NET OPERATING BALANCES

19-02-2020

Summary: National operating budgetary balances (OBBs) do not take into account all of the economic and non-monetary benefits that Member States gain from EU membership. In many policy areas with cross-border characteristics and demand for critical mass, common action at the EU level may lead to better results than fragmented national initiatives. Several studies show that the Single Market has increased employment and growth. The effect of the Single Market deepening since 1990 has been quantified by 3.6 million new jobs. Additionally, EU GDP would be 8.7% lower if there had been no Single Market integration. The average EU citizen gains €840 more per year thanks to the Single Market. While all EU citizens benefit from income gains thanks to the Single Market, these effects are higher for Western Europeans in absolute terms. Relative to GDP, gains and losses are more similar.



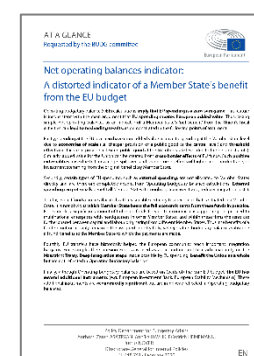
Authors: Marta PILATI, Fabian ZULEEG

NET OPERATING BALANCES INDICATOR: A DISTORTED INDICATOR OF A MEMBER STATE'S BENEFIT FROM THE EU BUDGET

19-02-2020

Summary: Operating budgetary balance (OBB) calculations imply that EU spending is a zero-sum game. This feature is inconsistent with the main argument that EU spending creates European added value. Thus, taking simple net operating balances as an indicator of a Member State's 'net benefit' from the Union's fiscal activities can lead to misleading results, as demonstrated in the following points of argument.

Authors: Zareh ASTRYAN, Annika HAVLIK, Friedrich HEINEMANN, Justus NOVER

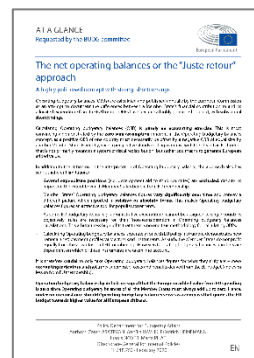


THE NET OPERATING BALANCES OR THE “JUSTE RETOUR” APPROACH

19-02-2020

Summary: Operating budgetary balances (OBBs) are calculated and published annually by the European Commission as an attempt to document the differences between a Member State's financial contribution to and its allocated expenditure from the EU budget. OBBs have become a highly politicised concept, with substantial shortcomings. Calculating Operating budgetary balances (OBB) is purely an accounting exercise. This is most convincingly demonstrated by the zero-sum assumption inherent in the Operating budgetary balances concept, as a positive OBB of one country must necessarily be offset by a negative OBB of equal size by another Member State. Evidently, such a perspective stands in sharp contrast with the idea of an EU budget that is not primarily meant as a system of fiscal redistribution, but rather as a means to generate European added value.

Authors: Zareh ASTRYAN, Annika HAVLIK, Friedrich HEINEMANN, Justus NOVER, Marta PIALTI



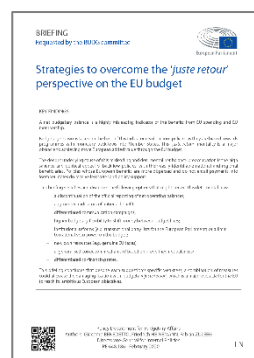
STRATEGIES TO OVERCOME THE “JUSTE RETOUR” PERSPECTIVE ON THE EU

BUDGET

19-02-2020

Summary: A net budgetary balance is a highly misleading indicator of the benefits from EU spending and EU membership. Budgetary decisions taken on the basis of this indicator result in poor policies as they are biased towards programmes with monetary backflows into Member States. This ‘juste retour’ mentality is a major obstacle to achieving more European added value through the EU budget. The deeper underlying cause of this misleading and detrimental net balance preoccupation is the high salience and political appeal of backflow policies, with their easily identifiable national and regional beneficiaries. Policies whose European benefits are more dispersed and do not entail payments into Member States do receive less voter and policy support. This briefing sketches and discusses the options that might correct this detrimental bias.

Authors: Giacomo BENEDETTO, Friedrich HEINEMANN, Fabian ZULEEG

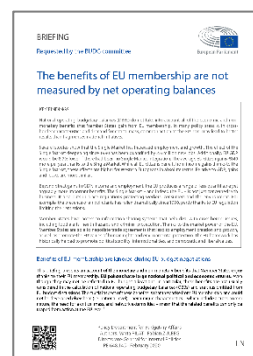


THE BENEFITS OF EU MEMBERSHIP ARE NOT MEASURED BY NET OPERATING BALANCES

19-02-2020

Summary: This briefing has presented a non-exhaustive list of how EU membership creates advantages for Member States, especially in policy areas where acting alone would lead to suboptimal results.

Authors: Marta PILATI, Fabian ZULEEG

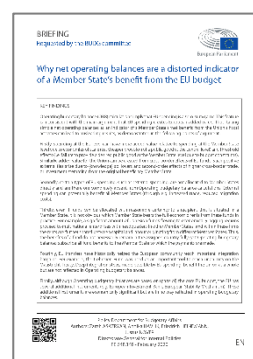


WHY NET OPERATING BALANCES ARE A DISTORTED INDICATOR OF A MEMBER STATE'S BENEFIT FROM THE EU BUDGET

19-02-2020

Summary: Operating budgetary balance (OBB) calculations imply that EU spending is a zero-sum game. This feature is inconsistent with the main argument that EU spending creates European added value. Thus, taking simple net operating balances as an indicator of a Member State's 'net benefit' from the Union's fiscal activities can lead to misleading results, as demonstrated in the following points of argument.

Authors: Zareh ASTRYAN, Annika HAVLIK, Friedrich HEINEMANN, Justus NOVER

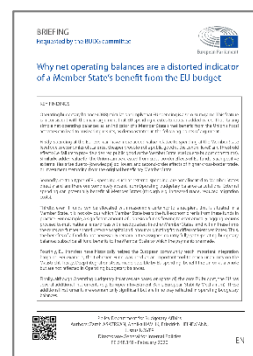


THE NET OPERATING BALANCES: VARIANTS, EMERGING NUMBERS AND HISTORY

19-02-2020

Summary: Operating budgetary balances (OBBs) are calculated and published annually by the European Commission as an attempt to document the differences between a Member State's financial contribution to and its allocated expenditure from the EU budget. OBBs have become a highly politicised concept, with substantial shortcomings. Calculating Operating budgetary balances is purely an accounting exercise. This is most convincingly demonstrated by the zero-sum assumption inherent in the Operating budgetary balance concept, as a positive OBB of one country must necessarily be offset by a negative OBB of equal size by another Member State. Evidently, such a perspective stands in sharp contrast with the idea of an EU budget that is not primarily meant as a system of fiscal redistribution, but rather as a means to generate European added value. In addition to the criticisms on the interpretation of Operating budgetary balances, the approach also has serious inherent limitations

Authors: Zareh ASTRYAN, Annika HAVLIK, Friedrich HEINEMANN, Justus NOVER, Marta PILATI



A JUST TRANSITION FUND - HOW THE EU BUDGET CAN BEST ASSIST IN THE NECESSARY TRANSITION FROM FOSSIL FUELS TO SUSTAINABLE ENERGY

15-04-2020

Summary: On 14 January 2020, the European Commission published its proposal for a Just Transition Mechanism, intended to provide support to territories facing serious socioeconomic challenges related to the transition towards climate neutrality. This report provides a comprehensive analysis of how the EU can best ensure a 'just transition' in all its territories and for all its citizens with the tools at its disposal. It provides an overview and a critical assessment of the Commission's proposal, and suggests possible amendments based on best practices from other just-transition initiatives.

Authors: Bruegel: Aliénor CAMERON; Dr Grégory CLAEYS; Catarina MIDÕES; Dr Simone TAGLIAPIETRA

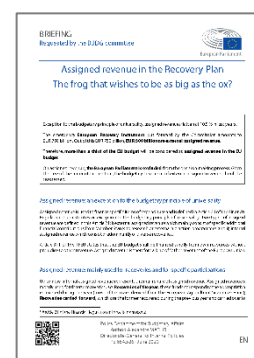


ASSIGNED REVENUE IN THE RECOVERY PLAN: THE FROG THAT WISHES TO BE AS BIG AS THE OX?

15-06-2020

Summary: Exception to the budgetary principle of universality, assigned revenues flatten at 10.5 % in last years. The emergency European Recovery Instrument put forward by the Commission amounts to EUR 750 billion. Out of this EUR 750 billion, EUR 500 billion are external assigned revenue. Therefore, more than a third of the EU budget will be considered as assigned revenue in the EU budget. On assigned revenue, the European Parliament is excluded from the decision-making process. Given the size of the amount in question, the budgetary treatment of external assigned revenue should be reassessed.

Author: Alexandre MATHIS

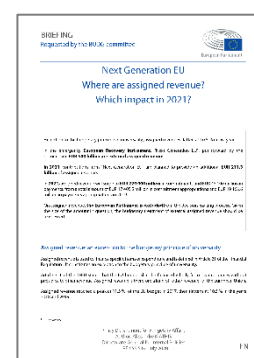


NEXT GENERATION EU: WHERE ARE ASSIGNED REVENUE? WHICH IMPACT IN 2021?

13-07-2020

Summary: Exception to the budgetary principle of universality, assigned revenues flatten at 10.5 % in last years. In the emergency European Recovery Instrument, "Next Generation EU", put forward by the Commission EUR 500 billion are external assigned revenue. In 2021, contributions from "Next Generation EU" are planned to provide an additional EUR 211.3 billion of assigned revenue. In 2021, assigned revenue will surge to EUR 220 000 million in commitments and EUR 46 100 million in payments, from a total amount of EUR 17 405.5 million in commitment appropriations and EUR 19 159.6 million in payments appropriations in 2019. On assigned revenue, the European Parliament is excluded from the decision-making process. Given the size of the amount in question, the budgetary treatment of external assigned revenue should be reassessed.

Author: Alexandre MATHIS



HOW EU FUNDS TACKLE ECONOMIC DIVIDE IN THE EUROPEAN UNION

15-07-2020

Summary: When assessing the benefits Member States (MS) receive from the European Union (EU) budget, they primarily focus on their individual net positions, i.e. the net balance between their national contributions and the transfers received from the EU budget. This ‘juste retour’ thinking is associated with several limitations and problems and completely neglects the benefits accruing to MS beyond the pure financial streams related to the EU budget. MS may enjoy the indirect benefits that are related to the various interventions and policies financed from the EU budget. Benefits may be also created for the EU as a whole in the case of policies coordinated and financed by the EU, replacing or complementing individual un-coordinated action at MS level and thus creating additional added value through making use of synergies. MS also benefit from intra-EU direct investments, intra-EU trade and the EU’s network effects. Therefore, the net position view could be complemented by additional indicators providing a more comprehensive picture of the overall benefits resulting for MS from the EU membership and budget and several reform options within the EU budget could help to overcome the net position view and support a debate focused less on national and more on the common interest of the EU altogether.

Authors: WIIW: Robert STEHRER, Roman STÖLLINGER, Gabor HUNYA, Doris HANZL-WEISS, Mario HOLZNER, Oliver REITER
WIFO: Margit SCHRATZENSTALLER, Julia BACHTRÖGLER
Blomeyer & Sanz: Veronika KUBEKOVÁ, Roland BLOMEYER

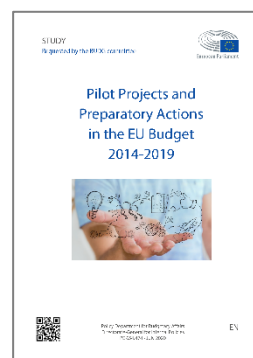


PILOT PROJECTS AND PREPARATORY ACTIONS IN THE EU BUDGET 2014-2019

15-07-2020

Summary: This study performs a “reality check” of Pilot Projects and Preparatory Actions (PPPAs) included in the EU budget over 2014-2019 and assesses their use as a strategic political tool. It covers 324 PPPAs with an aggregate value of EUR 337 million to date. PPPAs can trigger new or fine-tune existing legislation or policy and generate important lessons learnt. However, there is no systematic data to assess their effectiveness. The study identifies a series of areas for improvement.

Authors: Blomeyer & Sanz: Roderick ACKERMANN, Roland BLOMEYER, José PAPI, Margarita SANZ



DOCUMENTING CLIMATE MAINSTREAMING IN THE EU BUDGET - MAKING THE SYSTEM MORE TRANSPARENT, STRINGENT AND COMPREHENSIVE

16-07-2020

Summary: This study examines the current methodologies used for tracking climate-related and biodiversity-related expenditure in the EU budget. It identifies strengths and weaknesses of the current methodologies, and examines proposed changes to the methodologies for the 2021-2027 financial perspective. On this basis, it identifies potential objectives for strengthening the tracking mechanisms, and puts forward suggested approaches to meeting those objectives.

Authors: Institute for European Environmental Policy: Martin NESBIT, Thorfinn STAINFORTH, Kaley HART, Evelyn UNDERWOOD, Gustavo BECERRA

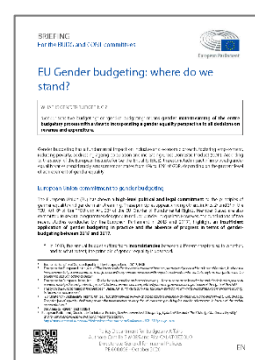


EU GENDER BUDGETING: WHERE DO WE STAND?

28-10-2020

Summary: Gender budgeting has a fundamental impact on inclusive and economic growth, fostering employment, reducing poverty, addressing ageing population and increasing Gross Domestic Product (GDP). According to the study of the European Institute for Gender Equality (EIGE), the estimated impact of improved gender equality varies considerably across member states from 4% to 12% of GDP, depending on the present level of achievement of gender equality.

Authors: Rita CALATOZZOLO, Camille Marie Ligia SIMOES



REFORM OF THE EU OWN RESOURCES

01-03-2021

Summary: This document was prepared by Policy Department for Budgetary Affairs for the Committee on Budgets as a background paper for the Public Hearing on 'Financing the EU budget: new own resources and possible other revenue'. It provides a summary of the system of EU own resources in the light of the agreement on its revision reached during the negotiations of the 2021-27 MFF. It shows the rationale for the reform including the need to find sources to finance the repayment of the EU borrowing in the framework of the New Generation EU initiative. The paper gives a description of each new own resource listed in the Interinstitutional Agreement of 2020, and shows their probable policy and budgetary effects.

Author: András SCHWARCZ



IMPLEMENTATION OF THE EU TRUST FUNDS AND THE FACILITY FOR REFUGEES IN TURKEY - UPDATE MARCH 2021

25-03-2021

Summary: This paper proposes a factual overview of recent developments in the implementation of the EU Bêkou Trust Fund for the Central African Republic, the EU Regional Trust Fund in response to the Syrian crisis (Madad), the EU Trust Fund for Peace in Colombia, the EU Trust Fund for Africa and the Facility for Refugees in Turkey.

Author: Alix DELASNERIE



THE INTEGRATION OF THE EUROPEAN DEVELOPMENT FUNDS INTO THE MFF 2021 - 2027

18-06-2021

Summary: This briefing presents detail on the current Multiannual Financial Framework (MFF) 2021-2027 that marks a turning point, in that it brings together all the EU's different funds for development cooperation in a single instrument, in order to ensure consistency between different fields of external action.

Author: Alexandra POUWELS

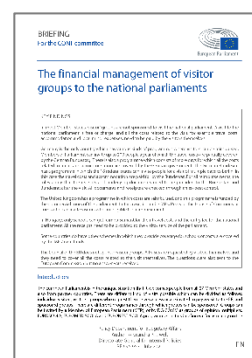


THE FINANCIAL MANAGEMENT OF VISITOR GROUPS TO THE NATIONAL PARLIAMENTS

08-07-2021

Summary: The European Parliament is in the unique situation that it welcomes people from all 27 Member States and also from partner countries. There are different kind of visits possible which can be divided as follows: individual visitors, visitors' groups who request themselves access or are invited to pay a visit to the EP, and sponsored groups.

Author: Alexandra POUWELS



THE SUSTAINABLE DEVELOPMENT GOALS IN THE EU BUDGET

15-07-2021

Summary: In 2015, the 2030 Agenda for Sustainable Development was adopted by the 193 Member States of the United Nations. This global agenda for sustainable development consists of 17 Sustainable Development Goals (SDGs) divided into 169 targets aiming at improving life for all.

Author: Tilda KALLQVIST



NEXT GENERATION EU BORROWING: A FIRST ASSESSMENT

29-10-2021

Summary: The Next Generation EU programme is radically changing the way the EU finances itself and interacts with financial markets. This paper assesses the first design decisions made by the European Commission and the issuances that have taken place so far. It also outlines the potential risks and opportunities linked to this upgrading of the EU borrowing.

Author: Bruegel: Rebecca CHRISTIE, Gregory CLAEYS, Pauline WEIL

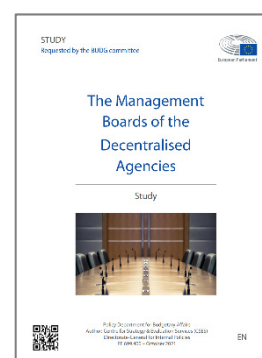


THE MANAGEMENT BOARDS OF THE DECENTRALISED AGENCIES

31-10-2021

Summary: The Management Boards of the EU decentralised agencies have a key role in ensuring the agencies' good governance. This study examines the established practices of the Management Boards. In particular, it assesses how effective and efficient the Boards' working methods are and the main factors affecting their performance. The study investigates key governance issues including the size and composition of the Boards, the representation of different interests, the decision-making rules, the effectiveness of the Boards in fulfilling their tasks. Last but not least, the study provides recommendations on how to improve the functioning of the Management Boards.

Author: CSES: Jack MALAN, Marta DIMAURO

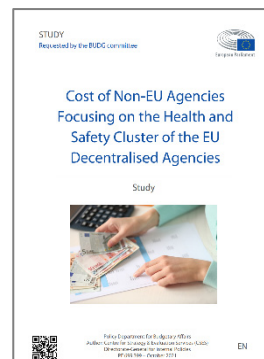


COST OF NON-EU AGENCIES FOCUSING ON THE HEALTH AND SAFETY CLUSTER OF THE EU DECENTRALISED AGENCIES

31-10-2021

Summary: The analytical study suggests that the seven EU agencies in the health and safety field demonstrate strong European added value and that this is widely recognised by Member States and other stakeholders including business. The agencies have played an important role in the COVID-19 pandemic. More generally, the study concludes that the cost of ‘non-agencies’, i.e. a situation where the agencies ceased to exist, would be higher to the European Commission, national authorities and business than the current cost of the seven agencies to the EU budget.

Author: CSES: Jack MALAN, Giorgio CACCIAGUERRA, Sandra RUIZ, Cara BURILLO FEDUCHI, Ivan BOSCH-CHEN,



LOCATIONS OF THE EU DECENTRALISED AGENCIES

05-11-2021

Summary: The European Union has decentralised a number of functions, locating agencies across the European Union. There are many factors influencing the choice of the seat(s) of an agency, including the political aim to evenly distribute the agencies. However, the location of an agency has an impact on its capacity to perform its duties effectively and efficiently. This report analyses whether the agency locations fulfil the necessary criteria.

Author: CEPS: Jorge NUNEZ FERRER, CSE COE: Daina BELICKA, Dace KRUPENKO, EUI: Alfredo DE FEO

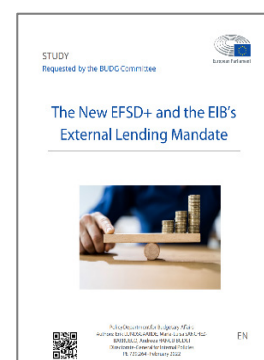


THE NEW EFSD+ AND THE EIB'S EXTERNAL LENDING MANDATE (STUDY)

28-02-2022

Summary: This study provides an overview of the EFSD+, a core part of the NDICI-Global Europe Instrument. The study situates the EFSD+ in the context of previous EU experiences with the use of blended finance and guarantees to address external action objectives, focusing on the EIB's External Lending Mandate (ELM) and the European Fund for Sustainable Development (EFSD). The study examines key challenges related to the accountability and performance of these instruments to inform oversight of EFSD+ implementation.

Author: Erik LUNDGAARDE, María-Luisa SÁNCHEZ-BARRUECO, Andreea HANCU BUDUI



THE NEXT REVISION OF THE FINANCIAL REGULATION AND THE EU BUDGET GALAXY

28-02-2022

Summary: Over the last two decades, the combined effect of multiple crises and low Multi-Annual Financial Framework (MFF) ceilings has led to the emergence of a ‘galaxy’ of EU funds and instruments with variable participation of Member States and a diverse range of decision-making and accountability procedures. This study analyses the impacts on the EU governance and the ability of the European Parliament to fulfil its duties and considers that reforms are needed to ensure the EU budget and financial rules reflect the realities the EU faces.

Author: CEPS: Iain BEGG, Giacomo BENEDETTO, Francesco CORTI, Jorge NUNEZ FERRER, CSE COE: Daina Belicka, Institut Jacques Delors
Notre Europe: Eulalia RUBIO,

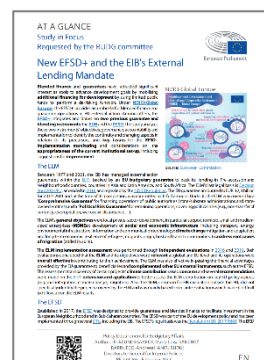


THE NEW EFSD+ AND THE EIB'S EXTERNAL LENDING MANDATE (AT A GLANCE)

28-02-2022

Summary: This study provides an overview of the EFSD+, a core part of the NDICI-Global Europe Instrument. The study situates the EFSD+ in the context of previous EU experiences with the use of blended finance and guarantees to address external action objectives, focusing on the EIB's External Lending Mandate (ELM) and the European Fund for Sustainable Development (EFSD). The study examines key challenges related to the accountability and performance of these instruments to inform oversight of EFSD+ implementation.

Author: Erik LUNDGAARDE, María-Luisa SÁNCHEZ-BARRUECO, Andreea HANCU BUDUI



NEW EU OWN RESOURCES: POSSIBILITIES AND LIMITATIONS OF STEERING EFFECTS AND SECTORAL POLICY CO-BENEFITS

07-04-2022

Summary: This study was prepared at the request of the Budget Committee and assesses the Commission's recent legislative proposals for the new own resources included in the interinstitutional roadmap agreed together with the NextGenerationEU programme. These are a plastic-based contribution as well as own resources based on the EU Emission Trading System and a carbon border adjustment mechanism. Also, own resources based on the reallocation of taxation rights on profits of large MNE according to Pillar I. of the OECD/G20 Inclusive Framework on BEPS as well as the taxation of corporations and financial transactions, as further options stipulated in the IIA roadmap, are analysed. Finally, the study briefly reviews further own resource options which could create cobenefits and steering effects supporting a sustainable, inclusive, green and digital transition.

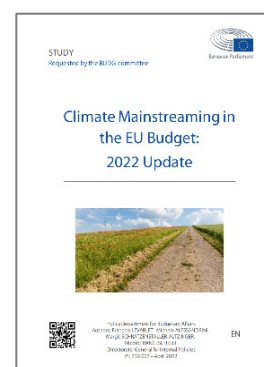


Author: WIFO: Margit SCHRATZENSTALLER, Mendel University Brno: Danuše NERUDOVA, Veronika SOLILOVA, WIIW: Mario HOLZNER, Philipp HEIMBERGER, Niko KORPAR, Ambre MAUCORPS, Bernhard MOSHAMMER

CLIMATE MAINSTREAMING IN THE EU BUDGET: 2022 UPDATE (STUDY)

12-04-2022

Summary: This study is an update of 'Documenting climate mainstreaming in the EU budget' published in 2020. The methodology used by the European Commission for tracking climate change and biodiversity related expenditure at EU level is reviewed again in the light of the Multiannual Financial Framework approved in 2021 and the new regulatory framework covering the period 2021-2027. This confirms the main strengths and weaknesses pointed out by the initial study. Recommendations for improving the tracking mechanisms are updated considering the new requirements of the Interinstitutional Agreement (2020).



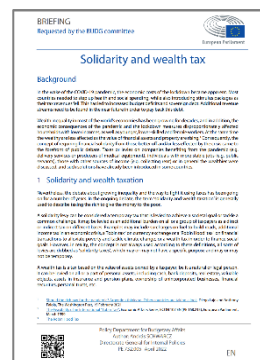
Author: t33: François LEVARLET, Michele ALESSANDRINI
WIFO: Margit SCHRATZENSTALLER-ALTZINGER
Blomeyer: Nicolò FRANCESCHELLI

SOLIDARITY AND WEALTH TAX

13-04-2022

Summary: In the wake of the COVID-19 pandemic, the economic costs of the lockdown became apparent. Most countries needed to step up health and social spending, while also introducing stimulus packages as their tax revenues fell. This has led to increased budget deficits and sovereign debt. Additional revenue streams need to be found in the near future in order to pay back this debt.

Author: András SCHWARCZ

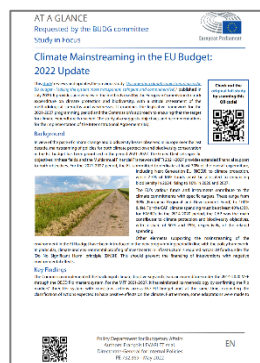


CLIMATE MAINSTREAMING IN THE EU BUDGET: 2022 UPDATE (AT A GLANCE)

05-05-2022

Summary: This study reviews and updates the previous study 'Documenting climate mainstreaming in the EU budget - Making the system more transparent, stringent and comprehensive', published in July 2020. It provides an overview of the methods used by the European Commission to track expenditure on climate protection and biodiversity, with a critical assessment of the methodological strengths and weaknesses. It examines the legislative framework for the 2021-2027 programming period and the Commission's approach to ensuring that the target for climate expenditure is reached. The study also suggests objectives and recommendations for the implementation of the Interinstitutional Agreement (IIA).

Author: François LEVARLET et al.

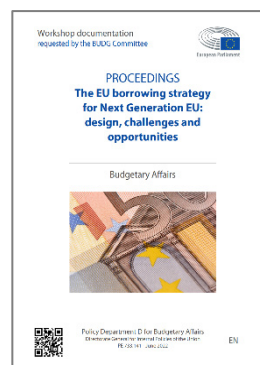


PROCEEDINGS OF THE WORKSHOP ON THE EU BORROWING STRATEGY FOR NEXT GENERATION EU: DESIGN, CHALLENGES AND OPPORTUNITIES

20-06-2022

Summary: A workshop was organised for the Budgets committee (BUDG) on "The EU borrowing strategy for NGEU: design, challenges and opportunities" on 27 October 2021. This document consists of the proceedings of the workshop, an In-depth analysis by Bruegel entitled "Next Generation EU borrowing: a first assessment", a policy paper by Sebastian Mack entitled "Don't change horses in midstream: how to make NGEU bonds the euro area's safe asset", biographies of the speakers and the Power Point slides of the Bruegel presentation.

Author: Gosse BUURMA, Alix DELASNERIE



THE IMPACT OF INFLATION ON THE EU BUDGET

01-11-2022

Summary: This note provides a general assessment of the aggregate economic impact of inflation on the EU budget, both retroactively and prospectively (on a scenario-based approach). Against such backdrop, we will briefly underscore that available flexibilities and margins under the current MFF framework are very far from providing for a meaningful room of manoeuvre and tools to tackle adequately such challenge, before concluding with some follow-up remarks.

Author: Francisco Javier PADILLA OLIVARES

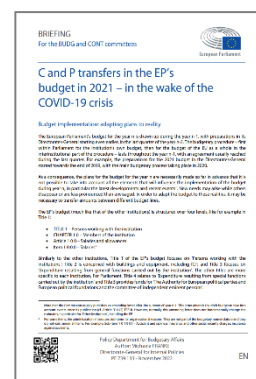


C AND P TRANSFERS IN THE EP'S BUDGET IN 2021 – IN THE WAKE OF THE COVID-19 CRISIS

15-11-2022

Summary: This briefing analyses C and P transfers in the EP's budget during 2021. It differentiates between transfers linked directly and indirectly to the EP's response to the COVID-19 crisis on the one hand and those that dealt with other, unrelated, needs on the other, including the EP's building policy. A comparison between the main tendencies observed in 2020 and 2021 sheds light on the impact the COVID-19 crisis had on the EP's budget in both years.

Author: Michaela FRANKE

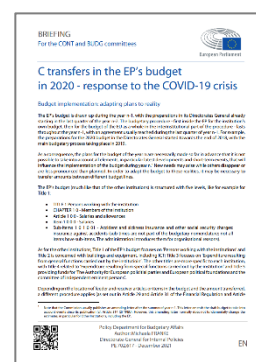


C TRANSFERS IN THE EP'S BUDGET IN 2020 - RESPONSE TO THE COVID-19 CRISIS

23-11-2022

Summary: The EP's budget is drawn up during the year n-1, with the preparations in its Directorates General already starting in the last quarter of the year n-2. The budgetary procedure - first inside the EP for the institution's own budget, then for the budget of the EU as a whole in the interinstitutional part of the procedure - lasts throughout the year n-1, with an agreement usually reached during the last quarter of year n-1. For example, the preparations for the 2020 budget in the Directorates General started towards the end of 2018, with the main budgetary process taking place in 2019.

Author: Michaela FRANKE

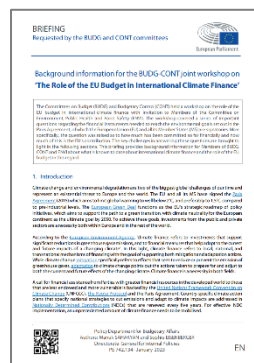


THE ROLE OF THE EU BUDGET IN INTERNATIONAL CLIMATE FINANCE

27-01-2023

Summary: The Committees on Budgets (BUDG) and Budgetary Control (CONT) held a workshop on the role of the EU budget in international climate finance with invitation to Members of the Committee on Environment, Public Health and Food Safety (ENVI). The workshop will cover a series of important questions regarding the financial instruments that are needed to reach the environmental goals that are set out in the Paris Agreement to which the European Union (EU) and all its Member States (MS) are signatories. More specifically, the question is raised as to how much has been committed so far financially and how much of this is the EU's contribution. The key challenges in answering these questions are brought to light throughout the chapters. This briefing provides background information for Members of BUDG, CONT and ENVI about what is known to date about international climate finance and the role of the EU budget in this regard.

Author: Sophie Jhelisa EISENBERGER, Manuk SAHAKYAN



SOCIAL TRACKING METHODOLOGY FOR THE EU BUDGET

15-02-2023

Summary: The EU tracks social expenditure for several reasons, ranging from ensuring financial control to assessing whether policies make the desired impact. This study examines the current state of social tracking in the Multiannual Financial Framework and the Recovery and Resilience Facility and explores how it could be improved to enhance the scrutiny of EU social spending. It puts forward a proposal for a pilot study of a theory-based monitoring approach as a potential innovation in social tracking.

Author: CEPS: Iain BEGG, Francesco CORTI et al

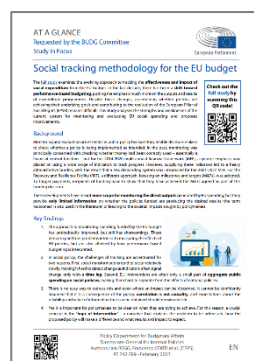


SOCIAL TRACKING METHODOLOGY FOR THE EU BUDGET (AT A GLANCE)

28-02-2023

Summary: The full study examines the evolving approach to tracking the effectiveness and impact of social expenditure from the EU budget. In the last decade, there has been a shift towards performance-based budgeting, putting the emphasis much more on the outputs and results of expenditure programmes. Despite these changes, ascertaining whether policies are achieving their underlying goals and contributing to the realisation of the European Pillar of Social Rights (EPSR) remains difficult. This study analyses the strengths and weaknesses of the current system for monitoring and evaluating EU social spending and proposes improvements.

Author: CEPS: Iain BEGG, Francesco CORTI et al



WORKSHOP PROCEEDINGS: THE ROLE OF THE EU BUDGET IN INTERNATIONAL CLIMATE FINANCE

01-03-2023

Summary: This joint workshop gave members of the BUDG and CONT Committees an overview of global efforts to finance the fight against climate change and of the EU's role in this context. Key findings were: The EU's contribution, both regulatory and financial, is considerable and exceeds its 'fair share'; However, a significant gap remains between actual commitments globally and the agreed funding level of USD 100 billion per year; Even more funding will have to be mobilised, including from private donors, as this amount is merely the starting point for the next round of negotiations, which will also cover loss and damage. MEPs present agreed that both committees should continue to discuss these issues over the coming months.

Author: Stefan SCHULZ



EU EXTERNAL ACTION AND CRISIS RESPONSE: IS THE EU BUDGET FIT FOR PURPOSE?

22-03-2023

Summary: This paper examines the evolving notion of crisis response, how it is currently addressed by the EU budget under Heading 6 of the 2021-2027 Multiannual Financial Framework (amounts and instruments/programmes) and how it may continue to be addressed in the future.

Author: Alix DELASNERIE



TOOLS FOR PROTECTING THE EU BUDGET FROM BREACHES OF THE RULE OF LAW: THE CONDITIONALITY REGULATION IN CONTEXT

30-04-2023

Summary: The rule of law Conditionality Mechanism is a new instrument that entered into force in January 2021. It allows the EU to take measures in cases of breaches of the rule of law principles that affect or seriously risk affecting the sound financial management of the EU budget or the EU's financial interests in a sufficiently direct way. This study discusses the potential scope of application of this new mechanism. In particular, it analyses how it can be used either as an alternative to, or in combination with, other tools and mechanisms aimed at protecting the EU's financial interests.

Author: Institut Jacques Delors – Notre Europe : Eulalia RUBIO
Jacques Delors Centre – Hertie School : Thu NGUYEN
CEPS: Tamás KISS-GÁLFALVI, Tomás RUIZ DE LA OSSA, Francesco CORTI, Alba Forns GÓMEZ

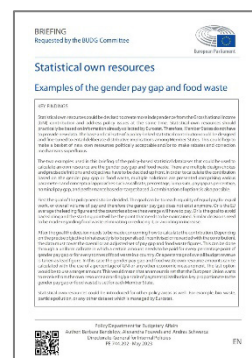


STATISTICAL OWN RESOURCES – EXAMPLES OF THE GENDER PAY GAP AND FOOD WASTE

02-05-2023

Summary: Statistical own resources could be devised to create more independence from the Gross National Income (GNI) contribution and address policy issues at the same time. Statistical own resources should practically be based on information already collected by Eurostat. Therefore, Member States do not have to provide new data. The base and call-rate of a policy-linked statistical contribution could be designed and fine-tuned to entail deliberate distributive implications among Member States. This could help to make a basket of new own resources politically acceptable and/or to make rebates and correction mechanisms superfluous.

Author: Barbara BANDELOW, Alexandra POUWELS, András SCHWARCZ

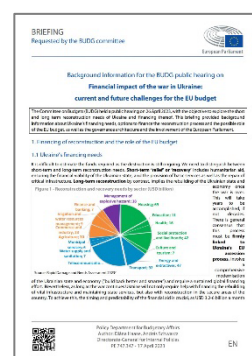


FINANCIAL IMPACT OF THE WAR IN UKRAINE: CURRENT AND FUTURE CHALLENGES FOR THE EU BUDGET

02-05-2023

Summary: The Committee on Budgets (BUDG) held a public hearing on 26 April 2023, with the objective of exploring the short- and long-term reconstruction needs of Ukraine and financing thereof. This briefing provided background information about Ukraine's financing needs, options to finance the reconstruction process and the possible role of the EU budget, as well as the governance architecture and the involvement of the European Parliament.

Author: Diána HAASE, András SCHWARCZ



TOOLS FOR PROTECTING THE EU BUDGET FROM BREACHES OF THE RULE OF LAW: THE CONDITIONALITY REGULATION IN CONTEXT (AT A GLANCE)

02-05-2023

Summary: The rule of law Conditionality Mechanism is a new instrument that entered into force in January 2021. It allows the European Union (EU) to take measures in cases when breaches of the rule of law principles affect or seriously risk affecting the EU budget or the EU's financial interests. As this new mechanism has so far only been applied once, some questions are left open on its application and the possibilities offered by it. The full study discusses the potential scope of application of this new tool. In particular, it analyses how it can be used either as an alternative to, or in combination with, other tools and mechanisms aimed at protecting the EU's financial interests.

Author: Eulalia RUBIO, Tamás KISS-GÁLFALVI et al.



RIISING COST OF EUROPEAN UNION BORROWING AND WHAT TO DO ABOUT IT

30-05-2023

Summary: The interest rate cost of EU borrowing for non-repayable support, which lies with the EU budget, could be twice as high as what was initially estimated at the start of the EU's 2021-2027 budget cycle. This Bruegel paper finds that the European Commission's issuance strategy can still be improved to reduce EU borrowing costs at the margin. It should also continue to work on building market infrastructures for EU bonds. Moreover if EU countries want to reap the full benefits of EU borrowing, some political progress will have to take place. Finally, the EU should quickly review how interest costs are accounted for in the EU budget and in the MFF.

Author: Grégory CLAEYS, Conor McCaffrey, Lennard WELSLAU

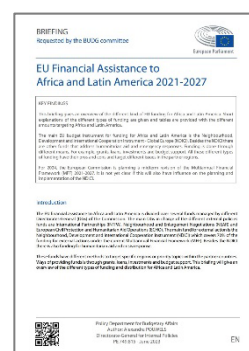


EU FINANCIAL ASSISTANCE TO AFRICA AND LATIN AMERICA 2021-2027

22-06-2023

Summary: This briefing gives an overview of the different kinds of EU funding for Africa and Latin America. Short explanations of the different types of funding are given and tables are provided with the different amounts targeting Africa and Latin America. The main EU budget instrument for funding for Africa and Latin America is the Neighbourhood, Development and International Cooperation Instrument – Global Europe (NDICI). Besides the NDICI there are other funds that address humanitarian aid and emergency responses. Funding is done through different means. For example, grants, loans, investments and budget support. All these different types of funding have their pros and cons and target different issues in the partner regions. For 2024, the European Commission is planning a midterm revision of the Multiannual Financial Framework (MFF) 2021-2027. It is not yet clear if this will also have influence on the planning and implementation of the NDICI.

Author: Alexandra POWELS

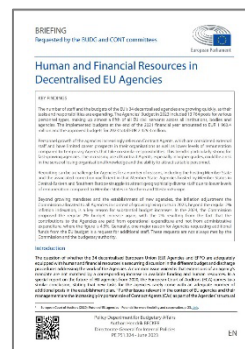


HUMAN AND FINANCIAL RESOURCES IN DECENTRALISED EU AGENCIES

22-06-2023

Summary: The question of whether the 34 decentralised European Union (EU) Agencies and the EPPO are adequately equipped with human and financial resources is a recurring discussion in the different budget and discharge procedures addressing the work of the Agencies. A common issue voiced is that extensions of an agency's mandate are not matched by a corresponding increase in available funding and human resources. In a special report on the future of EU agencies from 2020, the European Court of Auditors (ECA) comes to a similar conclusion, stating that new tasks for the agencies rarely come with an adequate number of additional posts in the establishment plan. Further issues relevant in the context of EU agencies and their management are the increasingly important role of Contract Agents (CAs) as part of the Agencies' structural workforce, problems with finding suitable staff in certain policy areas and in Member States with lower remuneration due to lower correction coefficients and the use of interim staff and "revolving doors". By providing and discussing a variety of available statistics and data as regards the financial and human resources of decentralised agencies, this briefing aims to give a comprehensive overview regarding this issue. First, this briefing shows broader trends of staff developments in the EU decentralised Agencies. Then, it considers other issues related to personnel and staffing, before finally focusing on budgetary trends.

Author: Hendrik BECKER



RECOVERY AND RESILIENCE DIALOGUE WITH THE EUROPEAN COMMISSION- 10

JULY 2023

06-07-2023

Summary: Executive Vice-President Dombrovskis and Commissioner Gentiloni are invited to the eleventh Recovery and Resilience Dialogue (RRD) under the Recovery and Resilience Facility (RRF) Regulation. Section 1 of this briefing covers recent developments relating to the implementation of RRF, in particular the European Semester assessment of the general RRF implementation progress, the status quo of new REPowerEU chapters, requests for additional loans, and the mid-term evaluation of the RRF. Section 2 focuses on the Commissions' preliminary assessment for Romania's payment request, elaborating on an example that may be of interest from a scrutiny perspective; the Commission activated the 'payment suspension' procedure for two milestones that Romania has not yet fulfilled. This briefing also provides some information available in the public domain regarding Italy's upcoming payment request. Section 3 finally focusses on funding aspects of the RRF, namely the effect of rising interest rates, the MFF revision, and the Commission's proposal for new own resources.

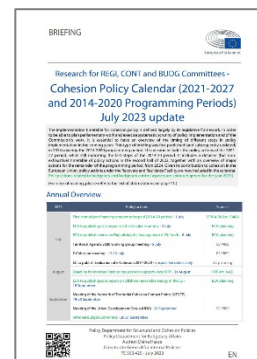
Author: Minna OLLIKAINEN, Francisco Javier PADILLA OLIVARES, Samuel DE LEMOS PEIXOTO, Marcel MAGNUS, Wolfgang LEHOFER, Giacomo LOI



COHESION POLICY CALENDAR (2021-2027 AND 2014-2020 PROGRAMMING PERIODS)

12-07-2023

Summary: The implementation timetable for cohesion policy is defined largely by its legislative framework. In order to be able to plan parliamentary work and exercise systematic scrutiny of policy implementation and of the Commission's work, it is essential to have an overview of the timing of different steps in policy implementation in the coming years. This type of briefing was first published (and subsequently updated) in 2014 covering the 2014-2020 programming period. This version includes the policy actions of the 2021-27 period, while still indicating the last steps of the 2014-20 period. It includes a detailed (but non-exhaustive) timetable of policy actions in 2023, together with an overview of major actions for the remainder of the programming period, from 2023. Given its contribution to cohesion in the European Union, policy actions under the Recovery and Resilience Facility are now included in the calendar. Policy actions related to budgetary and budgetary control aspects are coloured green (for the year 2023).



Author: Diána HAASE

BUDGETARY ASPECTS OF EU DEFENCE POLICY

13-07-2023

Summary: This briefing provides an overview of recent developments in EU defence spending and serves as background information for the BUDG Committee's exchange of views with Commissioner Breton of 19 July 2023.

Author: Eleanor Remo JAMES

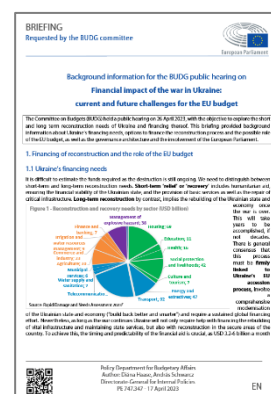


UKRAINE: FINANCING OF RECONSTRUCTION AND THE ROLE OF THE EU BUDGET

28-08-2023

Summary: This briefing provides background information on the financing needs of Ukraine's reconstruction, options to finance the process and the possible role of the EU budget, as well as the governance architecture and the involvement of the European Parliament.

Author: Diána HAASE, András SCHWARCZ



OPTIONS FOR A STRONGER AND MORE AGILE EU BUDGET (STUDY)

16-10-2023

Summary: The EU budget has to reconcile certainty in generating funding for what are, predominantly, multi-annual investment programmes, with a capacity to generate funding on a sufficient scale when circumstances and priorities change. Off-budget mechanisms have largely been preferred for dealing with the latter. This study presents recommendations, drawing on several scenarios, for how the EU budget could be recast to enable it to be more agile and responsive in dealing with new and future challenges requiring EU-level expenditure or lending.

Author: Iain BEGG, Jacques LE CACHEUX & al.



OPTIONS FOR A STRONGER AND MORE AGILE EU BUDGET (AT A GLANCE)

16-10-2023

Summary: This 'At a Glance' note provides an overview of the study on 'Options for a stronger and more agile EU budget' detailed above.

Author: Iain BEGG, Jacques LE CACHEUX & al.



GENDER BUDGETING IN THE MEMBER STATES

17-10-2023

Summary: This briefing gives an overview of the state of play of gender budgeting in the EU Member States. Their parliaments were asked to fill out a questionnaire regarding gender budgeting in their national policies. Replies were received from 24 countries. Nine countries have neither implemented gender budgeting nor considered introducing it. The reason often given is that the gender equality policy of the country in question is seen as sufficient. Three countries have not yet introduced gender budgeting but are discussing its potential usefulness. It is often seen as a next step in countries' gender mainstreaming approach. The remaining 12 countries have introduced gender budgeting. They are at different stages in its implementation: some are running pilot projects, while for others it is part of the annual budget procedure. Countries at more advanced stages are now trying to improve implementation, data collection and documentation. These countries are also considering introducing performance budgeting in other areas related to social or environmental policies.

Author: Alexandra POWELS

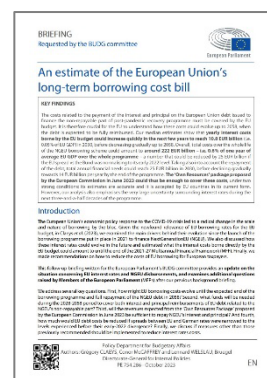


AN ESTIMATE OF THE EUROPEAN UNION'S LONG-TERM BORROWING COST BILL

19-10-2023

Summary: The European Union's economic policy response to the COVID-19 crisis led to a radical change in the scale and nature of borrowing by the bloc. Given the newfound relevance of EU borrowing rates for the EU budget, in Claeys et al. (2023), we examined the main drivers behind their evolution since the launch of the borrowing programme put in place in 2021 to finance NextGenerationEU (NGEU). We also discussed how these interest rates could evolve in the future and estimated what the interest costs borne directly by the EU budget could amount to until the end of the 2021-27 Multiannual Financial Framework (MFF). Finally, we made recommendations on how to reduce the costs of EU borrowing for European taxpayers. This follow-up briefing written for the European Parliament's BUDG Committee provides an update on the situation concerning EU interest rates and NGEU disbursements, and examines additional questions raised by Members of the European Parliament (MEPs) after our previous background briefing.

Author: Bruegel: Grégory CLAEYS, Conor McCAFFREY, Lennard WELSLAU

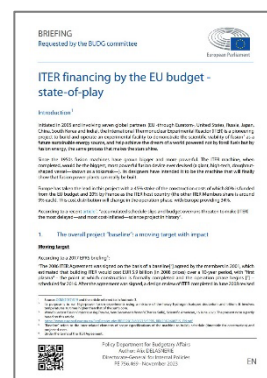


ITER FINANCING BY THE EU BUDGET - STATE-OF-PLAY

06-11-2023

Summary: Initiated in 2005 and involving seven global partners (EU, United States, Russia, Japan, China, South Korea and India), the International Thermonuclear Experimental Reactor (ITER) is a pioneering project to build and operate an experimental facility to demonstrate the scientific viability of fusion as a future sustainable energy source. According to the Commission, although the project has already had a positive impact on the European economy and is highly relevant for the future, it is necessary to decrease significantly the EU budget contribution to its financing in 2023, in view of accumulated difficulties and delays. A new "baseline" for the project (specifications, schedule, cost estimate) is expected in 2024.

Author: Alix DELASNERIE



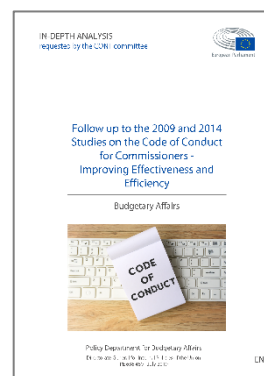
CONT: COMMITTEE ON BUDGETARY CONTROL

FOLLOW UP TO THE 2009 AND 2014 STUDIES ON THE CODE OF CONDUCT FOR COMMISSIONERS - IMPROVING EFFECTIVENESS AND EFFICIENCY

15-07-2019

Summary: The European Parliament is very attentive to the issue of transparency and integrity within the EU institutions. In the past, the EP has commissioned two studies to verify the level of effectiveness and efficiency of the Code of Conduct for Commissioners of the European Commission. This in-depth analysis verifies whether the Code of Conduct of 2018 complies with the requests the EP has made in order to guarantee the best performance in terms of transparency and integrity by the EC Commissioners. Most of the EP requests have been satisfied. However, there is still some room for improvement in terms of transparency of the Independent Ethical Committee, the cooling off period for Commissioners and provisions related to the role of the European Ombudsman within the Code. Moreover, the Code of Conduct, being a soft law instrument, could be upgraded to a hard law instrument having a stronger binding force. Finally, the EP could reiterate the study recommendations concerning stricter provisions on the involvement of Commissioners in the national, regional or local politics.

Author: Rita CALATOZZOLO

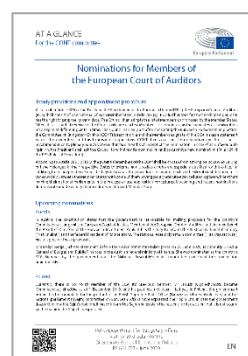


NOMINATIONS FOR MEMBERS OF THE EUROPEAN COURT OF AUDITORS

15-06-2020

Summary: Short presentation of - Treaty provisions and appointment procedure, - upcoming and recent nominations and - avenues for further research.

Author: Michaela FRANKE

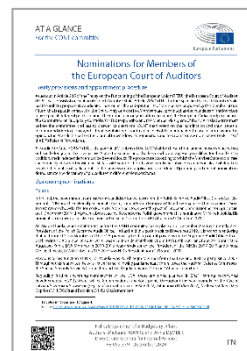


NOMINATIONS FOR MEMBERS OF THE EUROPEAN COURT OF AUDITORS (UPDATE)

15-06-2020

Summary: On the occasion of the nomination of a new Polish member for the Court of Auditors, this briefing describes the national nomination process and the roles of EP and Council.

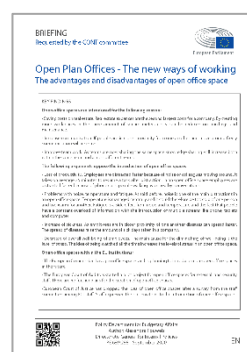
Authors: Anna DEMBEK, Michaela FRANKE



OPEN PLAN OFFICES - THE NEW WAYS OF WORKING THE ADVANTAGES AND DISADVANTAGES OF OPEN OFFICE SPACE 30-09-2020

Summary: Open office spaces are introduced for the following reason: - Saving costs on real estate. Real estate expenses are the second largest costs for a company. By creating more workplaces in the same amount of square meters costs can be reduced on buildings and maintenance. - Increase communication. If people are in closer proximity from one another and move around freely communication will increase. - Improve team work. As teams are now sharing the same space knowledge sharing will increase both within the same team and across different teams. The following arguments oppose the introduction of open office spaces: - Loss of productivity. Employees are distracted faster because of noise or colleagues moving around. It takes on average 25 minutes to resume a task after distraction. In an open office space employees are distracted faster because of phone calls, people walking by or nearby conversations. - Problems with noise, temperature and fatigue. As said before, noise is one of the main distractions in an open office space. Temperature is managed centrally and it could therefore be too cold of one person and too warm for another. Fatigue is a side effect from noise and temperature and the fact that people have a constant overload of information with the introduction of multiple screens like phone, tablets and computer. - Increase of sickness. As employees are in closer proximity of one another diseases can spread faster. The spread of diseases raise the amount of sick days taken in a company. - Decrease of overall well-being of employees. The main cause for the diminishing of well-being is the level of stress. The idea of being watched all the time increases the levels of stress in an open office space.

Author: Alexandra POUWELS

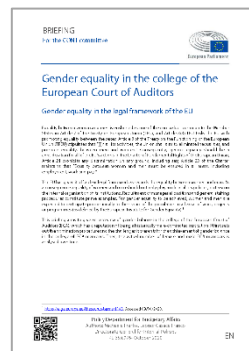


GENDER EQUALITY IN THE COLLEGE OF THE EUROPEAN COURT OF AUDITORS

28-10-2020

Summary: This briefing on gender balance in the college of the European Court of Auditors aims to shed light on the balance between male and female members, from a historical perspective as the ECA has a reputation of being a rather male-dominated institution.

Author: Michaela FRANKE

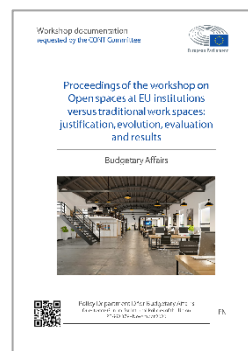


PROCEEDINGS OF THE WORKSHOP ON OPEN SPACES AT EU INSTITUTIONS VERSUS TRADITIONAL WORK SPACES: JUSTIFICATION, EVOLUTION, EVALUATION AND RESULTS

30-11-2020

Summary: The Budgetary Control Committee (CONT) organised the workshop on 'Open spaces at EU institutions versus traditional work spaces: justification, evolution, evaluation and results' on 29 October 2020. This document consists of the proceedings of the workshop, the briefing on 'Open Plan Offices - The new ways of working', biographies of the speakers and the PowerPoint slides of the presentations.

Author: Alexandra POUWELS

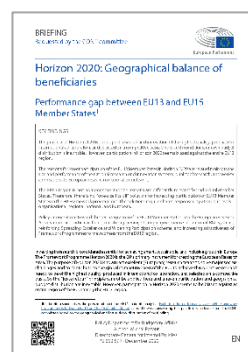


HORIZON 2020: GEOGRAPHICAL BALANCE OF BENEFICIARIES

17-12-2020

Summary: This briefing explores the performance gap between EU-15 and EU-13 countries under Horizon 2020, the reasons for this gap and policy options at national and EU levels.

Author: Michal PAZOUR

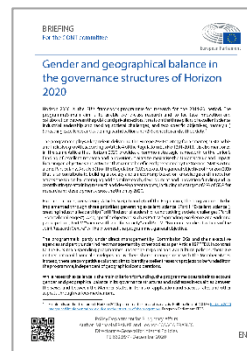


GENDER AND GEOGRAPHICAL BALANCE IN THE GOVERNANCE STRUCTURES OF HORIZON 2020

17-12-2020

Summary: This briefing analyses gender and geographical balance in the governance structures of Horizon 2020.

Authors: Michaela FRANKE, Leonor CASACA FRANCO

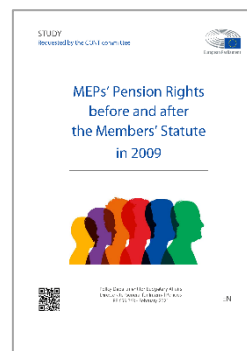


MEPs' PENSION RIGHTS BEFORE AND AFTER THE MEMBERS' STATUTE IN 2009

01-02-2021

Summary: This study presents detail on pension rights of Members of the European Parliament, looking at arrangements in the Member States prior to the entry into force of the Members' Statute in 2009; and EU-level pension arrangements, i.e. the Provisional Pension Schemes, the Voluntary Pension Scheme, and pension rights under the Members' Statute. Moreover, a comparative analysis of the different arrangements is provided.

Authors: University College Dublin: Karen ANDERSON
Blomeyer & Sanz: Roland BLOMEYER
Institute of Public Affairs: Małgorzata KOZIAREK

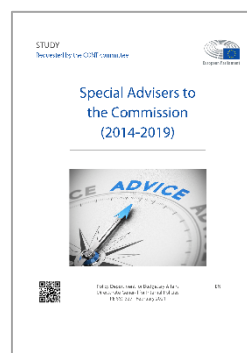


SPECIAL ADVISERS TO THE COMMISSION (2014-2019)

26-02-2021

Summary: This study proposes an overview of the selection of Special Advisers to the European Commission, specifically during the period 2014-2019: the procedure followed, number of contracts, safeguards, contractual terms, budgetary implications, transparency, communication with the European Parliament. A review of literature, good practices and criteria for assessing the European Commission framework is provided. In conclusion this study makes recommendations on how to further strengthen it.

Authors: University of Vaasa: Dr Christoph DEMMKE,
Blomeyer & Sanz: Margarita SANZ, Roland BLOMEYER

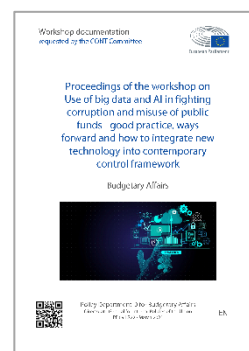


PROCEEDINGS OF THE WORKSHOP ON USE OF BIG DATA AND AI IN FIGHTING CORRUPTION AND MISUSE OF PUBLIC FUNDS - GOOD PRACTICE, WAYS FORWARD AND HOW TO INTEGRATE NEW TECHNOLOGY INTO CONTEMPORARY CONTROL FRAMEWORK

31-03-2021

Summary: Notes from the workshop on Use of big data and AI in fighting corruption and misuse of public funds - good practice, ways forward and how to integrate new technology into contemporary control framework. The workshop took place on 23 February 2021.

Author: András SCHWARCZ



THE LARGEST 50 BENEFICIARIES IN EACH EU MEMBER STATE OF CAP AND COHESION FUNDS

20-05-2021

Summary: This report provides the findings of the study on “The Largest 50 beneficiaries in each EU Member State of CAP and Cohesion Funds” prepared at the request of the CONT committee. Based on the analysis of more than 12 million beneficiaries of the common agricultural policy (CAP) in 2018 and 2019 and about 600 000 beneficiaries receiving cohesion funds between 2014 and 2020 it identifies the largest direct and ultimate beneficiaries of EU funds. Moreover, it covers the results of an assessment of almost 300 systems for the public disclosure of the beneficiaries of CAP and Cohesion policy. Finally, it provides recommendations to enhance the public disclosure on beneficiaries of EU funds.



Note: the lists and analyses of the beneficiaries are based on the data available in the reporting systems at the time of data collection. Substantiated requests for corrections due to incorrect or modified data will be included in the Corrigenda below (Annex IV).

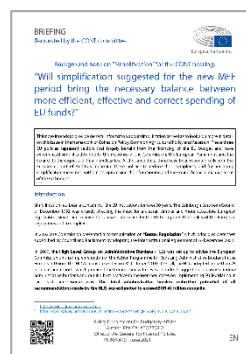
Authors: CEPS: Willem Pieter DE GROEN, Roberto MUSMECI, Damir GOJSIC, Jorge NUNEZ
CSE COE: Daina BELICKA

WILL SIMPLIFICATION SUGGESTED FOR THE NEW MFF PERIOD BRING THE NECESSARY BALANCE BETWEEN MORE EFFICIENT, EFFECTIVE AND CORRECT SPENDING OF EU FUNDS?

15-06-2021

Summary: This note intends to provide general information about simplification as well as to look a bit more in detail on this issue in the framework of Cohesion Policy, Common Agricultural Policy and Research. These three EU policies represent sectors that largely benefit from the financing of the EU budget and have experienced simplification due to the response of the Commission, the European Parliament and the Council to the requests of final beneficiaries. At the same time, there have been repeated calls from the European Court of Auditors regarding these policies to reduce their complexity and further apply simplification measures, without compromising their functioning and the sound financial management of the EU budget.

Author: Rita CALATOZZOLO

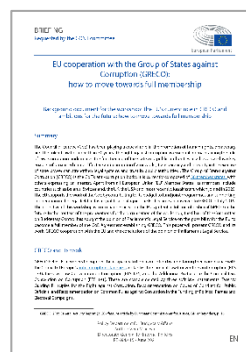


EU COOPERATION WITH THE GROUP OF STATES AGAINST CORRUPTION (GRECO): HOW TO MOVE TOWARDS FULL MEMBERSHIP

15-06-2021

Summary: This paper will present GRECO and its work, GRECO cooperation with the EU and the conclusions of the opinion of Parliament's Legal Service.

Author: Vera MILICEVIC

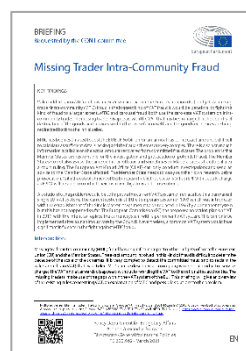


MISSING TRADER INTRA-COMMUNITY FRAUD

17-06-2021

Summary: Value added tax (VAT) fraud has an extensive impact on the European Union (EU) budget. As missing trader intra-community (MTIC) fraud is the biggest kind of VAT fraud it would be beneficial to fight this kind of fraud to a larger extent.

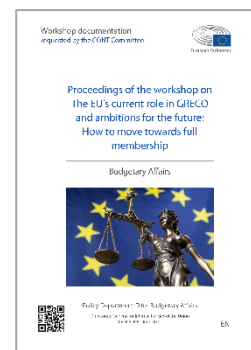
Author: Alexandra POUELS



PROCEEDINGS OF THE WORKSHOP ON THE EU'S CURRENT ROLE IN GRECO AND AMBITIONS FOR THE FUTURE: HOW TO MOVE TOWARDS FULL MEMBERSHIP

30-06-2021

Summary: The Council of Europe (CoE) has been playing a crucial role in the promotion of human rights, democracy and the rule of law for more than 70 years. The fight against corruption is essential for maintaining the rule of law. Corruption undermines the functioning of the state and public authorities at all levels and is a key enabler of organised crime. Effective anti-corruption frameworks, transparency and integrity in the exercise of state power can strengthen legal systems and trust in public authorities. The Group of States against Corruption (GRECO) is the CoE's anti-corruption body. It is currently composed of 50 member states, with others expressing an interest. Apart from all European Union (EU) Member States, its members include countries such as Belarus, Switzerland, the UK, the USA and, most recently, Kazakhstan, which joined in 2020. The EU supports the work of the CoE by contributing to its budget to fund joint programmes and supporting cooperation in the legal field to foster political dialogue. The EU became an observer to GRECO in July 2019. The objective of this workshop is to exchange views on the EU's potential full membership of GRECO in the future. In the context of the preparations for the organisation of the workshop, the Chair of the Committee on Budgetary Control has sought the opinion of Parliament's Legal Service on the possibility for the EU to become a full member of the CoE Agreement establishing GRECO. This paper will present GRECO and its work, GRECO cooperation with the EU and the conclusions of the opinion of Parliament's Legal Service.



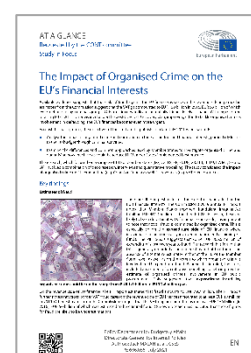
Author: Vera MILICEVIC

THE IMPACT OF ORGANISED CRIME ON THE EU'S FINANCIAL INTERESTS (AT A GLANCE)

07-07-2021

Summary: The research, which focused on a sample of 14 EU Member States (BG, CZ, ES, FR, FI, DE, GR, HU, IT, LU, LV, MT, SE and SK), involved a combination of desk-research, interviews and quantitative modelling. The study considered the impact of organised crime on EU expenditure (e.g. Cohesion Funds) as well EU revenues (e.g. VAT own resources).

Authors: CSES: Jack MALAN et al.

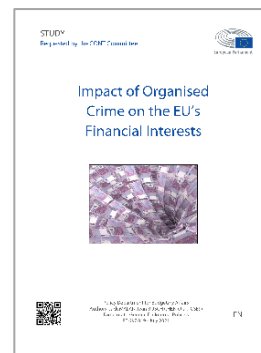


THE IMPACT OF ORGANISED CRIME ON THE EU'S FINANCIAL INTERESTS (STUDY)

31-07-2021

Summary: This analytical study, requested by the European Parliament's Committee on Budgetary Control, examines the impact of organised crime on EU's finances. Taking together the expenditure and revenue sides, the research suggests that between 1% and 2% of the EU budget is defrauded each year. The study also assesses measures at the EU and Member State levels to combat the problem, and recommends actions to help reinforce these measures.

Authors: CSES: Jack MALAN et al

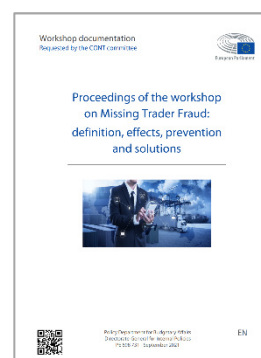


PROCEEDINGS OF THE WORKSHOP ON MISSING TRADER FRAUD: DEFINITION, EFFECTS, PREVENTION AND SOLUTIONS

23-09-2021

Summary: The Budgetary Control Committee (CONT) organised the workshop on 'Missing Trader Fraud: definition, effects, prevention and solutions' on 26 May 2021. This document consists of the proceedings briefing on 'Missing Trader Intra-Community Fraud', biographies of the speakers and the PowerPoint slides of the presentations.

Authors: Alexandra POUWELS

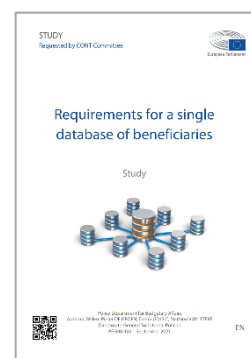


REQUIREMENTS FOR A SINGLE DATABASE OF BENEFICIARIES

23-09-2021

Summary: At the request of the CONT Committee of the European Parliament, this study has been prepared as background information for work on the legislative Own Initiative Report on the digitalisation of European reporting, monitoring and audit. Building on the findings of the study on 'The largest 50 beneficiaries in each EU Member State of CAP and Cohesion Funds', this study assesses the requirements for a single EU database of beneficiaries. Such a database would overcome the current fragmentation in the databases of beneficiaries of EU funds, ensure completeness and obtain the relevant indicators for all beneficiaries. A single EU database of beneficiaries would serve for both audit and control, as well as transparency purposes. The core of the database would be the information from managing authorities which, through identifiers and matching indicators, would be linked to other databases to obtain all the required information. For transparency purposes, the reporting system would have to cover a subset of indicators, including registration number and type of beneficiary, in order to enable the identification of the ultimate beneficiaries.

Authors: CEPS: Willem Pieter DE GROEN, Damir GOJSIC, Mathieu VUYLSTEKE

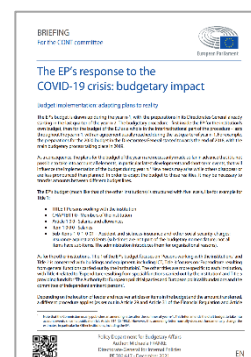


THE EP'S RESPONSE TO THE COVID-19 CRISIS: BUDGETARY IMPACT

15-12-2021

Summary: The EP's budget is drawn up during the year n-1, with the preparations in its Directorates General already starting in the last quarter of the year n-2. The budgetary procedure - first inside the EP for the institution's own budget, then for the budget of the EU as a whole in the interinstitutional part of the procedure - lasts throughout the year n-1, with an agreement usually reached during the last quarter of year n-1. For example, the preparations for the 2020 budget in the Directorates General started towards the end of 2018, with the main budgetary process taking place in 2019.

Authors: Michaela FRANKE

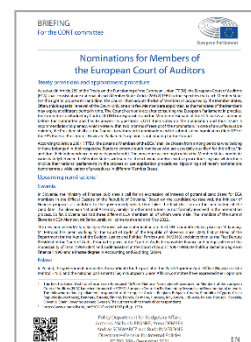


NOMINATIONS FOR MEMBERS OF THE EUROPEAN COURT OF AUDITORS

16-12-2021

Summary: The Policy Department for Budgetary Affairs in the European Parliament (EP) is about to draw up an in-house briefing on national nomination procedures for Members of the European Court of Auditors (ECA). The purpose of the briefing is to provide relevant information to the Members of the Committee on Budgetary Control (CONT) ahead of hearings of Members-designate of the ECA (of which there will be 8 in the course of 2022). In order to develop a better understanding of the national procedures, we are interested to see if and how national chambers are involved in the nomination process.

Authors: Michaela FRANKE, Anna DEMBEK, András SCHWARCZ, Rudolf VERDINS

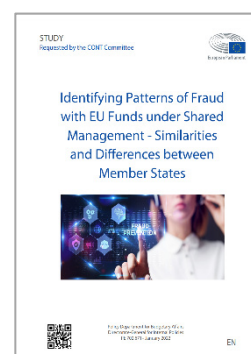


IDENTIFYING PATTERNS OF FRAUD WITH EU FUNDS UNDER SHARED MANAGEMENT - SIMILARITIES AND DIFFERENCES BETWEEN MEMBER STATES

31-03-2022

Summary: This study examines the extent and nature of fraud in EU funds under shared management. It then examines the measures currently being implemented at the EU level and by Member States to help tackle the problem. A number of good practices are identified. The study concludes with recommendations to help strengthen the effort to reduce fraud in EU funds under shared management. This document was prepared for the Policy Department at the request of the Budgetary Control Committee.

Authors: CSES: Jack MALAN, Ivan BOSCH CHEN, Marta GUASP TESCHENDORFF, Elias NACER

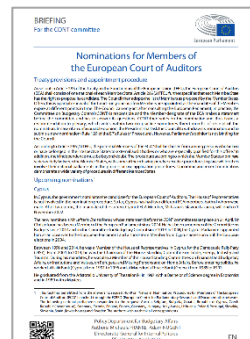


NOMINATIONS FOR MEMBERS OF THE EUROPEAN COURT OF AUDITORS: CYPRUS AND MALTA

13-04-2022

Summary: As set out in Article 285 of the Treaty on the Functioning of the European Union (TFEU), the European Court of Auditors (ECA) shall consist of one national of each Member State. Article 286 (2) TFEU further specifies that each Member State has the right to propose its candidate. The Council then adopts the list of Members as proposed by the Member States. Often, this is a partial renewal of the Court - only one or a few Members are appointed, as the mandates of the Members may expire at different points in time. The Council can only act after consulting the European Parliament; in practice, the Committee on Budgetary Control (CONT) is responsible and the Member-designate of the ECA makes a statement before the committee and has to answer its questions. CONT then votes on the nomination and thus issues a recommendation to plenary, which votes within two months of receipt of the nomination. In case of an unfavourable opinion, the President shall ask the Council to withdraw its nomination and to submit a new nomination (Rule 129 of the EP's Rules of Procedure). However, Parliament's opinion is not binding for the Council.

Authors: Michaela FRANKE, Adam NUGENT

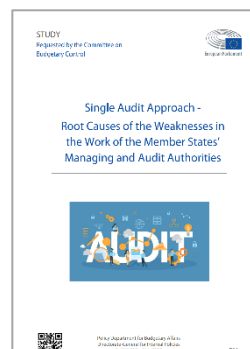


SINGLE AUDIT APPROACH - ROOT CAUSES OF THE WEAKNESSES IN THE WORK OF THE MEMBER STATES' MANAGING AND AUDIT AUTHORITIES

30-04-2022

Summary: This study for the Committee on Budgetary Control examines the implementation of the Single Audit and the root causes of the weaknesses in the work of the Member States' Management and Audit Authorities and Bodies. The root causes include: weaknesses in management and control systems, capacity constraints, inefficiencies in first and second level controls. To address these and other weaknesses that are identified, the study makes a number of recommendations for the Commission and national authorities to implement.

Authors: CSSES: Jack MALAN, Marta DIMAURO

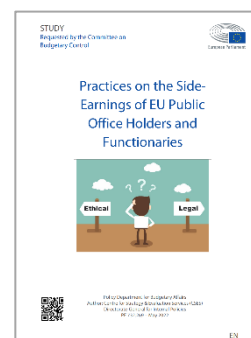


PRACTICES ON THE SIDE-EARNINGS OF EU PUBLIC OFFICE HOLDERS AND FUNCTIONARIES

05-05-2022

Summary: The study on ‘Practices on the Side-Earnings of EU Public Office Holders and Functionaries’ was carried out for the European Parliament’s Budgetary Control Committee in 2022. The study highlights significant differences in the rules being applied in the various EU Institutions and Member States. It highlights a number of good practices and the possible implications for the proposed EU ethics body.

Authors: CSES: Jack MALAN, Marta DIMAURO, Giorgio CACCIAGUERRA RANGHIERI

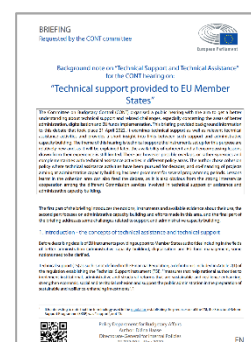


TECHNICAL SUPPORT PROVIDED TO EU MEMBER STATES

31-05-2022

Summary: The Committee on Budgetary Control (CONT) organised a public hearing with the aim to get a better understanding about technical support and related challenges, especially concerning the areas of better administration, digitalisation and EU funds implementation. This briefing provided background information to this debate that took place 21 April 2022. It examines technical support as well as relevant technical assistance activities and provides a short insight into links between such support and administrative capacity building. The theme of this hearing is technical support; the instruments set up for this purpose are relatively new and, as it will be explained later, the availability of coherent and all-encompassing lessons drawn from their experience is still limited. There are however possible overlaps, or rather synergies and complementarities with technical assistance activities in different policy areas. The author chose cohesion policy where technical assistance activities have been pursued for decades, and co-financing of projects aiming at administrative capacity building has been prominent for several programming periods. Lessons learnt in the cohesion area can also feed the debate, as it is also obvious from the strong interservice cooperation among the different Commission services involved in technical support or assistance and administrative capacity building.

Authors: Diána HAASE



NOMINATIONS FOR MEMBERS OF THE EUROPEAN COURT OF AUDITORS: THE NETHERLANDS

08-06-2022

Summary: At national level, the Dutch supreme audit institution, the Netherlands Court of Audit (Algemene Rekenkamer), is headed by three board members, who are appointed for life. However, board members can either end their term on their own initiative. They have to retire when they reach the age of 70. The Dutch Supreme Court (Hoge Raad) can also decide to end their mandate following misconduct, based on the compatibility law.

Authors: Michaela FRANKE, François JOUENNE-PEYRAT, Alexandra POWWELS

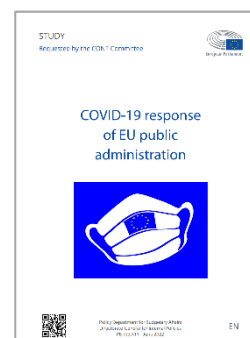


COVID-19 RESPONSE OF EU PUBLIC ADMINISTRATION

10-06-2022

Summary: In order to provide the Members of the Budgetary Control Committee with reliable information and data on the COVID-19 response of the EU public administration, the study analyses the EU institutions' response, their business continuity measures and their impact on the budget from 2020 onwards and staff of the respective institution. Furthermore, the study provides an overview of practices and challenges around the new working modalities EU institutions are adopting for the post-pandemic future, as well as recommendations for the way forward.

Authors: t33: Alessandro VALENZA, Dea HRELJA, Pietro CELOTTI, Caterina CASAMASSIMA, Michele ALESSANDRINI, Blomeyer and Sanz: Roland BLOMEYER, Nicolò FRANCESCHELLI

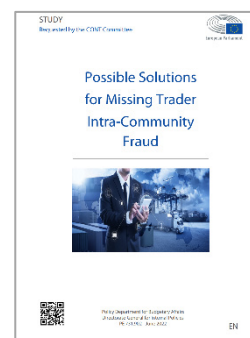


POSSIBLE SOLUTIONS FOR MISSING TRADER INTRA-COMMUNITY FRAUD

10-06-2022

Summary: This study examines the problem of Missing Trader IntraCommunity (MTIC) Fraud, the nature and scale of its impact on the EU's finances, and potential solutions. The solutions that are assessed are: Split Payment Methods, Electronic Clearance Procedure (a digital solution), Real-Time Reporting (and TX++), VAT Coin, and the Definitive VAT system (and proposed amendments). Recommendations are made regarding the most appropriate solution.

Authors: CSES: Jack MALAN and Ivan BOSCH CHEN, Two external experts assisted the CSES team: Professor Marie LAMENSCH (UCLouvain and Vrije Universiteit Brussel) and Stefano PAVESI (Ernst & Young).

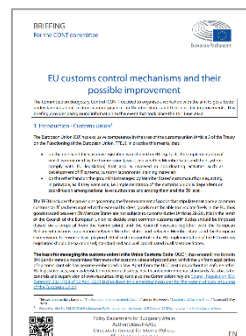


EU CUSTOMS CONTROL MECHANISMS AND THEIR POSSIBLE IMPROVEMENT

23-06-2022

Summary: The Committee on Budgetary Control (CONT) decided to organise a workshop with the aim to get a better understanding about customs control practices in Member States and their possible improvements. This briefing provides background information to this event that took place the 15th June 2022.

Authors: Diána HAASE



WORKSHOP PROCEEDINGS: EU CUSTOMS CONTROL MECHANISMS AND THEIR POSSIBLE IMPROVEMENT

15-07-2022

Summary: The Committee on Budgetary Control (CONT) held a workshop with the aim to get a better understanding about customs control practices in Member States and their possible improvements. This publication includes the full documentation of the workshop: programme, summary of the debate, background briefing, profiles of speakers and their presentations.

Authors: Diána HAASE



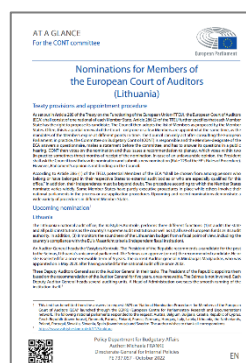
NOMINATIONS FOR MEMBERS OF THE EUROPEAN COURT OF AUDITORS:

LITHUANIA

03-10-2022

Summary: The Lithuanian national audit office, the Valstybes Kontrole, performs three different functions: (1) it audits the state and all public institutions as the country's supreme audit institution as well as (2) all use of European funds as its audit authority. In addition, (3) it monitors the soundness of the Lithuanian budget from a fiscal point of view, including the country's compliance with the EU's Maastricht criteria (independent fiscal institution).

Author: Michaela FRANKE

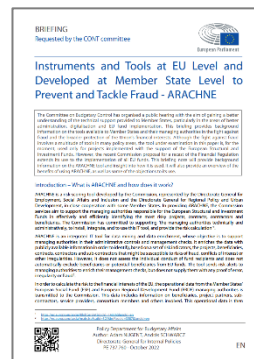


INSTRUMENTS AND TOOLS AT EU LEVEL AND DEVELOPED AT MEMBER STATE LEVEL TO PREVENT AND TACKLE FRAUD - ARACHNE

07-10-2022

Summary: The Committee on Budgetary Control has organised a public hearing with the aim of gaining a better understanding of the technical support provided to Member States, particularly in the areas of better administration, digitalisation and EU fund implementation. This briefing provides background information on the tools available to Member States and their managing authorities in the fight against fraud and the broader protection of the Union's financial interests. Although the fight against fraud involves a multitude of tools in many policy areas, the tool under examination in this paper is, for the moment, used only for projects implemented with the support of the European Structural and Investment Funds. However, the recent Commission proposal for a recast of the Financial Regulation extends its use to the implementation of all EU funds. This briefing note will provide background information on the ARACHNE tool and insight into how it is used. It will also provide an overview of the benefits of using ARACHNE, as well as some of the objections to its use.

Author: András SCHWARCZ, Adam NUGENT

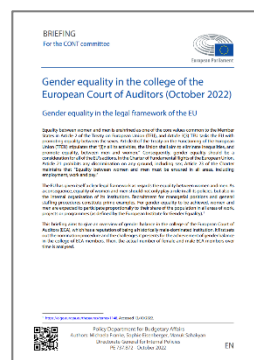


GENDER EQUALITY IN THE COLLEGE OF THE EUROPEAN COURT OF AUDITORS (OCTOBER 2022)

18-10-2022

Summary: The Committee on Budgetary Control has organised a public hearing with the aim of gaining a better understanding of the technical support provided to Member States, particularly in the areas of better administration, digitalisation and EU fund implementation. This briefing provides background information on the tools available to Member States and their managing authorities in the fight against fraud and the broader protection of the Union's financial interests. Although the fight against fraud involves a multitude of tools in many policy areas, the tool under examination in this paper is, for the moment, used only for projects implemented with the support of the European Structural and Investment Funds. However, the recent Commission proposal for a recast of the Financial Regulation extends its use to the implementation of all EU funds. This briefing note will provide background information on the ARACHNE tool and insight into how it is used. It will also provide an overview of the benefits of using ARACHNE, as well as some of the objections to its use.

Authors: Michaela FRANKE, Sophie EISENBERGER, Manuk SAHAKYAN



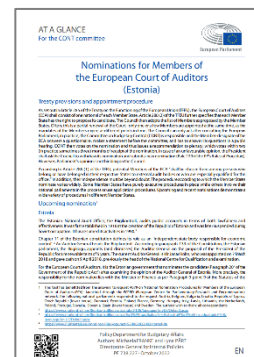
NOMINATIONS FOR MEMBERS OF THE EUROPEAN COURT OF AUDITORS:

ESTONIA

27-10-2022

Summary: This briefing describes the treaty provisions and appointment procedure for ECA members at EU level. In addition, it provides information on the national nomination procedure for the ECA member in Estonia and the country's new candidate.

Author: Michaela FRANKE, Lyna PART

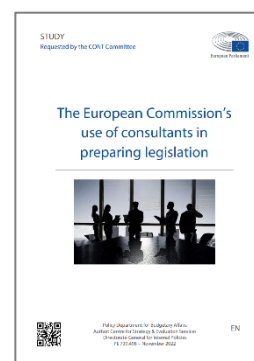


THE EUROPEAN COMMISSION'S USE OF CONSULTANTS IN PREPARING LEGISLATION

7-12-2022

Summary: This study on the Commission's use of consultants in preparing legislation was produced for the Policy Department for Budgetary Affairs in 2022. It examines the European Commission's use of consultants, its evolution and extent, and considers the budgetary, legal and political implications. In terms of scope, the study looks back over the past 10 years, providing an analysis of both the amounts spent on consultants and other issues including the types of activity that were contracted out, how many and which contractors were used, and which Commission DGs and avail themselves of the practice of using consultants. It also reviews the legal, ethical and political issues raised by current practices, including potential conflicts of interest, geographical diversity, and possible competition effects of procurement rules.

Author: A team from the Centre for Strategy & Evaluation Services LLP led by Jack MALAN



THE EUROPEAN COMMISSION'S USE OF CONSULTANTS IN PREPARING LEGISLATION (AT A GLANCE)

9-12-2022

Summary: The original full study on the Commission's use of consultants in the preparation of legislation was carried out by the Centre for Strategy & Evaluation Services (CSES) in 2022. It examines the European Commission's use of consultants over the past 10 years, its evolution and extent, and considers the budgetary, legal and political implications raised by the current practice.

Author: Jack MALAN et al. (Centre for Strategy & Evaluation Services LLP)

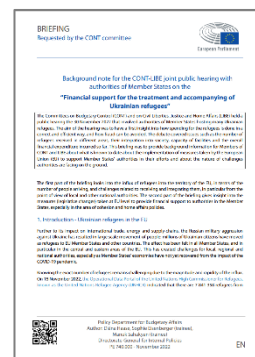


FINANCIAL SUPPORT FOR THE TREATMENT AND ACCOMPANYING OF UKRAINIAN REFUGEES

16-12-2022

Summary: The Committees on Budgetary Control (CONT) and on Civil Liberties, Justice and Home Affairs (LIBE) held a public hearing on 30 November 2022 that involved authorities of Member States hosting many Ukrainian refugees. This briefing provided background information for Members of CONT and LIBE about what is known to date about the implementation of measures taken by the European Union (EU) to support Member States' authorities in their efforts and about the nature of challenges authorities are facing on the ground.

Author: Diána HAASE, Sophie EISENBERGER, Manuk SAHAKYAN

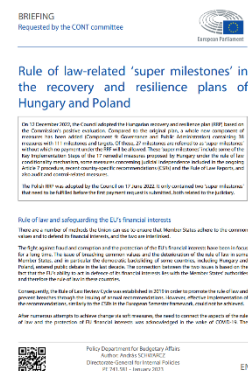


RULE OF LAW-RELATED 'SUPER MILESTONES' IN THE RECOVERY AND RESILIENCE PLANS OF HUNGARY AND POLAND

24-01-2023

Summary: On 12 December 2022, the Council adopted the Hungarian recovery and resilience plan (RRP) based on the Commission's positive evaluation. Compared to the original plan, a whole new component of measures has been added (Component 9: Governance and Public Administration) containing 38 measures with 111 milestones and targets. Of these, 27 milestones are referred to as 'super milestones' without which no payment under the RRF will be allowed. These 'super milestones' include some of the Key Implementation Steps of the 17 remedial measures proposed by Hungary under the rule of law conditionality mechanism, some measures concerning judicial independence included in the ongoing Article 7 procedure, recent country-specific recommendations (CSRs) and the Rule of Law Reports, and also audit and control-related measures. The Polish RRP was adopted by the Council on 17 June 2022. It only contained two 'super milestones' that need to be fulfilled before the first payment request is submitted, both related to the judiciary.

Author: András SCHWARCZ

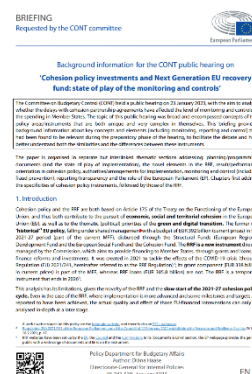


COHESION POLICY INVESTMENTS AND NEXT GENERATION EU RECOVERY FUND: STATE OF PLAY OF THE MONITORING AND CONTROLS

30-01-2023

Summary: The Committee on Budgetary Control (CONT) held a public hearing on 23 January 2023, with the aim to analyse whether the delays with cohesion partnership agreements have affected the level of monitoring and controls of the spending in Member States. The topic of this public hearing was broad and encompassed concepts of two policy areas/instruments that are both unique and very complex in themselves. This briefing provided background information about key concepts and elements (including monitoring, reporting and control) that had been found to be relevant during the preparatory phase of the hearing, to facilitate the debate and help better understand both the similarities and the differences between these instruments.

Author: Diána HAASE

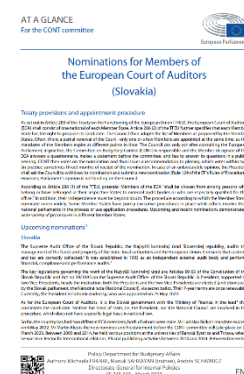


NOMINATIONS FOR MEMBERS OF THE EUROPEAN COURT OF AUDITORS: SLOVAKIA

13-03-2023

Summary: This briefing describes the treaty provisions and appointment procedure for ECA members at EU level. In addition, it provides information on the national nomination procedure for the ECA member in Slovakia and the country's new candidate.

Author: Michaela FRANKE, Manuk SAHKAYAN, András SCHWARCZ

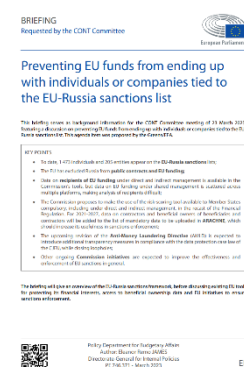


PREVENTING EU FUNDS FROM ENDING UP WITH INDIVIDUALS OR COMPANIES TIED TO THE EU-RUSSIA SANCTIONS LISTS

16-03-2023

Summary: This briefing serves as background information for the CONT Committee meeting of 23 March 2023, featuring a discussion on preventing EU funds from ending up with individuals or companies tied to the EU-Russia sanctions list. It gives an overview of the EU-Russia sanctions framework, and discusses existing EU tools for protecting its financial interests, and EU initiatives to ensure sanctions enforcement.

Author: Eleanor Remo JAMES



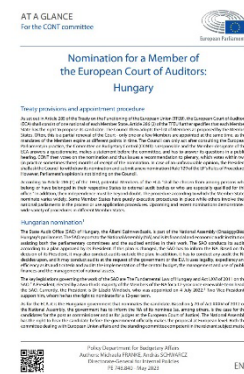
NOMINATION FOR A MEMBER OF THE EUROPEAN COURT OF AUDITORS:

HUNGARY

03-05-2023

Summary: This briefing describes the treaty provisions and appointment procedure for ECA members at EU level. In addition, it provides information on the national nomination procedure for the ECA member in Hungary and the country's candidate.

Author: Michaela FRANKE, András SCHWARCZ,



THE USE OF CONTRACT AGENTS IN DECENTRALISED EU AGENCIES

15-05-2023

Summary: This study examines the management of Contract Agents in seven decentralised Agencies of the European Union: ECHA, EEA, EIGE, ENISA, ESMA, Eurofound and Europol. It evaluates the evolution of Contract Agents as part of the workforce, and presents findings on processes related to personnel budgeting, recruitment and retention, salary and remuneration, and advancement prospects for contract staff. This document was prepared by the Policy Department at the request of the Committee on Budgetary Control.

Author: Deloitte Consulting & Advisory B.V: Nathalie VANDAELE, Thierry VAN SCHOU BROECK, Dave DE VOEGHT, Thomas PENSART, Katarzyna REISENZEIN, Merel VANDERSEYPEN

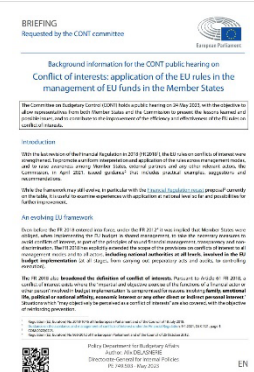


BACKGROUND INFORMATION FOR THE CONT PUBLIC HEARING ON CONFLICT OF INTERESTS: APPLICATION OF THE EU RULES IN THE MANAGEMENT OF EU FUNDING IN THE MEMBER STATES

16-05-2023

Summary: The Committee on budgetary control (CONT) hold a public hearing on 24 May 2023, with the objective to allow representatives from both managing authorities in the Member States and the audit services of the Commission to discuss the lessons learned and possible issues and to contribute to the improvement of the efficiency and effectiveness of the EU rules on conflict of interest.

Author: Alix DELASNERIE

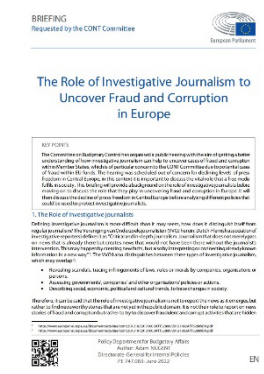


THE ROLE OF INVESTIGATIVE JOURNALISM TO UNCOVER FRAUD AND CORRUPTION IN EUROPE

23-05-2023

Summary: The Committee on Budgetary Control has organised a public hearing with the aim of getting a better understanding of how investigative journalism can help to uncover cases of fraud and corruption within Member States, which is of particular concern to the CONT Committee due to potential cases of fraud within EU funds. The hearing was scheduled out of concern for declining levels of press freedom in Central Europe, in this context it is important to discuss the vital role that a free media fulfils in society. This briefing will provide a background on the role of investigative journalists before moving on to discuss the role that they play in uncovering fraud and corruption in Europe. It will then discuss the decline of press freedom in Central Europe before analysing different policies that could be used to protect investigative journalists.

Author: Adam NUGENT

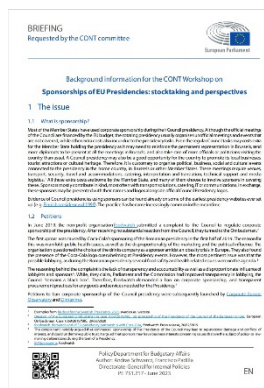


SPONSORSHIPS OF EU PRESIDENCIES: STOCKTAKING AND PERSPECTIVES

19-06-2023

Summary: Most of the Member States have used corporate sponsorship during their Council presidency. Although the official meetings of the Council are financed by the EU budget, the rotating presidency usually organises unofficial meetings and events that are not covered, while other extra costs are also incurred due to the presidency tasks. Even the regular Council tasks may cost extra for the Member State holding the presidency as it may need to reinforce the permanent representation in Brussels, send more diplomats to be present at all the meetings in Brussels, and also take care of more officials or politicians visiting the country than usual. A Council presidency may also be a good opportunity for the country to promote its local businesses, tourist attractions or cultural heritage. Therefore, it is customary to organise political, business, social and cultural events connected to the presidency in the home country, in Brussels or other Member States. These meetings require venues, transport, security, travel and accommodations, catering, interpretation and translation, technical support and media logistics. All these extra costs are borne by the Member State, and many of them choose to involve sponsors in covering these. Sponsors mostly contribute in kind, most often with transport solutions, catering, IT or communications. In exchange, these sponsors may be presented with their names and logos alongside official Council presidency logos.

Author: András SCHWARCZ, Francisco Javier PADILLA OLIVARES



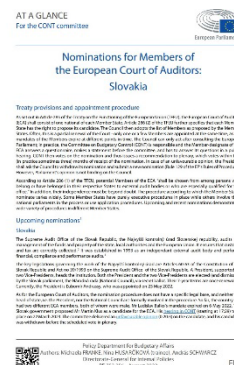
NOMINATIONS FOR MEMBERS OF THE EUROPEAN COURT OF AUDITORS:

SLOVAKIA

28-08-2023

Summary: This briefing describes the treaty provisions and appointment procedure for ECA members at EU level. In addition, it provides information on the national nomination procedure for the ECA member in Slovakia and the country's new candidate.

Author: András SCHWARCZ, Michaela FRANKE, NINA HUSARČÍKOVÁ



TRANSPARENCY AND ACCOUNTABILITY OF EU FUNDING FOR NGOS ACTIVE IN EU POLICY AREAS WITHIN EU TERRITORY (STUDY)

28-09-2023

Summary: This study has been prepared for the Committee on Budgetary Control. It assesses recent developments in the transparency and accountability of EU NGO funding. The Commission has transitioned all programmes to a single, centralised grant management system that can potentially enhance the public transparency of grant funding significantly. Nevertheless, overall public transparency remains limited. The study recommends a more comprehensive, systematic approach to public transparency involving the Parliament, Commission, and NGOs.

Author: Blomeyer and Sanz: Roderick ACKERMANN, Margarita SANZ, Michael HAMMER, Veronika KUBEKOVÁ, Kylie JABJINIAK, Ellen HIETSCH



TRANSPARENCY AND ACCOUNTABILITY OF EU FUNDING FOR NGOS ACTIVE IN EU POLICY AREAS WITHIN EU TERRITORY (AT A GLANCE)

04-10-2023

Summary:

This 'At a Glance' note provides an overview of the study on 'Transparency and Accountability of EU funding for NGOs active in EU policy areas within EU territory' detailed above.

Author: Roderick ACKERMANN, Michael HAMMER & al.



NOMINATIONS FOR MEMBERS OF THE EUROPEAN COURT OF AUDITORS: DENMARK, SPAIN AND IRELAND

04-10-2023

Summary: This briefing describes the treaty provisions and appointment procedure for ECA members at EU level. In addition, it provides information on the national nomination procedure for ECA members in Denmark, Spain and Ireland and the countries' candidates.

Author: Mirari URIARTE IRAOLA, Michaela FRANKE, Eleanor JAMES

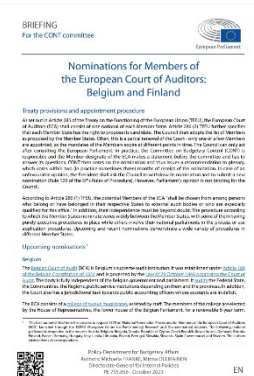


NOMINATIONS FOR MEMBERS OF THE EUROPEAN COURT OF AUDITORS: BELGIUM AND FINLAND

24-10-2023

Summary: This briefing describes the treaty provisions and appointment procedure for ECA members at EU level. In addition, it provides information on the national nomination procedure for ECA members in Belgium and Finland and the countries' candidates.

Author: Minna OLLIKAINEN, Michaela FRANKE

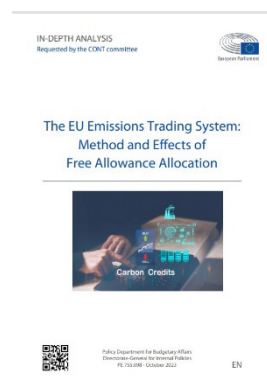


THE EU EMISSIONS TRADING SYSTEM: METHOD AND EFFECTS OF FREE ALLOWANCE ALLOCATION

25-10-2023

Summary: This in-depth analysis for the Committee on Budgetary Control concerns the system used for the free allocation of emission allowances within the EU ETS. It reviews recent press criticisms of the free allocation system, reviews the transparency of the system and assesses the risk that it creates unintended distortions. It estimates the cost of free allocation to the EU budget and how these proceeds might be spent. It concludes with three policy recommendations.

Author: Europe Economics: Andrew LILICO, Deborah DRURY



PREVENTING EU FUNDS FROM ENDING UP WITH INDIVIDUALS OR COMPANIES TIED TO THE EU-RUSSIA SANCTIONS LIST

25-10-2023

Summary: This briefing gives a brief overview of the EU-Russia sanctions framework, before discussing existing EU tools for protecting its financial interests, access to beneficial ownership data and EU initiatives to ensure sanctions enforcement. It served as background information for the CONT Committee workshop of 6 November 2023 on 'Preventing EU funds from reaching sanctioned individuals or entities'.

Author: Eleanor Remo JAMES

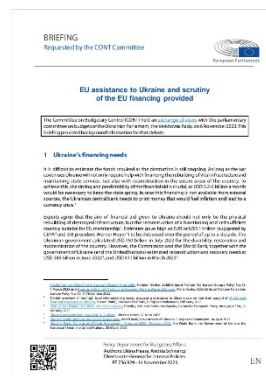


EU ASSISTANCE TO UKRAINE AND SCRUTINY OF THE EU FINANCING PROVIDED

14-11-2023

Summary: The Committee on Budgetary Control (CONT) held an exchange of views with the parliamentary committee on budgets of the Ukrainian Parliament, the Verkhovna Rada, on 6 November 2023. This briefing provided background information for that debate.

Author: Diána HAASE, András SCHWARCZ



NOMINATIONS FOR MEMBERS OF THE EUROPEAN COURT OF AUDITORS: SWEDEN AND PORTUGAL

22-11-2023

Summary: This briefing describes the treaty provisions and appointment procedure for ECA members at EU level. In addition, it provides information on the national nomination procedure for ECA members in Sweden and Portugal and the countries' candidates.

Author: Michaela FRANKE, Eleanor Remo JAMES



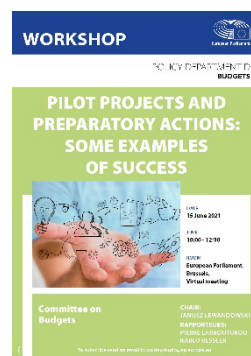
PART 2: WORKSHOPS

BUDG: COMMITTEE ON BUDGETS

WORKSHOP ON “PILOT PROJECTS AND PREPARATORY ACTIONS: SOME EXAMPLES OF SUCCESS”

15-06-2021

Summary: Following on from a recent study looking at all pilot projects and preparatory actions adopted between 2014 and 2019, this workshop was the occasion to examine four successful preparatory actions - the Cross-border investigative journalism fund (IJ4EU), Exchanges and mobility in sport, Support for coal and carbon-intensive regions in transition and the Child guarantee scheme. By examining with Commission experts and teams behind project delivery how the preparatory actions identified policy or legislative gaps and helped pave the way for new policies or programmes, the workshop sought to identify factors for successful PPPAs.



Contributing Experts: David FRIGGIERI, Barbara TRIONFI, Yves Le LOSTECQUE, Djahanguir TALEBZADEH, Jacob SCHOUENBORG

WORKSHOP ON "THE EU BORROWING STRATEGY FOR NGEU: DESIGN, CHALLENGES AND OPPORTUNITIES"

27-10-2021

Summary: In this workshop, experts from the think tank Bruegel presented their in-depth analysis of the current unprecedented scale-up of the EU's presence on the capital markets, identifying some new challenges and opportunities. A Jacques Delors researcher with special knowledge of EU budgetary, fiscal and monetary policies on the one hand, and Commission's DG BUDG Director of asset, debt and financial risk management on the other hand, completed the discussion panel.



Contributing Experts: Grégory CLAEYS, Rebecca CHRISTIE, Pauline WEIL, Sebastian MACK, Niall BOHAN

WORKSHOP ON “GENDER BUDGETING: FROM THEORY TO PRACTICE”

01-02-2022

Summary: The Committee on Budgets held a workshop on gender budgeting to take stock of its practical implementation. The speakers presented concrete experiences made in this field by the Commission and national administrations, as well as the requests by the International Women Alliance in this regard. The workshop gave Members the opportunity to acquire further knowledge to continue promoting gender budgeting in European Parliament co-legislator activity.



Contributing Experts: Dr Giovanna BADALASSI, Dr Friederike SCHWARZENDORFER, Annette CONNOLLY

WORKSHOP ON “THE ROLE OF THE EU BUDGET IN INTERNATIONAL CLIMATE FINANCE”

30-01-2023

Summary: The Committees on Budget (BUDG) and Budgetary Control (CONT) held a workshop on the role of the EU budget in international climate finance with invitation to Members of the Committee on Environment, Public Health and Food Safety (ENVI). The workshop covered a series of important questions regarding the financial instruments that were needed to reach the environmental goals that are set out in the Paris Agreement to which the European Union (EU) and all its Member States (MS) are signatories. More specifically, the question was raised how much has been committed so far financially and how much of this was the EU's contribution. The key challenges in answering these questions were brought to light throughout the chapters. The briefing provides background information for Members of BUDG, CONT and ENVI about what is known to date about international climate finance and the role of the EU budget in this regard.



Contributing Experts: Sebastian BLOCK, Inge JONCKHEERE, Margit SCHRATZENSTALLER

WORKSHOP ON “EU BORROWING COSTS: DRIVERS AND DYNAMICS A COMPARATIVE PERSPECTIVE”

22-05-2023

Summary: In a context of increasing interest related costs for the EU budget, the workshop provided an opportunity to assess and discuss with key EU, academic and market stakeholders the drivers and dynamics underpinning the costs of EU borrowing operations.

Contributing Experts: Grégory CLAEYS, Giovanni BONFANTI, Imène RAHMOUNI-ROUSSEAU, Rebecca CHRISTIE, Johan BERGSTRÖM, Marion Le MORHEDEC, Nathalie FILLET



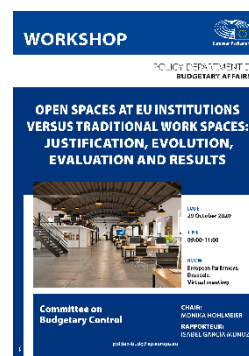
CONT: COMMITTEE ON BUDGETARY CONTROL

WORKSHOP ON “OPEN SPACES AT EU INSTITUTIONS VERSUS TRADITIONAL WORK SPACES”

29-10-2020

Summary: The workshop on open spaces at EU institutions versus traditional workspaces focused on the difference between different kinds of offices spaces. It answered the question on advantages and disadvantages, how Covid-19 had influence on the use of office space and employee well-being at work. The workshop also focused on the current situation in the EU institutions regarding workspaces.

Contributing Experts: Dr Christina BODIN DANIELSSON, Dr Annu HAAPAKANGAS, Jessica MARTINEZ ALONSO, Jose CARRASCOSA MORENO, Marc BECQUET

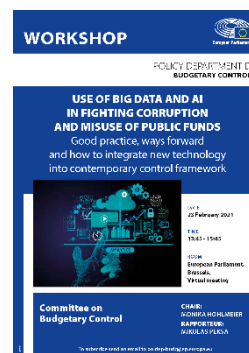


WORKSHOP ON “USE OF BIG DATA AND AI IN FIGHTING CORRUPTION AND MISUSE OF PUBLIC FUNDS”

23-02-2021

Summary: This workshop aimed to investigate how the new technologies were already being used in the field of fraud, corruption and malpractice detection, as well as prevention, what were its limitations, and how its use could be improved. Also, on a more theoretical level, it tried to give a glimpse of how data mining and artificial intelligence were able to operate in the budgetary control sphere.

Contributing Experts: Vítězslav TITL, Mihály FAZEKAS, Beatriz SANZ REDRADO, Rita di PROSPERO, Petr SUCHÝ, Willem Pieter DEGROEN

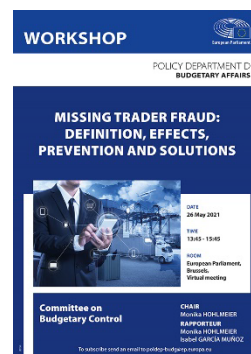


WORKSHOP ON “MISSING TRADER FRAUD: DEFINITION, EFFECTS, PREVENTION AND SOLUTIONS”

26-05-2021

Summary: This workshop focused on the fight against missing trader fraud. It provided an overview of the extent of missing trader fraud and possible solutions to fight the problem. There were speakers of different EU institutions who gave recommendations on how to fight missing trader fraud.

Contributing Experts: James SWEENEY, Momchil SABEV, Georgios KOUGIAS, Prof. Dr Marie LAMENSCH



WORKSHOP ON “EU'S CURRENT ROLE IN GRECO AND AMBITIONS FOR THE FUTURE”

14-06-2021

Summary: The Group of States against Corruption (GRECO) is the Council of Europe’s anti-corruption body. The EU became an observer to GRECO in 2019. The objective of this workshop was to exchange views on the EU’s potential full membership of GRECO in the future. Speakers from GRECO, the Commission, the Council, the Parliament and the civil society engaged in a lively discussion and the exchange of views.

Contributing Experts: Hanne JUNCHER, Olivier ONIDI, Paul MAASSEN, Mihkel ALLIK, Marin MRČELA, João ARSENIO de OLIVEIRA



WORKSHOP ON “THE STATE OF IMPLEMENTING PROCUREMENT PROCEDURES IN EU AGENCIES”

26-10-2021

Summary: Every year, public authorities in the EU spend around 14% of GDP (around EUR 2 trillion per year) on the purchase of services, works and supplies. High quality public services depend on modern, well-managed and efficient procurement. Improving public procurement can yield big savings: a 1% efficiency gain could save EUR 20 billion per year. To create a level playing field for businesses across Europe, EU law sets out minimum harmonised public procurement rules.

Contributing Experts: Valeria ROTA, Leonidas TSONAKAS, Victoria GIL CASADO, Miroslava SCHOLTEN, Søren Brostrup NIELSEN, Herve Yves CANIARD, Nerimantas STEIKUNAS



WORKSHOP ON “SINGLE AUDIT APPROACH”

11-05-2022

Summary: During the event Members listened to the presentation of the final study on "Single Audit Approach - Root Causes of the Weaknesses in the Work of the Member States' Managing and Audit Authorities" by CSES authors, Jack Malan and Marta di Mauro. The workshop also included the participation of representatives from two Member States that contributed with information about the perspective of a single audit approach in their countries.

Contributing Experts: Jack MALAN, Marta DIMAURO, Filippo CANGEMI, Félix CABRERO BORGES



WORKSHOP ON “EU CUSTOMS CONTROL MECHANISMS AND THEIR POSSIBLE IMPROVEMENT”

15-06-2022

Summary: The workshop brought together experts and policy makers to discuss challenges related to customs control mechanisms, especially what regards collection of customs duties (one of the traditional own resources of the EU budget). The event was requested by the CONT committee following the persistence of so-called undervaluation fraud cases, but the idea was to analyse control mechanisms in the broader context of reforming the customs union.

Contributing Experts: Matthias PETSCHKE, Mateja Vraničar ERMAN, Ioanna METAXOPOULOU, James SWEENEY, Giangiacomo D'ANGELO, András BARTHA, Luisa SANTOS



WORKSHOP ON “SPONSORSHIPS OF EU PRESIDENCIES: STOCKTAKING AND PERSPECTIVES”

27-06-2023

Summary: The workshop highlighted various aspects and perspectives around corporate sponsorship of EU Presidencies, including the follow-up of the EU Ombudsman's recommendations and Council guidelines on the subject matter.

Contributing Experts: Rosita HICKEY, Alice KRUTILOVA, Shari HINDS



WORKSHOP ON “PREVENTING EU FUNDS FROM REACHING SANCTIONED INDIVIDUALS OR ENTITIES”

06-11-2023

Summary: Sanctions are an essential tool to safeguard EU values and interests, but how can the EU enforce them and protect its budget in the process? With a particular focus on the EU-Russia sanctions, this workshop looked at the issue from various perspectives, including trade sanctions, criminalising sanctions circumvention, asset freezing and tracing final beneficiaries of EU funds.

Contributing Experts: Elina RIBAKOVA, Paweł WĄSIK, Georgios PAVLIDIS, Maíra MARTINI



This catalogue provides a list of publications and events prepared by the Policy Department for Budgetary Affairs during the ninth legislative period (2019-2024) in the field of budgetary affairs. The first part gives an overview of the studies and briefings requested by BUDG and CONT, sometimes in cooperation with the other committees. The second part lists the workshops held at the request of these committees. Short summaries describe the content of each document. The full versions of all documents are available online at:

<http://www.europarl.europa.eu/supporting-analyses>.

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