



2023/2183(DEC)

25.1.2024

OPINION

of the Committee on Development

for the Committee on Budgetary Control

on discharge in respect of the implementation of the general budget of the eighth, ninth, tenth and eleventh European Development Funds for the financial year 2022
(2023/2183(DEC))

Rapporteur for opinion: Antoni Comín i Oliveres

PA_NonLeg

SUGGESTIONS

The Committee on Development calls on the Committee on Budgetary Control, as the committee responsible, to incorporate the following suggestions into its motion for a resolution:

1. Notes that the implementation of the European Development Funds (EDFs) concerns countries that are facing aggravating impacts of climate change, biodiversity loss and food insecurity and are weakened by the consequence of the COVID pandemic, Russia's unjustified and unprovoked war of aggression in Ukraine, as well as rising debt, new and forgotten humanitarian crises and conflicts, generating growing inequality and poverty; insists, therefore, that the remaining projects under the EDFs should focus on advancing the implementation of the Sustainable Development Goals; reiterates that security, mutually beneficial partnerships and international cooperation are fundamental conditions for the world to make progress on the SDGs towards 2030 and beyond;
2. Highlights the role of local implementing partners and the need to ensure their support and capacity building; notes that with the phasing out of EDF projects, local know-how on dealing with EU funds should be maintained, with a view to using them for projects under the Neighbourhood, Development and International Cooperation Instrument (NDICI) - Global Europe instrument underlines that EU projects should be subject to evaluation, monitoring and reporting in order to determine their effectiveness and avoid unintended negative impacts;
3. Calls for stronger coordination between the Commission, the EEAS and the EU delegations to facilitate discussions and cooperation with relevant local actors on the ground in order to identify the projects that best meet development effectiveness objectives;
4. Notes that local, non-governmental actors are well placed partners to deliver EU assistance for people in need, notably in remote areas; highlights that a strengthened EU engagement with these organisations could accelerate efficiency of development cooperation;
5. Welcomes the Council's decision¹ which allocated EUR 600 million from de-committed projects under the 10th and 11th EDFs for the purpose of financing actions addressing the food security crisis and economic shock in ACP countries following Russia's war of aggression against Ukraine; encourages the Member States to follow the same approach of re-allocating any de-committed EDF to address the most urgent needs in the ACP countries; stresses that in view of the exceptionally dire food security situation in ACP countries, those funds need to be complemented with appropriate measures to empower small scale farmers as well as support agroecological practices and sustainable fisheries methods as they enhance local productivity, food security and allow food sovereignty of local communities, making them less dependent on the fluctuations in the global food and agriculture market; stresses that supporting school

¹ Council Decision EU 2022/1223

meals can be a vital tool to address food insecurity;

6. Recognises the work of the Commission in ensuring the correct implementation of the EDF funds, notes that the Court of Auditors considers the EDFs' accounts for 2022 to have been handled in accordance with applicable rules; notes that the ECA and the European Commission (DG INTPA) employ different methodology when estimating the error rate and that ECA estimates the level of error for EDF payment transactions to be 7.1 % with about half of it due to excess clearance (i.e. when expenditure not incurred is included in the accounts); further notes that the level of error in transactions, estimated by the Court of Auditors, grew from 4,6 % to 7,1 % between 2021 and 2022; underlines that the Commission methodology reflects a corrective capacity after all ex-ante and ex-post controls have been implemented;
7. Highlights the fact that the legitimacy and effectiveness of EU development cooperation hinges on the correct implementation of activities and their proper funding; calls on the Commission to further improve controls in order to decrease the amount of transactional errors and to fully implement the recommendations of the Court of Auditors in particular to avoid errors related to excess clearings; welcomes, in this regard, the DG INTPA declared review of its control strategy and reinforcing EU Delegations' internal control systems.

**ANNEX: ENTITIES OR PERSONS
FROM WHOM THE RAPPORTEUR FOR THE OPINION HAS RECEIVED INPUT**

The rapporteur declares under his exclusive responsibility that he did not receive input from any entity or person to be mentioned in this Annex pursuant to Article 8 of Annex I to the Rules of Procedure.

INFORMATION ON ADOPTION IN COMMITTEE ASKED FOR OPINION

Date adopted	24.1.2024
Result of final vote	+: 18 -: 2 0: 1
Members present for the final vote	Alessandra Basso, Hildegard Bentele, Stéphane Bijoux, Dominique Bilde, Mercedes Bresso, Catherine Chabaud, Christophe Clergeau, Antoni Comín i Oliveres, Mónica Silvana González, Pierrette Herzberger-Fofana, György Hölvényi, Rasa Juknevičienė, Beata Kempa, Karsten Lucke, Erik Marquardt, Janina Ochojska, Eleni Stavrou, Miguel Urbán Crespo, Bernhard Zimniok
Substitutes present for the final vote	Carlos Zorrinho
Substitutes under Rule 209(7) present for the final vote	Riho Terras

FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

18	+
ECR	Beata Kempa
NI	Antoni Comín i Oliveres
PPE	Hildegard Bentele, György Hölvényi, Rasa Juknevičienė, Janina Ochojska, Eleni Stavrou, Riho Terras
Renew	Stéphane Bijoux, Catherine Chabaud
S&D	Mercedes Bresso, Christophe Clergeau, Mónica Silvana González, Karsten Lucke, Carlos Zorrinho
The Left	Miguel Urbán Crespo
Verts/ALE	Pierrette Herzberger-Fofana, Erik Marquardt

2	-
ID	Dominique Bilde, Bernhard Zimniok

1	0
ID	Alessandra Basso

Key to symbols:

+ : in favour

- : against

0 : abstention