



2021/2106(DEC)

20.1.2022

AMENDMENTS

1 - 26

Draft opinion
Ramona Strugariu
(PE702.935v01-00)

2020 discharge: General budget of the EU - European Commission
(2021/2106(DEC))

Amendment 1
Tomáš Zdechovský

Draft opinion
Paragraph 1

Draft opinion

1. Notes that for expenditure specifically for Heading III (Security and Citizenship) the Court of Auditors (the ‘Court’) chose to examine a sample of 27 transactions designed to contribute to the Court's overall statement of assurance; **deeply** regrets that the Court did not estimate the error rate for Heading III **as** the audit scope was not designed to be representative for this Heading; regrets this choice by the Court despite multiple calls from Parliament to calculate the estimated level of error; deplores the fact that eight out of the 27 transactions examined by the Court contained errors among which four contained quantifiable errors which had a financial impact on the amounts charged to the Union budget; highlights that such cases may have an important negative reputational impact; urges the Commission to **address that situation and** report to the discharge authority about the progress achieved;

Amendment

1. Notes that for expenditure specifically for Heading III (Security and Citizenship) the Court of Auditors (the ‘Court’) chose to examine a sample of 27 transactions designed to contribute to the Court's overall statement of assurance; regrets that the Court did not estimate the error rate for Heading III, **while taking into account the Court’s explanation that** the audit scope was not designed to be representative for this Heading; regrets this choice by the Court despite multiple calls from Parliament to calculate the estimated level of error; deplores the fact that eight out of the 27 transactions examined by the Court contained errors among which four contained quantifiable errors which had a financial impact on the amounts charged to the Union budget **and four showed non-compliance with legal and financial provisions**; highlights that such cases may have an important negative reputational impact **and may eventually undermine compliance with the principles of sound financial management of Union spending**; urges **the Member States to address the causes which led to these situations of non-compliance and asks** the Commission to report to the discharge authority about the progress achieved;

Or. en

Amendment 2
Saskia Bricmont

Draft opinion
Paragraph 1

1. Notes that for expenditure specifically for Heading III (Security and Citizenship) the Court of Auditors (the ‘Court’) chose to examine a sample of 27 transactions designed to contribute to the Court's overall statement of assurance; ***deeply*** regrets that the Court did not estimate the error rate for Heading III as the audit scope was not designed to be representative for this Heading; ***regrets this choice by the Court despite*** multiple calls from Parliament to calculate the estimated level of error; deplores the fact that eight out the 27 transactions examined by the Court contained errors among which four contained quantifiable errors which had a financial impact on the amounts charged to the Union budget; highlights that such cases may have an important negative reputational impact; urges the Commission to address that situation and report to the discharge authority about the progress achieved;

1. Notes that for expenditure specifically for Heading III (Security and Citizenship) the Court of Auditors (the ‘Court’) chose to examine a sample of 27 transactions designed to contribute to the Court's overall statement of assurance; ***stresses that the Court also found four cases of non-compliance with legal and financial provisions, but without a financial impact on the Union budget; agrees with the Court that failure to abide by the rules can undermine the sound financial management of Union spending and, potentially, affect the eligibility of the costs claimed;*** regrets that the Court did not estimate the error rate for Heading III as the audit scope was not designed to be representative for this Heading; ***recalls the*** multiple calls from Parliament to calculate the estimated level of error; deplores the fact that eight out the 27 transactions examined by the Court contained errors among which four contained quantifiable errors which had a financial impact on the amounts charged to the Union budget; highlights that such cases may have an important negative reputational impact; urges the Commission to address that situation and report to the discharge authority about the progress achieved;

Or. en

Amendment 3 Charlie Weimers

Draft opinion Paragraph 1

1. Notes that for expenditure specifically for Heading III (Security and Citizenship) the Court of Auditors (the ‘Court’) ***chose to examine*** a sample of 27 transactions ***designed to contribute to the***

1. Notes that for expenditure specifically for Heading III (Security and Citizenship) the Court of Auditors (the ‘Court’) ***examined*** a sample of 27 transactions; deplores the fact that eight out

Court's overall statement of assurance; deeply regrets that the Court did not estimate the error rate for Heading III as the audit scope was not designed to be representative for this Heading; regrets this choice by the Court despite multiple calls from Parliament to calculate the estimated level of error; deplores the fact that eight out of the 27 transactions examined by the Court contained errors among which four contained quantifiable errors which had a financial impact on the amounts charged to the Union budget; highlights that such cases may have an important negative reputational impact; urges the Commission to address that situation and report to the discharge authority about the progress achieved;

the 27 transactions examined by the Court contained errors among which four contained quantifiable errors which had a financial impact on the amounts charged to the Union budget; highlights that such ***revelations have a*** negative reputational impact; urges the Commission to address ***any and all such situations*** and report to the discharge authority about the progress achieved;

Or. en

Amendment 4
Charlie Weimers

Draft opinion
Paragraph 1 a (new)

Draft opinion

Amendment

1 a. Regrets that under MFF heading 3 (Security and citizenship) only 25,3 % was spent on Migration and security while the most significant area of expenditure under that heading, 40,5 %, was the Emergency Support Instrument (ESI);

Or. en

Amendment 5
Tomáš Zdechovský

Draft opinion
Paragraph 2

Draft opinion

Amendment

2. Welcomes the fact that the Court did not find major flaws in the Commission's clearance procedures regarding the Asylum, Migration and Integration Fund (AMIF) and the Internal Security Fund (ISF); notes with concern that for both the AMIF and the ISF significant amounts remain undisbursed; calls on the Commission to further engage in dialogue with the relevant national authorities and identify areas where it could offer support; reiterates, **nevertheless**, its call on Member State authorities to increase their efforts for accessing funding available under those programmes;

2. Welcomes the fact that the Court did not find major flaws in the Commission's clearance procedures regarding the Asylum, Migration and Integration Fund (AMIF) and the Internal Security Fund (ISF); **welcomes that Member States stepped up their national programmes in 2020, but** notes with concern that for both the AMIF and the ISF significant amounts, **corresponding to roughly 50 % of the available budget for those programmes**, remain undisbursed; **acknowledges that the significantly lower level of payments disbursed for Union actions compared to previous years resulted from advance payments and delayed project activities caused by pandemic-related restrictions**; calls on the Commission to further engage in dialogue with the relevant national authorities and identify areas where it could offer support; reiterates **furthermore** its call on Member State authorities to increase their efforts for accessing funding available under those programmes **with a view to contributing to the achievement of their important policy objectives**;

Or. en

Amendment 6 **Malin Björk**

Draft opinion **Paragraph 2**

Draft opinion

2. **Welcomes** the fact that the Court did not find major flaws in the Commission's clearance procedures regarding the Asylum, Migration and Integration Fund (AMIF) and the Internal Security Fund (ISF); notes with concern that for both the AMIF and the ISF significant amounts remain undisbursed; calls on the Commission to further engage in dialogue with the relevant national

Amendment

2. **Notes** the fact that the Court did not find major flaws in the Commission's clearance procedures regarding the Asylum, Migration and Integration Fund (AMIF) and the Internal Security Fund (ISF); notes with concern that for both the AMIF and the ISF significant amounts remain undisbursed; calls on the Commission to further engage in dialogue with the relevant national authorities and

authorities and identify areas where it could offer support; reiterates, nevertheless, its call on Member State authorities to increase their efforts for accessing funding available under those programmes;

identify areas where it could offer support; reiterates, nevertheless, its call on Member State authorities to increase their efforts for accessing funding available under those programmes; ***reminds that on several occasions in the past such funding was granted to Member State entities that violated fundamental rights and engaged in criminal activities such as push-backs of persons seeking international protection;***

Or. en

Amendment 7

Ramona Strugariu, Michal Šimečka, Olivier Chastel

Draft opinion

Paragraph 2 a (new)

Draft opinion

Amendment

2 a. Regrets that for an AMIF-funded project the documentation of services provided to unaccompanied minors in Greece was not always satisfactory; welcomes that DG HOME took steps to improve the referral and reporting system through a centralised approach; calls on the Commission to report to the discharge authority on the progress achieved;

Or. en

Amendment 8

Charlie Weimers

Draft opinion

Paragraph 2 a (new)

Draft opinion

Amendment

2 a. Takes note of the Court's findings for MFF heading 3 (Security and citizenship) and welcomes the recommendation of the Court that the

Commission by the end of 2021 carefully check the eligibility of ESI project costs under the Emergency Support Instrument (ESI), submitted by beneficiaries of ESI actions, in particular the regularity of procurement procedures;

Or. en

Amendment 9

Malin Björk

Draft opinion

Paragraph 2 a (new)

Draft opinion

Amendment

2 a. Calls on the Commission to suspend payments for border control activities until clear guarantees of compliance with fundamental rights are in place as to not repeat the errors in judgement that was seen in the case of Croatia;

Or. en

Amendment 10

Tomáš Zdechovský

Draft opinion

Paragraph 3

Draft opinion

Amendment

3. ***Notes*** that, according to the Commission 2020 Annual Activity Report, the average residual error rate across the AMIF and the ISF is 1,37 %, well below the material threshold of 2 %; recalls, however, that that data refers only to detected errors and that the Court has previously identified shortcomings in the error detection mechanisms of the Commission for funds under shared management; calls on the Commission ***to***

3. ***Welcomes*** that, according to the Commission 2020 Annual Activity Report, the average residual error rate across the AMIF and the ISF is 1,37 %, well below the material threshold of 2 %; recalls, however, that that data refers only to detected errors and that the Court has previously identified shortcomings in the error detection mechanisms of the Commission for funds under shared management; calls on the Commission, ***in***

increase its efforts **to improve** the error and irregularities detection rate and **urges** Member States to improve the reliability of data transmitted to the Commission with respect to error rates for all funds under shared management;

accordance with the findings of the Court, to maintain its efforts **in improving** the error and irregularities detection rate and **calls on** Member States to improve the reliability of data transmitted to the Commission with respect to error rates for all funds under shared management;

Or. en

Amendment 11
Charlie Weimers

Draft opinion
Paragraph 3 a (new)

Draft opinion

Amendment

3 a. Notes with grave concern that of two AMIF-funded projects audited in Greece, implemented by a non-governmental organisation (NGO), consisting of provision of accommodation and other services (meals, personal hygiene products, leisure activities, counselling, etc) to unaccompanied minors in shelters located in four Greek towns, with the NGO receiving funding based on a standard daily unit cost per accommodated unaccompanied minor, the Court found non-satisfactory documentation of services provided and that the internal rules of the shelters did not include clear indicators for how the NGO was to prove that certain services covered by the standard unit cost (e.g. supervision, organisation of activities, cleaning, meals) had been delivered and were of sufficient quality and that the NGO was therefore not able to demonstrate that it had actually provided these services at an appropriate level; notes another issue namely that young people stayed on in the shelters without proper justification (e.g. schooling or health problems) after reaching adulthood;

Amendment 12
Charlie Weimers

Draft opinion
Paragraph 3 b (new)

Draft opinion

Amendment

3 b. Notes that in the Court's examination of the internal control systems of four authorities responsible for auditing their respective Member States' AMIF/ISF annual accounts and providing the Commission with an annual control report (ACR), the Court identified shortcomings in the ACR's relating to sampling units not being clearly defined, audit samples being too small, responsible authorities submitting draft accounts to the audit authority before completing their own on-the-spot controls and before including technical assistance payments, error rates being calculated and presented inaccurately in the body of the ACR's, value and coverage of the audit samples being incorrectly reported and failures to report that some audit work was outsourced; further notes that the Court found shortcomings in the work of audit authorities relating to checks of project selection processes, inadequate testing of the eligibility of expenditure, insufficient audit trails or poor documentation of audit work, ineligible costs that were not always reported, procurement issues wrongly classified and inadequate reviews of outsourced audit work; regrets any shortcomings that make audit conclusions less reliable and that limit the assurance provided by the audit authority's work;

Or. en

Amendment 13

Draft opinion
Paragraph 4

Draft opinion

4. Regrets that the residual error rate has increased by comparison to the previous year (2,69 % in 2020 as compared to 2,65 % in 2019) for grants under direct management of the Directorate-General for Justice and Consumers (DG JUST); notes that the main cause of error is the lack of supporting documents which has even worsened in 2020 **by the fact** that due to the COVID-19 crisis the audits had to be performed remotely without access to the bookkeeping of the beneficiaries; calls on the Commission to address this issue and make use of digital tools that allow remote access to bookkeeping of beneficiaries; welcomes the corrective action plan outlined by DG JUST; recalls the importance of monitoring visits for ensuring sound financial management;

Amendment

4. Regrets that the residual error rate has increased by comparison to the previous year (2,69 % in 2020 as compared to 2,65 % in 2019) for grants under direct management of the Directorate-General for Justice and Consumers (DG JUST); notes that the main cause of error is the lack of supporting documents which has even worsened in 2020; **reminds** that due to the COVID-19 crisis the audits had to be performed remotely without access to the bookkeeping of the beneficiaries; calls on the Commission to address this issue and make use of digital tools that allow remote access to bookkeeping of beneficiaries; welcomes the corrective action plan outlined by DG JUST; recalls the importance of monitoring visits for ensuring sound financial management **and calls on the Commission to step up efforts in that direction;**

Or. en

Amendment 14
Charlie Weimers

Draft opinion
Paragraph 4

Draft opinion

4. Regrets that the residual error rate has increased by comparison to the previous year (2,69 % in 2020 as compared to 2,65 % in 2019) for grants under direct management of the Directorate-General for Justice and Consumers (DG JUST); notes that the main cause of error is the lack of supporting documents which has even worsened in 2020 by the fact that due to

Amendment

4. Regrets that the residual error rate has increased by comparison to the previous year (2,69 % in 2020 as compared to 2,65 % in 2019) for grants under direct management of the Directorate-General for Justice and Consumers (DG JUST); notes that the main cause of error is the lack of supporting documents which has even worsened in 2020 by the fact that due to

the COVID-19 crisis the audits had to be performed remotely without access to the bookkeeping of the beneficiaries; calls on the Commission to address this issue and make use of digital tools that allow remote access to bookkeeping of beneficiaries; welcomes the corrective action plan outlined by DG JUST; recalls the importance of monitoring visits for ensuring sound financial management;

the COVID-19 crisis the audits had to be performed remotely without access to the bookkeeping of the beneficiaries; **deplores such practices and** calls on the Commission to **urgently** address this issue and make use of digital tools that allow remote access to bookkeeping of beneficiaries; welcomes the corrective action plan outlined by DG JUST; recalls the importance of **regular** monitoring visits for ensuring sound financial management;

Or. en

Amendment 15

Ramona Strugariu, Michal Šimečka, Olivier Chastel

Draft opinion

Paragraph 4

Draft opinion

4. Regrets that the residual error rate **has increased by comparison to** the previous year (2,69 % in 2020 as compared to 2,65 % in 2019) for grants under direct management of the Directorate-General for Justice and Consumers (DG JUST); notes that the main cause of error is the lack of supporting documents which has even worsened in 2020 by the fact that due to the COVID-19 crisis the audits had to be performed remotely without access to the bookkeeping of the beneficiaries; calls on the Commission to address this issue and make use of digital tools that allow remote access to bookkeeping of beneficiaries; welcomes the corrective action plan outlined by DG JUST; recalls the importance of monitoring visits for ensuring sound financial management;

Amendment

4. Regrets that the residual error rate **remains in the same range as in** the previous year (2,69 % in 2020 as compared to 2,65 % in 2019), for grants under direct management of the Directorate-General for Justice and Consumers (DG JUST); notes that the main cause of error is the lack of supporting documents which has even worsened in 2020 by the fact that due to the COVID-19 crisis the audits had to be performed remotely without access to the bookkeeping of the beneficiaries; calls on the Commission to address this issue and make use of digital tools that allow remote access to bookkeeping of beneficiaries; welcomes the corrective action plan outlined by DG JUST; recalls the importance of monitoring visits for ensuring sound financial management;

Or. en

Amendment 16

Tomáš Zdechovský

Draft opinion
Paragraph 4

Draft opinion

4. Regrets that the residual error rate has ***increased by comparison to the previous*** year (2,69 % in 2020 as compared to 2,65 % in 2019) for grants under direct management of the Directorate-General for Justice and Consumers (DG JUST); notes that the main cause of error is the lack of supporting documents which has even worsened in 2020 by the fact that due to the COVID-19 crisis the audits had to be performed remotely without access to the bookkeeping of the beneficiaries; calls on the Commission to address this issue and make use of digital tools that allow remote access to bookkeeping of beneficiaries; welcomes the corrective action plan outlined by DG JUST; recalls the importance of monitoring visits for ensuring sound financial management;

Amendment

4. Regrets that the residual error rate has ***remained almost in the same range as last*** year (2,69 % in 2020 as compared to 2,65 % in 2019) for grants under direct management of the Directorate-General for Justice and Consumers (DG JUST); notes that the main cause of error is the lack of supporting documents which has even worsened in 2020 by the fact that due to the COVID-19 crisis the audits had to be performed remotely without access to the bookkeeping of the beneficiaries; calls on the Commission to address this issue and make use of digital tools that allow remote access to bookkeeping of beneficiaries; welcomes the corrective action plan outlined by DG JUST; recalls the importance of monitoring visits for ensuring sound financial management;

Or. en

Amendment 17
Charlie Weimers

Draft opinion
Paragraph 4 a (new)

Draft opinion

Amendment

4 a. Regrets that while the Commission did fund circus workshops to integrate lone-arrival migrants by way of grants to the Swedish branch of the NGO Clowns Without Borders from 2017 until December 2020, the Commission did not fund physical border barriers as the Commission does not consider physical barriers such as fences to be the most efficient tool to improve border management; calls on the Commission to urgently reassess its stance on the funding

of border barriers and the funding of clown shows;^{1a}

^{1a} <https://www.migrationsverket.se/Andra-aktorer/EU-fonder/Beviljade-projekt/Flikar/Asyl/Cirkus-for-hopp-och-styrka.html>

Or. en

Amendment 18
Saskia Bricmont

Draft opinion
Paragraph 4 a (new)

Draft opinion

Amendment

4 a. *Stresses that the Court found five errors in payments made by the Commission; points out that one of the errors concerned a minor overpayment of costs for software licences while the other four related to staff allowances; notes the recommendation from the Court to reinforce consistency checks on staff declarations of allowances received from other sources and raise staff awareness of this issue in order to improve the Commission's system for managing statutory family allowance;*

Or. en

Amendment 19
Sophia in 't Veld, Hilde Vautmans, Michal Šimečka

Draft opinion
Paragraph 4 a (new)

Draft opinion

Amendment

4 a. *Regrets the rapid and alarming decline of enforcement activity of the Commission, including in the field of*

justice and home affairs, as a deliberate policy initiated by the Barroso I Commission and perpetuated by the Von der Leyen Commission^{1a}; calls on the Commission to change its practice and start infringement proceedings against Member States that does not properly implement Union law;

^{1a} Kelemen, R. D. and Pavone, T., Where Have the Guardians Gone? Law Enforcement and the Politics of Supranational Forbearance in the European Union (December 27, 2021). Available at SSRN: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3994918

Or. en

Amendment 20
Caterina Chinnici

Draft opinion
Paragraph 4 a (new)

Draft opinion

Amendment

4 a. Welcomes the close cooperation between the Court and the European Anti-Fraud Office (OLAF) to protect the budget of the Union; notes that in 2020 the Court referred six cases of suspected fraud to OLAF (compared to nine in 2019) and that for all those cases an investigation was opened by OLAF;

Or. en

Amendment 21
Ramona Strugariu, Michal Šimečka, Olivier Chastel

Draft opinion
Paragraph 4 a (new)

Draft opinion

Amendment

4 a. Calls on DG HOME to provide guidance to the Member State authorities responsible for implementing its funds for both the 2014-2020 and 2021-2027 MFFs on how to document the completeness and quality of services when funding is based on standard unit costs;

Or. en

Amendment 22

Ramona Strugariu, Michal Šimečka, Olivier Chastel

Draft opinion

Paragraph 4 b (new)

Draft opinion

Amendment

4 b. Welcomes that, following up on recommendations from the Court, DG HOME works together with national authorities and agencies to enhance the operational support by the European Union Agency for Asylum (before 19 January 2022 the European Asylum Support Office) to asylum procedures and to adjust the European Border and Coast Guard Agency's return support to the current situation and needs;

Or. en

Amendment 23

Saskia Bricmont

Draft opinion

Paragraph 4 b (new)

Draft opinion

Amendment

4 b. Calls on the Commission for enhanced compliance with the Interinstitutional Agreement between the European Parliament, the Council of the

European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources^{1a} as a matter of compliance with the Union's legal provisions and good governance principle;

^{1a} *OJ L 433I , 22.12.2020, p. 28.*

Or. en

Amendment 24
Ramona Strugariu, Michal Šimečka, Olivier Chastel

Draft opinion
Paragraph 4 c (new)

Draft opinion

Amendment

4 c. Welcomes the adoption by the Commission of the EU Roma strategic framework for equality, inclusion and participation for 2020-2030, set out in the Communication from the Commission to the European Parliament and the Council of 7 October 2020(COM(2020)620 final) which answers the Parliament recommendation, contained in its resolution of 17 September 2020 on the implementation of National Roma Integration Strategies: combating negative attitudes towards people with Romani background in Europe^{1a}, to establish a genuine European strategy for Roma inclusion;

^{1a} *EUT C 385 af 22.9.2021, s. 104.*

Or. en

Amendment 25

Ramona Strugariu, Michal Šimečka, Olivier Chastel

Draft opinion

Paragraph 4 d (new)

Draft opinion

Amendment

4 d. Welcomes the strong cooperation between the European Anti-Fraud Office (OLAF) and the Court to combat fraud against the budget; notes that in 2020 six cases of fraud were reported to OLAF by the Court and that OLAF opened investigations in all six cases; notes that the main types of suspected fraud detected by the Court are artificial creation of the necessary conditions for Union financing, declaration of costs not meeting the eligibility criteria, use of grants for purposes other than what is allowed and procurement irregularities;

Or. en

Amendment 26

Ramona Strugariu, Michal Šimečka, Olivier Chastel

Draft opinion

Paragraph 4 e (new)

Draft opinion

Amendment

4 e. Calls on the Commission to fully comply with the Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources^{1a} as a matter of compliance with the Union's legal provisions and good governance principle.

^{1a} OJ L 433I , 22.12.2020, p. 28.

