



Council of the European Union
General Secretariat

Brussels, 16 February 2021

CM 1787/21

**PROCED
BUDGET**

COMMUNICATION

WRITTEN PROCEDURE

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Subject: – Approval of the Council conclusions on the budget guidelines for 2022
– Adoption of the Council recommendation on the discharge to be given to the Commission in respect of the implementation of the general budget of the European Union for the financial year 2019
– Adoption of the Council recommendations on the discharge to be given to the bodies set up under the TFEU and the Euratom Treaty in respect of the implementation of the budget for the financial year 2019
– Adoption of the Council recommendations on the discharge to be given to the executive agencies in respect of the implementation of the budget for the financial year 2019
– Adoption of the Council recommendations on the discharge to be given to the joint undertakings in respect of the implementation of the budget for the financial year 2019

= *End of written procedure*

Delegations are informed that the written procedure opened by CM 1678/21 of 11 February 2021 was completed on 16 February 2021 at 15:43 and that:

1. all delegations agreed to the approval of the Council conclusions on the budget guidelines for 2022, as set out in ANNEX 1 to document 5791/21.

Therefore, the above Council conclusions are approved.

2. all delegations agreed, except for the Netherlands that voted against and Sweden that abstained, to the adoption of the Council recommendation on the discharge to be given to the Commission in respect of the implementation of the general budget of the European Union for the financial year 2019, as set out in document 5792/21 ADD 1.

Therefore, the above Council recommendation is adopted.

The joint statement by Sweden and the Netherlands is reproduced in the Annex to this CM.

The above statement will be included in the summary of acts adopted by the written procedure as statement to be entered in the Council minutes, in accordance with the third subparagraph of Article 12(1) of the Council's Rules of Procedure.

3. all delegations agreed to the adoption of the Council recommendations on the discharge to be given to the bodies set up under the TFEU and the Euratom Treaty in respect of the implementation of the budget for the financial year 2019, as set out in document 5793/21 ADD 1;

Therefore, the above Council recommendations are adopted.

4. all delegations agreed to the adoption of the Council recommendations on the discharge to be given to the executive agencies in respect of the implementation of the budget for the financial year 2019, as set out in document 5794/21 ADD 1;

Therefore, the above Council recommendations are adopted.

5. all delegations agreed to the adoption of the Council recommendations on the discharge to be given to the joint undertakings in respect of the implementation of the budget for the financial year 2019, as set out in document 5795/21 ADD 1;

Therefore, the above Council recommendations are adopted.

Joint statement by Sweden and the Netherlands on discharge of the 2019 EU budget

"Sweden and the Netherlands:

- Strongly regret that the estimated error rate for the expenditures observed by the European Court of Auditors ("the Court") were found to be both material and pervasive and have led to an adverse opinion on the legality and regularity of expenditures for the year 2019.
- Regret that, for years, the error rate reported by the Court remains above the materiality threshold of 2 %. This signifies that the implementation of the EU budget is not according to standards we all have agreed upon. Marginal improvements, while a large sum of the EU budget remains prone to high levels of error, are not sufficient.
- Find the adverse opinion by the Court a clear sign that requires adequate action to be taken by both the European Commission and the Member states.
- Therefore call upon both the European Commission and the Member States to attach great value to the recommendations made by the Court, especially regarding reimbursement-based payments and the management and control of the EU budget.
- See the evaluation of the performance of the EU budget, and the results achieved, as an essential and integral part of the annual evaluation as it is described in Article 318 TFEU.
- Are concerned about the lack of efficiency and effectiveness in parts of EU expenditure and the issues related to performance highlighted by the Court. A responsible and efficient use of EU-funds is especially important given the increased ambition in the MFF and of the Recovery package. To ensure trust and legitimacy it is essential that the EU-budget efficiently delivers true value to EU-citizens.
- This calls for implementing less complex funding rules and implementation procedures, increased efforts to promote transparency and reliability of audits and making Member States' annual control reports publicly available."
