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NOTE

From: Budget Committee
To: Permanent Representatives Committee/Council
Subject: 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 2024

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- *Statement by Denmark, Finland, the Netherlands and Sweden*
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Delegations will find in the ANNEX the joint statement by Denmark, Finland, the Netherlands and Sweden.

Joint statement by Denmark, Finland, Netherlands, and Sweden
on the discharge of the 2024 EU budget

Denmark, Finland, Netherlands and Sweden:

- Underline the unique and independent role of the European Court of Auditors (the Court) in carrying out the Union's audit by providing the Council and the European Parliament with a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions, as laid down in Article 287 of the TFEU.
- Specifically underline the importance of the annual audit report of the Court, the role of the Court in the annual discharge procedure, and its opinion and recommendations in this process as set out in Article 319 TFEU on the implementation of the annual budget and discharge.
- Underline that legality and regularity of EU expenditure is key in preserving the EU citizens' trust in the European institutions.
- Regret that the error rate for expenditure reported by the Court remains well above the materiality threshold of 2 % with an estimated error rate of 3.6 % in 2024 - while welcoming the decrease from 5.6 % in 2023. The persistent and material error rate have led the Court, for the sixth consecutive year, to give an adverse opinion on the legality and regularity of expenditures for the year 2024. Further improvements are necessary to reduce the level of error, especially in heading 2 (Cohesion, resilience and values) which remains the primary driver of the overall error rate.
- Call upon the European Commission and Member States to attach great value to the Court's conclusions and to implement the recommendations, 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 audit.

- Call upon the Commission to increase focus on relevant result-based performance indicators, relating to both goals and cost-efficiency that can directly be linked to EU actions. To ensure trust and legitimacy it is essential that the EU budget efficiently delivers true value to EU-citizens.
 - Forward looking, call upon the European Commission as well as the Member States to consider the following:
 - First, clearly formulated applicable rules and effective controls are crucial. High standards for monitoring and accountability should be maintained in order to make sure that funds are spent properly. Unnecessarily complex funding rules and implementation procedures should be simplified where appropriate.
 - Secondly, sufficient attention and support for implementation and control is crucial, both by Member States and the Commission.
 - Lastly, proper documentation is fundamental for the ex-post legality check.
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