

Unilateral statement by the Netherlands, Sweden and the United Kingdom
on the discharge of the 2012 EU budget

"With reference to:

- the European Court of Auditors' annual report on implementation of the 2012 EU budget;
- the discharge to be given to the Commission in respect of the implementation of the EU budget for the financial year 2012; and
- the draft Council recommendation as in document 5848/14 FIN 71 PE-L 6 + ADD 1,

the Netherlands, Sweden and the United Kingdom:

- strongly regret that, for the nineteenth successive year, the European Court of Auditors has been unable to grant an unqualified statement of assurance on the EU budget as a whole and that the overall error rate in recent years has increased to 4.8 %, being significantly above the acceptable threshold of 2 %;
- stress the necessity of preventing further increases in the error rate, whilst agreeing that the credibility of EU spending depends crucially on improvements to financial management by all involved in the use of EU funds;
- reiterate the importance of independent EU-level audit of EU funds and firmly support the work of the European Court of Auditors;
- urge the Commission to take the opportunity of the new multiannual financial framework and the revised Financial Regulation to launch initiatives to significantly reduce the error rates, including by taking further steps to simplify and clarify the regulatory framework in order to enhance compliance, and issuing guidance to facilitate a universal interpretation given the challenges created by the complexity of existing rules;
- note that around 80 % of the EU budget is spent under the system of "shared management" by Member States;
- reiterate the importance of Member States taking full responsibility for putting in place effective and efficient control mechanisms for the management of EU funds at a national level, more specifically in view of the revised Financial Regulation containing new and additional control and reporting obligations;

- call upon Member States and the European Commission to ensure a prompt implementation of these new reporting obligations when due;
- stress that transparency is an important element of accountability and therefore call upon Member States to publish the annual summaries of audits and management statements following the invitation to this end in the revised Financial Regulation;
- urge the Commission to continue to strive for an efficient financial management, including strict application of financial corrections and recoveries;
- invite the Commission to facilitate the use of standardised cost instruments;
- encourage the Commission to continue to publish its Annual Activity Reports and other comprehensive reports in such a way as to provide European citizens with accessible and comparable data on the performance, legality and regularity of EU spending in Member States;
- affirm, like the Court of Auditors, the importance of quality in EU spending and call upon the Commission to take further steps to monitor and enhance the European added value of interventions financed from EU funds."