(English version)

Question for written answer E-003011/24
to the Commission
Julien Sanchez (PfE)
(18 December 2024)

Subject: Request for financial transparency and a simulation incorporating off-budget appropriations into the 2025 EU budget

The European Court of Auditors' annual report on the EU budget for the 2023 financial year highlights the transparency-related challenges in the EU's financial landscape. This landscape is made up of many instruments with different governance arrangements and funding sources. The court notes that although there were valid reasons for creating the instruments assessed, the good practice of providing evidence that they were designed in the most suitable manner has in most cases not been followed.

The report states that 'the EU has introduced integrated reporting, but not all instruments are covered' ([1]). The court cannot audit certain instruments outside the EU budget. For a number of these, 'there is a gap in the audit of their performance and no European Parliament oversight'. The court recommends '[compiling] and [publishing] information on the EU's overall financial landscape'.

Has the Commission carried out a simulation incorporating these off-budget instruments into the 2025 EU budget, so as to improve the quality of information and ensure that the principle of representative democracy enshrined in the Treaty on European Union is upheld? If so, does it plan to release this simulation to the public? If not, why not?

Submitted: 18.12.2024

Answer given by Mr Serafin on behalf of the European Commission
(8 April 2025)

As indicated in the Commission's reply to 'Recommendation 2 — Compile and publish information on the EU's overall financial landscape' ([1]) which was partially accepted by the Commission, the Commission provides comprehensive information, in accordance with the Financial Regulation ([2]), on the implementation of the budget and instruments for which the Commission is accountable in a number of reports, such as: the EU consolidated Annual Accounts, the Annual Management and Performance Report (AMPR), working documents attached to the draft budget in accordance with Article 41 of the Financial Regulation and the report prepared based on Article 256 of the Financial Regulation on financial instruments, budgetary guarantees, financial assistance and contingent liabilities.

In addition, the Commission compiles, in line with Article 16 of the Interinstitutional Agreement of 16 December 2020 ([3]), an annual report, covering some instruments which are outside the Commission's remit of reporting, and based on publicly available information ([4]).

Instruments which are outside the scope of the EU budget, or which do not enter in the accounts of the EU, or, for some, are outside the Treaties, or for which there is no publicly available document, do not fall within the remit of the Commission's powers to implement the EU budget and are therefore of a very different nature.

Due to the different logic of such instruments which are outside of the budget, the Commission has not carried out a simulation as referred to by the Honourable Member.

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[1] [1]https://www.eca.europa.eu/Lists/ECADocuments/SR23_05/SR_EU-financial-landscape_EN.pdf
([1]) https://www.eca.europa.eu/Lists/ECAReplies/COM-Replies-SR-23-05/COM-Replies-SR-23-05_EN.pdf
([2]) https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32018R1046
([3]) https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020Q1222(01)
([4]) https://commission.europa.eu/publications/2023-budgetary-transparency-report_en