

ECA: Commission's Financial Management and Performance Report too Positive

News

Thomas Wahl

When presenting EU budget achievements, the Commission was more optimistic than the European Court of Auditors (ECA). The Commission and the EU's financial watchdog also have different opinions regarding the level of errors in the EU's most voluminous spending areas, i.e. cohesion and the recovery fund. This is stated by the ECA in its [review of the Commission's 2022 annual management and performance report](#) for the EU budget (AMPR). The AMPR is an important document for the discharge procedure in the European Parliament and Council. ECA's auditors analysed how the Commission prepared the 2022 AMPR, including related checks, and how it reported on performance-related issues.

They remarked that there is still room for improvement for the Commission as regards data collection, monitoring, and performance reporting. As stated in ECA's annual reports on the implementation of the EU budget, the auditors consider an error rate of 4.2% for the EU budget spending in 2022 (→ [eucrim news of 7 December 2023/related link](#)) whereas the Commission's estimates amount to only 1.9%.

The biggest difference was in the area of cohesion spending, which totalled €79 billion or 40% of the EU budget; here, the auditors reported a 6.4 % error rate, while the Commission's maximum estimate was 2.6 %. Assessments also differ as regards the payments under the Recovery and Resilience Facility (RRF). By contrast to the Commission, the auditors thought that several payments made in 2022 have not satisfactorily complied with milestones and targets.

Lastly, the ECA review criticised the AMPR for failing to mention the outstanding EU budget commitments, which the auditors say reached a record high of €453 billion.

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