Unilateral statement by the Netherlands, Sweden and the United Kingdom on the discharge of the 2011 EU budget

"With reference to:

- the European Court of Auditors' annual report on implementation of the 2011 EU budget;
- the discharge to be given to the Commission in respect of the implementation of the EU budget for the financial year 2011; and
- the draft Council recommendations as in 5752/13 FIN 44 PE-L 4 + ADD 1;

Sweden, the Netherlands and the United Kingdom:

- regret strongly that, for the eighteenth year in succession, the European Court of Auditors has been unable to grant a positive unqualified statement of assurance on the EU budget as a whole and, furthermore, that the overall error rate in recent years has increased, remaining significantly high above the acceptable threshold of 2 %;

- stress the necessity to prevent the risk of increasing error rates in the following years, whilst agreeing that the credibility of EU spending depends crucially on sound financial management, on orderly accounting of EU expenditure and on transparent accountability by all relevant actors involved;

- note that around 80 % of the EU budget is spent under the system of "shared management" by Member States;

- affirm, like the European Court of Auditors, that improving the quality and effectiveness of EU spending should be given a high priority, in order to attain significantly better results, and that reporting standards on results should be improved;

- reiterate the importance of independent EU-level audit of EU funds and firmly support the work of the European Court of Auditors;

- reiterate the importance of all Member States taking full responsibility for putting in place effective and efficient controls for the management of EU funds at a national level;

- regret that only four out of seven of Member States' audit authorities assessed by the Court were considered to be effective, whilst recognising that these national audit authorities are a crucial element in the chain of accountability, meriting a more systematic and transparent analysis of audit authorities' effectiveness in the future.

- call upon all Member States to undertake to provide full, transparent and accurate data as part of their annual summaries, and for this or similar data to be made publicly available in an accessible format; and,

- encourage the Commission to continue to drive better financial management by all Member States, including its strict application of sanctions such as suspensions and interruptions, and 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."