



2024/2019(DEC)

29.1.2025

OPINION

of the Committee on Employment and Social Affairs

for the Committee on Budgetary Control

on discharge in respect of the implementation of the general budget of
Commission for the financial year 2023
(2024/2019(DEC))

Rapporteur for opinion: Romana Tomc

PA_NonLegDec

OPINION

The Committee on Employment and Social Affairs calls on the Committee on Budgetary Control, as the committee responsible, to incorporate the following into its motion for a resolution:

- having regard to the Court of Auditors’ annual report on the implementation of the budget for the financial year 2023, together with the institutions’ replies¹, and to the Court of Auditors’ special reports;
- 1. Expresses its satisfaction that the Court of Auditors has declared that the consolidated accounts of the Union for the year 2023 present fairly, in all material respects, the Union’s financial position at this date;
- 2. Recalls the importance to monitor the use of EU funds to ensure the protection of the EU’s financial interests; calls on the Commission to make full use of the tools available to address the clear risk of a serious breach of the EU’s values and the rule of law;
- 3. Recalls that spending under the subheading 2a “Economic, social and territorial cohesion” focuses on reducing disparities between Member States and regions of the EU; stresses the importance of EU cohesion policy in supporting the implementation of the European Pillar of Social Rights and its Action Plan and the related headline targets, providing an important contribution to the EU’s employment, social, education and skills policies, including structural reforms in these areas;
- 4. Stresses especially the importance of ESF+ which aims to achieve high employment, fair social protection, a skilled and resilient workforce, and inclusive/cohesive societies as key in eradicating poverty; expresses the need to provide it with the continued financial and political support of the EU, national and regional institutions in the delivery of its objectives and targets in the years to come; underlines the importance of closely involving regional actors, in particular civil society organisations and social partners working on the ground in the implementation of ESF+ funded activities;
- 5. Welcomes the launch of the European Year of Skills on 9 May 2023 with the aim to boost the competitiveness of Union undertakings, in particular small and medium-sized enterprises (SMEs), and to contribute to the creation of quality jobs, with a view to realising the full potential of the green and digital transitions in a socially fair, inclusive and just manner;
- 6. Is concerned that the total outstanding commitments reached a record high of EUR 543 billion by the end of 2023, mainly due to an increased commitment of shared management funds, as well as NextGenerationEU (NGEU), but notices that the total outstanding commitments are expected to decrease in the 2024-2026 period;
- 7. Notes with concern that the Court of Auditors estimates that the level of error for MFF

¹ OJ C, C/.../..., ..., ELI: ... / Not yet published in the Official Journal.

heading 2 ‘Cohesion, resilience and values’ in 2023 reached 9,3 %, compared with 6,4 % in 2022; underlines that this is significantly above the already high rates of previous years, resulting in the Court issuing an adverse opinion on the legality and regularity of budget expenditure; recognises that the majority of spending in this area is deemed high-risk expenditure as mainly reimbursement-based and often subject to complex rules;

8. Calls for urgent action to decrease the error rate in the future especially for the 2021-2027 funding period, and notes the Court’s observation that the complexity of the way funds are disbursed has an impact on the risk of error; notes however that the Court recognises several factors which put additional pressure on Member State administrations and increased the risk regarding their capacity to ensure spending was regular and in line with the principles of sound financial management; recalls these factors include the significant additional REACT-EU resources being made available, and the end date of 31 December 2023 for the 2014-2020 cohesion eligibility period, which for the last few years overlaps with the eligibility period of the RRF;
9. Expresses concerns that the Commission forecast decommitments for cohesion policy funds, including the European Social Fund Plus, at EUR 2,2 billion for the 2024-2027 period, five times higher its 2022 forecast, mainly due to persistent low absorption; stresses that the Commission should identify ways to help Member States to improve absorption of EU funds, while respecting sound financial management;
10. Notes that high inflation (6,4 %) continued to affect the Union budget; warns that, based on the Commission’s inflation forecast, the Union budget could lose about 13 % of its purchasing power by end of 2025;
11. Acknowledges the progress of the Commission with regard to the internalisation of crèche staff; calls for the continuation of the efforts to provide good working conditions and contractual stability;
12. Asks the Commission to implement as soon as possible all outstanding Court of Auditors' recommendations.

**ANNEX: ENTITIES OR PERSONS
FROM WHOM THE RAPPORTEUR HAS RECEIVED INPUT**

The rapporteur for the opinion declares under her exclusive responsibility that she did not receive input from any entity or person to be mentioned in this Annex pursuant to Article 8 of Annex I to the Rules of Procedure.

INFORMATION ON ADOPTION BY COMMITTEE ASKED FOR OPINION

Date adopted	28.1.2025
Result of final vote	+: 42 -: 9 0: 6
Members present for the final vote	Li Andersson, Marc Angel, Pascal Arimont, Konstantinos Arvanitis, Nikola Bartůšek, Gabriele Bischoff, Vilija Blinkevičiūtė, Rachel Blom, Andrzej Buła, David Casa, Estelle Ceulemans, Henrik Dahl, Johan Danielsson, Marie Dauchy, Mélanie Disdier, Elena Donazzan, Gheorghe Falcă, Chiara Gemma, Niels Geuking, Juan Carlos Girauta Vidal, Isilda Gomes, Alicia Homs Ginel, Sérgio Humberto, Irena Joveva, Martine Kemp, Katrin Langensiepen, Miriam Lexmann, Marit Majj, Marlena Małąg, Jagna Marczułajtis-Walczak, Eleonora Meleti, Idoia Mendia, Maria Ohisalo, João Oliveira, Branislav Ondruš, Aodhán Ó Ríordáin, Dennis Radtke, Nela Riehl, Liesbet Sommen, Villy Søvndal, Pál Szekeres, Romana Tomc, Jana Toom, Francesco Torselli, Marie-Pierre Vedrenne, Marianne Vind, Mariateresa Vivaldini, Petar Volgin, Jan-Peter Warnke, Séverine Werbrouck
Substitutes present for the final vote	Vivien Costanzo, Raúl de la Hoz Quintano, Özlem Demirel, Valérie Devaux, Rudi Kennes, Hristo Petrov, Andrea Wechsler

FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

42	+
NI	Branislav Ondruš, Jan-Peter Warnke
PPE	Pascal Arimont, Andrzej Buła, David Casa, Henrik Dahl, Raúl de la Hoz Quintano, Gheorghe Falcă, Niels Geuking, Sérgio Humberto, Martine Kemp, Miriam Lexmann, Jagna Marczułajtis-Walczak, Eleonora Meleti, Dennis Radtke, Liesbet Sommen, Romana Tomc, Andrea Wechsler
Renew	Valérie Devaux, Irena Joveva, Hristo Petrov, Jana Toom, Marie-Pierre Vedrenne
S&D	Gabriele Bischoff, Vilija Blinkevičiūtė, Estelle Ceulemans, Vivien Costanzo, Johan Danielsson, Isilda Gomes, Alicia Homs Ginel, Marit Majj, Idoia Mendia, Aodhán Ó Riordáin, Marianne Vind
The Left	Li Andersson, Konstantinos Arvanitis, Özlem Demirel, Rudi Kennes
Verts/ALE	Katrin Langensiepen, Maria Ohisalo, Nela Riehl, Villy Søvndal

9	-
ESN	Petar Volgin
PfE	Nikola Bartůšek, Rachel Blom, Marie Dauchy, Mélanie Disdier, Juan Carlos Girauta Vidal, Pál Szekeres, Séverine Werbrouck
S&D	Marc Angel

6	0
ECR	Elena Donazzan, Chiara Gemma, Marlena Maląg, Francesco Torselli, Mariateresa Vivaldini
The Left	João Oliveira

Key to symbols:

+ : in favour

- : against

0 : abstention