

AMENDMENT FORM

Suggestion for amendment of Article : 310 (ex Article 275), part III of the Constitution

By Ms / Mr : Teija Tiilikainen, Antti Peltomäki, Kimmo Kiljunen, Jari Vilén, Hannu Takkula and Esko Helle

**Status : Tiilikainen, Kiljunen, Vilén - Members
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Article III-310 [ex Article 275]

The Commission shall submit annually to the European Parliament and to the Council the accounts of the preceding financial year relating to the implementation of the budget. The Commission shall also forward to them a financial statement of the Union's assets and liabilities.

The Commission shall also submit to the European Parliament and to the Council an evaluation report based on the results achieved **by the Union finances and**, in particular in relation to the indications given by the European Parliament and the Council pursuant to Article [III-311 (ex 276(3))].

Explanation (if any) :

In accordance with the current understanding of the principles of financial accountability and accountability for results, the evaluation report should be a general performance report on the use and outcomes of the Union's financial resources. The evaluation of the particular indications given in the discharge procedure should be an additional element of the report, not the only content of it. The results of the evaluation shall be given due consideration in the preparation of the next budget.