2007 discharge: EU general budget, Court of Auditors

2008/2279(DEC) - 23/07/2008 - Non-legislative basic document

PURPOSE: to present the final annual accounts of the European Communities for the financial year 2007 - Other institutions: section V - Court of Auditors.

CONTENT: this document sets out the amount of expenditure and the financial statement of the Court of Auditors for 2007. It presents an analysis of its financial management as well as its main axes of expenditure.

The figures mentioned hereafter are taken from volume I of the consolidated annual accounts of the European Communities for the year 2007:

Commitment appropriations:

- commitment appropriations authorised: EUR 122 million;
- commitments made in 2007: EUR 110 million (an implementation rate of 90.21%);
- appropriations carried over to 2008: insignificant (0.22% of total commitments);
- appropriations lapsing: EUR 12 million (9.58% of the budget).

Payment appropriations:

- payment appropriations authorised: EUR 129 million;
- payments made in 2007: EUR 107 million (implementation rate of 83.11%);
- appropriations carried over to 2008: EUR 9 million (7.08% of total payments);
- appropriations lapsing: EUR 13 million (9.803% of the budget).

Main axes of 2007 expenditure: the implementation of the Court of Auditors' budget is characterised by the 30th anniversary of the institution. Moreover, 2007 is characterised by new strategic activities that can be summarised as follows:

- implementation of the Court's Action Plan with a view to revising its strategic objectives;
- definition of new work strategies for staff;
- modernisation of information and communication technologies;
- modernisation of the computerised Audit Support System;
- improvement of staff and training;
- improvement of the translation service and internal communication.

In terms of its operational activities, the Court notes that, in addition to its 2007 annual report on EU expenditure, it drew up 29 special reports (compared to 26 in 2006). The other main points concerning the implementation of the Court's budget can be summarised as follows:

Title I (staff expenditure): this budgetary Title is characterised by a marked increase in the implementation rate (96% compared to 87.71% in 2006) of appropriations in the chapter entitled "Basic salaries of the members of the institution". This Title was also characterised by a very marked increase in the implementation rate for mission costs (89% compared to 79% in 2006). On the whole, however, Title I of the Court's budget only had an implementation rate of 89%.

Title II (Buildings and operating expenditure): Title II of the Court of Auditors' budget had a very good implementation rate (96%). This Title was also subject to the majority of transfers of appropriations due to adjustments made to the items "immovable property", in order to reflect the decision to postpone the renting of additional office space, meaning that the amount saved (EUR 1.1 million) could be used to finance work on the second extension of the Court's main building (building K.3).

Note that there were certain amounts not used in 2007 (EUR 11.6 million) and amounts cancelled in the following areas:

- expenditure on officials and temporary agents (EUR 9.9 million);
- expenditure on members (EUR 400 000);
- expenditure on exchanges of officials (EUR 300 000); on hiring vehicles and purchasing office equipment (EUR 300 000);
- operating costs related to immovable property (EUR 200 000);
- mission costs (EUR 100 000) and meeting/conference costs (EUR 100 000);
- publication costs (EUR 100 000).

NB, the under-implementation of staff appropriations is due to slower recruitment than planned for filling vacancies, which was a result of a lack of candidates for the competitions. In 2007, the Court had 45 additional posts and 114 officials and temporary agents were recruited.