

2008 discharge: EU general budget, Court of Auditors

2009/2072(DEC) - 23/03/2010

The Committee on Budgetary Control adopted the report by Ryszard CZARNECKI (ECR, PL) recommending the European Parliament to grant the Court of Auditors' Secretary-General discharge in respect of the implementation of its budget for the financial year 2008.

The committee cites that in 2008 the Court of Auditors had commitment appropriations available amounting to a total of **EUR 133 million** (2007: EUR 122 million), with a utilisation rate of 90.66%, below the average of the other institutions (95.67%).

The report recalls that, as regards the financial year 2008, the Court's accounts were audited by an external firm, PricewaterhouseCoopers and that the conclusions were favourable. Members note that the 2008 report of the Court's internal auditor was largely positive.

Members also note the Court's efforts to improve the procedure for the publication and presentation of its annual reports which are its main activity. They hope that an agreed procedure for this decisive stage in the discharge process can be established for future use, with due regard for the absolute independence of the Court.

The committee recalls its suggestion to consider a possibility to **devise a more rational structure for the Court**, and asks the Court to consider alternative models with a view to reducing the total number of members, by capping the number of members and adopting, for example, a rotation system based on the principle of equality among members.

Members note that the current procedure of the publication and presentation of the **Court's special reports**, while adding to the Court's identity and visibility, raises some concerns: while the Parliament fully respects the right of the Court to submit the observations in the form of special reports at any time, it considers that current procedure, which commences with the special report's public presentation and the Court's press conference well in advance of the presentation of the special report to the Committee on Budgetary Control, may not fully reflect the Court's role as a reporting institution assisting the Parliament and Council in exercising their powers of control over the implementation of the budget.

Members highlight the shortage of suitable laureates which prevented the Court to recruit as many new staff as planned. They request the Court to report on its progress in shortening delays in its recruitment process.

In addition, Members welcome:

- the setting up of the Joint Committee on equal opportunities, the progress made in the areas of IT and telecommunications, and effective management of office space;
- the establishment of framework monitoring effectiveness of internal controls, as well as the adoption of Key Performance Indicators;
- the new integrated system for management and financial control (SAP), in operation since 1 January 2008, which enabled budget savings and gains in efficiency for the three institutions involved (the Council, the Court of Auditors and the Court of Justice);
- the ongoing successful interinstitutional cooperation with the Court of Justice of the European Union as regards training.

The report recalls that, in compliance with the Court's Code of Conduct, Court members communicate a declaration of their financial interests to the President of the Court. Members consider that these declarations should be accessible on the Internet via a public register (which is currently not the case).