2021 discharge: General budget of the EU - Court of Auditors

2022/2085(DEC) - 30/03/2023 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Mikuláš PEKSA (Greens/EFA, CZ) on the discharge for implementation of the European Union general budget for the financial year 2021, section V – Court of Auditors.

The committee responsible recommended that the European Parliament **give discharge** to the Court of Auditors in respect of the implementation of the Court of Auditor's budget for the financial year 2021.

Budgetary and financial management

The final budget of the Court for 2021 was EUR 153 721 727, which is a slight increase of 0.97 % compared to the budget of EUR 152 237 000 in 2020, mainly due to salary adaptations. The report notes a high budget implementation of 96.65 %, compared to 95.70 % in 2020, and that payments represented 94.45 % of total commitments, compared to 94.12 % in 2020.

In 2021, the COVID-19 pandemic had an impact on the Court's activity, and as a result, the use of appropriations for certain budget lines was reduced, while for others the health crisis required additional expenditure.

Internal management, performance and internal control

Members recalls the Court's strategy for the 2021-2025 period and underlines that the Court has stepped up its efforts to in making the best use of modern technology and new techniques in audit in order to deliver more and better information for the accountability process. They believe that the dialogue between the Court and Parliament to identify topics of interest and priorities should be streamlined and coordinated.

The report encourages the Court to enhance its contribution to counter fraud in respect of the Union budget.

Human resources, equality and staff well-being

At the end of 2021, the Court had 853 permanent and temporary posts (as in previous years) out of which 527 were in audit chambers, including 104 posts in members' offices, and that it further employed 92 contractual agents and 25 seconded national experts, compared to 83 and 15 respectively in 2020.

On 31 December 2021, the occupation rate at the Court was 97.3 % (23 of the 853 permanent and temporary posts at the Court were vacant and open for recruitment) in comparison to 97.2% at the end of 2020. Members appreciate the continued efforts to maintain intensive recruitment, which, in 2021, resulted in 80 new employees being recruited.

Gender balance across staff is well pursued and achieved, with 50.76 % of officials and 60.82 % of temporary agents being women.

The report notes that geographical balance still has not been reached within the staff of the Court, which reflects the Court difficulties in attracting people to work (and live) in Luxembourg due to, among other things, the high cost of living. The Court's well-being programme 'Back at the office', embracing mental,

physical and social support, tailored to the peculiarities of a hybrid work-life, with the aim of preventing burnout and enhancing resilience is welcomed.

Ethical framework and transparency

The report welcomes the ongoing reform process by which the Court is following the recommendations included in previous discharge resolutions, focused on some aspects of financial management, transparency and ethical conduct. In 2021, the Court started the process of updating its ethical framework for staff which should be followed by updating the rules on whistleblowing. The report calls for an end to the use of external companies that continue to operate in Russia.

Digitalisation

The report observes that the total IT budget for 2021 was EUR 9 141 000 including transfers, compared to an IT budget of EUR 10 093 000 in 2020 and of EUR 8 085 000 in 2019. Members reiterate their call to the Court to increase its communication efforts in order to strengthen its link with citizens by endorsing greater transparency in its operations, by intensifying the use of digital technologies and by pursuing a communication strategy that allows the correct perception and understanding of the Court’s role and of the way it fits in the Union’s vision and improves the visibility of the Court in the various Member States.