2023 discharge: General budget of the EU - Court of Auditors

2024/2023(DEC) - 07/05/2025 - Text adopted by Parliament, single reading

The European Parliament decided by 630 votes to 16, with 16 abstentions, to **grant discharge** to the Secretary-General of the Court of Auditors discharge in respect of the implementation of the budget of the Court of Auditors for the financial year 2023, Section V - Court of Auditors.

In its resolution, adopted by 619 votes to 19, with 25 abstentions, Parliament made the following observations:

Budgetary and financial management

The overall budget of the Court for 2023 amounted to **EUR 175 059 922**, equivalent to an increase of 7.97 % from EUR 162 141 175 in 2022, mainly due to salary adjustments and nine new temporary posts related to NextGenerationEU. The resolution noted that for 2023, 88.5 % of appropriations were for its Members and staff, while 11.5 % were for buildings, equipment and miscellaneous expenditure.

The implementation rate for commitments and payments was high, though slightly lower than in 2022. The utilisation rate for appropriations stood at 97.92 %, and payments represented 94.45 % of total commitments, compared to 98.12 % and 95.26 %, respectively, in 2022.

Internal management, performance and internal control

Parliament welcomed that, in 2023, the Court significantly increased its on-the-spot visits compared to the previous three years, when COVID-related travel and public health restrictions were still partly in place. The Court presented two annual reports, four specific annual reports, 29 special reports, four opinions and six reviews, totalling 45 items. Of the 29 strategic measures of the Court’s 2021-2025 strategy, one has been cancelled and the other 28 fully implemented.

Members stressed that the Court should have full access to fraud risk assessment tools, including Commission and Member State databases regarding fraud cases related to Union funding, to enhance early warning systems against fraudulent activities. They regretted deeply that the Court’s access to FENIX, the new reporting tool on the Recovery and Resilience Facility (RRF), remains an open issue due to the fact the Commission only grants the Court access to some of the FENIX modules, and the information contained therein is not updated in a timely manner. The Court should be granted full and immediate access to all FENIX modules without delay.

The Court is urged to strengthen its role in combating fraud in the Union budget by identifying weaknesses, engaging in anti-fraud discussions, intensifying audits, cooperating with fraud detection bodies, and providing relevant feedback to the discharge authority.

Other observations

Parliament noted that:

- the recruitment process required additional effort, as around 50 % of candidates turned down the job offers from the Court, in part due to the limited attractiveness of Luxembourg as a place of employment and the high cost of living;

- at the end of 2023, the Court had 969 members of staff. Women constitute 53 % of the staff and men 47 %, unchanged from the previous year. Regrettably women represent only 30 % of senior management, a significant decline from 36.4 % in 2022;

- 7 cases of burnout were reported in 2023, reflecting the same troubling number as in 2022;

- it should hold a binding role in evaluating the suitability of candidates for the Court;

- the internal rules on reporting serious irregularities (whistleblowing) were updated;

- an EPPO investigation on **misuse of funds** by the former President of the Court is currently blocked by the decision of the Court not to lift his immunity. The Court is requested to fully cooperate with EPPO on any investigations they may activate and to report on the reasons for the decision not to lift the immunity;

- good progress was made in implementing the 2022-2024 cybersecurity plan;

- in 2023, the Court's auditors spent 1 370 days at Union institutions, bodies, offices and agencies and at various international organisations and private audit firms, compared to 945 days in 2022. Members called for the formalisation of an annual interinstitutional dialogue between the ECA, European Parliament, Council, and Commission on budgetary control, ensuring systematic follow-up on audit findings and improved oversight of EU expenditure;

- the Court should establish a **structured fraud-detection collaboration** mechanism with OLAF and EPPO, including real-time data-sharing agreements and a joint audit approach for high-risk EU funding areas;

- the budget allocated for the Court's communication and promotional activities amounted to EUR 225 000 with a utilisation rate of 81.13 % (EUR 182 549.84) with most of the budget spent on both media monitoring services (EUR 81 650).