2003 discharge: EC general budget, Court of Auditors

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PURPOSE : to present the revenue and expenditure account and the balance sheet concerning the activities of the budget for the financial year 2003 (Court of Auditors).

CONTENT : this document sets out the amount of expenditure and the balance sheet for the other institutions of the Union (except the Commission) for the financial year 2003, in particular, the Court of Auditors.

The Court’s 2003 budget was EUR 77 076 689 committed to the height of 96.83%.

The amount of committed money that has not yet been paid (RAL) and that which has been carried over to the financial year 2004 represents an estimated 7.25% of the total amount committed.

The most important part of the institution’s expenditure is based on salaries and other associated costs.

Its mission is to carry out the expenditure audit of the European funds and also how the institutions work.

It examines, in particular, if the financial operations of the Community are legal and regular and if they are managed according to the appropriate principles.

The 2003 budget was mainly marked by a surplus in Title 1of the budget (staff on active duty) due to the delays in the recruitment of staff (staff particularly difficult to recruit because of the high technical skills requested by the Court).

The budget was equally marked by an under-utilisation of mission costs (limitation of missions in 2003) as well as the expenses of experts used by the Court.

As regards Title 2 of the Court’s budget (operating expenditure), the budget for studies and surveys has been reduced.

Moreover, one notes the budget transfers to enable the proper functioning of the institution (increase the number of auxiliaries, implement the principle of "frontloading" or budget anticipation in order to anticipate certain future expenses).

Lastly, the Court continues with its investment in real estate, in particular, the extension of its main building in Luxembourg. Work started in 2001 and an amount of EUR 9.3 million was transferred in 2003 to a special bank account with a limit of EUR 10 million for the duration of the project.