Basic information

2004/2044(DEC) DEC - Discharge procedure	Procedure completed
2003 discharge: EC general budget, Court of Auditors **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	STUBB Alexander (PPE-DE)	22/09/2004

Committee for opinion	Rapporteur for opinion	Appointed
AFET Foreign Affairs	The committee decided not to give an opinion.	
DEVE Development	The committee decided not to give an opinion.	
INTA International Trade	The committee decided not to give an opinion.	
BUDG Budgets	The committee decided not to give an opinion.	
ECON Economic and Monetary Affairs	The committee decided not to give an opinion.	
EMPL Employment and Social Affairs	The committee decided not to give an opinion.	
ENVI Environment, Public Health and Food Safety	The committee decided not to give an opinion.	
ITRE Industry, Research and Energy	The committee decided not to give an opinion.	
IMCO Internal Market and Consumer Protection	The committee decided not to give an opinion.	

TRAN	Transport and Tourism	The committee decided not to give an opinion.	
REGI	Regional Development	The committee decided not to give an opinion.	
AGRI	Agriculture and Rural Development	The committee decided not to give an opinion.	
PECH	Fisheries	The committee decided not to give an opinion.	
CULT	Culture and Education	The committee decided not to give an opinion.	
JURI	Legal Affairs	The committee decided not to give an opinion.	
LIBE	Civil Liberties, Justice and Home Affairs	The committee decided not to give an opinion.	
AFCO	Constitutional Affairs	The committee decided not to give an opinion.	
FEMM	Women's Rights and Gender Equality	The committee decided not to give an opinion.	
PETI	Petitions	The committee decided not to give an opinion.	

Key events

Date	Event	Reference	Summary
01/06/2004	Non-legislative basic document published	DECHARGEVOLUMEIII/2004	Summary
26/01/2005	Committee referral announced in Parliament		
17/03/2005	Vote in committee		
17/03/2005	Additional information		Summary
22/03/2005	Committee report tabled for plenary	A6-0066/2005	
12/04/2005	Decision by Parliament	T6-0096/2005	Summary
12/04/2005	Debate in Parliament		

12/04/2005	End of procedure in Parliament		
22/07/2005	Final act published in Official Journal		

Technical information

Procedure reference	2004/2044(DEC)
Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 102
Stage reached in procedure	Procedure completed

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, single reading		A6-0066/2005	22/03/2005	
Text adopted by Parliament, single reading		T6-0096/2005 OJ C 033 09.02.2006, p. 0028-0208 E	12/04/2005	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	DECHARGEVOLUMEIII/2004	01/06/2004	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	C293/2004 OJ C 293 30.11.2004, p. 0001-0328	30/11/2004	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2005/0534
OJ L 196 22.07.2005, p. 0046-0046 Summary

2003 discharge: EC general budget, Court of Auditors

2004/2044(DEC) - 12/04/2005 - Final act

OBJECTIVE: granting of discharge for implementing the EU's general budget for 2003 – Court of Auditors.

LEGISLATIVE ACT: Decision 2005/534/EC of the European Parliament concerning the discharge for implementing the general budget of the EU for the 2003 financial year (Section V – Court of Auditors).

CONTENT: With this Decision, the European Parliament grants discharge to the Court of Auditors for the implementation of the budget for the 2003 financial year.

This decision is in line with the European Parliament's resolution adopted on 12 April 2005 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 12/04/2005).

2003 discharge: EC general budget, Court of Auditors

2004/2044(DEC) - 12/04/2005 - Text adopted by Parliament, single reading

The European Parliament adopted a resolution drafted by Alexander STUBB (EPP-ED, FI) granting the Court of Auditors discharge in respect of the implementation of the budget for the 2003 financial year. (Please see the summary of 17/03/2005). The European Court of Auditors (ECA) administered a budget of EUR 77 076 689 of which 96.83 % had been committed and 89.58 % spent by 31 December 2003.

Parliament added that it was of the opinion that there could be a need to analyse whether the current structure and functioning of the "top heavy" European Court of Auditors should be reformed. At the moment the Court of Auditors has 736 employees, of whom 325 are professional auditors (A and B grades), with 275 (A and B grades) working in the audit groups and 50 (A grades) in Members' cabinets.

2003 discharge: EC general budget, Court of Auditors

2004/2044(DEC) - 30/11/2004

PURPOSE : to present the report from the Court of Auditors on the implementation of the budget for the financial year 2003 (Other institutions – Court of Auditors).

CONTENT : in its 27th Annual Report on the 2003 financial year, the Court states that, on the whole, the institutions have made a considerable effort to adapt their supervisory systems and controls to the requirements of the new Financial Regulation. Nevertheless, most of them have not succeeded to implement the changes necessary and weakness have been stated in terms of the legality and regularity of the underlying transactions. These discrepancies do not however jeopardise the positive character of the State of Assurance (DAS) on the implementation of the budget for the other institutions.

Concerning the expenditure, the Court highlights that there were no significant discrepancies. It does note that the new supervisory systems and controls should have been better applied by all the institutions in order to respect the rules of the new Financial Regulation.

It should be noted that in 2003, the authorising officers by delegation have presented for the first time annual activity reports which provide very useful information on the working of the control systems. The Court would like these report to be more comprehensive so that they can be used in the framework of the annual DAS.

More specifically, as regards the execution of the Court's budget, it is audited by an independent external audit firm which has issued a 'certificate concerning the regularity and fairness of the financial statements at 31 December 2003', accompanied by a report. The report states that, in the auditor' s opinion, 'the current internal control rules ensure that the operational objectives are achieved satisfactorily, the financial statements are reliably drawn up and the legal framework is complied with'.

2003 discharge: EC general budget, Court of Auditors

2004/2044(DEC) - 01/06/2004 - Non-legislative basic document

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.