Basic information

2008/2279(DEC) DEC - Discharge procedure	Procedure completed
2007 discharge: EU general budget, Court of Auditors **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	SØNDERGAARD Søren Bo (GUE/NGL)	26/03/2008

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.	

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2922	2009-02-10

European Commission

Commission DG	Commissioner
Budget	KALLAS Siim

Key events

Date	Event	Reference	Summary
		SEC(2008)2359	Summary

23/07/2008	Non-legislative basic document published		
20/11/2008	Committee referral announced in Parliament		
16/03/2009	Vote in committee		Summary
20/03/2009	Committee report tabled for plenary	A6-0152/2009	
21/04/2009	Debate in Parliament		
23/04/2009	Decision by Parliament	T6-0262/2009	Summary
23/04/2009	Results of vote in Parliament		
23/04/2009	End of procedure in Parliament		
26/09/2009	Final act published in Official Journal		

Technical information

Procedure reference	2008/2279(DEC)
Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 102
Stage reached in procedure	Procedure completed
Committee dossier	CONT/6/67155

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE416.558	28/01/2009	
Amendments tabled in committee		PE421.100	23/02/2009	
Committee report tabled for plenary, single reading		A6-0152/2009	20/03/2009	
Text adopted by Parliament, single reading		T6-0262/2009	23/04/2009	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	SEC(2008)2359	23/07/2008	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N6-0003/2009 OJ C 286 10.11.2008, p. 0001	10/11/2008	Summary

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Final act	
Budget 2009/0636 OJ L 255 26.09.2009, p. 0078	Summary

2007 discharge: EU general budget, Court of Auditors

2008/2279(DEC) - 23/04/2009 - Final act

PURPOSE: to grant discharge to the Court of Auditors for the financial year 2007.

LEGISLATIVE ACT: Decision 2009/636/EC of the European Parliament on the discharge for implementation of the European Union general budget for the financial year 2007 (Section V - Court of Auditors).

CONTENT: with the present decision, the European Parliament grants the Secretary-General of the Court of Auditors discharge in respect of the implementation of the budget for the financial year 2007.

This decision is in line with the European Parliament's resolution adopted on 23 April 2009 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 23/04/2009).

2007 discharge: EU general budget, Court of Auditors

2008/2279(DEC) - 23/04/2009 - Text adopted by Parliament, single reading

The European Parliament adopted by 568 votes to 16, with 41 abstentions, a decision on Granting discharge to the Secretary-General of the Court of Auditors in respect of the implementation of its budget for the financial year 2007. The decision to grant discharge is also an approval of the closure of the accounts of this EU agency.

Moreover, the Parliament adopted a resolution with observations which form an integral part of the decision to grant discharge. The resolution recalls that, in 2007, the European Court of Auditors (ECA) had commitment appropriations available amounting to a total of EUR 122 million (compared to EUR 114 million in 2006), with a utilisation rate of 90.21% (below the average of the other institutions).

The other main issues contained in the resolution can be summarised as follows:

External audit: Parliament recalls that the ECA's accounts were audited by an external firm, which noted that the Court's financial statements "give a true and fair view of the financial position of the European Court of Auditors as of December 31, 2007". Parliament also notes that the 2007 report of the ECA's Internal Auditor was largely positive, establishing that the K2 building project was effectively managed and that the building was handed over several months ahead of schedule.

Governance : noting that two new Members joined the ECA in the course of 2007 following the accession of Bulgaria and Romania, Parliament considers that the original organising principle of the European audit function - one national from each Member State - has now resulted in an organisation governed by a college of 27 Members and that this structure has reached its limits. This approach must be reformed. Parliament welcomes the fact that, in compliance with the ECA's Code of Conduct, ECA Members communicated a declaration of their financial interests and other assets. It reiterates its call that, as a matter of principle and in the interests of transparency, **Members of all institutions should be required to submit a declaration of financial interests**, which should be accessible on the Internet via a public register.

Internal reform of the Court: Parliament stresses that the stronger the ECA is, the stronger the discharge authority. It therefore calls on the Member States to initiate discussions on a reform of the ECA, and to include Parliament in these discussions. Parliament also requests the ECA to include in its following activity report a chapter giving a detailed account of the follow-up during the year to Parliament's earlier discharge decisions.

Lastly, Parliament regrets the fact that, despite amendments to the Financial Regulation, its rules on procurement are still excessively cumbersome for smaller institutions, such as the ECA. It therefore calls on the Commission to consult extensively with this institution in order to ensure that its concerns are fully taken into account in the final draft.

2007 discharge: EU general budget, Court of Auditors

2008/2279(DEC) - 10/11/2008

PURPOSE: to present the report of the Court of Auditors on the implementation of the budget for the financial year 2007 (other institutions – Court of Auditors).

CONTENT: in its annual report for the financial year 2007, the Court focuses on the legality and regularity of the operating expenditure of the institutions. In 2007, the Court notes that all the institutions operated satisfactorily the supervisory and control systems required by the Financial Regulation and the transactions tested were free from material error of legality and regularity.

However, the Court draws attention to a number of findings which should be taken into consideration by the institutions concerned.

In the specific case of the audit of the **Court of Auditors**, the Court notes that it is audited by an independent external audit firm which issued an independent assurance report concerning the legality and regularity of the use of the Court's resources, and the control procedures in place for the period from 1 January 2007 to 31 December 2007.

2007 discharge: EU general budget, Court of Auditors

2008/2279(DEC) - 23/07/2008 - Non-legislative basic document

PURPOSE: to present the final annual accounts of the European Communities for the financial year 2007 - Other institutions: section V - Court of Auditors.

CONTENT: this document sets out the amount of expenditure and the financial statement of the Court of Auditors for 2007. It presents an analysis of its financial management as well as its main axes of expenditure.

The figures mentioned hereafter are taken from volume I of the consolidated annual accounts of the European Communities for the year 2007:

Commitment appropriations:

- commitment appropriations authorised: EUR 122 million;
- commitments made in 2007: EUR 110 million (an implementation rate of 90.21%);
- appropriations carried over to 2008: insignificant (0.22% of total commitments);
- appropriations lapsing: EUR 12 million (9.58% of the budget).

Payment appropriations:

- payment appropriations authorised: EUR 129 million;
- payments made in 2007: EUR 107 million (implementation rate of 83.11%);
- appropriations carried over to 2008: EUR 9 million (7.08% of total payments);
- appropriations lapsing: EUR 13 million (9.803% of the budget).

Main axes of 2007 expenditure: the implementation of the Court of Auditors' budget is characterised by the 30th anniversary of the institution. Moreover, 2007 is characterised by new strategic activities that can be summarised as follows:

- implementation of the Court's Action Plan with a view to revising its strategic objectives;
- definition of new work strategies for staff;
- modernisation of information and communication technologies;
- modernisation of the computerised Audit Support System;
- improvement of staff and training;
- improvement of the translation service and internal communication.

In terms of its operational activities, the Court notes that, in addition to its 2007 annual report on EU expenditure, it drew up 29 special reports (compared to 26 in 2006). The other main points concerning the implementation of the Court's budget can be summarised as follows:

Title I (staff expenditure): this budgetary Title is characterised by a marked increase in the implementation rate (96% compared to 87.71% in 2006) of appropriations in the chapter entitled "Basic salaries of the members of the institution". This Title was also characterised by a very marked increase in the implementation rate for mission costs (89% compared to 79% in 2006). On the whole, however, Title I of the Court's budget only had an implementation rate of 89%.

Title II (Buildings and operating expenditure): Title II of the Court of Auditors' budget had a very good implementation rate (96%). This Title was also subject to the majority of transfers of appropriations due to adjustments made to the items "immovable property", in order to reflect the decision to postpone the renting of additional office space, meaning that the amount saved (EUR 1.1 million) could be used to finance work on the second extension of the Court's main building (building K.3).

Note that there were certain amounts not used in 2007 (EUR 11.6 million) and amounts cancelled in the following areas:

- expenditure on officials and temporary agents (EUR 9.9 million);
- expenditure on members (EUR 400 000);
- expenditure on exchanges of officials (EUR 300 000); on hiring vehicles and purchasing office equipment (EUR 300 000);
- operating costs related to immovable property (EUR 200 000);

- mission costs (EUR 100 000) and meeting/conference costs (EUR 100 000);
- publication costs (EUR 100 000).

NB, the under-implementation of staff appropriations is due to slower recruitment than planned for filling vacancies, which was a result of a lack of candidates for the competitions. In 2007, the Court had 45 additional posts and 114 officials and temporary agents were recruited.