Basic information

2023/2133(DEC) DEC - Discharge procedure	Procedure completed
2022 discharge: General budget of the EU - Court of Auditors **Subject** 8.70.03.12 2022 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	FLANAGAN Luke Ming (The Left)	26/05/2023
	Shadow rapporteur MARINESCU Marian-Jean (EPP) RÓNAI Sándor (S&D) CHASTEL Olivier (Renew) PEKSA Mikuláš (Greens/EFA) CZARNECKI Ryszard (ECR) KUHS Joachim (ID)	

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.	

European Commission

Commission DG	Commissioner
Budget	HAHN Johannes

Key events

Date	Event	Reference	Summary
28/06/2023	Non-legislative basic document published	COM(2023)0391	
12/09/2023	Committee referral announced in Parliament		
22/02/2024	Vote in committee		
07/03/2024	Committee report tabled for plenary	A9-0074/2024	Summary
10/04/2024	Debate in Parliament		
11/04/2024	Decision by Parliament	T9-0231/2024	Summary
11/04/2024	Results of vote in Parliament		
10/10/2024	Final act published in Official Journal		

Technical information

Procedure reference	2023/2133(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/9/12811

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE753.481	14/12/2023	
Amendments tabled in committee		PE758.200	31/01/2024	
Committee report tabled for plenary, single reading		A9-0074/2024	07/03/2024	Summary
Text adopted by Parliament, single reading		T9-0231/2024	11/04/2024	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	06179/2024	12/03/2024	

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2023)0391	28/06/2023	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N9-0060/2023 OJ C 000 04.10.2023, p. 0000	04/10/2023	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2024/2237
OJ OJ L 10.10.2024 Summary

2022 discharge: General budget of the EU - Court of Auditors

2023/2133(DEC) - 10/10/2024 - Final act

PURPOSE: to grant discharge to the Court of Auditors for the financial year 2022.

NON-LEGISLATIVE ACT: Decision (EU) 2024/2237 of the European Parliament on discharge in respect of the implementation of the general budget of the European Union for the financial year 2022, 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 of the Court of Auditors for the financial year 2022.

This decision is in line with the European Parliament's resolution adopted on 11 April 2024 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 11 April 2024).

In this resolution, Parliament noted that the overall budget of the Court for 2022 amounted to **EUR 162 141 175**, equivalent to an increase of 5.5 % from EUR 153 721 727 in 2021. This increase was primarily due to salary adjustments and 20 new temporary posts related to NextGenerationEU.

In 2022, 90 % of appropriations were for its members and staff, while 10 % were for buildings, equipment and miscellaneous expenditure. Members further reiterated the importance of ensuring that the Court is provided with adequate staff in order to adequately fulfil its mandate as well as the new tasks relating to the entry into force of new financing instruments, such as the Recovery and Resilience Facility (the RFF).

The budgetary implementation rate for 2022 was 98.5 %, a slight increase compared to the previous two years.

In addition, the general mission budget of the Court declined from EUR 2 988 000 in 2021 to EUR 2 452 000 in 2022, equivalent to a reduction of 18 %, which was a result of continued travel restrictions at the beginning of 2022 and changes in working methods with a larger number of remote meetings.

The resolution also noted that Russia’s illegal and unjustified war of aggression against Ukraine in various ways created budgetary pressures for the Court, including through rising inflation and salary adjustments, strongly increasing electricity and heating costs.

2022 discharge: General budget of the EU - Court of Auditors

2023/2133(DEC) - 07/03/2024 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Luke Ming FLANAGAN (The Left, IE) on discharge in respect of the implementation of the general budget of the European Union for the financial year 2022, Section V – Court of Auditors.

The committee called on the European Parliament to grant 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 2022.

Budgetary and financial management

The report noted that the overall budget of the Court for 2022 amounted to EUR 162 141 175, equivalent to an increase of 5.5 % from EUR 153 721 727 in 2021. This increase was primarily due to salary adjustments and 20 new temporary posts related to NextGenerationEU. In 2022, 90 % of appropriations were for its members and staff, while 10 % were for buildings, equipment and miscellaneous expenditure. The report further reiterated the importance of ensuring that the Court is provided with adequate staff in order to adequately fulfil its mandate as well as the new tasks relating to the entry into force of new financing instruments, such as the Recovery and Resilience Facility (the RFF).

The budgetary implementation rate for 2022 was 98.5 %, a slight increase compared to the previous two years.

In addition, the general mission budget of the Court declined from EUR 2 988 000 in 2021 to EUR 2 452 000 in 2022, equivalent to a reduction of 18 %, which was a result of continued travel restrictions at the beginning of 2022 and changes in working methods with a larger number of remote meetings.

The report noted that Russia's illegal and unjustified war of aggression against Ukraine in various ways created budgetary pressures for the Court, including through rising inflation and salary adjustments, strongly increasing electricity and heating costs.

Internal management, performance and internal control

2022 was the second year of the implementation of the Court's 2021-2025 strategy and, at the end of 2022, out of 29 strategic measures 18 had been fully implemented, or the framework for the measure had been established and further actions were ongoing, while 11 measures were ongoing or recurrent. The Court presented 7 annual reports, 8 opinions, 28 special reports and 1 review, which is very similar to the number of reports, opinions, special reports and reviews presented in 2020 and 2021.

The report encouraged the Court to enhance its contribution to combat fraud in the Union budget. It called on the Court to work on identifying the necessary requirements for collection, processing and storing of data necessary for the easy and interoperable auditing of Member States' use of public funds.

Human resources, equality and staff well-being

The Court, at the end of 2022, had 921 members of staff, slightly up from 917 at the end of 2021 and 910 at the end of 2020. The overall gender distribution at the end of 2022 was 434 men, equivalent to 47.1 % and 487 women, equivalent to 52.9 %.

Members regretted that over the years the Council repeatedly proceeds to nominate members of the Court despite those nominees being rejected by Parliament.

Ethical framework and transparency

The report welcomed the revised code of conduct from May 2022 for the Court's members and former members, following Parliament's recommendation, establishing *inter alia* the obligation for members to reside where the Court is located.

Parliament continues to be of the opinion that information about missions of the members of the Court should be published for the entire period that a member holds office and that members should have no formalised political links, including honorary functions in political parties or organisations.

Members welcomed that the Court, in recent years, has engaged in a process of updating its ethical framework.

Highlighting that is no Court-wide anti-fraud strategy, Members encouraged the Court to address that issue as a matter of priority. They also continue to reject the Court's assessment and decision not to join the EU Transparency Register and reiterated their strong call for the Court to join it.

Members reiterated its satisfaction that, in 2022, the Court established a register for the attendance of members of the Court at meetings, following reiterated requests by Parliament in that respect.

Buildings

The report noted that the Court carried out significant renovation works on the K2 building during 2022 which was completed in early 2023 and entailed the renovation of four floors in order to provide a modern workplace that is appreciated by members of staff and is more environmentally friendly.

Interinstitutional cooperation

Members noted the triparty agreement between the Court, the Commission and the European Investment Bank from November 2021 which has clarified and streamlined some processes and that the Court has gained improved access to information that relates to operations financed or guaranteed by the Union budget. It is suggested that the Parliament should be entrusted to grant discharge to the EIB in order to strengthen the democratic legitimacy of that important Union institution and, thus, improve transparency and accountability and good governance of financial and human resources.

Enhanced cooperation with OLAF, the European Public Prosecutor's Office (EPPO), the EDPS and the European Ombudsman has been welcomed.

Communication

Lastly, Members welcomed that the Court adopted a new communication strategy in January 2022 which puts the general public at the centre and that it updated its website in 2023 to provide a better experience for users. It also created a portal which can makes data related to audits more accessible for a broad audience including students, academia and the general public.

2022 discharge: General budget of the EU - Court of Auditors

2023/2133(DEC) - 11/04/2024 - Text adopted by Parliament, single reading

The European Parliament decided by 578 votes to 19, with 1 abstention, to grant 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 2022.

In its resolution, adopted by 583 votes to 10 with 8 abstentions, Parliament made the following observations:

Budgetary and financial management

The overall budget of the Court for 2022 amounted to **EUR 162 141 175**, equivalent to an increase of 5.5 % from EUR 153 721 727 in 2021. This increase was primarily due to salary adjustments and 20 new temporary posts related to NextGenerationEU. In 2022, 90 % of appropriations were for its members and staff, while 10 % were for buildings, equipment and miscellaneous expenditure. Members further reiterated the importance of ensuring that the Court is provided with adequate staff in order to adequately fulfil its mandate as well as the new tasks relating to the entry into force of new financing instruments, such as the Recovery and Resilience Facility (the RFF).

The budgetary implementation rate for 2022 was **98.5 %,** a slight increase compared to the previous two years.

In addition, the general mission budget of the Court declined from EUR 2 988 000 in 2021 to EUR 2 452 000 in 2022, equivalent to a reduction of 18 %, which was a result of continued travel restrictions at the beginning of 2022 and changes in working methods with a larger number of remote meetings.

The resolution noted that Russia's illegal and unjustified war of aggression against Ukraine in various ways created budgetary pressures for the Court, including through rising inflation and salary adjustments, strongly increasing electricity and heating costs.

Internal management, performance and internal control

2022 was the second year of the implementation of the Court's 2021-2025 strategy and, at the end of 2022, out of 29 strategic measures 18 had been fully implemented, or the framework for the measure had been established and further actions were ongoing, while 11 measures were ongoing or recurrent. The Court presented 7 annual reports, 8 opinions, 28 special reports and 1 review, which is very similar to the number of reports, opinions, special reports and reviews presented in 2020 and 2021

Members welcomed that the Court has focused its audit work on current European challenges, exemplified by the very quick production of Opinion 3 /2023 on the Ukraine Facility. They are concerned that, for the audit work concerning the Recovery and Resilience Facility (RRF), the Court still does not have full access to the new reporting tool on RRF, renamed FENIX.

The resolution encouraged the Court to enhance its contribution to combat fraud in the Union budget. It called on the Court to work on identifying the necessary requirements for collection, processing and storing of data necessary for the easy and interoperable auditing of Member States' use of public funds.

Human resources, equality and staff well-being

At the end of 2022, the Court had 921 members of staff, a slight increase from 917 at the end of 2021 and 910 at the end of 2020. The overall gender breakdown at the end of 2022 was 434 men, or 47.1%, and 487 women, or 52.9%. Members called on the Court to continue its efforts to promote gender balance in middle and senior management.

Members regretted that, over the years, the Council had repeatedly appointed members of the Court, although these appointments had been rejected by Parliament. They insisted that Parliament should have a binding role in assessing the suitability of candidates for the Court.

Aware that it is difficult to attract staff to work in Luxembourg, Parliament encouraged the Court to work with the other Luxembourg-based institutions in the high-level interinstitutional group on making Luxembourg more attractive to staff.

Ethical framework and transparency

Members stressed the role and importance of the Court as the EU's independent external auditor and guardian of its finances, which requires the Court to meet the highest possible standards and lead by example in order to inspire confidence and be credible. They welcomed the revision in May 2022, following Parliament's recommendation, of the Code of Conduct for Members and former Members of the Court, which establishes, among other things, the obligation for Members to reside where the Court has its seat, limits the possibilities for Members to participate in political life, regulates the contractual relations between Members and agents of the Court and provides for the obligation for Members to submit an annual declaration of interests.

Parliament continues to be of the opinion that information about missions of the members of the Court should be published for the entire period that a member holds office and that members should have no formalised political links, including honorary functions in political parties or organisations.

Members welcomed that the Court, in recent years, has engaged in a process of updating its ethical framework.

Highlighting that is no Court-wide anti-fraud strategy, Members encouraged the Court to address that issue as a matter of priority. They also continue to reject the Court's assessment and decision not to join the EU Transparency Register and reiterated their strong call for the Court to join it.

Buildings, environment

The resolution noted that the Court carried out significant renovation works on the K2 building during 2022 which was completed in early 2023 and entailed the renovation of four floors in order to provide a modern workplace that is appreciated by members of staff and is more environmentally friendly.

Parliament noted that the Court has achieved impressive results in several areas concerning the reduction of its general consumption since 2014 with the consumption of electricity having been reduced by 34.5 %, heating by 22.2 %, paper by 83.5 % and water by 45.3 % and greenhouse gas emissions by 29.5 % and waste by 37 %. It encouraged the Court to continue its efforts in further reducing the consumption of those inputs.

Interinstitutional cooperation

Members noted the triparty agreement between the Court, the Commission and the European Investment Bank from November 2021 which has clarified and streamlined some processes and that the Court has gained improved access to information that relates to operations financed or guaranteed by the Union budget. It is suggested that the Parliament should be entrusted to grant discharge to the EIB in order to strengthen the democratic legitimacy of that important Union institution and, thus, improve transparency and accountability and good governance of financial and human resources.

Enhanced cooperation with OLAF, the European Public Prosecutor’s Office (EPPO), the EDPS and the European Ombudsman has been welcomed.

Communication

Lastly, Members welcomed that the Court adopted a new communication strategy in January 2022 which puts the general public at the centre and that it updated its website in 2023 to provide a better experience for users. It also created a portal which can makes data related to audits more accessible for a broad audience including students, academia and the general public.