Basic information

2024/2023(DEC) DEC - Discharge procedure	Procedure completed
2023 discharge: General budget of the EU - Court of Auditors **Subject** 8.70.03.13 2023 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	ERIXON Dick (ECR)	11/09/2024
	Shadow rapporteur CHINNICI Caterina (EPP) MOLNÁR Csaba (S&D) JORON Virginie (PfE) CHASTEL Olivier (Renew) BOESELAGER Damian (Greens/EFA) TRIDICO Pasquale (The Left) JUNGBLUTH Alexander (ESN)	

Committee for opinion	Rapporteur for opinion	Appointed
AFET Foreign Affairs	The committee decided not to give an opinion.	
SEDE Security and Defence	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, Climate and Food Safety	The committee decided not to give an opinion.	
SANT Public Health	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
25/06/2024	Non-legislative basic document published	COM(2024)0272	
17/09/2024	Committee referral announced in Parliament		
18/03/2025	Vote in committee		
31/03/2025	Committee report tabled for plenary	A10-0047/2025	Summary
06/05/2025	Debate in Parliament		
07/05/2025	Decision by Parliament	T10-0081/2025	Summary
07/05/2025	Results of vote in Parliament		
08/10/2025	Final act published in Official Journal		

Technical information

Procedure reference	2024/2023(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/10/00596

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE764.995	17/12/2024	
Amendments tabled in committee		PE768.137	11/02/2025	
Committee report tabled for plenary, single reading		A10-0047/2025	31/03/2025	Summary
Text adopted by Parliament, single reading		T10-0081/2025	07/05/2025	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05754/2025	05/02/2025	

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2024)0272	25/06/2024	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N10-0020/2024 OJ OJ L 10.10.2024	10/10/2024	

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

Meetings with interest representatives published in line with the Rules of Procedure

Rapporteurs, Shadow Rapporteurs and Committee Chairs

Transparency				
Name	**Role**	**Committee**	**Date**	**Interest representatives**
ERIXON Dick	Rapporteur	CONT	05/12/2024	European Court of Auditors
ERIXON Dick	Rapporteur	CONT	15/10/2024	European Court of Auditors

Final act
Budget 2025/1600 OJ OJ L 08.10.2025

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

2024/2023(DEC) - 31/03/2025 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Dick ERIXON (ECR, SE) on the discharge for implementation of the European Union general budget for the financial year 2023, section V – Court of Auditors.

The committee called on the European Parliament to **grant discharge** to the Secretary-General of the Court of Auditors in respect of the implementation of the budget of the Court of Auditors for the financial year 2023.

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 report 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.

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

Members 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.

Human resources, equality and staff well-being

Members are alarmed 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, had 969 members of staff. Women constitute 53 % of the staff and men 47 %, unchanged from the previous year. The report regretted that women represent only 30 % of senior management, a significant decline from 36.4 % in 2022.

It also noted with concern that 7 cases of burnout were reported in 2023, reflecting the same troubling number as in 2022.

Members expressed regret that the Council has repeatedly nominated members of the Court despite their rejection by Parliament. They stressed that Parliament should hold a binding role in evaluating the suitability of candidates for the Court.

Ethical framework and transparency

The internal rules on reporting serious irregularities (whistleblowing) were updated to make them clearer and more detailed and to provide more information to staff. No whistleblowing cases were reported at the Court in 2023. The Court also launched the process of updating the Court's rules on conducting administrative investigations and disciplinary procedures, which was finalised in early 2024.

Members are concerned by media's report that 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. They requested the Court 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.

The report also regretted that the Court has failed to fully cooperate with EPPO by refusing to lift the immunity of its former President and by denying EPPO access to conduct a search within its premises in relation to a probe into possible wrongdoing, which could be considered an interference with the proper conduct of an investigation, according to the EPPO.

Cybersecurity

The report commended the Court for good progress in implementing its 2022-2024 cybersecurity plan over the past two years. It noted with appreciation that the Court reviewed and updated its Cybersecurity Incident Response Plan in 2023 and created a form for recording such incidents in the IT service management tool. The form took account of the lessons learned from the July 2023 incident in that it was geared towards collecting all information that could be useful in handling a cybersecurity incident.

Interinstitutional cooperation

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 report called on the Court to 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.

Communication

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).

Lastly, in 2023, the Court launched a new website, receiving over one and half million visits, with around 700 000 unique visitors, which represents an increase of more than 14 % compared to 2022.

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).