

# Procedure file

Basic information		
DEC - Discharge procedure	<a href="#">2004/2044(DEC)</a>	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
	<b>CONT</b> Budgetary Control		22/09/2004
		PPE-DE <a href="#">STUBB Alexander</a>	
	Committee for opinion	Rapporteur for opinion	Appointed
	<b>AFET</b> Foreign Affairs	The committee decided not to give an opinion.	
	<b>DEVE</b> Development	The committee decided not to give an opinion.	
	<b>INTA</b> International Trade	The committee decided not to give an opinion.	
	<b>BUDG</b> Budgets	The committee decided not to give an opinion.	
	<b>ECON</b> Economic and Monetary Affairs	The committee decided not to give an opinion.	
	<b>EMPL</b> Employment and Social Affairs	The committee decided not to give an opinion.	
	<b>ENVI</b> Environment, Public Health and Food Safety	The committee decided not to give an opinion.	
	<b>ITRE</b> Industry, Research and Energy	The committee decided not to give an opinion.	
	<b>IMCO</b> Internal Market and Consumer Protection	The committee decided not to give an opinion.	
	<b>TRAN</b> Transport and Tourism	The committee decided not to give an opinion.	
	<b>REGI</b> Regional Development	The committee decided not to give an opinion.	
	<b>AGRI</b> Agriculture and Rural Development	The committee decided not to give an opinion.	
	<b>PECH</b> Fisheries	The committee decided not to give an opinion.	
<b>CULT</b> Culture and Education	The committee decided not to give an opinion.		
<b>JURI</b> Legal Affairs	The committee decided not to give an opinion.		
<b>LIBE</b> Civil Liberties, Justice and Home Affairs	The committee decided not to give an opinion.		
<b>AFCO</b> 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

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	<a href="#">A6-0066/2005</a>	
12/04/2005	Results of vote in Parliament		
12/04/2005	Debate in Parliament		
12/04/2005	Decision by Parliament	<a href="#">T6-0096/2005</a>	Summary
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 100
Stage reached in procedure	Procedure completed

## Documentation gateway

Non-legislative basic document		DECHARGEVOLUMEIII/2004	01/06/2004	EC	Summary
Court of Auditors: opinion, report		C293/2004 <a href="#">OJ C 293 30.11.2004, p. 0001-0328</a>	30/11/2004	CofA	Summary
Committee report tabled for plenary, single reading		<a href="#">A6-0066/2005</a>	22/03/2005	EP	
Text adopted by Parliament, single reading		<a href="#">T6-0096/2005</a> OJ C 033 09.02.2006, p. 0028-0208 E	12/04/2005	EP	Summary
Commission response to text adopted in plenary		<a href="#">SP(2005)2124</a>	19/05/2005	EC	

## Final act

[Budget 2005/534](#)  
[OJ L 196 22.07.2005, p. 0046-0046](#) Summary

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## 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 1 of 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.

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## 2003 discharge: EC general budget, Court of Auditors

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EP: decision of committee responsible, 1st reading/single reading

The committee adopted the report by Alexander STUBB (EPP-ED, FI) granting discharge to the European Court of Auditors (ECA) for the 2003 financial year. In its accompanying remarks, the committee pointed out that the investigations into Eurostat by the European Anti-Fraud Office (OLAF) had not been finalised and insisted that the ECA should schedule a comprehensive audit of the control and supervisory systems in place once these investigations were completed. It repeated Parliament's earlier recommendation that, following the expansion of the Court, each of its 25 Members should take on special audit responsibility for at least one Commission directorate-general, in order to identify at an early stage, and prevent, the occurrence of undesirable developments such as in the case of Eurostat. While welcoming the Court's arrangements for cooperation with OLAF, it expressed regret that these decisions were taken "rather belatedly".

The report welcomed the steps taken by the ECA on the use of official cars for members, and recognised that "the new provisions are transparent and represent an improvement of the situation". It nevertheless said that the private use of official cars, which the new provisions still allowed, represented "an undisclosed benefit-in-kind" which was inappropriate.

The committee called on the ECA to provide it with a copy of the internal auditor's annual report and stressed that most other institutions trusted the Committee on Budgetary Control to handle internal documents of this nature responsibly.

In its other remarks, the report congratulated the ECA on the network it had built up with audit institutions in the Member States and applicant countries (in preparation for enlargement). Lastly, the Court was asked to evaluate the implications of the new Financial Regulation for its administrative and judicial work in time for its review in 2005/2006.

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## 2003 discharge: EC general budget, Court of Auditors

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**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).

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## 2003 discharge: EC general budget, Court of Auditors

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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.