

HIGH COUNCIL DECISION N. 9/2023

of 1 December 2023

amending the Financial Rules regarding the Article 93 on the “discharge procedure”

THE HIGH COUNCIL

Having regard to the Convention setting up the European University Institute (hereinafter the “EUI” or “the Institute”), and in particular Article 6 (5) (a), Article 21, Article 23 and Article 26 thereof,

Whereas:

1. The Convention stipulates in Article 21 that:

- (1) The Principal shall implement the budget in accordance with the financial rules and within the limits of the appropriations granted. He shall report on his management to the High Council.
- (2) The financial rules may lay down provisions concerning the transfer of appropriations from one chapter to another or from one subdivision to another.

2. The Convention stipulates in Article 23 that:

- (1) The High Council shall appoint two auditors of different nationalities for a period of four years. These auditors’ term of office shall not be renewable. The purpose of the audit, which shall be based on records and, if necessary, performed on the spot, shall be to establish that all revenue has been received and all expenditure incurred in a lawful and regular manner and that the financial management has been sound. The auditors shall submit their report to the High Council annually. The Principal shall supply any such information and assistance as the auditors may require in the performance of their duties.
- (2) The financial rules shall lay down the terms on which the Principal shall be given a discharge in respect of the implementation of the budget.

3. The Financial Rules of the EUI were revised by the High Council Decision N. 9/2021 of 23 June 2021, namely amending the Financial Rules outlined in High Council Decision N. 6/2015 of 4 December 2015 as subsequently amended by High Council Decision N. 4/2016 of 3 June 2016, High Council Decision N. 8/2018 of 7 December 2018, and High Council Decision N. 7/2019 of 6 December 2019.
4. The High Council Financial Working Group, by accomplishing its mandate that requests its members to analyse the relevant Financial Rules and to introduce proposals for improvement if appropriate, has proposed specific measures regarding the discharge procedure of the President taking into consideration the new annual account framework.

HAS DECIDED AS FOLLOWS:

Article 1

The wording of Article 93 of the Financial Rules outlined in High Council Decision N. 6/2015 of 4 December 2015, as amended by the Sole Article of High Council Decision N. 7/2019 of 6 December 2019, shall be amended as follows:

“On the basis of the opinion delivered by the Budget and Finance Committee, the High Council shall take a decision discharging the President for the implementation of the budget, that is,

1. All revenue coming from the implementation of the core activities of the Institute has been received and all expenditure entailed by the implementation of these activities occurred in a lawful and regular manner and their financial management has been sound;
2. The final annual accounts related to the core activities of the Institute give a true and fair view of the financial position of the EUI Core Activities as of 31 December of the financial year then ending, of the result of its operations and its cash flows and changes in the net assets, in accordance with the EUI Financial Rules.

The President shall take all appropriate steps to act in due time on the observations in the discharge decision.”

Article 2

This decision repeals High Council Decision N. 7/2019 of 6 December 2019.

Article 3

The Decision takes effect from 1st January 2024 and will be applicable to the Annual Accounts for financial year 2023.

Done in Florence, 1 December 2023

For the High Council

The President

(original signed)

Stefan Griller