2008 discharge: European Agency for Safety and Health at Work EU-OSHA

2009/2116(DEC) - 08/10/2009

PURPOSE: to present the report by the Court of Auditors on the 2008 annual accounts of the European Agency for Safety and Health at Work (EU-OSHA).

CONTENT: in the Court's opinion, the Agency's Annual Accounts present fairly, in all material respects, its financial position as of 31 December 2008 and the results of its operations and its cash flows for the year then ended. The transactions underlying the annual accounts of the Agency for the financial year ended are, in all material respects, legal and regular.

The Court of Auditor's report includes a detailed section on the Agency's expenditure as well as an analysis of the expenditure in the accounts and the Agency's replies.

- **The Court's analysis of the accounts**: in its report, the Court makes a series of comments as regards the budgetary and financial management of the Agency. It notes in particular that the Agency carried forward EUR 3.4 million of which approximately EUR 1 million concerned commitments which were entirely related to 2009. These carry-over artificially decreased the budgetary outturn by the same amount and thus reduced the level of repayments to the Commission. This situation is at odds with the principle of annuality. The Court states that one framework contract that was frequently used by the Agency, total expenditure for 2008 surpassed the limit stated in the contract notice by EUR 200 000. The use of a framework contract beyond its maximal value is irregular. The Agency should have launched a new public procurement procedure for a new framework contract as soon as possible.

- **The Agency's replies**: the Agency states that it will improve its monitoring and planning of operational expenditure to avoid committing significant funds at the year-end. As regards public procurement, the Agency highlights that a new framework contract for the organisation and management of public campaigns has been prepared and launched in July 2009.