2008 discharge: EU general budget, Economic and Social Committee

2009/2073(DEC) - 10/11/2009

PURPOSE: to present the report of the Court of Auditors on the implementation of the budget for the financial year 2008 (other institutions - European Economic and Social Committee).

CONTENT: in its annual report for the financial year 2008, the Court focuses on the legality and regularity of the operating expenditure of the institutions. In 2008, the Court carried out audits in all the institutions on the following selected topics (procurement contracts, late payment penalties, payments on carried-over appropriations, transfers of acquired pension rights, etc…). In addition, the Court assessed the compliance of the supervisory and control systems applied by each institution with the requirements of the Financial Regulation.

In 2008, the Court notes that **all the institutions operated satisfactorily the supervisory and control systems** required by the Financial Regulation and **the transactions tested were free from material error of legality and regularity**.

Although the legality and regularity of the transactions underlying the accounts have been confirmed by the Court of Auditors, it does however draw attention to a number of findings which should be taken into consideration by the institutions concerned.

Nevertheless, in the specific case of the audit of the **European Economic and Social Committee**, the Court notes that the audit did not identify any reportable weakness in respect of the topics audited.

The Court makes a reference to the follow-up of discrepancies found in the 2007 Annual Report. In particular, it concerns the multiplication factor applicable to salaries. The Court notes that, by maintaining this discrepancy, the Economic and Social Committee grants its staff a financial advantage which the other institutions do not grant. The Court calls on the Committee to change this practice.