2008 discharge: EU general budget, Court of Justice

2009/2071(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 Court of Justice).

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 **Court of Justice**, the following is noted:

Procurement procedure as regards the new building complex: in 2008, the Court of Justice concluded a contract for the provision of services, following a joint open tender procurement procedure with a Member State . The Court's audit of the contract showed weaknesses in the internal control system for performing this tendering procedure. These led to an overly short deadline for tenderers to obtain the tender specifications, and the announcement in the contract notice both of the obligation to submit tenders in one language only and of the holding of a closed meeting for the opening of tenders.

The Court of Justice states that with regard first of all to the scheduling of the procedure, the joint contracting authorities were required to reconcile, in their own interest and in that of the tenderers, the need to award the contract at a date enabling the successful tenderer to be operational as soon as the new building complex was delivered with the need, having regard to the complexity of the contract, to provide for a period of sufficient length to allow the tenderers to prepare their tender in good conditions. That is why the timetable, although observing the time-limits formally prescribed by the financial regulation, was unavoidably constricted as regards the period allowed for the candidates to request the call for tender documents. As for the other weak points highlighted by the Court, they were the result of administrative mistakes and were, of course, not deliberate. Lastly, the Court will use its best endeavours, so far as the number of staff available permits, to continue to improve its arrangements in this field of tendering procedures.