2006 discharge: European Agency for Safety and Health at Work OSHA

2007/2052(DEC) - 15/11/2007

PURPOSE: presentation of the report by the Court of Auditors on the 2006 annual accounts of the European Agency for Safety and Health at Work.

CONTENT: the report shows that the appropriations entered in the Agency's budget for the financial year in question are **EUR 13.965 million**, EUR 12.993 million were committed and EUR 10.298 million paid. Of this overall amount, EUR 2.663 million were carried over to 2007 and EUR 1.005 million were cancelled.

The Court notes that the annual accounts are reliable in all material respects and that the underlying transactions of the Agency's accounts, taken as a whole, are legal and regular.

Financial analysis by the Court: the Court made one observation relating to a significant number of budgetary transfers between articles within chapters. The Court indicates, in effect, that the Agency's Director signed 19 decisions authorising budgetary transfers, with a total approximate value of EUR 880 000, from article to article. In addition, contrary to the Financial Regulation, the Agency's Governing Board did not receive the required information. Thus, the **budgetary principle of specification** was not strictly observed.

The Agency's replies: the Agency accepts the observation and indicates that as from July 2007, the Agency's Governing Board will be notified of any transfer decisions made by the Director.