

2006 discharge: European Environment Agency EEA

2007/2051(DEC) - 29/01/2008

Based on the observations contained in the expenditure account and balance sheet of the European Environment Agency for the financial year 2006, as well as on the Court of Auditor's report and the Agency's replies to the Court's observations, the Council recommends the Parliament to supply the Executive Director of the Agency with the discharge on the implementation of its 2006 budget.

In doing so, the Council confirms that EUR 5.8 million (76%) of the appropriations carried over from 2005 to 2006 (EUR 7.6 million) were used, that the appropriations carried over from 2006 to 2007 amount to EUR 9.7 million and that EUR 40 000 was cancelled.

Recalling that the Court of Auditors was able to obtain reasonable assurance that the Agency's annual accounts were reliable in all material respects, the Council considers that the implementation of the 2006 budget calls for a certain number of comments to be taken into account when providing the discharge, particularly on the following points:

- **Carry-overs:** the Council states that there are still problems related to carry-overs for the Agency's operational activities. As a result, it calls on the Agency to take appropriate measures to improve the implementation of the budget with strict compliance with the principle of annuality. It recalls that carry-overs of payment appropriations are only justified for activities taking place during the current financial year;
- **Segregation of duties in terms of finance:** the Council notes the Court's insufficiencies in terms of the internal delegation of financial authorisations. It calls on the Agency to strictly observe the principle of segregation of duties by giving different staff members the role of ensuring ex ante controls and managing the rights of access to its computerised budgetary accounting system.