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

2007/2052(DEC) - 29/01/2008

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Agency for Safety and Health at Work 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 that the Parliament grant the Director of the Agency discharge in respect of the implementation of the budget for the financial year 2006.

In doing so, the Council confirms that EUR 2.2 million (76%) of the appropriations carried over from 2005 to 2006 (EUR 2.8 million) was used, that appropriations carried over from 2006 to 2007 amount to EUR 2.7 million and that EUR 1 million was cancelled.

Recalling that the Court of Auditors was able to obtain reasonable assurance that the Agency's annual accounts were, in all material aspects, reliable, the Council believes that there is a certain number of observations that must be taken into consideration when providing the discharge on the implementation of the 2006 budget, particularly regarding the following points:

- **Transfers of appropriations**: the Council recalls that certain factors, notably a high number of transfers, a high rate of carry-overs for operating expenditure (Title III) and a high number of vacant positions in the establishment plan, call for more necessary improvements to the management of the financial, budgetary and human resources of the Agency, and it invites the Agency to rectify this short-term situation;
- **Presentation of the budget**: the Council notes its satisfaction at the improved transparency in terms of establishing reports, due to the separate mention of assigned revenue in the presentation of the implementation of the budget.