2008 discharge: European Agency for Safety and Health at Work EU-OSHA

2009/2116(DEC) - 01/02/2010

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 2008, 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 2008.

The Council welcomes the Court's opinion that, on the one hand, the Agency's annual accounts present fairly, in all material aspects, the financial position as at 31 December 2008 and the results of operations and cash-flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that, on the other hand, the underlying transactions for the financial year ended on 31 December 2008 are, in all material respects, legal and regular.

However, the Council considers that observations made in the Court of Auditor’s report call for a certain number of observations to be taken into account when granting discharge, particularly on the following points:

- **budget planning**: the Council stresses the importance of planning consistently operational activities and financial resources and of monitoring carefully their implementation in order to comply with the principle of annuality and avoid abnormally high carry-over rates;
- **tendering**: the Council takes note of the Agency's explanation for the irregular use of a framework service contract beyond its maximal value and welcomes the launch of a call for tenders for its replacement.