2008 discharge: European Food Safety Authority EFSA

2009/2123(DEC) - 01/02/2010

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Food Safety Authority (EFSA) for the financial year 2008, as well as on the Court of Auditor's report and the Authority's replies to the Court's observations, the Council recommends that the Parliament grant the Director of the Authority 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 Authority'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 Authority'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 management**: the Council calls on the Authority to improve its budget management in order to reduce the carry-over of commitments and to respect the annuality principle;
- **activity based management**: the Council supports the Court's recommendation for a genuinely activity based management, which would allow to improve resource allocation and performance monitoring. It welcomes its introduction in the management plan in 2008 and encourages the Authority to pursue its efforts;
- **cancellation rate**: the Council notes with satisfaction that the Authority endeavours to reduce the high cancellation rate of appropriations and encourages the Authority to continue its efforts for a better control of the contractual deadlines of grant agreements;
- **tendering**: the Council encourages the Authority to give more importance to the complexity of the service when defining the period for tender preparation.