

2008 discharge: European Chemicals Agency (ECHA)

2009/2131(DEC) - 01/02/2010

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Chemicals Agency 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 programming:** while taking into account that the Agency is recently established and that it acquired its financial independence from the Commission on 1 January 2008, the Council calls on the Agency to comply with the annuality principle when implementing its budget, in conformity with the financial provisions in force, and to improve the various weaknesses identified by the Court in the planning of the Agency's activities. In this context, the Council strongly calls on the Agency to improve its procedures for the follow-up of the use of appropriations and to take all necessary steps in order to avoid irregular transactions and carry-overs;
- **recruitment procedures:** the Council invites the Agency to take duly into account the remarks made by the Court concerning identified weaknesses in the recruitment procedures of the Agency.