

2009 discharge: European Agency for Safety and Health at Work EU-OSHA

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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 2009, 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 2009.

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 2009 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 2009 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 implementation:** the Council invites the Agency to improve its financial programming and monitoring of the budget implementation, in order to limit the appropriations carried over to the next financial year to the minimum necessary, in line with the budgetary principle of annuality, and to reduce equally the amounts to be cancelled at the end of the following year.