

2009 discharge: European Food Safety Authority EFSA

2010/2178(DEC) - 03/02/2011

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 2009, 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 Executive Director of the Authority 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 Authority'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 Authority'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:

- **budgetary planning:** the Council encourages the Authority to pursue the implementation of the measures improving the planning and the monitoring of the use of differentiated appropriations, of contract management and of IT projects;
- **documents:** the Council also urges the Authority to better pre-define and document the conditions for possible additional pre-financing.