2012 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2013/2213(DEC) - 05/02/2014

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Agency for Safety and Health at Work (EU-OSHA), as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2012, accompanied by the Agency's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2012.

The observations in the Court of Auditors' report call for certain comments by the Council which can be summarised as follows:

- in general, the Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and that the underlying transactions for that financial year are legal and regular.
- **Carry-overs of appropriations**: notwithstanding this favourable finding, the Council calls on the Agency to continue to improve its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over and amounts cancelled at the end of the following year to the minimum necessary, in line with the budgetary principle of annuality.