2012 discharge: European Medicines Agency (EMA)

2013/2215(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 Medicines Agency (EMA), 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.
- **Accounting system**: notwithstanding this favourable finding, the Council regrets the shortcomings identified by the Court with regard to the Agency's accounting system and urges the Agency to take swift measures to remedy the identified weaknesses.
- **Procurement procedures**: the Council also urges the Agency to take actions to remedy the weaknesses found by the Court in the Agency's procurement procedures and to address the weaknesses linked to compliance with the Staff Regulations' provisions regarding payment of **education allowances**.
- **Carry-overs of appropriations**: finally, the Council recalls that, in line with the budgetary principle of annuality, carry-overs should be strictly limited.