

2012 discharge: European Chemicals Agency (ECHA)

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Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Chemicals Agency (ECA), and the report by the Court of Auditors 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 Executive 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 in relation to the financial year 2012 call for some comments by the Council, which may 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 the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular.
- **Carry-overs:** the Council urges the Agency to continue improving its financial management by further scrutinising carry-overs of appropriations to the following budgetary year and by limiting them to the minimum necessary, taking into account the multiannual nature of some of its activities and projects, in line with the budgetary principle of annuality.
- **Assets:** furthermore, the Council encourages the Agency to remedy the weaknesses identified by the Court in the Agency's assets inventory management. It invites the Agency to enhance its processes for the safeguarding and tracking of its fixed and intangible assets.