2016 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2017/2152(DEC) - 09/02/2018 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2016 and the balance sheet as at 31 December 2016 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 2016, accompanied by the Agency's replies to the Court's observations, the Council recommended 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 2016.

The Council welcomed the Court's opinion that the Agency's annual accounts present fairly its financial position as at 31 December 2016 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 2016 are legal and regular in all material respects.

Nevertheless, the following observations were made:

- **carry-overs**: once again, the Council regretted that a high level of commitment appropriations was carried over to 2017. The Council called on the Agency to continue improving its financial programming and monitoring of the budget implementation in order to reduce the level of commitments carried over to the following financial year to the minimum strictly necessary, in line with the budgetary principle of annuality;
- **controls**: the Council invited the Agency to improve its control means to monitor the efficient implementation of the contracts, especially in the field of IT consultancy.