2017 discharge: European Chemicals Agency (ECHA)

2018/2198(DEC) - 28/06/2018 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2017, as part of the 2017 discharge procedure.

Analysis of the accounts of the **European Chemicals Agency (ECHA)**.

CONTENT: the organisational governance of the EU consists of institutions, agencies and other EU bodies whose expenditure is included in the general budget of the Union.

This Commission document concerns the **EU's consolidated accounts for the year 2017** and details how spending by the EU institutions and bodies was carried out. The consolidated annual accounts of the EU provide financial information on the activities of the institutions, agencies and other bodies of the EU from an accrual accounting and budgetary perspective.

It is the responsibility of the Commission's Accounting Officer to prepare the EU's consolidated annual accounts and ensure that they present fairly, in all material aspects, the financial position, the result of the operations and the cash flows of the EU institutions and bodies with a view to granting discharge.

Discharge procedure: **the final step of a budget lifecycle is the discharge**. It is the decision by which the European Parliament '**releases**' the Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its annual report, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of discharge.

The final discharge report including specific recommendations to the Commission for action is adopted in plenary by the European Parliament and are subject to an annual follow up report in which the Commission outlines the concrete actions it has taken to implement the recommendations made.

All EU institutions and other agencies, bodies and joint undertakings are subject to their own discharge procedures.

The European Chemicals Agency: the Agency, which is located in Helsinki (FI), was created by Council Regulation (EC) No 1907/2006 to manage and steer the implementation of the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) regulation.

ECHA marked its 10 anniversary in 2017 with a series of dedicated events. During the year, the new Executive Director maintained an open dialogue with the EU institutions, in particular the European Parliament.

As regards the accounts, ECHA is financed through fees paid by industry and by an EU balancing subsidy.

Commitment appropriations:

- available: EUR 112 million;
- made: EUR 109 million.

Payment appropriations:

- available: EUR 126 million;
- paid: EUR 110 million.

For further details on expenditure, please refer to the final accounts of the ECHA.