2003 discharge: European Food Safety Authority

2004/2054(DEC) - 08/03/2005 - Supplementary non-legislative basic document

Having examined the revenue and expenditure account for the financial year 2003 and the balance sheet of revenue and expenditure at 31 December 2003 of the European Food Safety Authority and the Court of Auditors' report on the annual accounts of the Authority, the Council recommends that the European Parliament give a discharge to the Executive Director of the Authority in respect of the implementation of the budget for the financial year 2003.

To recall, EUR 0.2 million (50%) of the EUR 0.4 million in appropriations carried over from the financial year 2002 to the financial year 2003, have been used. EUR 4.2 million in appropriations have been carried forward from the financial year 2003 to the financial year 2004 and EUR 2.9 million have been cancelled.

Observations in the Court of Auditors' report in relation to the financial year 2003 call for certain comments by the Council, which are annexed to this Recommendation.

The Council welcomes the fact that the Court of Auditors has been able to obtain reasonable assurance that the Authority's annual accounts for the financial year ended 31 December 2003 are reliable and that the underlying transactions, taken as a whole, are legal and regular. However, some observations need to be made. The Council invites the Authority to follow the Court's remarks regarding the need that the

accounting officer validates the system laid down by the authorising officer in accordance with the

Authority's financial regulation. The Agency should also improve the checks on salary payments made to its employees and strengthen its computer system to deal with the increase of the Agency's activities.