2003 discharge: European Training Foundation

2004/2058(DEC) - 08/03/2005 - Supplementary non-legislative basic document

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

To recall, EUR 3.7 million in appropriations carried forward from the financial year 2002 to the financial year 2003 have been used. EUR 2 million in appropriations have been carried forward from the financial year 2003 to the financial year 2004 and EUR 0.6 million has 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 Agency'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 Agency to take the appropriate measures to improve the implementation of the budget, in respect of the principle of annuality. While noting that the Agency has decided to recruit an accountant to reinforce management of recoveries, the Council invites it to pursue further this effort regarding the management of recoveries, as well as the requirement for regular reconciliation of its seven bank accounts.