

**OPINION OF THE MANAGEMENT BOARD OF THE EUROPEAN CHEMICALS AGENCY
ON THE FINAL ANNUAL ACCOUNTS FOR THE YEAR 2012**

THE MANAGEMENT BOARD,

Having regard to Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, and in particular Article 97 thereof,

Having regard to the Agency's Financial Regulation adopted on 24 September 2008 (MB/53/2008), and in particular Article 83(2) thereof,

Having regard to the observations by the Court of Auditors of 28 May 2013

Whereas

- (1) On receipt of the Court of Auditors' observations on the Agency's Provisional Annual Accounts, the Executive Director shall draw up the Agency's Final Annual Accounts under his own responsibility and forward them to the Management Board for an opinion.
- (2) The Management Board shall deliver an opinion on the Agency's Final Annual Accounts.
- (3) By 1 July at the latest, the Executive Director shall send the Final Annual Accounts, together with the opinion of the Management Board, to the European Parliament, the Council, the Commission and the Court of Auditors.

HAS DECIDED TO GIVE THE FOLLOWING OPINION:

The Management Board notes that the European Court of Auditors in its observations on the provisional accounts has made no reservation concerning the implementation of the European Chemicals Agency's annual budget for 2012 as reflected in the accounts for that year.

On the basis of the examination of the Final Annual Accounts, submitted to it on 7 June by the Executive Director, and on the basis of the Court's observations, the Management Board has obtained sufficient assurance in order to conclude that the accounts for the year 2012, taken as a whole, present a true and fair view of the Agency's financial position as at 31 December 2012 and properly reflect the implementation of the Agency's budget for the year 2012.

The Management Board notes that, similarly to 2011, the Court of Auditors made observations in relation the tracking of fixed assets. The Management Board, therefore, encourages the management to continue re-enforcing the asset management system so that unfound assets can also be tracked.

Done at Helsinki, 20 June 2013

For the Management Board
The Chair

signed
Nina CROMNIER