2006 discharge: European Maritime Safety Agency EMSA

2007/2057(DEC) - 29/01/2008

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Maritime Safety Agency for the financial year 2006, as well as on the Court of Auditor's report and the Agency's replies to the Court's observations, the Council recommends that the Parliament grant the Director of the Agency discharge in respect of the implementation of the budget for the financial year 2006.

In doing so, the Council confirms that EUR 0.3 million (63%) of the appropriations carried over from 2005 to 2006 (EUR 0.5 million) was used, that the appropriations carried over from 2006 to 2007 amount to EUR 1.3 million and that a total of EUR 19.5 million was cancelled.

Recalling that the Court of Auditors was able to obtain reasonable assurance that the Agency's annual accounts were, in all material aspects, reliable, the Council believes that there is a certain number of observations that must be taken into consideration when providing the discharge on the implementation of the 2006 budget, particularly regarding the following points:

- **Management of the Agency:** the Council highlights that certain factors, notably the high rate of cancellation of payment appropriations, particularly for operational activities (Title III), a high number of transfers, a high number of vacant posts and an erroneous presentation of the budget, require further improvements to be the management of the financial, budgetary and human resources of the Agency, and calls on the Agency to rectify this situation as soon as possible;
- **Budgetary commitments:** the Council notes with concern the Court's observations regarding several instances when Legal commitments were entered into before the corresponding budgetary commitments, some contracts allowing for 100% prefinancing, and encourages the Agency to avoid such a practice in future and, conversely, to comply in full with the principles of sound financial management;
- **Inventory rules:** finally, the Council calls on the Agency to improve the functioning of its inventory system in order to rectify the shortcomings noted by the Court.