2007 discharge: European Maritime Safety Agency EMSA

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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 2007, 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 2007.

In doing so, the Council confirms that EUR 0.8 million (60%) of the appropriations carried over from 2006 to 2007 (EUR 1.3 million) were used, that the appropriations carried over from 2007 to 2008 amount to EUR 1.6 million and that a total of EUR 13.8 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 granting discharge in respect of the implementation of the 2007 budget, particularly regarding the following points:

- **Cancellation of appropriations**: the Council emphasises that certain practices, namely a high cancellation rate for payment appropriations, in particular for the operating activities, a high number of transfers, an incorrect budget presentation and an irregular modification of the funding source for anti-pollution appropriations, require further improvements in the Agency's financial, budgetary and human resources planning and management. The Council calls on the Agency to remedy this situation as soon as possible;
- **Financial management**: the Council notes with concern the Court's observations regarding some cases of legal commitments being entered into before the corresponding budgetary commitments and urges the Agency to avoid such practice in the future thus complying fully with the provisions of the Financial regulation. The Council also asks the Agency to further strengthen the measures aimed at improving its financial management, especially by providing guidelines and training to financial actors;
- **Recruitment**: while noting that measures have been taken to ensure that selection criteria and threshold scores are defined at an earlier stage in the selection procedures, the Council stresses the importance of thoroughly respecting the applicable rules in order to ensure transparent and non-discriminatory procedures.