

2008 discharge: European Maritime Safety Agency EMSA

2009/2121(DEC) - 23/03/2010

The Committee on Budgetary Control adopted the report by Véronique MATHIEU (EPP, FR) on discharge to be granted to the European Maritime Safety Agency, calling on the European Parliament to grant the Executive Director of the Agency discharge in respect of the implementation of the Agency's budget for the financial year 2008.

Noting that the Agency's annual accounts for the financial year 2008 are reliable, and the underlying transactions are legal and regular, MEPs approve the closure of the Agency's accounts. However, they make a number of recommendations that need to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on financial management and control of EU agencies (see [2010/2007\(INI\)](#))

- **performance:** Members are disappointed that the Agency failed to prepare a multiannual work programme and that its annual work programme was not related to its commitment budget. They ask, therefore, that this strategy be presented to the Parliament as soon as possible. They also call on the Agency to consider making a Gantt diagram part of the programming for each of its operational activities, with a view to indicating in concise form the amount of time spent by each staff member on a project and encourage an approach geared towards achieving results. Members call on the Agency to set out a comparison of operations carried out during the year for which discharge is to be granted and in the previous financial year so as to enable the discharge authority to assess more effectively its performance from one year to the next;
- **budgetary and financial management:** Members note that the Agency received EUR 44.3 million in commitment appropriations and EUR 46.89 in payment appropriations from the 2008 Union budget. They consider it a matter for concern that the Court of Auditors has again noted a high number of budget transfers in 2008 (52 in total). Although most of these transfers were related to the Agency's move to its final offices, Members note that more than EUR 2 million of appropriations for personnel expenditure was transferred to administrative expenditure budget lines between June and November 2008, which made it possible to increase the amount of appropriations carried forward to 2009 and reduce the amount to be repaid to the Commission. Efforts must be continued to improve its planning and monitoring and consequently to reduce the number of budgetary modifications. Members conclude from the annual closure of accounts and the amount of interest payments that the Agency maintains enormously high cash reserves over long periods (EUR 3 610 677.41 at 31 December 2008). Members call on the Commission to examine ways of ensuring that the principle of needs-based cash management is implemented to the full and that changes in approach are needed to ensure that the Agency's cash reserves are kept as low as possible on a long-term basis;
- **internal audit and human resources:** Members note that the Agency should implement the recommendations from the Internal Audit Service (IAS) in particular as regards: the adoption of the Staff Regulation Implementing Rules regarding the recruitment of temporary staff; the controls in the selection procedure to ensure more transparency and equal treatment of candidates; the development of a career planning strategy; and better human resources planning.