2008 discharge: European Aviation Safety Agency EASA

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The Committee on Budgetary Control adopted the report by Véronique MATHIEU (EPP, FR) on discharge to be granted to the European Aviation Safety Agency, calling on the European Parliament to grant the Executive Director of the Agency discharge in respect of the implementation of its 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 stress how important it is for the Agency to set objectives and indicators in its programming so as to assess its achievements. They 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 the amount of time spent by each staff member on a project and encouraging an approach geared towards achieving results. They also call on it 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 its performance from one year to the next more effectively;
- **fees and charges Regulation:** noting that 2008 was the first full year of implementation of certification tasks for the fees and charges levied by the Agency, Members call on it to establish a monitoring system at the level of certification projects to make sure that, over the entire project duration, the fees levied do not deviate significantly from the actual cost. They regret that, in 2008, the system of annual flat fees generated income which was significantly above the actual costs of the services rendered. They therefore call upon the Agency to put forward, as a matter of urgency, a detailed plan to guarantee that this does not recur in future years;
- **carryover of appropriations:** Members draw attention to the fact that the Agency carried forward to 2009 a high level of appropriations for operating expenditure (more than EUR 53 million, which is 79% of the operating appropriations). They stress also that this situation reveals weaknesses in the enterprise resource planning system and therefore call for much more realistic forecasts to be presented to the Commission and Parliament. They note that the Agency maintained very high cash reserves (amounting to EUR 57.245 million) and call for the level of these cash holdings to be kept as low as possible. They note that, furthermore, 15% of staff-related expenditure was transferred to operating expenditure, which indicates unrealistic planning;
- **other improvements to be made by the Agency:** Members call specifically on the Agency to improve its recruitment planning so as to be more realistic and to put an end to the shortcomings affecting the establishment of the budget and the monitoring of the enterprise resource planning system;
- **internal audit:** lastly, Members call on the Agency to implement the recommendations made by the Internal Audit Service (IAS) in order to tackle, in particular, the problems of budgetary uncertainty.