

2008 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 2008, 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 Executive Director of the Agency discharge in respect of the implementation of the budget for the financial year 2008.

The Council welcomes the Court's opinion that, on the one hand, the Agency's annual accounts present fairly, in all material aspects, the financial position as at 31 December 2008 and the results of operations and cash-flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that, on the other hand, the underlying transactions for the financial year ended on 31 December 2008 are, in all material respects, legal and regular.

However, the Council considers that observations made in the Court of Auditor's report call for a certain number of observations to be taken into account when granting discharge, particularly on the following points:

- **legal commitments before budgetary commitments:** the Council welcomes the measures taken by the Agency to introduce an activity based budgeting system and to reinforce the control over its expenditure cycle. However, it notes with concern that the Court has found out, also in 2008, some cases of legal commitments being entered into before the corresponding budgetary commitments. The Council urges the Agency to intensify its efforts, particularly addressed to financial actors, in order to prevent this kind of serious irregularity in the future;
- **improved planning:** the Council also recalls that certain practices, such as a high cancellation rate for payment appropriations, in particular for operational activities, and an important number of transfers, demonstrate the need for more effective efforts to improve the Agency's planning and management of operational, human, budgetary and financial resources. Therefore, the Council reiterates its calls on the Agency to remedy this situation without further delay;
- **work programme and performance indicators:** the Council takes note that the Agency is currently developing key performance indicators for its activities and thus expects for the immediate future more rigour in the setting up of the required work programmes, which should be linked to financial forecasts.