2008 discharge: European Aviation Safety Agency EASA

2009/2122(DEC) - 01/02/2010

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Aviation 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 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:

- **planning and budgetary management**: the Council shares the Court's view that the significant level of staff appropriations transferred to operational expenditure indicates, on the one hand, unrealistic recruitment planning and, on the other hand, shortcomings in the budgeting and the monitoring of key Agency activities, such as the implementation of the enterprise resource planning system. The increasingly high carry-over rate confirms this analysis. Therefore, it calls for the need to take urgent measures aimed at further improving the Agency's budgetary, financial and human resources management;
- **management and evaluation of resources**: while acknowledging that 2008 was the first full year of implementation of certification tasks under the new fees and charges regulation, the Council is concerned about the significant surplus resulting from the application of the current annual flat fees. It therefore encourages the Agency to continue its analysis of the resources actually required by the certification work and to take the necessary steps in order to ensure that the charging system does not deviate significantly from the actual cost.
- **work programme and performance indicators**: the Council encourages the Agency to make best possible use of the key performance indicators, which have been recently improved, in order to define more precise and robust work programmes, setting clearly interlinked and measurable actions and objectives.