2009 discharge: European Maritime Safety Agency EMSA

2010/2176(DEC) - 03/02/2011

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 2009, 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 2009.

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 2009 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 2009 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:

- **budgetary management**: the Council regrets the persistent deficiencies in the Agency's management of budgetary and financial resources, which led again to a high cancellation rate for payment appropriations, notably for operational activities, and to an important number of transfers. Therefore, the Council reiterates its call on the Agency to intensify efforts to improve its planning and monitoring, also with a view to be better prepared to face possible unexpected situations;
- **procurement procedures**: the Council notes with concern the Court's finding that procurement rules and procedures were not rigorously applied and that in one case the budgetary principle of annuality was not respected. The Council urges the Agency to take the necessary measures, particularly in relation to financial actors, in order to prevent this kind of irregularities in the future;
- **recruitment procedures**: lastly, the Council takes note that the Agency has taken action in order to remedy the weaknesses identified in its recruitment procedures and expects that transparency and non- discrimination be fully assured.