

2009 discharge: European Aviation Safety Agency EASA

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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 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 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 planning:** the Council shares the Court's view on the importance of introducing an activity-based structure for the operational budget, in order to link the Agency's work programme to its budgetary planning, and encourages the Agency to continue working on the implementation of a full output-related structure of its budget;
- **budget implementation:** the Council takes note with concern of the persistently high carry-over rate and of the delays in procurement procedures which, according to the Agency, were its main cause. Therefore, it insists on the need to take effective measures aimed at further improving the Agency's planning of its operational activities, which is a precondition for a sound budgetary, financial and human resources management;
- **estimation of expenditure:** with respect to the Court's comment on the method applied by the Agency for estimating its accrued expenditure, the Council notes with interest that negotiations are ongoing with national aviation authorities, to which certification tasks are outsourced. It encourages the Agency to pursue the establishment of "flat rate agreements" for certain services, which would allow for information on project costs to be available at an early stage;
- **recruitment procedures:** the Council welcomes the efforts made by the Agency to correct weaknesses in its staff selection practices, stressing the importance of ensuring transparency in recruitment procedures.