

2010 discharge: European Maritime Safety Agency (EMSA)

2011/2223(DEC) - 10/05/2012 - Text adopted by Parliament, single reading

The European Parliament adopted by 521 votes to 82, with 29 abstentions, a decision concerning the discharge to be granted to the Executive Director of the European Maritime Safety Agency in respect of the implementation of the Agency's budget for the financial year 2010. This decision also approves the closure of the Agency's accounts.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Agency for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 444 votes to 66, with 14 abstentions, a resolution containing a series 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 performance, financial management and control of EU agencies.

These recommendations may be summarised as follows:

- **Budget and Financial Management:** Parliament states that, in 2010, the Agency had a budget execution rate of 98 % in terms of committed appropriations and of 89 % in terms of payment appropriations. It calls on the Agency to take the necessary action to further improve its budget implementation and to keep the discharge authority regularly informed on this matter;
- **Carryovers:** Members note that the amount of appropriations carried over from 2010 to 2011 to cover unpaid commitments at year end amounted to EUR 1 214 272,92. They call on the Agency to take further action to **decrease its carryovers** and respect the principle of annuality;
- **"A posteriori" commitments:** Parliament notes that following the request of the Parliament the Agency has included in its 2010 AAR specific information on a posteriori commitments (i.e. legal commitments that were entered into before the corresponding budgetary commitments were made). It is concerned that such commitments are an infringement of Article 62(1) of the framework Financial Regulation and that the Agency has perpetuated this deficiency since 2006;
- **Procurement procedure:** Parliament urges the Agency to correctly apply procurement procedures and ensure adequate data on planned public procurement in its Annual Work Programme (AWP). It considers it a matter of concern that the AWP does not explicitly disclose all information referred to in the Financial Regulation and its implementing rules. It calls on the Agency to ensure accurate and timely reporting on negotiated procedures to the Administrative Board;
- **Human resources:** Parliament is concerned that the independence of the Accounting Officer of the Agency was reported to be at risk in 2010;
- **Performance:** Members regret that in its annual report for 2010 the Court of Auditors did not make any reference to Agency's budget transfers. They consider that the high number of budget transfers in the Agency was a matter of concern for the Parliament during the previous years. They ask therefore, the Court of Auditors to inform immediately the discharge authority of the situation as regards transfers in 2010. They call on the Commission to increase the resources allocated to the Agency and on the Agency to manage those resources soundly and effectively so as to properly fulfil the new responsibilities entrusted to it on the basis of that Regulation;
- **Internal audit:** Parliament acknowledges that the Agency still has to implement 15 "very important" recommendations from the Internal Audit Service. They call on the Agency to take action on the delayed recommendations.