Basic information

2004/2053(DEC) DEC - Discharge procedure	Procedure completed
2003 discharge: European Environment Agency **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	AYALA SENDER Inés (PSE) AYALA SENDER Inés (PSE) SCHLYTER Carl (Verts /ALE)	22/09/2004 26/07/2004 22/09/2004

Committee for opinion	Rapporteur for opinion	Appointed
ENVI Environment, Public Health and Food Safety	HAUG Jutta (PSE)	27/07/2004

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2646	2005-03-08

Key events

Date	Event	Reference	Summary
15/09/2004	Non-legislative basic document published	N6-0209/2004	Summary
10/01/2005	Committee referral announced in Parliament		
16/03/2005	Vote in committee		
16/03/2005	Additional information		Summary
23/03/2005	Committee report tabled for plenary	A6-0074/2005	
12/04/2005	Decision by Parliament	T6-0103/2005	Summary
12/04/2005	Debate in Parliament		
12/04/2005	End of procedure in Parliament		
27/07/2005	Final act published in Official Journal		

Technical information

Procedure reference	2004/2053(DEC)
Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 102
Stage reached in procedure	Procedure completed

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee opinion	ENVI	PE353.298	07/02/2005	
Committee report tabled for plenary, single reading		A6-0074/2005	23/03/2005	
Text adopted by Parliament, single reading		T6-0103/2005 OJ C 033 09.02.2006, p. 0029-0239 E	12/04/2005	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	06852/2005	08/03/2005	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
OS	Non-legislative basic document	N6-0209/2004	15/09/2004	Summary
CofA	Court of Auditors: opinion, report	C324/2004 OJ C 324 30.12.2004, p. 0001	30/12/2004	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2005/0541
OJ L 196 27.07.2005, p. 0080-0080 Summary

2003 discharge: European Environment Agency

2004/2053(DEC) - 30/12/2004

This report from the Court of Auditors concerns the results of the audit carried out by the Court on the annual accounts of the European Environment Agency for the financial year ended 31 December 2003.

The Court has obtained reasonable assurance that the annual accounts for the financial year ended 31 December 2003 were reliable and that the underlying transactions, taken as a whole, were legal and regular.

The appropriations entered under the final budget for the financial year 2003 amounts to EUR 27.5 million with EUR 27.4 million being committed. EUR 19.6 million was paid and EUR 7.7 million carried over to 2004 and EUR 200 000 being cancelled.

The Court's report states that contrary to the provisions of the Agency's financial regulation, recovery orders are not issued on a systematic basis when claims are established. This was the case for claims amounting to 2 539 000 euro, 1 472 000 euro of which had already been collected.

Furthermore, the Court highlights that the statements for the Agency's seven bank accounts were not reconciled with the corresponding balances in the accounts during the course of 2003. Reconciliation should be carried out monthly and the details forwarded to the responsible person in the administration.

The Agency responds point by point to the observations made by the Court. Firstly, it recognises the need to reinforce the management of recoveries and the requirement for regular reconciliations of the accounts. In order to remediate the resource limitations that have occurred and to increase the capacities it has been decided to recruit an accountant at the administrator level against the establishment table 2004.

In the short term, an EEA task force on accounting is being established to ensure regular and correct operations throughout the year, to implement accrual accounting and to prepare for the closing of the accounts against the necessary standards and requirements.

2003 discharge: European Environment Agency

2004/2053(DEC) - 12/04/2005 - Text adopted by Parliament, single reading

The European Parliament adopted a resolution drafted by co-rapporteurs Inés AYALA SENDER (PES, ES) and Carl SCHLYTER (Greens/EFA, SE) giving discharge to the Executive Director of the European Environment Agency in respect of the implementation of its budget for the financial year 2003. (Please see the summary of 16/03/05.)

Parliament’s resolution is in two parts: the first concerns the discharge itself and the second part deals with an accompanying resolution on the management and implementation of the budget. The accompanying resolution also carries general points addressed to the Commission and the Agencies.

In response to the Court of Auditors observationsrelating to the non systematic issuing of recovery orders by the Agency when claims are established, Parliament stated that expected the Agency from now on to abide strictly by the rules provided for in the Financial Regulation in this respect. It welcomed the measures taken by the Agency to strengthen its capability in the handling of financial operations including its preparation in view of applying accrual-based accounting.

Whilst Parliament welcomed the Agency's equality policy and mainstreaming of activities, it regretted that the Agency's breakdown of the staff by gender, category, nationality and grade did not permit the European Parliament to evaluate the balance between women and men within and between category and grade.

The EEA is a source of important environmental information for all EU institutions and policy-making. Parliament noted with satisfaction that the Agency has been able to transform some complicated technical data into user-friendly information and communicate its conclusions to the public. It underlined the fact that the impact of environment programmes is often hampered by the lack of assessment of environmental impacts of other Community legislation and programmes. The EEA could provide support for policy-making by further developing its work in the field of environmental impact assessment.

Parliament went on to make some general observations common to all the agencies. The principal points may be summarized as follows:

General points addressed to the Commission and the Agencies: Parliament supported the Commission’s efforts to establish a limited number of models, at least for future ‘regulatory’ agencies. It took the view that the structure of current and future agencies merited in-depth consideration at inter-institutional level. Before the Commission defines the framework conditions for the use of regulatory agencies, an inter-institutional agreement should spell out common guidelines. Parliament invited the Commission to perform by the end of 2005 a cross-cutting analysis of the evaluations carried out on individual Agencies in order to:

- reach conclusions with regard to the coherence of Agency activity with EU policies in general and as regards the synergies existing or to be developed between the agencies and Commission departments and the avoidance of overlapping between them;

- make an assessment of the broader European added value of the Agencies' outputs in their respective area of activity and of the relevance and effectiveness of the Agency model in implementing or contributing to EU policies;

- determine the impact of the Agencies’ actions in terms of the proximity and visibility of the EU to its citizens.

In parallel with this exercise, the Commission should present proposals for changes to be made in the existing Agencies' Constituent Acts with a view to optimising its relationship with the Agencies. Before any decision is taken to propose the creation of a new agency, the Commission must undertake a strict evaluation of the added value of the function of this agency, bearing in mind existing structures, the principles of subsidiarity, budgetary austerity and the simplification of procedures.

General points addressed to the Agencies:

Parliament wanted to receive from each of the Agencies, the report summarizing information on the audits carried out by the Internal Auditor, the recommendations made and the action taken on these recommendations in accordance with Regulation 2343/2002/EC. Agencies should also make further efforts to apply correctly the staff regulations and rules applicable to other civil servants with regard to their staff. Parliament made some remarks on the imbalance between men and women in high-grade positions in the agencies, and stated that relevant provisions on equal opportunities must be observed.

In response to the relevant observations of the Court of Auditors, the Agencies must comply fully with the budgetary principles as set out in the Financial Regulation, in particular those of unity and budgetary accuracy.

Parliament went on to encourage the Agencies to strengthen their co-operation, thus opening up opportunities for developing synergies, and avoiding duplication of work. Parliament expected to be informed regularly on this issue.

It called on the Agencies to pay special attention to procedures for the award and management of contracts, and to strengthen their internal control procedures. Parliament suggested the setting-up of specialised units entrusted with the task of advising, on the basis of risk analysis, on how best to prepare contract award procedures.

General points addressed to the European Court of Auditors and the Agencies:

Parliament asked Court of Auditors and the Agencies to strengthen their co-operation in order to enhance the procedures and technical tools to improve the sound management of all the budgetary and finance issues. They should do this in order to establish a methodology that prepares the ground for a positive budget discharge from the start of the process.

2003 discharge: European Environment Agency

2004/2053(DEC) - 12/04/2005 - Final act

OBJECTIVE: granting of discharge for implementing the EU's general budget for 2003 – European Environment Agency.

LEGISLATIVE ACT: Decision 2005/541/EC of the European Parliament concerning the discharge for implementing the general budget of the EU for the 2003 financial year – European Environment Agency.

CONTENT: With this Decision, the European Parliament grants discharge to the Director of the European Environment Agency for the implementation of the budget for the 2003 financial year.

This decision is in line with the European Parliament's resolution adopted on 12 April 2005 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 12/04/2005).

2003 discharge: European Environment Agency

2004/2053(DEC) - 08/03/2005 - Supplementary non-legislative basic document

Having examined the revenue and expenditure account for the financial year 2003, the balance sheet of revenue and expenditure at 31 December 2003 of the European Environment Agency and the Court of Auditors' report on the annual accounts of the Agency, the Council recommends that the European Parliament give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2003.

To recall, EUR 5.8 million (76%) of the EUR 7.6 million in appropriations carried forward from the financial year 2002 to the financial year 2003 have been used. EUR 8.9 million in appropriations have been carried forward from the financial year 20032 to the financial year 2004 and EUR 0.9 million has been cancelled.

Observations in the Court of Auditors' report in relation to the financial year 2003 call for certain comments by the Council, which are annexed to this Recommendation.

The Council welcomes the fact that the Court of Auditors has been able to obtain reasonable assurance that the Agency's annual accounts for the financial year ended 31 December 2003 are reliable and that the underlying transactions, taken as a whole, are legal and regular. However, some observations need to be made. The Council invites the Agency to take the appropriate measures to improve the implementation of the budget, in respect of the principle of annuality. While noting that the Agency has decided to recruit an accountant to reinforce management of recoveries, the Council invites it to pursue further this effort regarding the management of recoveries, as well as the requirement for regular reconciliation of its seven bank accounts.

2003 discharge: European Environment Agency

2004/2053(DEC) - 15/09/2004 - Non-legislative basic document

PURPOSE : presentation of the financial statements and the balance sheets for the European Environment Agency for the financial year 2003.

CONTENT : this report presented by the European Environment Agency presents the financial statements and balance sheets of its activities in 2003.

The final budget of the Agency amounts to EUR 27.5 million with a 77% Community contribution.

As regards the staffing policy, the Agency, whose headquarters are in Copenhagen (Denmark), consists of 111 posts in the establishment plan of which 95 are occupied plus 16 other staff (auxiliary contracts, seconded national experts, local staff and temporary staff). The total of the staff are assigned to operational, administrative and mixed duties.

Throughout 2003, the Agency concentrated on the following activities :

- Support work and provision of indicators for the Synthesis report on sustainable development;

- Indicators concerning the state of the environment in 2003;

- Analysis and estimation of greenhouse gas emissions (1990 to 2020);

- Finalisation of the Kiev report (state of the environment in candidate Central and Eastern European countries);

- Three seminars organised under the Greek Presidency of the Council;

- Provision of environmental indicators in specific fields (transport sector in candidate countries, Danube region - Black Sea);

- Assistance in harmonising data;

- Management of the EIONET network (European Environment Information and Observation Network).