Basic information

2005/2112(DEC) DEC - Discharge procedure	Procedure completed
2004 discharge: European Agency for Safety and Health at Work **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	GUIDONI Umberto (GUE/NGL)	20/04/2005

Committee for opinion	Rapporteur for opinion	Appointed
EMPL Employment and Social Affairs	The committee decided not to give an opinion.	

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2716	2006-03-14

European Commission

Commission DG	Commissioner
Budget	

Key events

Date	Event	Reference	Summary
28/02/2005	Non-legislative basic document published	N6-0007/2005	Summary
19/01/2006	Committee referral announced in Parliament		
21/03/2006	Vote in committee		Summary
27/03/2006	Committee report tabled for plenary	A6-0099/2006	
26/04/2006	Debate in Parliament		
27/04/2006	Decision by Parliament	T6-0173/2006	Summary
27/04/2006	Results of vote in Parliament		

27/04/2006	End of procedure in Parliament		
06/12/2006	Final act published in Official Journal		

Technical information

Procedure reference	2005/2112(DEC)
Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 102
Stage reached in procedure	Procedure completed
Committee dossier	CONT/6/28598

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE367.986	03/02/2006	
Amendments tabled in committee		PE370.242	28/02/2006	
Committee report tabled for plenary, single reading		A6-0099/2006	27/03/2006	
Text adopted by Parliament, single reading		T6-0173/2006	27/04/2006	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05972/2006	06/02/2006	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
OS	Non-legislative basic document	N6-0007/2005 OJ C 269 28.10.2005, p. 0001	28/02/2005	Summary
CofA	Court of Auditors: opinion, report	N6-0004/2006 OJ C 332 28.12.2005, p. 0023-0029	05/10/2005	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2006/0832
OJ L 340 06.12.2006, p. 0096-0096 Summary

2004 discharge: European Agency for Safety and Health at Work

2005/2112(DEC) - 28/02/2005 - Non-legislative basic document

PURPOSE : presentation of the final accounts of the European Agency for Safety and Health for the financial year 2004.

CONTENT : this document published in the Official Journal of the EU sets out a detailed account of the implementation of the 2004 budget, including the revenue and expenditure and the balance sheet for the year concerned.

According to this document, the final budget amounted to EUR 10,8 million (compared to EUR 14,6 million in 2003) of which 98% stems from a Community subsidy (DG Employment) and the remaining 2% from miscellaneous revenue.

As regards the staffing policy, the Agency whose headquarters are based in Bilbao, set out 38 posts in its establishment plan of which 29 are currently occupied. 22 other posts (auxiliary contracts, seconded national experts, local staff and employment-agency staff) are also occupied totalling 51 posts assigned to operational, administrative and mixed tasks.

Staffing expenditure represented EUR 3 379 000.

In 2004, the Agency concentrated on the development of its network. Approximately 850 partners participated in the development of the network through national focal points, 4 expert groups and 3 topic centres. A certain number of activities were carried out with the PHARE and EFTA countries.

In addition, one notes :

- European Week for Safety and Health at work: ‘building safety’;

- participation in 67 exhibitions/conferences;

- electronic media: bi-monthly newsletter, website (2,9 million visitors);

- paper based publications;;

- third programme for SMEs (2003-2004) with 40 projects finalised.

The total operating expenditure represented roughly EUR 5 million (of which an important part of the appropriations were carried over). The balance for the financial year 2004 presented a negative outturn of EUR 940 000.

The complete version of the final accounts may be found at the following address:

http://agency.osha.eu.int

2004 discharge: European Agency for Safety and Health at Work

2005/2112(DEC) - 27/04/2006 - Final act

PURPOSE: to grant discharge to the European Agency for Safety and Health at work for the financial year 2004.

LEGISLATIVE ACTS: Decisions 2006/832/EC and 2006/833/EC of the European Parliament on the discharge for the implementation of the budget of the European Agency for Safety and Health at Work for the financial year 2004 and closure of accounts for the year in question.

CONTENT: with the present decisions, the European Parliament grants discharge to the Director of the European Environment Agency for the implementation of the Agency’s budget for the financial year 2004 and approves the closure of the accounts.

This decision is in line with the European Parliament’s resolution adopted on 27 April 2006 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 27/04/2006).

2004 discharge: European Agency for Safety and Health at Work

2005/2112(DEC) - 05/10/2005 - Court of Auditors: opinion, report

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 Agency for Safety and Health at Work for the financial year ended 31 December 2004. The Court states that its audit was planned and performed to obtain reasonable assurance that the accounts are reliable and the underlying transactions are legal and regular. The Agency’s accounts for the financial year ended 31 December 2004 are, in all material respects, reliable. The transactions underlying the Agency’s annual accounts, taken as a whole, are legal and regular. The observations which follow do not call the Court’s opinion into question.

The report shows that the appropriations entered in the final budget amount to EUR 10 768 000 with EUR 9 968 000 committed and EUR 6 752 000 p aid. EUR 2 857 000 was carried over to 2005, and EUR 1 159 000 cancelled. The outstanding commitments carried over from the previous financial year were EUR 6 633 000.

The Court makes the following observations:

- the Agency has not yet put in place detailed rules for the implementation of its new financial regulation or provided for internal control procedures based on risk analysis;.

- four framework contracts signed more than four years ago were used in 2004 for contracts amounting in total to EUR 208 000. Article 117 of the detailed rules for the implementation of the Financial Regulation applicable to the general budget limits the duration of such contracts to four years;

- the revenue and expenditure account for the financial year 2003 shows, before economic adjustments, a loss of EUR 1 987 000 connected with the implementation of the Agency's budget. This balance ought to have been included in an amending budget for the financial year 2004.

The Agency responds point by point to the Court's observations:

- draft detailed rules for the implementation of the new financial regulation were sent to the Commission on 30 May 2005 for comments before submission to the Administrative Board. The Agency's internal control procedures were drawn up on the basis of guidelines handed down by the Commission, and will be gradually adapted in accordance with the conclusions of the forthcoming report of the Commission's Internal Audit Service and the risk analysis to be undertaken by the Agency;

- these four service contracts will all be the subject of a call for tenders in 2005;

- the cumulative negative budget outturn for the financial year 2004 will be entered in the 2005 budget.

2004 discharge: European Agency for Safety and Health at Work

2005/2112(DEC) - 27/04/2006 - Text adopted by Parliament, single reading

The European Parliament adopted a resolution drafted by Umberto **GUIDONI** (GUE/NGL, IT) and granted discharge to the Director of the European Agency for Safety and Health at Work for the implementation of the Agency's budget for the financial year 2004. In its accompanying comments, Parliament welcomed the reduction in carry-overs achieved and encouraged the Agency to continue its efforts to further reduce carry-overs. It urged the Agency to put in place detailed rules for the implementation of its new financial regulation and internal control procedures based on risk analysis as soon as possible. It insisted that the Agency respect the rules concerning the duration of framework contracts.

Parliament also made a series of general remarks on the agencies. As well as spending money properly, agencies should also strive to spend money as efficiently and effectively as possible. The Court of Auditors was asked to consider the possibility of extending its specific annual reports on the agencies to include an examination of performance and achievement of objectives. The following aspects should be taken into account: duplication of work among the agencies must be avoided as much as possible and measures designed to improve transparency and communication with the public must be clarified, along with Community affirmative action measures at all levels of recruitment, training and the assignment of responsibilities.

Parliament noted that Community agencies did not always have a good image or good press and that many of them did not deserve such a negative image. EU citizens should be made aware of this, and Parliament called on the Commission to act accordingly, using whatever means it considers necessary.

Furthermore, the enlargement of the European Union in 2004 had affected the structures and operating arrangements of the Community agencies in many ways, and several of the agencies draw attention to these effects in their activity reports, focusing in particular on the increase in the number of administrators. The Commission needed to assess the problems encountered and recommend the regulatory changes required.

The Commission had made a commitment to harmonising the way in which activity reports concerning its directorates-general were presented. Parliament called for a similar approach to be taken in respect of the activity reports of the Communities" agencies, which differed significantly in terms of content. The Commission should point out to the agencies the information and activity indicators that they must provide.

Finally, Parliament asked the Commission to improve synergies between agencies by making cooperation more effective, avoiding duplication of work and addressing shortcomings, in particular as regards common areas such as training, the implementation of Community policies across the board, the use of the latest management systems and solving problems relating to sound management of the budget.

2004 discharge: European Agency for Safety and Health at Work

2005/2112(DEC) - 14/03/2006

The Council approved, without discussion, recommendations to the European Parliament on the discharge to be given to the directors of the following Community bodies for execution of the 2004 budget:

- European Agency for Safety and Health at Work
- European Environment Agency
- European Training Foundation
- European Foundation for the Improvement of Living and Working Conditions

- European Maritime Safety Agency
- Eurojust
- European Food Safety Authority
- European Centre for the Development of Vocational Training
- Translation Centre for the Bodies of the European Union
- European Medicines Agency
- European Monitoring Centre on Racism and Xenophobia
- European Monitoring Centre for Drugs and Drugs Addiction
- European Aviation Safety Authority
- European Agency for Reconstruction

(for details of the Council recommendations, please refer to the respective summaries of 6 February 2006).

2004 discharge: European Agency for Safety and Health at Work

2005/2112(DEC) - 06/02/2006

Having examined the Agency’s revenue and expenditure account and the observations made by Court of Auditors, the Council recommends the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2004.

In doing so, the Council confirms that EUR 5.6 million (84 %) of the EUR 6.6 million in appropriations carried forward from the financial year 2003 to the financial year 2004 have been utilised. In addition, EUR 2.8 million in appropriations were carried forward from the financial year 2004 to the financial year 2005 and EUR 2.2 million were cancelled.

In parallel, the Council makes accompanying comments on the discharge which should be followed up. In particular, it:

§ expects detailed rules for the implementation of the Agency's new Financial Regulation and internal control procedures based on risk analysis to be put in place as soon as possible;

§ notes with dissatisfaction that the standard term of framework contracts, as stipulated in the implementation rules of the Financial Regulation, was exceeded in four cases and urges the Foundation to avoid such situations in the future;

§ notes that while the negative budget outturn for the financial year 2003 has not been included in an amending budget for the financial year 2004, the Council expects this to be done in the future in order to respect the principles of unity and of budget accuracy.