Basic information

2005/2117(DEC) DEC - Discharge procedure	Procedure completed
2004 discharge: European Maritime Safety Agency **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
TRAN Transport and Tourism	CRAMER Michael (Verts /ALE)	07/12/2005

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
01/03/2005	Non-legislative basic document published	N6-0012/2005	Summary
19/01/2006	Committee referral announced in Parliament		
21/03/2006	Vote in committee		Summary
27/03/2006	Committee report tabled for plenary	A6-0103/2006	
26/04/2006	Debate in Parliament		
27/04/2006	Decision by Parliament	T6-0178/2006	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	2005/2117(DEC)
Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 102
Stage reached in procedure	Procedure completed
Committee dossier	CONT/6/28454

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE367.991	03/02/2006	
Committee opinion	TRAN	PE367.830	23/02/2006	
Amendments tabled in committee		PE370.239	28/02/2006	
Committee report tabled for plenary, single reading		A6-0103/2006	27/03/2006	
Text adopted by Parliament, single reading		T6-0178/2006	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	N6-0012/2005 OJ C 269 28.10.2005, p. 0009	01/03/2005	Summary
CofA	Court of Auditors: opinion, report	N6-0005/2006 OJ C 332 28.12.2005, p. 0030-0036	05/10/2005	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2006/0842
OJ L 340 06.12.2006, p. 0123-0123 Summary

2004 discharge: European Maritime Safety Agency

2005/2117(DEC) - 27/04/2006 - Final act

PURPOSE: to grant discharge to the European Maritime Safety Agency for the financial year 2004.

LEGISLATIVE ACTS: Decisions 2006/842/EC and 2006/843/EC of the European Parliament on the discharge for the implementation of the budget of the European Maritime Safety Agency 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 Executive Director of the European Maritime Safety 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 Maritime Safety Agency

2005/2117(DEC) - 01/03/2005 - Non-legislative basic document

PURPOSE : presentation of the final accounts of the European Maritime Agency 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 13,3 million (against EUR 4,5 million in 2003) consisting of a 100% Community contribution.

As regards the staffing policy, the Agency, whose temporary headquarters are in Brussels but shall be relocated to Lisbon in the future, set out 55 posts in the establishment plan. 34 posts are currently occupied + 9 other posts (auxiliary contracts, seconded national experts, local staff, employment-agency staff) totalling 43 posts assigned to operational, administrative and mixed tasks.

Staff expenditure amounted to EUR 3 594 000.

The Agency aims to ensure a high, uniform and effective level of maritime safety and prevention of pollution by ships as well as providing the Member States and the Commission with technical and scientific assistance. In 2004, it produced 18 specification and guideline documents. It carried out 12 inspections and 5 investigations. In addition, the Agency held 10 seminars.

Yearly operating expenditure amounted to roughly EUR 2.5 million of which more than 2 million was carried over. The total budget expenditure amounted to EUR 7 567 000. The balance of the budget implementation for 2004 amounted to EUR 5 488 000. A positive outturn of the economic adjustments was achieved at EUR 2 343 000.

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

http://emsa.eu.int

2004 discharge: European Maritime Safety Agency

2005/2117(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 Maritime Safety Agency 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 13 340 000 with EUR 7 503 000 committed and EUR 4 666 000 p aid. EUR 2 901 000 was carried over to 2005, and EUR 5 837 000 cancelled. The outstanding commitments carried over from the previous financial year were EUR 536 000.

The Court makes the following observations:

- according to Article 31 of the Agency's financial regulation, a distinction has to be made in the Agency's budget between commitment appropriations and payment appropriations. This distinction is not in evidence in the Agency's budget for the financial year 2004. During the year in question, the Agency nevertheless managed part of its operating appropriations according to the rules applicable to differentiated appropriations. However, the accounts relating to the Agency's implementation of its budget are not suited to presenting differentiated appropriations, and the Agency must adapt its budget accordingly;

- the appropriations carried over from the previous financial year which were not used by the end of the year were not cancelled.

Moreover, an analysis of the implementation of the budget shows a low level of execution of payments, and a substantial volume of carry-overs of appropriations to the following year. Such practices do not comply with the budgetary principles of accuracy and annuality;

- the share of carry-overs of appropriations that is to be regarded as expenditure for the financial year is evaluated on the basis of declarations made by the authorising officers by delegation. These declarations have to be drawn up in such a way as to enable the accounting officer to correctly appraise the Agency's actual expenditure, which has not often been the case. Furthermore, the files concerning commitments and payments are frequently incomplete and operations carried out on the basis of provisional commitments cannot be properly traced. The internal control system needs to be strengthened in order to remedy its shortcomings.

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

- the Agency managed part of its operating appropriations according to the rules applicable to differentiated appropriations. It is in contact with the Commission with a view to drawing up appropriate presentation models for its budget data.

- following the Court's observation, the Agency cancelled the appropriations carried over which were not used. Due to a lack of operational managerial staff, it was only possible to launch the calls for tenders in the autumn, which explains the low rate of payment observed and, consequently, the high rate of carry-overs;

- from the financial year 2005 the carry-overs to be taken into account will be examined on the basis of invoices and not on the basis of declarations made by the authorising officers. The Agency is in the process of strengthening its internal control system in order to ensure better traceability of its operations, in particular by standardising book-keeping procedures.

2004 discharge: European Maritime Safety Agency

2005/2117(DEC) - 06/02/2006

Having examined the Agency's revenue and expenditure account and the observations made by the Court of Auditors, the Council recommends the European Parliament to give a discharge to the Executive 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 0.3 million (60 %) of the EUR 0.5 million in appropriations carried over from the financial year 2003 to the financial year 2004, have been used. In addition, EUR 2.9 million in appropriations have been carried forward from the financial year 2004 to the financial year 2005 and EUR 6.1 million have been cancelled.

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

- § calls on the Agency to take the appropriate measures to put an end to carry-over of appropriations that are not sufficiently justified;
- § it also asks the Agency to follow the Court's remarks regarding the strengthening of the internal control system in order to remedy the shortcoming detected.

2004 discharge: European Maritime Safety Agency

2005/2117(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 Executive Director of the European Maritime Safety Agency for the implementation of the Agency's budget for the financial year 2004. In its accompanying comments, Parliament noted the Court of Auditors' finding of a number of failures in the internal control system, and was pleased to note the steps taken by the Agency to strengthen its internal control system and to avoid such problems in the future. It regretted the little use made of appropriations for maritime anti-pollution measures, namely that only EUR 200 000 of the EUR 700 000 available in both commitment and payment appropriations was used, representing a rate of 28 %. Anti-pollution measures are a key aspect of the Agency's activities and Parliament insisted that funds made available be effectively deployed in the future. It went on to note that the Community subsidy for the Agency rose from EUR 2 630 000 in 2003 to EUR 12 800 000 in 2004 and that in 2004 the Agency implemented less then 60 % of such subsidy in expenditure.

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 Maritime Safety Agency

2005/2117(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).