Basic information

2009/2115(DEC) DEC - Discharge procedure	Procedure completed
2008 discharge: European Environment Agency EEA **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	MATHIEU HOUILLON Véronique (PPE)	01/10/2009
	Shadow rapporteur STAVRAKAKIS Georgios (S&D) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE)	

Committee for opinion	Rapporteur for opinion	Appointed
ENVI Environment, Public Health and Food Safety	HAUG Jutta (S&D)	06/10/2009

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2994	2010-02-16

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
23/07/2009	Non-legislative basic document published	SEC(2009)1089	Summary
07/10/2009	Committee referral announced in Parliament		

23/03/2010	Vote in committee		Summary
26/03/2010	Committee report tabled for plenary	A7-0092/2010	
21/04/2010	Debate in Parliament		
05/05/2010	Decision by Parliament	T7-0105/2010	Summary
05/05/2010	Results of vote in Parliament		
05/05/2010	End of procedure in Parliament		
25/09/2010	Final act published in Official Journal		

Technical information

Procedure reference	2009/2115(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/01089

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE430.478	02/02/2010	
Committee opinion	ENVI	PE431.044	24/02/2010	
Committee report tabled for plenary, single reading		A7-0092/2010	26/03/2010	
Text adopted by Parliament, single reading		T7-0105/2010	05/05/2010	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05827/2010	01/02/2010	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	SEC(2009)1089	23/07/2009	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0012/2010 OJ C 304 15.12.2009, p. 0001	08/10/2009	Summary

CofA	Document attached to the procedure	N7-0036/2009 OJ C 269 10.11.2009, p. 0001	10/11/2009	

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Final act	
Decision 2010/0522 OJ L 252 25.09.2010, p. 0151	Summary

2008 discharge: European Environment Agency EEA

2009/2115(DEC) - 08/10/2009

PURPOSE: to present the report of the Court of Auditors on the 2008 accounts of the European Environment Agency (EEA).

CONTENT: in the Court's opinion, the Agency's Annual Accounts present fairly, in all material respects, its financial position as of 31 December 2008 and the results of its operations and its cash flows for the year then ended. The transactions underlying the annual accounts of the Agency for the financial year ended are, in all material respects, legal and regular.

The Court of Auditor's report includes a detailed section on the Agency's expenditure and an analysis of the expenditure, as well as the Agency's replies.

- **The Court's analysis of the accounts**: in its report, the Court of Auditors makes a series of comments in particular as regards the budgetary and financial management. It states that in 2008, the Agency decided to re-fit its rented premises. The total estimated cost was EUR 147 000. A tendering procedure should have been launched for this work but, instead, the Agency covered the costs of the work done by a firm chosen by the building's owners. The Court indicates that for the grant agreements, there is a need to better clarify time charged by the partners. To mitigate the risk of unjustified payments, clearer instructions should be given to the beneficiaries for rate calculations and a clear link should be established between costs charged and costs estimated in the implementation plans.

- **The Agency's replies**: the Agency states that since it is a requirement of its rental agreement to seek the approval of the lessor for any major building work an open procedure launched by the Agency was not appropriate. In the future, such events will be documented in the Exceptions register. EEA has regularly given instruction to all consortia on how to calculate costs. These will be reviewed and improved as appropriate. The EEA will also take additional measures to ensure that changes between costs charged and costs estimated in the implementation plans are more clearly explained.

2008 discharge: European Environment Agency EEA

2009/2115(DEC) - 23/07/2009 - Non-legislative basic document

PURPOSE: to present the final accounts of the European Environment Agency (EEA) for the financial year 2008.

CONTENT: this document sets out a detailed account of the implementation of the European Environment Agency's budget for the financial year 2008. It notes that the final budget amounts to EUR 37.1 million in 2008 (compared to EUR 35.1 million in 2007), representing a 85% Community subsidy.

As regards the staffing policy, the Agency, whose head office is in Copenhagen (Denmark), officially set out 123 posts in its establishment plan. 116 of these posts are currently occupied with 51 other posts (contract agents and seconded national experts) assigned to operational, administrative and mixed tasks.

In 2008, the Agency's main activities concentrated on the following:

Publication of reports and studies

- TERM 2007 - *Climate for a transport change: indicators tracking transport and environment in the European Union.*

- Report on the application of the Emissions Trading Directive by EU Member States (reporting year 2007).
- Report on air pollution by ozone across Europe during summer 2007.
- Annual European Community greenhouse gas inventory 1990-2006 and inventory report 2008.
- Annual European Community LRTAP Convention emission inventory report 1990-2006.
- Greenhouse gas emission trends and projections in Europe 2008.
- *Maximising the environmental benefits of Europe's bioenergy potential.*
- Energy and environment report 2008
- NEC Directive status report 2007.

Collaboration: the EEA also continued to collaborate closely with DG Environment, ESTAT and the JRC in the 'Group of Four' to streamline environmental reporting. The EEA takes the lead in the following five areas: climate change, air quality, water and marine environment, biodiversity and land use.

The complete version of the final accounts may be found at the following address: http://www.eea.europa.eu/about-us/documents/administrativedocuments/eea-accounts-for-the-year-2008

2008 discharge: European Environment Agency EEA

2009/2115(DEC) - 01/02/2010

Based on the observations contained in the expenditure account and balance sheet of the European Environment Agency for the financial year 2008, as well as on the Court of Auditor's report and the Agency's replies to the Court's observations, the Council recommends that Parliament grant the Executive Director of the Agency discharge in respect of the implementation of the budget for the financial year 2008.

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 2008 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 2008 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:

- **procurement activities**: the Council calls on the Agency to fully respect the requirements of the Financial Regulation in its procurement activities. Moreover, the Council supports the Court's recommendation to improve the Agency's instructions given to beneficiaries how to calculate costs, and to take additional measures to harmonise costs charged and costs estimated in the implementation plans, in order to mitigate the risk of unjustified payments.

2008 discharge: European Environment Agency EEA

2009/2115(DEC) - 05/05/2010 - Text adopted by Parliament, single reading

The European Parliament adopted by 555 votes to 33, with 57 abstentions, a decision on discharge to be granted to the Executive Director of the European Environment Agency in respect of the implementation of its budget for the financial year 2008. The decision to grant discharge is also an approval of the closure of the accounts of this EU agency. Furthermore, Parliament adopted a resolution with observations which are an integral part of the decision to grant discharge.

The main points are as follows:

- **performance:** overall satisfied with the Agency's performance as outlined in its evaluation report, Parliament calls on the Agency to inform the discharge authority of developments in the next external evaluation, for the period 2009-2013. It also calls on it to set out a comparison of operations carried out during the year for which discharge is to be granted and in the previous financial year so as to enable the discharge authority to assess its performance from one year to the next more effectively. It also urges the Agency to provide clarifications in regard to certain grant agreements it has concluded;
- **lease:** Parliament notes that a tendering procedure should have been launched for the contract for refitting the premises rented by the Agency instead of paying the costs of a firm chosen by the building's owners;
- **internal audit:** Parliament calls on the Agency to implement the recommendations made by the Internal Audit Service (IAS), in particular in regard to the management of grants and the implementation of the internal control standards.

Noting that the Agency's annual accounts for the financial year 2008 are reliable, and the underlying transactions are legal and regular, Parliament approves the closure of the Agency's accounts. However, it makes a number 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 financial management and control of EU agencies (see 2010/2007(INI) adopted in parallel).

2008 discharge: European Environment Agency EEA

2009/2115(DEC) - 05/05/2010 - Final act

PURPOSE: to grant discharge to the European Environment Agency for the financial year 2008.

LEGISLATIVE ACT: Decision 2010/522/EU of the European Parliament on the discharge for the implementation of the budget of the European Environment Agency for the financial year 2008.

CONTENT: with the present decision, the European Parliament grants discharge to the Executive Director of the European Environment Agency for the implementation of the Agency's budget for the financial year 2008.

This decision is in line with the European Parliament's resolution adopted on 5 May 2010 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 5 May 2010).

A parallel Decision, adopted on the same day, approves the closure of the accounts of this EU agency.