Basic information

2009/2116(DEC) DEC - Discharge procedure	Procedure completed
2008 discharge: European Agency for Safety and Health at Work EU-OSHA **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
EMPL Employment and Social Affairs	GRÄSSLE Ingeborg (PPE)	26/11/2009

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
25/03/2010	Committee report tabled for plenary	A7-0069/2010	
21/04/2010	Debate in Parliament		
05/05/2010	Decision by Parliament	T7-0113/2010	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	2009/2116(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/01101

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE430.475	02/02/2010	
Committee opinion	EMPL	PE430.900	25/02/2010	
Amendments tabled in committee		PE439.377	03/03/2010	
Committee report tabled for plenary, single reading		A7-0069/2010	25/03/2010	
Text adopted by Parliament, single reading		T7-0113/2010	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 2010/0538 OJ L 252 25.09.2010, p. 0187	Summary

2008 discharge: European Agency for Safety and Health at Work EU-OSHA

2009/2116(DEC) - 01/02/2010

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Agency for Safety and Health at Work 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 the Parliament grant the 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:

- **budget planning**: the Council stresses the importance of planning consistently operational activities and financial resources and of monitoring carefully their implementation in order to comply with the principle of annuality and avoid abnormally high carry-over rates;
- **tendering**: the Council takes note of the Agency's explanation for the irregular use of a framework service contract beyond its maximal value and welcomes the launch of a call for tenders for its replacement.

2008 discharge: European Agency for Safety and Health at Work EU-OSHA

2009/2116(DEC) - 05/05/2010 - Text adopted by Parliament, single reading

The European Parliament adopted by 553 votes to 30, with 54 abstentions, a decision on discharge to be granted to the Director of the European Agency for Safety and Health at Work 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 to this Agency.

The main points are as follows:

- performance: Parliament congratulates the Agency on having significantly improved its financial management over the last three years and it encourages it to continue to strive for the highest standards in budgetary planning, implementation and control. It congratulates the Agency on the establishment of a network of European organisations which can provide occupational safety and health economic incentives. It also calls on the Agency 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;

- operating appropriations carried over: Parliament notes that the Agency carried forward EUR 3.4 million (44% of its operating appropriations) and it calls, in the interests of sound financial management, for the budget forecasts to be adjusted to reflect actual needs. It congratulates the Agency, nevertheless, on improving its monitoring and planning of operational expenditure to avoid committing significant funds at the year-end;
- procurement procedures: Parliament notes the irregularity identified by the Court of Auditors with respect to a procurement procedure (use of a framework contract beyond its maximum value). It expects the Agency to resolve the problem of using a public procurement framework contract beyond its maximum value, in order to give effect to European budgetary law;
- internal audit: lastly, Parliament asks the Agency to implement the recommendations from the Internal Audit Service (IAS) in particular as regards 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 its accounts and refers 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 Agency for Safety and Health at Work EU-OSHA

2009/2116(DEC) - 05/05/2010 - Final act

PURPOSE: to grant discharge to the European Agency for Safety and Health at work for the financial year 2008.

LEGISLATIVE ACT: Decision 2010/538/EU 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 2008.

CONTENT: with the present decision, 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 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.

2008 discharge: European Agency for Safety and Health at Work EU-OSHA

2009/2116(DEC) - 23/07/2009 - Non-legislative basic document

PURPOSE: to present the final accounts of the European Agency for Safety and Health for the financial year 2008.

CONTENT: this document sets out a detailed account of the implementation of the Agency's budget for the financial year 2008. It notes that the final budget amounted to EUR 14.9 million (same amount as 2007) of which 96.5% stems from a Community subsidy (DG Employment, Social Affairs and Equal Opportunities) and 2.4% from DG Enlargement.

As regards the staffing policy, the Agency, whose head office is based in Bilbao (Spain), set out 44 posts in its establishment plan of which 41 are currently occupied. 23 other posts (auxiliary contracts, seconded national experts and local staff) are also occupied totalling 64 posts assigned to operational, administrative and mixed tasks.

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

European Risk Observatory (ERO)

- Completion of Phases I and II of the European Survey of Enterprises on New and Emerging Risks (ESENER).
- Publication of reports (occupational skin diseases and dermal exposure, exposure to vibration).
- Data collection on waste management and on respiratory diseases.

Working environment information

- Data collection of good practice case studies and links to good practice information providers on road transport.
- Establishment of a network of European organisations which can provide OSH economic incentives.
- Publication of an MSD prevention report.
- Publication of a wide range of products for the Healthy Workplace Campaign 2008/2009 (HWC).
- Establishment of a risk assessment resource database on the Agency's website for the HWC 2008/2009.
- Publications of good practice information materials for the Horeca sector.
- Six E-facts on Cleaning Workers.

- Extension of the Agency's website good practice area, in particular in the fields of construction, health care and accident prevention.
- Participation in seminars, conferences and other events.

Communication, campaigning and promotion

- 'Lighten the Load' summit - campaign on musculoskeletal disorders.
- 'Healthy Workplaces Campaign.
- Good for You. Good for Business' – European campaign on risk assessment.
- Multilingual web-based and printed information products on occupational safety and health.
- Monitoring and evaluation: evaluation report of European campaigns on young workers, musculoskeletal disorders and small and medium-sized enterprises.

Networking and coordination

- Further development of focal point network.
- Liaison with European and international organisations.
- Institutional capacity building in candidate and potential candidate countries.

The complete version of the final accounts may be found at the following address: http://osha.europa.eu/en/about/finance

2008 discharge: European Agency for Safety and Health at Work EU-OSHA

2009/2116(DEC) - 08/10/2009

PURPOSE: to present the report by the Court of Auditors on the 2008 annual accounts of the European Agency for Safety and Health at Work (EU-OSHA).

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 as well as an analysis of the expenditure in the accounts and the Agency's replies.

- **The Court's analysis of the accounts**: in its report, the Court makes a series of comments as regards the budgetary and financial management of the Agency. It notes in particular that the Agency carried forward EUR 3.4 million of which approximately EUR 1 million concerned commitments which were entirely related to 2009. These carry-over artificially decreased the budgetary outturn by the same amount and thus reduced the level of repayments to the Commission. This situation is at odds with the principle of annuality. The Court states that one framework contract that was frequently used by the Agency, total expenditure for 2008 surpassed the limit stated in the contract notice by EUR 200 000. The use of a framework contract beyond its maximal value is irregular. The Agency should have launched a new public procurement procedure for a new framework contract as soon as possible.
- **The Agency's replies**: the Agency states that it will improve its monitoring and planning of operational expenditure to avoid committing significant funds at the year-end. As regards public procurement, the Agency highlights that a new framework contract for the organisation and management of public campaigns has been prepared and launched in July 2009.