

Basic information	
2009/2121(DEC) DEC - Discharge procedure 2008 discharge: European Maritime Safety Agency EMSA Subject 8.70.03.07 Previous discharges	Procedure completed

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
	TRAN Transport and Tourism		JENSEN Anne E. (ALDE)	12/11/2009
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
26/03/2010	Committee report tabled for plenary	A7-0081/2010	
21/04/2010	Debate in Parliament		
05/05/2010	Decision by Parliament	T7-0109/2010	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	2009/2121(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/01110

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE430.484	03/02/2010	
Committee opinion	TRAN	PE429.664	23/02/2010	
Amendments tabled in committee		PE439.369	03/03/2010	
Committee report tabled for plenary, single reading		A7-0081/2010	26/03/2010	
Text adopted by Parliament, single reading		T7-0109/2010	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 2010/0530 OJ L 252 25.09.2010, p. 0169	Summary

2008 discharge: European Maritime Safety Agency EMSA

2009/2121(DEC) - 23/07/2009 - Non-legislative basic document

PURPOSE: to present the final accounts of the European Maritime Agency for the financial year 2008.

CONTENT: this document sets out a detailed account of the implementation of the European Maritime Agency's 2008 budget. It notes that the final budget amounted to EUR 50.2 million (compared to EUR 48.2 million in 2007).

As regards the staffing policy, the Agency, whose head office is now based in Lisbon (Portugal) set out 181 posts in the establishment plan and 30 other posts (auxiliary contracts, seconded national experts, contract agents).

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

- 33 Workshops/other events
- 24 training courses (including 4 for Port State Control (PSC) officers)
- 431 national experts trained
- 75 inspections and visits
- 2 335 satellite images ordered and analysed through CleanSeaNet
- 11 anti-pollution vessels contracts
- 31 drills and 6 exercises with the anti-pollution vessels
- SafeSeaNet system fully operational.

Other major systems under development: THETIS (Information System for Port State Control (PSC); Officers EU Long Range Identification and Tracking Data Centre.

The complete version of the final accounts may be found at the following address: <http://www.emsa.europa.eu>

2008 discharge: European Maritime Safety Agency EMSA

2009/2121(DEC) - 05/05/2010 - Text adopted by Parliament, single reading

The European Parliament adopted by 559 votes to 30, with 52 abstentions, a decision on discharge to be granted to the Executive Director of the European Maritime Safety Agency in respect of the implementation of its budget for the financial year 2008.

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:** Parliament is disappointed that the Agency failed to prepare a multiannual work programme and that its annual work programme was not related to its commitment budget. It asks, therefore, that this strategy be presented to the Parliament as soon as possible. It also calls on the Agency to consider making a Gantt diagram part of the programming for each of its operational activities, with a view to indicating in

concise form the amount of time spent by each staff member on a project and encourage an approach geared towards achieving results. It 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 more effectively its performance from one year to the next;

- **budgetary and financial management:** Parliament notes that the Agency received EUR 44.3 million in commitment appropriations and EUR 46.89 in payment appropriations from the 2008 Union budget. It considers it a matter for concern that the Court of Auditors has again noted a high number of budget transfers in 2008 (52 in total). Although most of these transfers were related to the Agency's move to its final offices, Parliament notes that more than EUR 2 million of appropriations for personnel expenditure was transferred to administrative expenditure budget lines between June and November 2008, which made it possible to increase the amount of appropriations carried forward to 2009 and reduce the amount to be repaid to the Commission. Efforts must be continued to improve its planning and monitoring and consequently to reduce the number of budgetary modifications. Parliament concludes from the annual closure of accounts and the amount of interest payments that the Agency maintains enormously high cash reserves over long periods (EUR 3 610 677.41 at 31 December 2008). Parliament calls on the Commission to examine ways of ensuring that the principle of needs-based cash management is implemented to the full and that changes in approach are needed to ensure that the Agency's cash reserves are kept as low as possible on a long-term basis;
- **internal audit and human resources:** Parliament notes that the Agency should implement the recommendations from the Internal Audit Service (IAS) in particular as regards: the adoption of the Staff Regulation Implementing Rules regarding the recruitment of temporary staff; the controls in the selection procedure to ensure more transparency and equal treatment of candidates; the development of a career planning strategy; and better human resources planning.

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 Centre'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 Maritime Safety Agency EMSA

2009/2121(DEC) - 05/05/2010 - Final act

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

LEGISLATIVE ACT: Decision 2010/530/EU of the European Parliament on the discharge for the implementation of the budget of the European Maritime Safety Agency for the financial year 2008.

CONTENT: with the present decision, 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 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 Maritime Safety Agency EMSA

2009/2121(DEC) - 01/02/2010

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Maritime Safety 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 the 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:

- **legal commitments before budgetary commitments:** the Council welcomes the measures taken by the Agency to introduce an activity based budgeting system and to reinforce the control over its expenditure cycle. However, it notes with concern that the Court has found out, also in 2008, some cases of legal commitments being entered into before the corresponding budgetary commitments. The Council urges the Agency to intensify its efforts, particularly addressed to financial actors, in order to prevent this kind of serious irregularity in the future;
- **improved planning:** the Council also recalls that certain practices, such as a high cancellation rate for payment appropriations, in particular for operational activities, and an important number of transfers, demonstrate the need for more effective efforts to improve the Agency's planning and management of operational, human, budgetary and financial resources. Therefore, the Council reiterates its calls on the Agency to remedy this situation without further delay;
- **work programme and performance indicators:** the Council takes note that the Agency is currently developing key performance indicators for its activities and thus expects for the immediate future more rigour in the setting up of the required work programmes, which should be linked to financial forecasts.

2008 discharge: European Maritime Safety Agency EMSA

2009/2121(DEC) - 08/10/2009

PURPOSE: to present the report of the Court of Auditors on the 2008 accounts of the European Maritime Safety Agency (EMSA).

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 are, in all material respects, legal and regular.

The Court of Auditor's report includes a detailed section on the European Maritime Safety 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 makes a number of observations, particularly with regard to the budgetary and financial management of the budget. The procedures for drawing up the budget were not sufficiently rigorous and led to a significant number of budgetary transfers (more than EUR 2 million of appropriations for personnel expenditure were transferred to administrative expenditure budget lines between June and November 2008). This made it possible to increase the amount of appropriations carried forward to 2009 and reduced the amount to be repaid to the Commission. Moreover, the high level of cancellation of payment appropriations for operational activities, EUR 7.5 million, indicates weaknesses in their planning and their monitoring. As in 2007, the Court notes that legal commitments were entered into before the corresponding budgetary commitments. Moreover, the Agency did not prepare a multi-annual work programme setting performance indicators as required by the Financial Regulation. Its annual work programme is not related to its commitment budget and is largely based on payment forecasts. Budget modifications are made without simultaneous revisions of the work programme even when these have a significant impact.
- **The Agency's replies:** the Agency takes note of the observation of the Court and will continue its effort to improve its planning and monitoring and consequently to reduce the number of budgetary modifications. It notes that the total of the budgetary transfers in 2008 did not exceed the 10 % threshold requiring an Administrative Board decision. Following an Internal Audit of the Agency's commitment and payment procedures, additional measures to reinforce the control over these procedures have been taken. Moreover, the Agency initiated the implementation of ABAC Contracts. Lastly, the Agency adds that for 2009 the work programme includes specific reference to both commitment and payment appropriations forecasted for the different activities. Moreover, the Agency is currently developing Key Performance Indicators for its activities which will be included -at a later stage- in the annual work programme.