Basic information

2010/2171(DEC) DEC - Discharge procedure	Procedure completed
2009 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	STAVRAKAKIS Georgios (S&D)	23/03/2010
	Shadow rapporteur MACOVEI Monica (PPE) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE) SØNDERGAARD Søren Bo (GUE/NGL)	

Committee for opinion	Rapporteur for opinion	Appointed
EMPL Employment and Social Affairs	ŐRY Csaba (PPE)	22/09/2010

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
20/07/2010	Non-legislative basic document published	SEC(2010)0963	Summary
07/10/2010	Committee referral announced in Parliament		
21/03/2011	Vote in committee		Summary
31/03/2011	Committee report tabled for plenary	A7-0104/2011	

10/05/2011	Decision by Parliament	T7-0178/2011	Summary
10/05/2011	Results of vote in Parliament		
10/05/2011	Debate in Parliament		
10/05/2011	End of procedure in Parliament		
27/09/2011	Final act published in Official Journal		

Technical information

Procedure reference	2010/2171(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/04042

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE450.723	01/02/2011	
Committee opinion	EMPL	PE452.824	02/02/2011	
Committee report tabled for plenary, single reading		A7-0104/2011	31/03/2011	
Text adopted by Parliament, single reading		T7-0178/2011	10/05/2011	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05892/2011	03/02/2011	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	SEC(2010)0963	20/07/2010	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0015/2011 OJ C 338 14.12.2010, p. 0046	16/09/2010	Summary

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

Final act	
Decision 2011/0594 OJ L 250 27.09.2011, p. 0201	Summary

2009 discharge: European Agency for Safety and Health at Work EU-OSHA

2010/2171(DEC) - 20/07/2010 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2009, as part of the 2009 discharge procedure.

Analysis of the accounts of the **European Agency for Safety and Health at Work (EU-OSHA)**.

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2009 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the European Agency for Safety and Health at Work (EU-OSHA).

In 2009, the tasks and budget of this agency were as follows:

- **description of the Agency's tasks**: the European Agency for Safety and Health at Work, which is located in Bilbao, was established by Council Regulation (EC) No 2062/94. The Agency's task is to collect and disseminate information on national and Union priorities in the field of health and safety at work, to support national and Union organisations involved in policymaking and implementation and provide information on preventive measures;

- **agency's budget for the 2009 financial year**: the Agency's 2009 budget amounted to EUR 15 million, approximately the same amount as the previous year. The number of staff employed by the Agency at the end of the year was 68, as compared with 64 in the previous year.

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

2009 discharge: European Agency for Safety and Health at Work EU-OSHA

2010/2171(DEC) - 03/02/2011

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 2009, 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 2009.

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 2009 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 2009 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 implementation**: the Council invites the Agency to improve its financial programming and monitoring of the budget implementation, in order to limit the appropriations carried over to the next financial year to the minimum necessary, in line with the budgetary principle of annuality, and to reduce equally the amounts to be cancelled at the end of the following year.

2009 discharge: European Agency for Safety and Health at Work EU-OSHA

2010/2171(DEC) - 16/09/2010 - Court of Auditors: opinion, report

PURPOSE: presentation by the Court of Auditors of its report on the annual accounts of the European Agency for Safety and Health at Work for the financial year 2009, together with the Agency's replies.

CONTENT: in accordance with the tasks and objectives conferred on it by the Treaty on the Functioning of the European Union (TFEU), the Court of Auditors, in the context of the discharge procedure, addresses to the European Parliament and the Council a Statement of Assurance on the reliability of the annual accounts, as well as of the legality and regularity of the transactions underlying them of each EU institution, body or agency, on the basis of an external, independent audit.

This audit also covered the annual accounts of the European Agency for Safety and Health at Work (EU-OSHA).

In the Court's opinion, **the Agency's annual accounts presented "fairly, in all material respects", its financial position as of 31 December 2009** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also stated that the **transactions underlying the annual accounts** of the Agency for the financial year ended 31 December 2009 were, "in all material respects, **legal and regular**".

The report again confirmed that the Agency's 2009 final budget amounted to EUR 15 million. The number of staff employed by the Agency at the end of the year was 68, as compared with 64 in the previous year.

The report also included comments on the Agency's budgetary and financial management, together with the Agency's replies. The main comments are as follows:

The Court's comments:

- carry-over and cancellation of appropriations: for operational activities, EUR 3.5 million, 47% of the commitments made, were carried forward to the budgetary year 2010. Approximately EUR 2 million of the appropriations carried forward correspond to activities not yet implemented at the year end. This is at odds with the budgetary principle of annuality. Appropriations carried over from 2008 amounting to EUR 700 000, or 18 % (compared to 10% in 2008), had to be cancelled. The increased cancellation rate again indicates the need for stricter application of the annuality principle by the Agency.

The Agency's replies:

- the management put in place, early in 2010, a monthly reporting mechanism to monitor the implementation of the activities foreseen in its annual work programme and the corresponding budgetary aspects. Particular attention will be paid to the commitments still open at year-end with a view to de-committing the amounts not needed to cover subsequent financial and legal obligations.

Lastly, the Court of Auditor's report contained a summary of the **Agency's activities in 2009** in the following areas:

- management of the European Risk Observatory (ERO): study on emerging risks from 31 countries; publications on the exposure of workers to certain risks; various seminars;
- working environment information: data collection and risk assessment; publication of reports; development of the Online Interactive Risk Assessment Tool (OiRA); publication of a report on preventing risks to young workers; development of a website;
- communication, campaigning and promotion; multilingual web-based and printed information products, tools and services on occupational safety and health;
- networking and coordination; further development of focal point network; institutional capacity building in candidate and potential candidate countries.

2009 discharge: European Agency for Safety and Health at Work EU-OSHA

2010/2171(DEC) - 10/05/2011 - Final act

PURPOSE: to grant discharge to the European Agency for Safety and Health at Work in respect of the implementation of the Agency's budget for the financial year 2009.

NON-LEGISLATIVE ACT: Decision 2011/594/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work for the financial year 2009.

CONTENT: with the present decision, the European Parliament grants discharge to the Director of the European Agency for Safety and Health at Work for the implementation of its budget for the financial year 2009.

This decision is in line with the European Parliament's resolution adopted on 10 May 2011 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 10/05/2011).

A parallel decision, adopted on the same day, approves the closure of this Agency's accounts.

2009 discharge: European Agency for Safety and Health at Work EU-OSHA

2010/2171(DEC) - 10/05/2011 - Text adopted by Parliament, single reading

The European Parliament adopted by 539 votes to 83, with 28 abstentions a decision to grant discharge to the Director of the European Agency for Safety and Health at Work for implementation of the Agency's budget for the financial year 2009.

Noting that the Agency’s annual accounts for the financial year 2009 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 resolution on financial management and control of EU agencies - see DEC/2010/2271):

- **performance:** Parliament welcomes the Agency's initiative of launching "foresight" on the safety and health impact of technological innovations in "green jobs" by 2020;
- **governance of the Agency:** Parliament recalls that the Agency's governance costs are 1.35% of the budget, as it has an 84-member Governing Board and employs 64 staff. It stresses that practical, everyday business of the Agency is run by the 11 Member State Bureau, appointed by the Governing Board;
- **carryover appropriations:** Parliament is concerned that the Court of Auditors reported once again in 2009 carry-forwards (EUR 3.5 million of the operational activities). This situation indicates delays in the implementation of the Agency's activities and is at odds with the budgetary principle of annuality. Parliament calls on the Agency to reduce the increased cancellation rate and inform the discharge authority of the actions taken;
- **internal audit:** Parliament supports the idea of developing cooperation within the existing Inter-Agency Accountants Network to come up with common requirements and develop a common methodology for validation of the accounting systems in agencies.