Basic information

2011/2223(DEC) DEC - Discharge procedure	Procedure completed
2010 discharge: European Maritime Safety Agency (EMSA) **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	MACOVEI Monica (PPE)	03/03/2011
	Shadow rapporteur HERCZOG Edit (S&D) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE) CZARNECKI Ryszard (ECR) SØNDERGAARD Søren Bo (GUE/NGL) ANDREASEN Marta (EFD) EHRENHAUSER Martin (NI)	

Committee for opinion	Rapporteur for opinion	Appointed
TRAN Transport and Tourism	FLECKENSTEIN Knut (S&D)	11/10/2011

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
26/07/2011	Non-legislative basic document published	COM(2011)0473	Summary
12/10/2011	Committee referral announced in Parliament		

27/03/2012	Vote in committee		
18/04/2012	Committee report tabled for plenary	A7-0137/2012	Summary
10/05/2012	Decision by Parliament	T7-0177/2012	Summary
10/05/2012	Results of vote in Parliament		
10/05/2012	Debate in Parliament		
10/05/2012	End of procedure in Parliament		
17/10/2012	Final act published in Official Journal		

Technical information

Procedure reference	2011/2223(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/07244

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE473.986	06/02/2012	
Committee opinion	TRAN	PE476.001	07/02/2012	
Amendments tabled in committee		PE483.621	07/03/2012	
Committee report tabled for plenary, single reading		A7-0137/2012	18/04/2012	Summary
Text adopted by Parliament, single reading		T7-0177/2012	10/05/2012	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	06083/2012	08/02/2012	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2011)0473	26/07/2011	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N7-0014/2012 OJ C 366 15.12.2011, p. 0052	06/09/2011	Summary

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

Final act	
Decision 2012/0580 OJ L 286 17.10.2012, p. 0213	Summary

2010 discharge: European Maritime Safety Agency (EMSA)

2011/2223(DEC) - 26/07/2011 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2010, as part of the 2010 discharge procedure.

Analysis of the accounts of the **European Maritime Safety Agency (EMSA).**

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2010 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 Maritime Safety Agency (EMSA).

In 2010, the tasks and budget of this agency were as follows:

- **description of EMSA's tasks**: the Agency, which is located in Lisbon, was established by was set up by Regulation (EC) No 1406/2002 of the European Parliament and of the Council. The Agency's tasks are to ensure a high level of maritime safety and to prevent pollution by ships, provide the Commission and the Member States with technical assistance, and monitor the implementation of Union legislation, as well as to evaluate its effectiveness;
- **EMSA's budget for the 2010 financial year**: the Agency's 2010 budget amounted to EUR 50.1 million, compared with EUR 53.3 million the previous year. The number of staff employed by the Agency at the end of the year was 219, as compared to 212 in the previous year.

The complete version of the Agency's final accounts may be found at the following address: http://www.emsa.europa.eu/documents/financial-documents/26-financial-statements.html

2010 discharge: European Maritime Safety Agency (EMSA)

2011/2223(DEC) - 06/09/2011 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Maritime Safety Agency, together with the Agency's reply.

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

This audit concerned, amongst others, the annual accounts of the European Maritime Safety Agency (EMSA).

In the Court's opinion, the **Agency's Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2010** 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 considers that the **transactions underlying the annual accounts** of the Agency for the financial year ended 31 December 2010 are, in all material respects, **legal and regular.**

The report confirms that the Agency's 2010 budget amounted to EUR 50.1 million and that the number of staff employed by the Agency at the end of the year was 219.

It should be noted that the report makes no observations on the budgetary and financial management of the Agency.

Lastly, the Court of Auditors' report contains a **summary of the Agency's activities** in 2010. This is focused on the following:

- organising workshops and other events;
- training sessions for Port State Control officers;
- inspections et visits;
- launching version 2 SafeSeaNet (available 99.4% of time 2010) ;
- ordering 2 651 satellite images analysing 2366 of them through CleanSeaNet ;
- EU Long Range Identification and Tracking Data Centre (LRIT) was available during 99.9 % of time throughout the year;
- 59 drills and 14 exercises with the anti-pollution vessels;
- EMSA Maritime Support Services operating on a 24/7 basis;
- launching THETIS, the information system in support of the new Port State Control inspection regime.

2010 discharge: European Maritime Safety Agency (EMSA)

2011/2223(DEC) - 08/02/2012

Having examined the revenue and expenditure accounts for the financial year 2010 and the balance sheet at 31 December 2010 of the European Maritime Safety Agency, as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2010, accompanied by the Agency's replies to the Court's observations, 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 2010.

This recommendation is not accompanied by any further observations.

2010 discharge: European Maritime Safety Agency (EMSA)

2011/2223(DEC) - 18/04/2012 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Monica Luisa MACOVEI (EPP, RO) on discharge to be granted to the Executive Director of the European Maritime Safety Agency discharge in respect of the implementation of the Agency's budget for the financial year 2010.

Noting that Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the European Maritime Safety Agency for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Members approve the closure of the Agency's accounts. However, they make 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 performance, financial management and control of EU agencies:

- **Budget and Financial Management**: Members state that, in 2010, the Agency had a budget execution rate of 98 % in terms of committed appropriations and of 89 % in terms of payment appropriations. They call on the Agency to take the necessary action to further improve its budget implementation and to keep the discharge authority regularly informed on this matter;
- **Carryovers**: they note that the amount of appropriations carried over from 2010 to 2011 to cover unpaid commitments at year end amounted to EUR 1 214 272,92. They call on the Agency to take further action to decrease its carryovers and respect the principle of annuality;
- **"A posteriori" commitments**: Members note that following the request of the Parliament the Agency has included in its 2010 AAR specific information on a posteriori commitments (i.e. legal commitments that were entered into before the corresponding budgetary commitments were made). They are concerned that such commitments are an infringement of Article 62(1) of the framework Financial Regulation and that the Agency has perpetuated this deficiency since 2006;
- **Procurement procedure**: Members urge the Agency to correctly apply procurement procedures and ensure adequate data on planned public procurement in its Annual Work Programme (AWP). It considers it a matter of concern that the AWP does not explicitly disclose all information referred to in the Financial Regulation and its implementing rules. They call on the Agency to ensure accurate and timely reporting on negotiated procedures to the Administrative Board;
- **Performance**: Members regret that in its annual report for 2010 the Court of Auditors did not make any reference to Agency's budget transfers. They consider that the high number of budget transfers in the Agency was a matter of concern for the Parliament during the previous years. They ask therefore, the Court of Auditors to inform immediately the discharge authority of the situation as regards transfers in 2010. They call on the Commission to increase the resources allocated to the Agency and on the Agency to manage those resources soundly and effectively so as to properly fulfil the new responsibilities entrusted to it on the basis of that Regulation;
- **Internal audit**: Members acknowledge that the Agency still has to implement 15 "very important" recommendations from the Internal Audit Service. They call on the Agency to take action on the delayed recommendations.

2010 discharge: European Maritime Safety Agency (EMSA)

2011/2223(DEC) - 10/05/2012 - Text adopted by Parliament, single reading

The European Parliament adopted by 521 votes to 82, with 29 abstentions, a decision concerning the discharge to be granted to the Executive Director of the European Maritime Safety Agency in respect of the implementation of the Agency's budget for the financial year 2010. This decision also approves the closure of the Agency's accounts.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Agency for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 444 votes to 66, with 14 abstentions, a resolution containing a series 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 performance, financial management and control of EU agencies.

These recommendations may be summarised as follows:

- **Budget and Financial Management**: Parliament states that, in 2010, the Agency had a budget execution rate of 98 % in terms of committed appropriations and of 89 % in terms of payment appropriations. It calls on the Agency to take the necessary action to further improve its budget implementation and to keep the discharge authority regularly informed on this matter;
- **Carryovers**: Members note that the amount of appropriations carried over from 2010 to 2011 to cover unpaid commitments at year end amounted to EUR 1 214 272,92. They call on the Agency to take further action to **decrease its carryovers** and respect the principle of annuality;
- **"A posteriori" commitments**: Parliament notes that following the request of the Parliament the Agency has included in its 2010 AAR specific information on a posteriori commitments (i.e. legal commitments that were entered into before the corresponding budgetary commitments were made). It is concerned that such commitments are an infringement of Article 62(1) of the framework Financial Regulation and that the Agency has perpetuated this deficiency since 2006;
- **Procurement procedure**: Parliament urges the Agency to correctly apply procurement procedures and ensure adequate data on planned public procurement in its Annual Work Programme (AWP). It considers it a matter of concern that the AWP does not explicitly disclose all information referred to in the Financial Regulation and its implementing rules. It calls on the Agency to ensure accurate and timely reporting on negotiated procedures to the Administrative Board;
- **Human resources**: Parliament is concerned that the independence of the Accounting Officer of the Agency was reported to be at risk in 2010;
- **Performance**: Members regret that in its annual report for 2010 the Court of Auditors did not make any reference to Agency's budget transfers. They consider that the high number of budget transfers in the Agency was a matter of concern for the Parliament during the previous years. They ask therefore, the Court of Auditors to inform immediately the discharge authority of the situation as regards transfers in 2010. They call on the Commission to increase the resources allocated to the Agency and on the Agency to manage those resources soundly and effectively so as to properly fulfil the new responsibilities entrusted to it on the basis of that Regulation;
- **Internal audit**: Parliament acknowledges that the Agency still has to implement 15 "very important" recommendations from the Internal Audit Service. They call on the Agency to take action on the delayed recommendations.

2010 discharge: European Maritime Safety Agency (EMSA)

2011/2223(DEC) - 10/05/2012 - Final act

PURPOSE: to grant discharge to the European Maritime Safety Agency (EMSA) in respect of the implementation of the Agency's budget for the financial year 2010.

NON-LEGISLATIVE ACT: Decision 2012/580/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Maritime Safety Agency for the financial year 2010.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union, the European Parliament grants discharge to the Executive Director of EMSA for the implementation of its budget for the financial year 2010.

This decision is in line with the European Parliament's resolution adopted on 10 May 2012 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 10/05/2012).

A parallel decision, 2012/581/EU, adopted on the same day, approves the closure of this Agency's accounts for the 2010 financial year.