Basic information

2012/2188(DEC) DEC - Discharge procedure	Procedure completed
2011 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	GERBRANDY Gerben-Jan (ALDE)	29/02/2012
	Shadow rapporteur SARVAMAA Petri (PPE) AYALA SENDER Inés (S&D) STAES Bart (Verts/ALE) BRADBOURN Philip (ECR) SØNDERGAARD Søren Bo (GUE/NGL) ANDREASEN Marta (EFD) EHRENHAUSER Martin (NI)	

Committee for opinion	Rapporteur for opinion	Appointed
EMPL Employment and Social Affairs	BERÈS Pervenche (S&D)	26/10/2012

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
25/07/2012	Non-legislative basic document published	COM(2012)0436	Summary

13/09/2012	Committee referral announced in Parliament		
19/03/2013	Vote in committee		
21/03/2013	Committee report tabled for plenary	A7-0085/2013	Summary
16/04/2013	Debate in Parliament		
17/04/2013	Decision by Parliament	T7-0157/2013	Summary
17/04/2013	Results of vote in Parliament		
17/04/2013	End of procedure in Parliament		
16/11/2013	Final act published in Official Journal		

Technical information

Procedure reference	2012/2188(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/10517

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE497.839	28/01/2013	
Amendments tabled in committee		PE497.840	27/02/2013	
Committee opinion	EMPL	PE501.993	05/03/2013	
Committee report tabled for plenary, single reading		A7-0085/2013	21/03/2013	Summary
Text adopted by Parliament, single reading		T7-0157/2013	17/04/2013	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05753/2013	01/02/2013	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2012)0436	25/07/2012	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N7-0036/2013 OJ C 388 15.12.2012, p. 0219	05/09/2012	Summary

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

Final act	
Decision 2013/0598 OJ L 308 16.11.2013, p. 0295	Summary

2011 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2012/2188(DEC) - 25/07/2012 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2011, as part of the 2011 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 2011 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 2011, 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;
- **the Agency's budget for the 2011 financial year**: the Agency's budget for 2011**,** as presented in the Commission document on the consolidated annual accounts of the European Union**,** gives the following figures:
  - forecasted income budget: EUR 15 million;
  - entitlements established: EUR 15 million;
  - amounts received: EUR 15 million;
  - outstanding: EUR 0 million.

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

2011 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2012/2188(DEC) - 05/09/2012 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2011, 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 Agency for Safety and Health at Work.

In the Court's opinion, the **Agency's Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2011** 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 2011 are, in all material respects, **legal and regular**.

The report confirms that the Agency's 2011 budget amounted to EUR 16.4 million and that the number of staff employed by the Agency at the end of the year was 68.

The report also makes a series of observations on the budgetary and financial management of the Agency, accompanied by the latter's response. The main observations may be summarised as follows:

Court's comments:

- cancellation of appropriations: the cancellation rate for appropriations doubled, from 4 % in 2010 to 8 % (EUR 1.3 million) of the total budget for 2011, indicating difficulties in the implementation of the actions foreseen in the annual work programme and in complying with the budgetary principle of annuality;
- seat agreement: in contrast to the other two European Agencies based in Spain (OHIM in Alicante and CFCA in Vigo), a seat agreement had not been concluded.

Agency's replies:

- the Agency states that the higher cancellation rate for 2011 appropriations is partly due to some vacant posts and to the need not to engage in a major activity (OSHwiki) until international cooperation was secured (World Conference);
- as regards the seat, the Agency has striven for a seat agreement for many years. Negotiations with the Spanish Authorities are on-going and are expected to be finalised in 2012.

Lastly, the Court of Auditors' report contains a summary of the **Agency's activities in 2011**. This is focused on the following:

- European Risk Observatory: dissemination of results of the European Survey of Enterprises on New and Emerging Risks (ESENER): additional national events to launch and disseminate the report and summary. Completed Phase 2 of foresight on 'safety and health impact of technological innovations in green jobs by 2020'. Various publications on working environment, factsheets, etc;
- communication, campaigns and promotion, multilingual web-based and printed information campaigns on health and safety at work;
- networking and coordination: further development of focal point network, the Governance of the Agency and liaison with European and International organisations, development of focal points network.

2011 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2012/2188(DEC) - 01/02/2013

Having examined the revenue and expenditure accounts for the financial year 2011 and the balance sheet at 31 December 2011 of the European Agency for Safety and Health at Work, as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2011, accompanied by the Agency's replies to the Court's observations, the Court recommends the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2011.

The observations in the Court of Auditors' report in relation to the financial year 2011 call for some comments by the Council, which may be summarised as follows:

- the Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2011 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for that financial year are legal and regular;
- nevertheless, it calls on the Agency to improve its financial programming and monitoring of the **budget implementation**, in order to reduce the amounts cancelled at the end of the following year to the minimum necessary, in line with the budgetary principle of annuality;
- it encourages the Agency to pursue its efforts to **conclude its seat agreement**.

2011 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2012/2188(DEC) - 21/03/2013 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Gerben-Jan GERBRANDY (ADLE, NL) on discharge to be granted to the Director of the European Agency for Safety and Health at Work (EU-OSHA) in respect of the implementation of the Agency's budget for the financial year 2011.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Agency for the financial year 2011 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:

- **Financing, budget and financial management**: Members recall that from the Court of Auditors' report that the Agency's 2011 budget amounted to EUR 16.4 million, which represents a 5.8% increase.
- **Implementation rate of appropriations**: Members regret that at the same time, the cancellation rate for appropriations doubled from 4% in 2010 to 8% of the total budget for 2011, indicating difficulties in the implementation of the actions foreseen in the annual work programme and in complying with the budgetary principle of annuality. They call for a more realistic and feasible programme to be presented in future.

Lastly, Members made a series of observations concerning the seat of the Agency, its performances and its control systems.

2011 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2012/2188(DEC) - 17/04/2013 - Text adopted by Parliament, single reading

The European Parliament adopted a decision on discharge to be granted to the Director of the European Agency for Safety and Health at Work (EU-OSHA) in respect of the implementation of the Agency's budget for the financial year 2011. The vote on the decision to grant discharge covers the closure of the accounts (in accordance with Annex VI, Article 5(1) of the European Parliament's Rules of Procedure).

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Agency for the financial year 2011 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing 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:

- **Financing, budget and financial management**: Parliament recalls that from the Court of Auditors' report that the Agency's 2011 budget amounted to EUR 16.4 million, which represents a 5.8% increase.
- **Implementation rate of appropriations**: it regrets that at the same time, the cancellation rate for appropriations doubled from 4% in 2010 to 8% of the total budget for 2011, indicating difficulties in the implementation of the actions foreseen in the annual work programme and in complying with the budgetary principle of annuality. It calls for a more realistic and feasible programme to be presented in future.
- **Seat agreement**: Parliament notes with concern the Court of Auditors' finding that the Agency has not concluded a seat agreement. It takes note of the Agency's reply that negotiations concerning the Agency's seat agreement continue. It calls on the Agency to duly inform the discharge authority on the progress of the negotiations and invites the Member State hosting the Agency to take steps to speed up the negotiations and to conclude the seat agreement in the near future.

Lastly, Parliament made a series of observations concerning its performances and its control systems.

2011 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2012/2188(DEC) - 17/04/2013 - Final act

PURPOSE: to grant discharge to the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2011.

NON-LEGISLATIVE ACT: Decision 2013/598/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 2011.

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 Director of the European Agency for Health and Safety at Work for the implementation of its budget for the financial year 2011.

This decision is in line with the European Parliament's resolution adopted on 17 April 2013 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 17 April 2013).

A parallel decision, 2013/599/EU, adopted on the same day, approves the closure of this Agency's accounts for the 2011 financial year.