Basic information

2012/2193(DEC) DEC - Discharge procedure	Procedure completed
2011 discharge: European Maritime Safety Agency (EMSA) **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
TRAN Transport and Tourism	MEISSNER Gesine (ALDE)	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	A7-0078/2013	Summary
16/04/2013	Debate in Parliament		
17/04/2013	Decision by Parliament	T7-0152/2013	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	2012/2193(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/10526

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee opinion	TRAN	PE500.414	24/01/2013	
Committee draft report		PE497.833	28/01/2013	
Amendments tabled in committee		PE497.881	27/02/2013	
Committee report tabled for plenary, single reading		A7-0078/2013	21/03/2013	Summary
Text adopted by Parliament, single reading		T7-0152/2013	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	N7-0024/2013 OJ C 388 15.12.2012, p. 0129	11/09/2012	Summary

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

Final act	
Decision 2013/0588 OJ L 308 16.11.2013, p. 0267	Summary

2011 discharge: European Maritime Safety Agency (EMSA)

2012/2193(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 Maritime Safety Agency (EMSA).**

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 Maritime Safety Agency (EMSA).

In 2011, 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 and its 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 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 57 million;
  - entitlements established: EUR 53 million;
  - amounts received: EUR 53 million;
  - outstanding: EUR 0 million EUR.

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

2011 discharge: European Maritime Safety Agency (EMSA)

2012/2193(DEC) - 11/09/2012 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Maritime Safety Agency 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 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 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 56.4 million and that the number of staff employed by the Agency at the end of the year was 252.

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:

- budget commitments: the Court states that budget commitments were not related to existing legal commitments and the Agency should have decommitted and paid back the amount to the Commission at the beginning of 2012;
- assets: the Court identified the need to improve the Agency's asset management. There are unexplained differences between the recorded annual and cumulated depreciation. For internally created intangible assets, accounting procedures and information on costs are not reliable;
- recruitment: the Court stresses the need to improve the transparency of recruitment procedures.

Agency's replies:

- the Agency states that it will review its year end procedures in order to ensure outstanding balances on commitments not related to existing legal obligations are decommitted before the closing of the year;
- differences between recorded annual and cumulated depreciation have been mainly triggered by impairment procedures and inclusion of assets transferred from third parties and already partly depreciated. Guidelines for internally generated intangible assets are being updated along with a proper cost allocation based on "formally accepted milestones" and their related percentage of completion;
- EMSA endorses the Court's recommendations and has already updated its recruitment procedures accordingly.

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

- organising workshops and other events;
- training sessions for Port State Control officers;
- inspections et visits;
- SafeSeaNet (available 99.4% of time 2010) ;
- ordering 2 481 satellite images and analysed through CleanSeaNet ;
- EU Long Range Identification and Tracking Data Centre (LRIT) was available during 99.36% of time throughout the year;
- 64 drills and 16 exercises with the anti-pollution vessels;
- EMSA Maritime Support Services operating on a 24/7 basis;
- THETIS, the information system in support of the new Port State Control inspection 99.07% available throughout the year.

2011 discharge: European Maritime Safety Agency (EMSA)

2012/2193(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 Maritime Safety Agency, 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 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 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 urges the Agency to improve its internal budgetary procedures in order to ensure the adequate decommitment of appropriations not related to any existing legal obligation. The Council regrets that the Court detected important deficiencies in the **Agency's asset management** and urges the Agency to continue to review its procedures and to implement the necessary improvements;
- lastly, the Council encourages the Agency to pursue its efforts to address the shortcomings detected by the Court in its staff recruitment procedures.

2011 discharge: European Maritime Safety Agency (EMSA)

2012/2193(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 Executive Director of the European Maritime Safety Agency (EMSA) 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 EMSA for the financial year 2011 are reliable and that the underlying transactions are legal and regular, Members approve the closure of EMSA'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**: the Agency's 2011 budget amounted to EUR 56.4 million, compared to EUR 54.4 million in the previous year. Members regret that the Court of Auditors identified the need to improve the Agency's asset management but acknowledge that the Agency has addressed all the issues;
- **Conflicts of interest:** Members call on the Agency to scrutinise and prohibit possible conflicts of interest when hiring experts and staff from the sector it supervises.

Lastly, Members made a series of observations as regards the recruitment and audit procedures of this Agency.

2011 discharge: European Maritime Safety Agency (EMSA)

2012/2193(DEC) - 17/04/2013 - Text adopted by Parliament, single reading

The European Parliament adopted a decision on discharge to be granted to the Executive Director of the European Maritime Safety Agency (EMSA) 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 EMSA 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 the Agency's 2011 budget amounted to EUR 56.4 million, compared to EUR 54.4 million in the previous year. It regrets that the Court of Auditors identified the need to improve the Agency's asset management but acknowledge that the Agency has addressed all the issues.
- **Recruitment procedures**: Parliament notes the lack of transparency of recruitment procedures, in particular, the thresholds which candidates had to meet in order to be invited to interview. It acknowledges that the Agency has updated its recruitment procedures accordingly.
- **Conflicts of interest**: Parliament calls on the Agency to scrutinise and prohibit possible conflicts of interest when hiring experts and staff from the sector it supervises.

Lastly, Parliament made a series of observations as regards the audit procedures of this Agency.

2011 discharge: European Maritime Safety Agency (EMSA)

2012/2193(DEC) - 17/04/2013 - Final act

PURPOSE: to grant discharge to the European Maritime Safety Agency (EMSA) for the financial year 2011.

NON-LEGISLATIVE ACT: Decision 2013/588/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 2011.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union (TFEU), the European Parliament grants discharge to the Executive Director of EMSA 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, 2013/589/EU, adopted on the same day, approves the closure of this Agency's accounts for the 2011 financial year.