Basic information

2013/2213(DEC) DEC - Discharge procedure	Procedure completed
2012 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	SARVAMAA Petri (PPE)	10/10/2013
	Shadow rapporteur KADENBACH Karin (S&D) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE) ANDREASEN Marta (ECR) DE JONG Dennis (GUE/NGL) VANHECKE Frank (EFD) EHRENHAUSER Martin (NI)	

Committee for opinion	Rapporteur for opinion	Appointed
EMPL Employment and Social Affairs	BERÈS Pervenche (S&D)	09/10/2013

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
26/07/2013	Non-legislative basic document published	COM(2013)0570	Summary

22/10/2013	Committee referral announced in Parliament		
17/03/2014	Vote in committee		
20/03/2014	Committee report tabled for plenary	A7-0193/2014	Summary
02/04/2014	Debate in Parliament		
03/04/2014	Decision by Parliament	T7-0323/2014	Summary
03/04/2014	Results of vote in Parliament		
03/04/2014	End of procedure in Parliament		
05/09/2014	Final act published in Official Journal		

Technical information

Procedure reference	2013/2213(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/13876

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE521.672	23/01/2014	
Committee opinion	EMPL	PE524.624	13/02/2014	
Amendments tabled in committee		PE521.816	25/02/2014	
Committee report tabled for plenary, single reading		A7-0193/2014	20/03/2014	Summary
Text adopted by Parliament, single reading		T7-0323/2014	03/04/2014	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05849/2014	05/02/2014	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2013)0570	26/07/2013	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0041/2014 OJ C 365 13.12.2013, p. 0275	10/09/2013	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Budget 2014/0605 OJ L 266 05.09.2014, p. 0272	Summary

2012 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2013/2213(DEC) - 03/04/2014 - Text adopted by Parliament, single reading

The European Parliament adopted a decision concerning the 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 2012. The vote on the discharge decision approved the closure of the accounts (in accordance with Annex VI, Article 5(1) of the Rules of Procedure of the European Parliament.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Agency for the financial year 2012 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 495 votes to 73, with 11 abstentions, a resolution containing a series of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies.

These recommendations are summarised as follows:

- **Role of the Agency**: Parliament welcomed the continued contribution of the Agency in the promotion of high standards of safety and health at work in the Union. It pointed out the Agency's important key activities in 2012, such as the Foresight project linked to risks associated with green jobs and the launch of the Healthy Workplaces Campaign. It looked forward to the Agency's new multiannual strategic programme, which is closely linked to the objectives of the Europe 2020 strategy and will support the much needed and expected Union strategy on safety and health at work 2013-2020.
- **Financing, budget and financial management**: Parliament recalled that the budget of the Agency for the financial year 2012 was EUR 15.3 million. It noted at the same time that that the budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 94.64%.
- **Carryovers**: Parliament saw with concern that EUR 3.2 million (22% of the budget) had been carried over to 2013 and, that the high level of the carryover might be explained by the multiannual nature of certain projects. It also noted the cancellation rate for certain appropriations was mainly the result of frozen recruitment procedures.
- **Performance**: Parliament requested that the Agency communicate the results and impact its work has on European citizens in an accessible way, mainly through its website.

It also made a series of observations ontransfers, procurement and recruitment procedures as well as comments on internal controls.

Lastly, it acknowledged that the Agency will adopt a conflict of interest policy in 2014 based on the Commission's Guidelines on the Prevention and Management of Conflict of Interest in EU Decentralised Agencies and called on the Agency to inform the discharge authority upon the adoption of that policy.

2012 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2013/2213(DEC) - 26/07/2013 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2012, as part of the 2012 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 2012 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 2012, 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 and to promote cooperation and the exchange of information, including information on training programmes.
- **the Agency's budget for the 2012 financial year**: the Agency's budget for 2012, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:

  § **Commitment appropriations** :

  - **committed** : EUR 17 million;

  - **paid** : EUR 15 million;

  - **carried-over** : EUR 1 million.

  § **Payment appropriations** :

  - **committed** : EUR 20 million;

  - **paid** : EUR 15 million;

  - **carried-over** : EUR 5 million.

Please refer also to the final accounts of the EU-OSHA.

2012 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2013/2213(DEC) - 20/03/2014 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work for the financial year 2012, and called on the European Parliament to grant the Director of the Agency discharge in respect of the implementation of the Agency's budget for the financial year 2012.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Agency for the financial year 2012 are reliable, and that the underlying transactions are legal and regular, Members approved the closure of the Agency's accounts. They made, however, a number of recommendations that needed 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 recalled that the budget of the Agency for the financial year 2012 was EUR 15.3 million. They noted at the same time that that the budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 94.64 %.

- **Carryovers:** Members saw with concern that EUR 3 200 000 (22 % of the budget) had been carried over to 2013 and, that the high level of the carryover might be explained by the multiannual nature of certain projects. They also noted the cancellation rate for certain appropriations was mainly the result of frozen recruitment procedures.

Members also made a series of observations ontransfers, procurement and recruitment procedures as well as comments on internal controls.

Lastly, they asked the Agency to strengthen transparency and prevent conflicts of interests, as well as make publicly available the Declarations of Interests of certain members.

2012 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2013/2213(DEC) - 10/09/2013 - 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 2012, 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 2012** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its financial rules and the accounting rules adopted by the Commission's accounting officer.

The Court also considers that the **transactions underlying the annual accounts** of the Agency for the financial year ended 31 December 2012 are, in all material respects, **legal and regular**.

The report confirms that the resources available to the Agency in 2012 amounted to EUR 16.4 million.

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:

The Court's observations:

- carry-overs: the Court noted that the Agency's 2012 budget amounted to EUR 15.3 million, out of which EUR 3.2 million (22 %) were carried over to 2013. The level of committed appropriations carried over is high for title II (infrastructure) at 36 % and for title III (operational expenditure) at 33 %. The delays mainly result from a decentralised organisation of procurement procedures which prevents effective monitoring of the implementation of the procurement plan. It states that in 2012, the cancellation rate was high at 9.5% which mainly resulted from frozen recruitment procedures and an anticipated salary increase which had not yet been paid out.

The Agency's replies:

- carry-overs: the Agency stated that cancellations were mainly related to ongoing recruitment procedures and posts being frozen as a precautionary measure until Management will be in a position to assess the impact of budget uncertainties and constraints over the upcoming period and upcoming Multiannual Financial Framework. As regards the non-paid out salary increases, the appropriations which could only be carried over for one year had to be cancelled in the absence of a decision by the Court of Justice.

Lastly, the Court of Auditors' report contains a summary of the **Agency's activities in 2012**. This is focused on the following:

- European Risk Observatory: implementation and monitoring 6 specific objectives on research on risks related to OSH;
- dissemination of working environment information, exchange of good practice at workplace level;
- networking and coordination: further development of focal point network, the Governance of the Agency and liaison with European and International organisations, institutional capacity building in candidate and potential candidate countries.

2012 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2013/2213(DEC) - 05/02/2014

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Agency for Safety and Health at Work (EU-OSHA), as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2012, accompanied by the Agency's replies to the Court's observations, the Council 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 2012.

The observations in the Court of Auditors' report call for certain comments by the Council which can be summarised as follows:

- in general, 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 2012 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.
- **Carry-overs of appropriations**: notwithstanding this favourable finding, the Council calls on the Agency to continue to improve its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over and amounts cancelled at the end of the following year to the minimum necessary, in line with the budgetary principle of annuality.

2012 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2013/2213(DEC) - 03/04/2014 - Final act

PURPOSE: to grant discharge to the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2012.

NON-LEGISLATIVE ACT: Decision 2014/605/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 2012.

CONTENT: with the present decision, 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 2012.

This decision is in line with the European Parliament's resolution adopted on 3 April 2014 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 3 April 2014).

Amongst the main observations made, Parliament requested that the Agency communicate the **results and impact its work has on European citizens in an accessible way**, mainly through its website.