Basic information

2013/2218(DEC) DEC - Discharge procedure	Procedure completed
2012 discharge: European Maritime Safety Agency (EMSA) **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
TRAN Transport and Tourism	DANTIN Michel (PPE)	04/11/2013

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	A7-0196/2014	Summary
02/04/2014	Debate in Parliament		
03/04/2014	Decision by Parliament	T7-0318/2014	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	2013/2218(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/13886

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE521.678	23/01/2014	
Committee opinion	TRAN	PE526.098	20/02/2014	
Amendments tabled in committee		PE521.805	25/02/2014	
Committee report tabled for plenary, single reading		A7-0196/2014	20/03/2014	Summary
Text adopted by Parliament, single reading		T7-0318/2014	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	N7-0030/2014 OJ C 365 13.12.2013, p. 0165	10/09/2013	Summary

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

Final act	
Budget 2014/0595 OJ L 266 05.09.2014, p. 0247	Summary

2012 discharge: European Maritime Safety Agency (EMSA)

2013/2218(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 Maritime Safety Agency (EMSA).**

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 Maritime Safety Agency (EMSA).

In 2012, 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: (i) ensure a high level of maritime safety and (ii) prevent pollution by ships; (iii) provide the Commission and Member States with technical assistance, (iv) monitor the implementation of Union legislation, and (v) evaluate the effectiveness of measures undertaken.

- **EMSA'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 57 million;
  - **paid** : EUR 53 million;
  - **carried over** : EUR 1 million.

  § **Payment appropriations**:

  - **committed** : EUR 61 million;
  - **paid** : EUR 53 million;
  - **carried over** : EUR 2 million.

Also see the final accounts of EMSA.

2012 discharge: European Maritime Safety Agency (EMSA)

2013/2218(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 Maritime Safety Agency (EMSA) for the 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 Maritime Safety Agency.

In the Court's opinion, the European Maritime Safety 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 Regulation 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 Agency's 2012 budget amounted to EUR 55.1 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:

- audits and internal controls: a budget commitment amounting to EUR 800 00 was not related to an existing legal commitment and was thus irregular. In addition, accounting procedures and information in respect of costs for internally generated intangible assets are not fully reliable;
- recruitment procedures: the Court identified shortcomings in the transparency of two recruitment procedures carried out during the first half of 2012.

The Agency's reply:

- audits: the amount of EUR 800 000 refers to one contract out of 327 carry-forwards. The Agency implemented year-end procedures for the analysis of outstanding budget commitments to avoid irregular carry-forwards. The Agency's Accounting Officer will develop and implement internal guidelines on the valuation of intangible fixed assets to be applied as from 2013.
- recruitment: the Agency confirms that corrective measures have been implemented.

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

- organising workshops and other events ; (
- training sessions for national experts;
- inspections and visits;
- SafeSeaNet was 99.33 % available throughout the year;
- 2 234 satellite images ordered and analysed through CleanSeaNet;
- EU LRIT Data Centre 99.26 % available throughout the year;
- 16 anti-pollution vessels contracted;
- 65 drills and 33 exercises with the anti-pollution vessels (16 operational exercises and 17 notification exercises);
- EMSA Maritime Support Services operating on a 24/7 basis;
- THETIS system.

2012 discharge: European Maritime Safety Agency (EMSA)

2013/2218(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 Maritime Safety Agency for the financial year 2012, and called on the European Parliament to approve the closure of the accounts of the Agency 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 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 European Maritime Safety Agency (“the Agency”) for the financial year 2012 was EUR 55million, and noted with concern that the Court of Auditors’ audit had found a budget commitment amounting to EUR 800 000 which was not related to an existing legal commitment and was thus irregular;

- **Budget implementation**: the committee noted that the budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 94 % and it commended the Agency for adhering to the principle of annuality and for the timely execution of its budget.

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 Maritime Safety Agency (EMSA)

2013/2218(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 Maritime Safety Agency (EMSA), 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.
- **Legal commitments**: the Council regrets the Court's observation that commitments of appropriations were made without an existing legal commitment and urges the Agency to review its procedures and to implement the necessary improvements
- **Management of assets**: the Council encourages the Agency to continue implementing the Court's recommendations aiming at correcting outstanding weaknesses in the Agency's internally-created intangible assets.
- **Recruitment**: finally, the Council notes that in 2012 the Agency made efforts to revise its recruitment procedure in order to ensure full transparency.

2012 discharge: European Maritime Safety Agency (EMSA)

2013/2218(DEC) - 03/04/2014 - Final act

PURPOSE: to grant discharge to the European Maritime Safety Agency (EMSA) for the financial year 2012.

NON-LEGISLATIVE ACT: Decision 2014/595/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 2012.

CONTENT: with the present decision, the European Parliament grants discharge to the Executive Director of EMSA 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 highlighted the **failures as regards the legality and regularity of operations** and transparency in recruitment procedures of the Agency, without calling into question its overall management.

2012 discharge: European Maritime Safety Agency (EMSA)

2013/2218(DEC) - 03/04/2014 - Text adopted by Parliament, single reading

The European Parliament adopted 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 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 498 votes to 70, with 14 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:

- **Legality and regularity of transactions**: Parliament recalled that the budget of the European Maritime Safety Agency for the financial year 2012 was EUR 55 million. It noted with concern that the Court of Auditors' annual audit has found a budget commitment amounting to EUR 800 000 which was not related to an existing legal commitment and was thus irregular.
- **Budget implementation and carryovers**: Parliament noted that the budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 94 % and it commended the Agency for adhering to the principle of annuality and for the timely execution of its budget. It reminded the Agency that it has a duty to ensure all possible efficient savings and an intelligent use of existing administrative structures so that it can carry out its newly assigned competences without an undue budget increase.
- **Performance**: it requested that the Agency communicate the results and impact its work has on the European citizens in an accessible way, mainly through its website.

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

Lastly, it acknowledged that the Agency adopted a policy for the avoidance of conflicts of interests in safety assessment and inspection activities in April 2012, as well as a conflicts of interests policy for the members of the Administrative Board in November 2013.