Basic information

2013/2219(DEC) DEC - Discharge procedure	Procedure completed
2012 discharge: European Aviation Safety Agency (EASA) **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		
21/03/2014	Committee report tabled for plenary	A7-0221/2014	Summary
02/04/2014	Debate in Parliament		
03/04/2014	Decision by Parliament	T7-0305/2014	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	2013/2219(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/13888

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE521.649	24/01/2014	
Committee opinion	TRAN	PE526.092	20/02/2014	
Amendments tabled in committee		PE521.762	25/02/2014	
Committee report tabled for plenary, single reading		A7-0221/2014	21/03/2014	Summary
Text adopted by Parliament, single reading		T7-0305/2014	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	N7-0016/2014 OJ C 365 13.12.2013, p. 0066	10/09/2013	Summary

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

Final act	
Budget 2014/0569 OJ L 266 05.09.2014, p. 0182	Summary

2012 discharge: European Aviation Safety Agency (EASA)

2013/2219(DEC) - 21/03/2014 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) in which it recommended the European Parliament to grant discharge to the Executive Director of the European Aviation Safety Agency (EASA) 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.

- **Budget and financial management**: Members noted that the overall level of appropriations committed was 95%. They with concern that carry-overs of committed appropriations were high (46%) although this is partly justified by the multiannual nature of the Agency's operations. Nevertheless, they considered that such a high level is at odds with the budgetary principle of annuality.
- **Prevention and management of conflicts of interests and transparency**: Members welcomed the Agency's adoption of the "cooling off period" of non-assignment for a year, so that anyone new to the organisation is not allocated work on files they had directly worked on in the previous five years. They noted that following the recommendation of the discharge authority, the Agency will include information and statistics on the management of conflicts of interests in its 2013 annual activity report.

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

2012 discharge: European Aviation Safety Agency (EASA)

2013/2219(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 Aviation Safety Agency (EASA)**.

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 Aviation Safety Agency (EASA).

In 2012, the tasks and budget of this agency were as follows:

- **description of EASA's tasks**: EASA, which is located in Cologne, was established by Regulation (EC) No 1592/2002 of the European Parliament and of the Council and its role is to maintain a high uniform level of civil aviation safety in Europe and to ensure the proper development of civil aviation safety. It shall issue opinions and recommendations to the Commission and take decisions in this area;
- **EASA'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 164 million;

- **paid** : EUR 132 million;

- **carried-over** : EUR 27 million.

§ **Payment appropriations** :

- **committed** : EUR 176 million;

- **paid** : EUR 117 million;

- **carried-over** : EUR 53 million.

Please refer also to the final accounts of the EASA.

2012 discharge: European Aviation Safety Agency (EASA)

2013/2219(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 Aviation Safety Agency 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 Aviation Safety Agency (EASA).

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 Agency's 2012 budget amounted to EUR 150.2 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 methodology for ex post verifications was established. Room for improvement still exists in the following areas: there is still no annual planning of verifications, the sample of transactions to be checked is not risk-based and the methodology does not cover public procurement procedures;
- budget implementation: carry-overs of committed appropriations were high for title III at 46%.

The Agency's replies:

- audits: the Agency states that it has an annual plan in place which is risk-based and approved by the Executive Director. The annual plan for 2013 includes public procurement procedures;
- budget implementation: the Agency states that great efforts have been made to encourage responsible authorising officers to commit earlier. This is already demonstrated by the improvement in title III carry over levels compared to the previous year which have reduced significantly from 59 % in 2011 to 46 % in 2012.

As regards the **activities of the Agency in 2012**, the report refers to the adoption of:

- opinions, including one alignment of Commission Regulation No (EC) 2042/2003 with Regulation (EC) No 216/2008;
- decisions related to certification specifications and guidance material.

It supported the implementation of Bilateral Aviation Safety Agreements between the USA and the EU. It also adopted a number of decisions and carried out standardisation inspections in the Member States.

2012 discharge: European Aviation Safety Agency (EASA)

2013/2219(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 Aviation Safety Agency (EASA), 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.
- **Controls**: notwithstanding this favourable finding, the Council regrets that the Court found deficiencies in the Agency's ex-ante and ex-post controls and urges the Agency to take appropriate actions with a view to reviewing the procedures and implementing the necessary improvements.
- **Carry-overs of appropriations**: the Council recalls, once again, that, in line with the principle of annuality, excessive carry-overs should be strictly limited.
- **Recruitment**: the Council also invites the Agency to correct weaknesses identified by the Court in its staff selection practices, stressing the importance of full compliance with the Staff Regulations.

2012 discharge: European Aviation Safety Agency (EASA)

2013/2219(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 Aviation Safety Agency (EASA) 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 519 votes to 61, with 13 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:

- **Budget and financial management**: Parliament noted that the overall level of appropriations committed was 95%. It noted with concern that carry-overs of committed appropriations were high (46%) although this is partly justified by the multiannual nature of the Agency’s operations. Nevertheless, it considered that such a high level is at odds with the budgetary principle of annuality.
- **Prevention and management of conflicts of interests and transparency**: Parliament welcomed the Agency's adoption of the "cooling off period" of non-assignment for a year, so that anyone new to the organisation is not allocated work on files they had directly worked on in the previous five years. It noted that following the recommendation of the discharge authority, the Agency will include information and statistics on the management of conflicts of interests in its 2013 annual activity report.
- **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.

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

2012 discharge: European Aviation Safety Agency (EASA)

2013/2219(DEC) - 03/04/2014 - Final act

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

NON-LEGISLATIVE ACT: Decision 2014/569/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Aviation Safety Agency for the financial year 2012.

CONTENT: with the present decision, the European Parliament grants discharge to the Executive Director of EASA 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 regretted the **issues regarding the internal controls** of the Agency and called on it to take steps to rectify this and to report on its actions within the framework of the 2012 discharge follow-up.