Basic information

2014/2100(DEC) DEC - Discharge procedure	Procedure completed
2013 discharge: European Agency for Safety and Health at Work (EU-OSHA) **Subject** 8.70.03.03 2013 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	CZARNECKI Ryszard (ECR)	09/10/2014
	Shadow rapporteur ZDECHOVSKÝ Tomáš (PPE) VAUGHAN Derek (S&D) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE/NGL) JÁVOR Benedek (Verts/ALE) VALLI Marco (EFDD)	

Committee for opinion	Rapporteur for opinion	Appointed
EMPL Employment and Social Affairs	HARKIN Marian (ALDE)	03/11/2014

European Commission

Commission DG	Commissioner
Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
30/07/2014	Non-legislative basic document published	COM(2014)0510	Summary
20/10/2014	Committee referral announced in Parliament		

23/03/2015	Vote in committee		
30/03/2015	Committee report tabled for plenary	A8-0076/2015	Summary
28/04/2015	Debate in Parliament		
29/04/2015	Decision by Parliament	T8-0155/2015	Summary
29/04/2015	Results of vote in Parliament		
29/04/2015	End of procedure in Parliament		
30/09/2015	Final act published in Official Journal		

Technical information

Procedure reference	2014/2100(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/01619

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE539.701	29/01/2015	
Committee opinion	EMPL	PE541.514	30/01/2015	
Amendments tabled in committee		PE539.755	06/03/2015	
Committee report tabled for plenary, single reading		A8-0076/2015	30/03/2015	Summary
Text adopted by Parliament, single reading		T8-0155/2015	29/04/2015	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05304/2015	30/01/2015	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2014)0510	30/07/2014	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
		N8-0102/2014		

CofA	Court of Auditors: opinion, report	OJ C 101 22.01.2004, p. 0340	01/07/2014	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Budget 2015/1679 OJ L 255 30.09.2015, p. 0318	Summary

2013 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2014/2100(DEC) - 30/01/2015

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, 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 2013.

Overall, 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 2013 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 the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular.

Nevertheless, the Council made one observation concerning:

- **carry-overs**: while acknowledging the multiannual nature of operations, it notes that a high level of commitment appropriations was still carried over to 2014. The Council encourages the Agency to continue improving its financial management by systematically scrutinising carry-overs of appropriations to the following budgetary year and by limiting them to the minimum necessary, in line with the budgetary principle of annuality.

2013 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2014/2100(DEC) - 29/04/2015 - Final act

PURPOSE: to grant discharge to the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2013.

NON LEGISLATIVE ACT: Decision (EU) 2015/1679 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 2013.

CONTENT: with the present decision, the European Parliament grants discharge to the Director of the European Agency for Safety and Health at Work for the implementation of the latter’s budget for the financial year 2013.

This decision is in line with the European Parliament's resolution adopted on 29 April 2015 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 29 April 2015).

Amongst Parliament's main observations, the latter called on the Agency to adopt **comprehensive policies for the management of conflicts of interests situations**.

2013 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2014/2100(DEC) - 30/03/2015 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Ryszard CZARNECKI (ECR, PL) on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2013.

It called on the European Parliament to grant the Director of the Agency discharge in respect of the implementation of the Institute's budget for the financial year 2013.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Agency for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Members called on the Parliament to approve 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.

- **Agency's financial statements**: Members noted that the final budget of the Agency for the financial year 2013 was EUR 17 682 338, representing an increase of 4.5 % compared to 2012. The Union's contribution to the Agency's budget amounted to EUR 15 614 775.
- **Carry-overs**: Members noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 98.94 %, and that the payment appropriations execution rate was 70.19 %. They also remarked that the level of committed appropriations carried over was high for administrative and operational expenditure, due to the planned year-end purchase of goods and services related to the Agency's move into its new premises.

The committee also made a series of observations on transfers, the prevention and management of conflicts of interests, recruitment, procurement procedures and internal control.

In general, Members requested that the Agency adopt comprehensive policies for the management of conflicts of interests situations such as divesting the public official's interests, the recusal of the public official from involvement in an affected decision-making process, the **restriction of access by the affected public official to particular information,** the rearrangement of the public official's duties or the resignation of the public official from their office.

2013 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2014/2100(DEC) - 01/07/2014 - 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 2013, 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.

Statement of assurance: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the Agency, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2013;
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, the Agency's annual accounts present fairly, in all material respects, its financial position as at 31 December 2013 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.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2013 are legal and regular in all material respects.

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:

- **budgetary management**: the level of committed appropriations carried over to 2014 was high (30% for administrative expenditure and 46% for operational expenditure mainly resulted from the multiannual nature of major projects launched in 2013, such as the European Survey of Enterprises on New and Emerging Risks (ESENER II).

The Agency's replies:

- **budgetary management**: the Agency confirmed the reasons for high carry forward reported by the Court.

Lastly, the Court of Auditors' report contains a summary of the **Agency's activities in 2013**. This is focused on the following:

Budget: EUR 17.5 million of which the Union subsidy is 86.3%.

Activities:

- **prevention and research**: to provide a basis for priority setting for OSH research and actions; more focused research and prevention efforts via the review and analysis of research on risk factors and health outcomes; to support priority setting for OSH research and actions;
- **work environment information**: to develop useful, practical and high-quality information products to support the Healthy Workplaces Campaigns; to support prevention measures via ensuring the continued relevance of existing information products;
- **communication, campaign and promotion**: to raise awareness through the organisation of events and exhibitions.

2013 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2014/2100(DEC) - 30/07/2014 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2013, as part of the 2013 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 2013 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).

The document contains the figures on which the discharge procedure is based.

Discharge procedure of the EU agencies: the EU Budget finances a wide range of policies and programmes throughout the EU. In accordance with the priorities set by the European Parliament and the Council in the multi-annual financial framework (MFF), the European Commission carries out specific programmes, activities and projects in the field with the technical support of some specialised agencies.

The consolidated annual accounts of the EU provide information on the activities of the institutions, agencies and other bodies of the EU from a budgetary and accrual accounting perspective.

The consolidated reports on the implementation of the general budget of the EU include the budget implementation of all Institutions. **Agencies do not have a separate budget inside the EU budget**; and they are partially financed by a Commission budget subsidy.

Each agency is subject to its own discharge procedure.

EU-OSHA: in 2013, 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 2013 financial year**: the Agency's budget for 2013, 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 2 million.

§ **Payment appropriations** :

- **committed** : EUR 21 million;

- **paid** : EUR 14 million;

- **carried-over** : EUR 6 million.

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

2013 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2014/2100(DEC) - 29/04/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 553 votes to 125, with 6 abstentions, a decision to grant discharge to the Director of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2013. 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 2013 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 576 votes to 102, with 6 abstentions, a resolution containing a number of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in the resolution on performance, financial management and control of EU agencies:

- **Agency's financial statements**: Parliament noted that the final budget of the Agency for the financial year 2013 was EUR 17 682 338, representing an increase of 4.5% compared to 2012. The Union's contribution to the Agency's budget amounted to EUR 15 614 775.
- **Carry-overs**: Parliament noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 98.94%, and that the payment appropriations execution rate was 70.19%. It also remarked that the level of committed appropriations carried over was high for administrative and operational expenditure, due to the planned year-end purchase of goods and services related to the Agency’s move into its new premises.

Parliament also made a series of observations on transfers, the prevention and management of conflicts of interests, recruitment, procurement procedures and internal control.

In general, Parliament requested that the Agency adopt comprehensive policies for the management of conflicts of interests situations such as divesting the public official's interests, the recusal of the public official from involvement in an affected decision-making process, the restriction of access by the affected public official to particular information, the rearrangement of the public official's duties or the **resignation of the public official from their office**.

Performances: Parliament noted that 2013 was the last year of the EU-OSHA Strategy 2009-2013. It appreciated the Agency's achievements during this period, in particular the promotion of online interactive tools for small and medium-sized enterprises in the area of occupational safety and health management.