Basic information

2014/2108(DEC) DEC - Discharge procedure	Procedure completed
2013 discharge: European Food Safety Authority (EFSA) **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
ENVI Environment, Public Health and Food Safety	LA VIA Giovanni (PPE)	05/11/2014

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	A8-0097/2015	Summary
28/04/2015	Debate in Parliament		
29/04/2015	Decision by Parliament	T8-0143/2015	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	2014/2108(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/01633

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE539.734	23/01/2015	
Committee opinion	ENVI	PE541.524	03/02/2015	
Amendments tabled in committee		PE539.768	06/03/2015	
Committee report tabled for plenary, single reading		A8-0097/2015	30/03/2015	Summary
Text adopted by Parliament, single reading		T8-0143/2015	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
CofA	Court of Auditors: opinion, report	N8-0083/2014 OJ C 442 10.12.2014, p. 0160	16/09/2014	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Budget 2015/1657 OJ L 255 30.09.2015, p. 0241	Summary

2013 discharge: European Food Safety Authority (EFSA)

2014/2108(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 Food Safety Authority (EFSA), as well as the Court of Auditors' report on the annual accounts of the Authority for the financial year 2013, accompanied by the Authority's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Executive Director of the Authority 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 Authority'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 Authority's Financial Regulation, and that the underlying transactions for that financial year are legal and regular.

Nevertheless, the council made some observations. They are summarised as follows:

- **controls**: the Council invites the Authority to continue its efforts to meet the remaining two standards, namely staff appraisal and development and document management;
- **public procurement**: the Council asks the Authority to provide more ample details in its Annual Work Programmes on planned procurements and grants in order to better support its financing decisions.

2013 discharge: European Food Safety Authority (EFSA)

2014/2108(DEC) - 29/04/2015 - Final act

PURPOSE: to grant discharge to the in European Food Safety Authority in respect of the budget for the financial year 2013.

NON LEGISLATIVE ACT: Decision (EU) 2015/1657 of the European Parliament on discharge in respect of the implementation of the budget of the European Food Safety Authority for the financial year 2013.

CONTENT: with the present decision, the European Parliament grants discharge to the Executive Director of the European Food Safety Authority the implementation of its 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 recommendations, it calls on the Authority to make concrete efforts to **guarantee the Authority's impartiality with regard to the prevention and management of conflicts of interests** and to eliminate any risks.

2013 discharge: European Food Safety Authority (EFSA)

2014/2108(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 Food Safety Authority (EFSA)**.

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 Food Safety Authority (EFSA).

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.

EFSA: in 2013, the tasks and budget of this agency were as follows:

- **description of EFSA's tasks**: EFSA, which is located in Parma, was established by Regulation (EC) No 178/2002 of the European Parliament and of the Council. Its main aim is to provide scientific opinions and scientific and technical support for the legislation and policies which have a direct or indirect impact on food and feed safety;
- **EFSA's budget for the 2013 financial year**: the Authority'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 79 million;

  - **paid** : EUR 78 million;

  - **carried-over** : 0.

  § **Payment appropriations** :

  - **committed** : EUR 85 million;

  - **paid** : EUR 77 million;

  - **carried-over** : EUR 7 million.

Please refer also to the final accounts of the EFSA.

2013 discharge: European Food Safety Authority (EFSA)

2014/2108(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 Food Safety Authority (EFSA) for the financial year 2013.

The committee recommended that the European Parliament grant the Executive Director of the Authority discharge in respect of the implementation of the Authority'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 Authority 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 Authority'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.

- **Authority's financial statements**: Members noted that the final budget of the Authority for the financial year 2013 was EUR 78 051, representing a decrease of 0.31 % compared to 2012.
- **Commitments and carry-overs**: Members noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 98.08% and that the payment appropriations execution rate was 90.80%. They acknowledged that the committed appropriations carried forward to 2014 amounted to EUR 6 431 431, showing a decrease compared to the previous year, this being mostly related to the centralisation of expert payments leading to higher efficiency in payment processing, as well as the IT operational budget not having been increased by transfers from other areas at the end of 2013.

Members also made a series of observations on transfers, procurement and recruitment procedures, internal controls and internal audits and the prevention and management of conflicts of interest.

The committee went on to note with concern the recent European Ombudsman's ruling concluding that the Authority should revise its conflict of interest rules, and the related instructions and forms it uses for declarations of interests to ensure that those experts who work in academia declare all relevant information to it. It called on the Authority to have **scientists on its panels and working groups disclose the financial arrangements** between the departments of the universities they work for and commercial companies when they are in the Authority's remit. Members noted the **clarification of the scope of conflicts of interests** with new definitions regarding, inter alia, the obligation to declare even the smallest economic interest or the practice of allowing experts' interests to be anonymised only on an exceptional basis solely to ensure compliance with rules on data protection.

2013 discharge: European Food Safety Authority (EFSA)

2014/2108(DEC) - 29/04/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 560 votes to 130, with 8 abstentions, a decision to grant discharge to the Executive Director of the European Food Safety Authority (EFSA) 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 Authority for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 572 votes to 108, with 9 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:

- **Authority's financial statements**: Parliament noted that the final budget of the Authority for the financial year 2013 was EUR 78.051 million, representing a decrease of 0.31% compared to 2012.
- **Commitments and carry-overs**: Parliament noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 98.08% and that the payment appropriations execution rate was 90.80%. It acknowledged that the committed appropriations carried forward to 2014 amounted to EUR 6 431 431, showing a decrease compared to the previous year, this being mostly related to the centralisation of expert payments leading to higher efficiency in payment processing, as well as the IT operational budget not having been increased by transfers from other areas at the end of 2013.

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

Prevention of conflict of interests: Parliament went on to note with concern the recent European Ombudsman's ruling concluding that the Authority should revise its **conflict of interest rules**, and the related instructions and forms it uses for declarations of interests to ensure that those experts who work in academia declare all relevant information to it. It called on the Authority to have **scientists on its panels and working groups disclose the financial arrangements** between the departments of the universities they work for and commercial companies when they are in the Authority's remit. It noted the **clarification of the scope of conflicts of interests** with new definitions regarding, inter alia, the obligation to declare even the smallest economic interest or the practice of allowing experts' interests to be anonymised only on an exceptional basis solely to ensure compliance with rules on data protection.

Lastly, Parliament reiterated its call that the Authority should apply a two-year cooling-off period to all material interests related to the commercial agri-food sector, including research funding, consultancy contracts and decision-making positions in industry-captured organisations.

2013 discharge: European Food Safety Authority (EFSA)

2014/2108(DEC) - 16/09/2014 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Food Safety Authority (EFSA) for the year 2013, together with the Authority'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 Food Safety Authority.

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 Authority, 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 Authority'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 Authority, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

- **internal controls**: the Court noted that the majority of internal control standards (ICS) are met. The Authority's Annual Work Programmes do not contain sufficient details on planned procurements and grants to support financing decisions in the sense of Article 64 of the Implementing Rules to its Financial Regulation.

The Authority's reply:

- **internal controls**: EFSA already published in its Work Programme more detailed information on science procurements and grants as well as on all other procurements, such as those under communication programme or operational support.

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

Budget: EUR 78.1 million of which the Union subsidy is 100%.

Activities:

- scientific opinions and advice, as well as information on risks relating to food safety;
- evaluation of products, substances and claims subject to authorisation
- data Collection, scientific cooperation and networking
- publications and scientific outputs supported by communication activities.