Basic information

2015/2169(DEC) DEC - Discharge procedure	Procedure completed
2014 discharge: European Agency for Safety and Health at Work (EU-OSHA) **Subject** 8.70.03.04 2014 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	VAUGHAN Derek (S&D)	19/08/2015
	Shadow rapporteur DEUTSCH Tamás (PPE) VISTISEN Anders (ECR) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE/NGL) JÁVOR Benedek (Verts/ALE) VALLI Marco (EFDD) KAPPEL Barbara (ENF)	

Committee for opinion	Rapporteur for opinion	Appointed
EMPL Employment and Social Affairs	CASA David (PPE)	09/09/2015

European Commission

Commission DG	Commissioner
Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
23/07/2015	Non-legislative basic document published	COM(2015)0377	Summary

05/10/2015	Committee referral announced in Parliament		
04/04/2016	Vote in committee		
12/04/2016	Committee report tabled for plenary	A8-0134/2016	Summary
27/04/2016	Debate in Parliament		
28/04/2016	Decision by Parliament	T8-0184/2016	Summary
28/04/2016	Results of vote in Parliament		
28/04/2016	End of procedure in Parliament		
14/09/2016	Final act published in Official Journal		

Technical information

Procedure reference	2015/2169(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/04176

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee opinion	EMPL	PE571.663	26/01/2016	
Committee draft report		PE569.762	02/02/2016	
Amendments tabled in committee		PE576.956	04/03/2016	
Committee report tabled for plenary, single reading		A8-0134/2016	12/04/2016	Summary
Text adopted by Parliament, single reading		T8-0184/2016	28/04/2016	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05584/2016	27/01/2016	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2015)0377	23/07/2015	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N8-0145/2015 OJ C 409 09.12.2015, p. 0284	08/09/2015	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Budget 2016/1558 OJ L 246 14.09.2016, p. 0338	Summary

2014 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2015/2169(DEC) - 27/01/2016 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2014 and the balance sheet as at 31 December 2014 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 2014, accompanied by the Agency's replies to the Court's observations, the Council recommended 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 2014.

The Council welcomed the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2014 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 2014 are legal and regular in all material respects.

Nevertheless, the Council has made some observations which may be summarised as follows:

- **financial programming**: the Council encouraged the Agency to continue improving its financial programming and monitoring of the budget implementation in order to reduce the level of commitments carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality;
- **staff remuneration**: the Council noted the Court's observation that the Agency had not complied with certain of the Staff Regulations' provisions on remuneration and welcomes the Agency's corrective action.

2014 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2015/2169(DEC) - 28/04/2016 - Final act

PURPOSE: to grant discharge to the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2014.

NON LEGISLATIVE ACT: Decision (EU) 2016/1558 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 2014.

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 2014.

This decision is in line with the European Parliament's resolution adopted on 28 April 2016 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 28 April 2016).

Amongst Parliament’s main observations in the resolution accompanying the discharge decision, it called for an **overall improvement in the prevention of corruption through a holistic approach, commencing with better public access to documents and more stringent rules on conflicts of interest**.

2014 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2015/2169(DEC) - 12/04/2016 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Derek VAUGHAN (S&D, UK) on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work for the financial year 2014.

The parliamentary committee calls 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 2014.

Noting that the Court of Auditors issued a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions for the financial year 2014, Members call on 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 note the final budget of the European Agency for Safety and Health at Work for the financial year 2014 was EUR 17 256 026, representing a decrease of 1.17 % compared to 2013.
- **Budget and financial management:** Members note that the budget monitoring efforts during the financial year 2014 resulted in the budget implementation rate of 98.65 %, and that the payment appropriations execution rate was 75.59 %. They note, however, that the level of committed appropriations carried over to 2015 for administrative expenditure was at EUR 443 412 or 34 % of this budget heading.

Members also made a series of observations regarding the prevention and management of conflicts of interest, payment transfers, as well as on contract award, recruitment and internal audit and control procedures.

Members note that the Agency's move to its new premises was completed late in 2013 but fully implemented in 2014 and welcomes the fact that the move has resulted in **substantial savings** on rent. They welcome the fact that the seat agreement with the Spanish authorities secures the Agency's home in the long term.

Lastly, Members note that 2014 was the first year of the of the Agency's new multiannual strategic programme for the years 2014 to 2020. They appreciate the positive indications regarding the Agency's achievements during the first year of the strategy in regard to its priority areas.

2014 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2015/2169(DEC) - 08/09/2015 - 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 2014, 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 (EU-OSHA).

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 2014;
- 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 2014 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: the Court considers that the transactions underlying the annual accounts for the year ended 31 December 2014 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 Court notes that the level of committed appropriations carried over to 2015 for administrative expenditure was high at 34 %, mainly owing to the purchase of goods and services, as planned, at the end of the year in connection with the Agency's fitting out of its new premises, with the renewal of annual IT contracts and the cost of audit services;
- **remunerations of officials**: in 2005 new EU Staff Regulations entered into force, including provisions that future remunerations of officials recruited before 1 May 2004 should not be less than under the previous EU Staff Regulations. The Court's audit revealed that this was not complied with and, in the case of 1 of the 26 officials employed at that time, this led to an underpayment of EUR 5 300 for the period 2005 to 2014.

The Agency's replies:

- **budgetary management** : the Agency confirms that reasons given by the Court for the high level of carry-overs.
- **remunerations of officials**: the Agency indicates that the problem raised by the Court has now been resolved.

Lastly, the Court of Auditors' report contains a **summary of the Agency's activities** in 2014. This is focused on the following:

Budget: EUR 17.3 million of which the Union subsidy amounts to 84.1%.

Activities:

- **anticipating change**: foresight of new and emerging OSH risks associated with new technologies in green jobs and prospective study in this area;
- **facts and figures**: European survey of enterprises on new & emerging risks (ESENER), OSH overview of risks to older workers, workers in micro and small enterprises and work-related diseases (e.g. work-related cancer);
- **tools for OSH management**, such as online interactive risk assessment (OiRA) tool or tools for implementing OSH solutions;
- **raising awareness**: inter alia, organisation of the 2014-2015 campaign 'Healthy Workplaces Manage Stress' and of Healthy Workplace Campaign 2016-2017;
- **networking knowledge**, particularly with the establishment of OSHwiki to provide guidance on strategic issues on OSH;
- **networking and corporate communication**: strategic networking and preparatory measures for third countries (the Western Balkans and Turkey).

2014 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2015/2169(DEC) - 23/07/2015 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2014, as part of the 2014 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 2014 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 148 (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.

On this basis, the Financial Controller of the European Commission ensures the certification of the consolidated accounts as declared by the institutions, agencies and bodies of the European Union.

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.

This document sets out how the Agencies spent and implemented their budget in 2014. Each agency is subject to its own discharge procedure.

EU-OSHA: in 2014, 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 (ES), 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 2014 financial year**: the Agency's budget for 2014, 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 16 million;

- **carried-over** : EUR 2 million.

Payment appropriations :

- **committed** : EUR 22 million;

- **paid** : EUR 16 million;

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

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

2014 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2015/2169(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament decided to grant discharge to the Director of the European Agency for Safety and Health at Work (EU-OSHA) in respect of the implementation of its budget for the financial year 2014. The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex V, Article 5 (1)(a) to Parliament's Rules of Procedure.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Agency's annual accounts for the financial year 2014 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 505 votes to 119 with 2 abstentions, a resolution containing a series of recommendations, which form an integral part of the decision on discharge and which add to the general recommendations set out in the resolution on performance, financial management and control of EU agencies:

- **Agency's financial statements**: Parliament noted the final budget of the European Agency for Safety and Health at Work for the financial year 2014 was EUR 17 256 026, representing a decrease of 1.17 % compared to 2013.
- **Budget and financial management**: Parliament noted that the budget monitoring efforts during the financial year 2014 resulted in the budget implementation rate of 98.65 %, and that the payment appropriations execution rate was 75.59 %. It noted, however, that the level of committed appropriations carried over to 2015 for administrative expenditure was at EUR 443 412 or 34 % of this budget heading.

Parliament also made a series of observations regarding the prevention and management of conflicts of interest, payment transfers, as well as on contract award, recruitment and internal audit and control procedures.

Parliament noted that the Agency's move to its new premises was completed late in 2013 but fully implemented in 2014 and welcomed the fact that the move has resulted in **substantial savings** on rent. It welcomed the fact that the seat agreement with the Spanish authorities secures the Agency's home in the long term.

Lastly, Parliament noted that 2014 was the first year of the of the Agency's new multiannual strategic programme for the years 2014 to 2020. It appreciated the positive indications regarding the Agency's achievements during the first year of the strategy in regard to its priority areas. In this regard, Parliament recognised the **key role of the Agency** for the implementation of the EU Strategic Framework on Health and Safety at Work 2014 to 2020.