Basic information

2015/2174(DEC) DEC - Discharge procedure	Procedure completed
2014 discharge: European Maritime Safety Agency (EMSA) **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
TRAN Transport and Tourism	AYALA SENDER Inés (S&D)	21/10/2015

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		
07/04/2016	Committee report tabled for plenary	A8-0102/2016	Summary
27/04/2016	Debate in Parliament		
28/04/2016	Decision by Parliament	T8-0178/2016	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	2015/2174(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/04187

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE569.756	03/02/2016	
Committee opinion	TRAN	PE572.906	17/02/2016	
Amendments tabled in committee		PE576.949	04/03/2016	
Committee report tabled for plenary, single reading		A8-0102/2016	07/04/2016	Summary
Text adopted by Parliament, single reading		T8-0178/2016	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	N8-0139/2015 OJ C 409 09.12.2015, p. 0216	08/09/2015	Summary

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

Final act	
Budget 2016/1540 OJ L 246 14.09.2016, p. 0295	Summary

2014 discharge: European Maritime Safety Agency (EMSA)

2015/2174(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 Maritime Safety Agency (EMSA), 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 Executive Director of the Agency in respect of the implementation of the budget for the financial year 2014.

The implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation. The Council welcomed the fact that the observations in the Court of Auditors' report in relation to the financial year 2014 do not call for any comments.

2014 discharge: European Maritime Safety Agency (EMSA)

2015/2174(DEC) - 28/04/2016 - Final act

PURPOSE: to grant discharge to the European Maritime Safety Agency (EMSA) in respect of the Agency’s budget for the financial year 2014.

NON LEGISLATIVE ACT: Decision (EU) 2016/1540 of the European Parliament on discharge in respect of the implementation of the budget of the European Maritime Safety Agency for the financial year 2014.

CONTENT: with the present decision, the European Parliament grants discharge to the Director of the European Maritime Safety Agency for the implementation of its 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 noted that the Agency actively sought **potential synergies** with other agencies in particular by sharing its business continuity facility in Madrid with the Joint Undertaking for ITER and the Development of Fusion Energy and with the European Fisheries Control Agency. It called on the Agency to enhance its procedures and practices aimed at contributing to a results-oriented discharge process.

2014 discharge: European Maritime Safety Agency (EMSA)

2015/2174(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament **decided to grant discharge** to the Executive Director of the European Maritime Safety Agency (EMSA) 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 510 votes to 116 with 11 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 Maritime Safety Agency for the financial year 2014 was EUR 52 403 276, representing a decrease of 9.37 % compared to 2013.
- **Budget and financial management**: Parliament noted that the budget monitoring efforts during the financial year 2014 resulted in a budget implementation rate of 94.78 %.
- Parliament also made a series of observations regarding commitments and carryovers, preventing and managing conflicts of interest, as well as on contract award, recruitment and internal audit procedures.
- **Performance**: Parliament welcomed the fact that the Agency is developing medium-term objectives and action plans to improve its performance towards the achievement of the strategic goals set in the 5-year strategy adopted by the Administrative Board in 2013. It regretted, in this context that the multi-annual financial framework of the Union for the period 2014-2020, in clear contrast with the new legal remit for the Agency, may impose an adaptation of the strategy of the Agency due to financial constraints.

Parliament noted with satisfaction that the Agency actively sought **potential synergies with other agencies**. It noted in particular that the Agency is sharing its Business Continuity Facility in Madrid with the Joint Undertaking for ITER and the Development of Fusion Energy and with the European Fisheries Control Agency. It also cooperates with the European Monitoring Centre for Drugs and Drug Addiction in the area of human resources and ICT.

Lastly, Parliament highlighted the Agency's contribution to maritime safety, the prevention of ship pollution in Europe, and the assistance provided to Member States and the Commission under international and Union law. It deplored the fact that, while extending its competences, staff reduction and budgetary cuts became applicable in 2014. It welcomed and encouraged the Agency's collaboration with other European Agencies regarding the refugee crisis and reaffirm that the Agency has to be given the **financial, material and human resources it needs to perform its tasks effectively**, including when dealing with critically important activities outside its mandate, that is, its contribution in the form of know-how and operational support, through its staff, to managing the refugees crisis.

2014 discharge: European Maritime Safety Agency (EMSA)

2015/2174(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 Maritime Safety Agency (EMSA) for the 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 Maritime Safety Agency.

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, and
- 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: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2014 are legal and regular in all material respects.

The report makes no observations on the budgetary and financial management of the Agency.

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

Budget: EUR 52.4 million in commitment appropriations and EUR 52.7 million in payment appropriations.

Activities:

- organising workshops and other events;
- training sessions for national experts;
- inspections and visits;
- SafeSeaNet was 99.74 % available throughout the year;
- 2 521 satellite images ordered and analysed through CleanSeaNet;
- EU LRIT data centre 99.53 % available throughout the year,
- 17 anti-pollution vessels contracted;
- 71 drills and 26 exercises with the anti-pollution vessels;
- EMSA Maritime Support Services operating on a 24/7 basis;
- Thetis.

2014 discharge: European Maritime Safety Agency (EMSA)

2015/2174(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 Maritime Safety Agency (EMSA).**

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 Maritime Safety Agency (EMSA).

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.

EMSA: in 2014, the tasks and budget of this agency were as follows:

- **description of EMSA's tasks**: the Agency, which is located in Lisbon (PT), 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 prevent pollution by ships and provide the Commission and Member States with appropriate technical assistance.
- **EMSA'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 60 million;
- **paid** : EUR 56 million;
- **carried over** : EUR 2 million.

Payment appropriations:

- **committed** : EUR 61 million;
- **paid** : EUR 53 million;
- **carried over** : EUR 5 million.

Also see the final accounts of EMSA.

2014 discharge: European Maritime Safety Agency (EMSA)

2015/2174(DEC) - 07/04/2016 - 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 Maritime Safety Agency for the financial year 2014.

The parliamentary committee calls on the European Parliament to grant the Executive 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 Maritime Safety Agency for the financial year 2014 was EUR 52 403 276, representing a decrease of 9.37 % compared to 2013.

- **Budget and financial management:** Members note that the budget monitoring efforts during the financial year 2014 resulted in a budget implementation rate of 94.78 %.

Members also made a series of observations regarding commitments and carryovers, preventing and managing conflicts of interest, as well as on contract award, recruitment and internal audit procedures.

Members note with satisfaction that the Agency actively sought **potential synergies with other agencies**. They note in particular that the Agency is sharing its Business Continuity Facility in Madrid with the Joint Undertaking for ITER and the Development of Fusion Energy and with the European Fisheries Control Agency. It also cooperates with the European Monitoring Centre for Drugs and Drug Addiction in the area of human resources and ICT.

Lastly, Members highlight the Agency’s contribution to maritime safety, the prevention of ship pollution in Europe, and the assistance provided to Member States and the Commission under international and Union law. They deplore the fact that, while extending its competences, staff reduction and budgetary cuts became applicable in 2014. They welcome and encourage the Agency's collaboration with other European Agencies regarding the refugee crisis and reaffirm that the Agency has to be given the **financial, material and human resources it needs to perform its tasks effectively**, including when dealing with critically important activities outside its mandate, that is, its contribution in the form of know-how and operational support, through its staff, to managing the refugees crisis.