Basic information

2016/2173(DEC) DEC - Discharge procedure	Procedure completed
2015 discharge: European Aviation Safety Agency (EASA) **Subject** 8.70.03.05 2015 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	AYALA SENDER Inés (S&D)	05/08/2016
	Shadow rapporteur ZDECHOVSKÝ Tomáš (PPE) FITTO Raffaele (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	SCHMIDT Claudia (PPE)	06/10/2016

European Commission

Commission DG	Commissioner
Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
11/07/2016	Non-legislative basic document published	COM(2016)0475	Summary

04/10/2016	Committee referral announced in Parliament		
22/03/2017	Vote in committee		
28/03/2017	Committee report tabled for plenary	A8-0087/2017	Summary
26/04/2017	Debate in Parliament		
27/04/2017	Decision by Parliament	T8-0161/2017	Summary
27/04/2017	Results of vote in Parliament		
27/04/2017	End of procedure in Parliament		
29/09/2017	Final act published in Official Journal		

Technical information

Procedure reference	2016/2173(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/07475

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE593.862	06/02/2017	
Committee opinion	TRAN	PE595.619	28/02/2017	
Amendments tabled in committee		PE599.872	06/03/2017	
Committee report tabled for plenary, single reading		A8-0087/2017	28/03/2017	Summary
Text adopted by Parliament, single reading		T8-0161/2017	27/04/2017	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05873/2017	07/02/2017	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2016)0475	11/07/2016	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N8-0111/2016 OJ C 449 01.12.2016, p. 0056	13/09/2016	Summary

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

Final act	
Budget 2017/1648 OJ L 252 29.09.2017, p. 0187	Summary

2015 discharge: European Aviation Safety Agency (EASA)

2016/2173(DEC) - 13/09/2016 - 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 2015, 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 brief, the Agency has been given specific regulatory and executive tasks in the field of aviation safety.

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 2015, 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 2015 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 2015 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 noted that carry-overs of committed appropriations were high for administrative expenditure at EUR 4.4 million and for operational expenditure at EUR 2 million. These carry-overs mainly relate to IT developments that were ordered near the end of the year, as well as rule-making activities and research projects which go beyond 2015.

The Agency's replies:

- **budgetary management**: the Agency stated that since 2012, it has significantly reduced carry-over levels and that they are justified by the nature of the Agency's activities. Nevertheless, the Agency remains committed to reducing carry-over levels still further.

Lastly, the Court of Auditors' report contains a summary of the **Agency's key figures in 2015**:

- **Budget**: EUR 185.4 million.
- **Staff**: 779 including officials, temporary and contract staff and seconded national experts.

2015 discharge: European Aviation Safety Agency (EASA)

2016/2173(DEC) - 27/04/2017 - Final act

PURPOSE: to grant discharge to the European Aviation Safety Agency (EASA) in respect of the Agency's budget for the financial year 2015.

NON-LEGISLATIVE ACT: Decision (EU) 2017/1648 of the European Parliament on discharge in respect of the implementation of the budget of the European Aviation Safety Agency for the financial year 2015.

CONTENT: with the present decision, the European Parliament grants discharge to the Executive Director of the European Aviation Safety Agency for the implementation of its budget for the financial year 2015.

This decision is in line with the European Parliament's resolution adopted on 27 April 2017 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 27 April 2017).

Amongst Parliament's main observations in the resolution accompanying the discharge decision, the latter highlighted the Agency's vital role in ensuring the highest possible level of aviation safety throughout Europe but stressed that a common European assessment and alerting system is needed in Europe, in particular in the context of flights over conflict zones. The Agency should be given the necessary financial, material and human resources to successfully perform its regulatory and executive tasks in the fields of safety and environmental protection, but always without compromising its independence and impartiality.

Parliament noted that the Agency and the German Transport Ministry recently agreed on a text for the Agency's headquarters agreement, which was subsequently signed in December 2016. The annual costs per square metre after relocation is expected to be 20 % less than in the previous building. This decrease shall allow the delivery of better facilities.

2015 discharge: European Aviation Safety Agency (EASA)

2016/2173(DEC) - 28/03/2017 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Inés AYALA SENDER (S&D, ES) on discharge in respect of the implementation of the budget of the European Aviation Safety Agency (EASA) for the financial year 2015.

The committee called 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 2015.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Agency for the financial year 2015 were reliable and that the underlying transactions were legal and regular, Members called 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 noted that the final budget of the European Aviation Safety Agency for the financial year 2015 was EUR 204 907 790, representing an increase of 11.58 % compared with 2015.
- **Commitments and carry-overs**: Members noted that the carry-overs of committed appropriations for operational expenditure were EUR 2 million (32 %) compared to EUR 2 million (38.1 %) in 2014. They acknowledged that these carry-overs mainly related to IT developments ordered near the year-end, as well as to rule making activities and research projects of a multiannual nature which therefore go beyond 2015.

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

The report highlighted the Agency's vital role in ensuring the highest possible level of aviation safety throughout Europe. It stressed that a common European assessment and alerting system is needed in Europe, in particular in the context of flights over conflict zones.

Members also stressed that, in the context of a fast-developing civil aviation sector, exemplified by the ever more widespread use of pilotless aircraft (**'drones'**), the Agency should be given the necessary financial, material and human resources to successfully perform its regulatory and executive tasks in the fields of safety and environmental protection.

Lastly, they noted with concern a gender imbalance of 23% female and 77% male within its Management Board members and alternate members and urged the Agency for this imbalance to be corrected and the results communicated to the Parliament as quickly as possible.

2015 discharge: European Aviation Safety Agency (EASA)

2016/2173(DEC) - 07/02/2017 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2015 and the balance sheet as at 31 December 2015 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 2015, 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 2015.

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 2015 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 2015 are legal and regular in all material respects.

Nevertheless, some comments were made:

- **carry-overs**: the Council noted that a high level of commitment appropriations was carried over to 2016. It 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 following financial year to the minimum strictly necessary;
- **seat agreement**: the Council called on the Agency to pursue its efforts in order to conclude a headquarters agreement as soon as possible.

2015 discharge: European Aviation Safety Agency (EASA)

2016/2173(DEC) - 27/04/2017 - Text adopted by Parliament, single reading

The European Parliament decided 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 2015.

The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex IV, 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 2015 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 505 votes to 103 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.

These recommendations may be summarised as follows:

- **Agency's financial statements**: Parliament noted that the final budget of the European Aviation Safety Agency for the financial year 2015 was EUR 204 907 790, representing an increase of 11.58 % compared with 2015.
- **Commitments and carry-overs**: Parliament noted that the carry-overs of committed appropriations for operational expenditure were EUR 2 million (32 %) compared to EUR 2 million (38.1 %) in 2014. It acknowledged that these carry-overs mainly related to IT developments ordered near the year-end, as well as to rule making activities and research projects of a multiannual nature which therefore go beyond 2015.

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

It highlighted the Agency's vital role in ensuring the highest possible level of aviation safety throughout Europe. It stressed that a common European assessment and alerting system is needed in Europe, in particular in the context of flights over conflict zones.

It also stressed that, in the context of a fast-developing civil aviation sector, exemplified by the ever more widespread use of pilotless aircraft (**'drones'**), the Agency should be given the necessary financial, material and human resources to successfully perform its regulatory and executive tasks in the fields of safety and environmental protection.

Headquarters agreement: Parliament noted that the Agency and the German Transport Ministry recently agreed on a text for the Agency's headquarters agreement, which was subsequently signed in December 2016. The annual costs per square metre after relocation is expected to be 20 % less than in the previous building.

2015 discharge: European Aviation Safety Agency (EASA)

2016/2173(DEC) - 11/07/2016 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2015, as part of the 2015 discharge procedure.

Analysis of the accounts of the **European Aviation Safety Agency (EASA)**.

CONTENT: the organisational governance of the EU consists of institutions, agencies and other EU bodies whose expenditure is included in the general budget of the Union.

The EU's operational expenditure of these institutions takes different forms, depending on how the money is paid out and managed.

From 2014 onwards, the Commission classifies its expenditure as follows:

- **Direct management**: the budget is implemented directly by the Commission services.
- **Indirect management**: the Commission confers tasks of implementation of the budget to bodies of EU law or national law, **such as the EU agencies**.
- **Shared management**: under this method of budget implementation tasks are delegated to Member States. About 80 % of the expenditure falls under this management mode covering such areas as agricultural spending and structural actions.

This Commission document concerns the EU's consolidated accounts for the year 2015 and details how spending by the EU institutions and bodies was carried out. The consolidated annual accounts of the EU provide financial information on the activities of the institutions, agencies and other bodies of the EU from an accrual accounting and budgetary perspective.

It is the responsibility of the Commission's Accounting Officer to prepare the EU's consolidated annual accounts and ensure that they present fairly, in all material aspects, the financial position, the result of the operations and the cash flows of the EU institutions and bodies, including the European Aviation Safety Agency (EASA), with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge of the budget for a given financial year. It represents the political aspect of the external control of budget implementation and is the decision by which the European Parliament, acting on a Council recommendation, "releases" the Commission (and other EU bodies) from its responsibility for management of a given budget by marking the end of that budget's existence. The European Parliament is the discharge authority within the EU.

The discharge procedure may produce three outcomes: (i) the granting; (ii) postponement or; (iii) the refusal of the discharge.

The final discharge report including specific recommendations to the Commission for action is adopted in plenary by the European Parliament and are subject to an annual follow up report in which the Commission outlines the concrete actions it has taken to implement the recommendations made.

Each agency is subject to its own discharge procedure, including the European Aviation Safety Agency (EASA).

The European Aviation Safety Agency: the EASA, which is located in Cologne (DE), 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.

As regards the Agency’s accounts, these are presented in detail in the document on the consolidated annual accounts of the European Union for 2015:

Commitment appropriations:

- **committed**: EUR 208 million;
- **paid**: EUR 140 million;
- **carried-over**: EUR 65 million.

Payment appropriations:

- **committed**: EUR 213 million;
- **paid**: EUR 127 million;
- **carried-over**: EUR 84 million.

For further details on expenditure, please refer to the final accounts of the EASA.