

Basic information	
2018/2190(DEC) DEC - Discharge procedure 2017 discharge: European Food Safety Authority (EFSA)	Procedure completed
Subject 8.70.03.02 2017 discharge	

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	CONT Budgetary Control		SARVAMAA Petri (PPE)	26/07/2018
			Shadow rapporteur KADENBACH Karin (S&D) MACOVEI Monica (ECR) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE /NGL) STAES Bart (Verts/ALE) KAPPEL Barbara (ENF)	
	Committee for opinion		Rapporteur for opinion	Appointed
	ENVI Environment, Public Health and Food Safety		VĂLEAN Adina (PPE)	30/08/2018
European Commission	Commission DG		Commissioner	
	Budget		OETTINGER Günther	

Key events			
Date	Event	Reference	Summary
28/06/2018	Non-legislative basic document published	COM(2018)0521 	Summary
11/09/2018	Committee referral announced in Parliament		
20/02/2019	Vote in committee		

01/03/2019	Committee report tabled for plenary	A8-0128/2019	Summary
26/03/2019	Decision by Parliament	T8-0267/2019	Summary
26/03/2019	Results of vote in Parliament		
26/03/2019	Debate in Parliament		
26/03/2019	End of procedure in Parliament		
27/09/2019	Final act published in Official Journal		

Technical information	
Procedure reference	2018/2190(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/14297

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE626.795	10/12/2018	
Committee opinion	ENVI	PE627.683	24/01/2019	
Amendments tabled in committee		PE634.472	31/01/2019	
Committee report tabled for plenary, single reading		A8-0128/2019	01/03/2019	Summary
Text adopted by Parliament, single reading		T8-0267/2019	26/03/2019	Summary
Council of the EU				
Document type	Reference	Date	Summary	
Supplementary non-legislative basic document	05825/2019	31/01/2019	Summary	
European Commission				
Document type	Reference	Date	Summary	
Non-legislative basic document	COM(2018)0521 	28/06/2018	Summary	
Other institutions and bodies				
Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0012/2019 OJ C 434 30.11.2018, p. 0001	18/09/2018	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2019/1473
[OJ L 249 27.09.2019, p. 0213](#)

2017 discharge: European Food Safety Authority (EFSA)

2018/2190(DEC) - 28/06/2018 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2017, as part of the 2017 discharge procedure.

Analysis of the accounts of the **European Food Safety Authority (EFSA)**.

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.

This Commission document concerns the **EU's consolidated accounts for the year 2017** 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 with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge. It is the decision by which the European Parliament '**releases**' the Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its annual report, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of 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.

All EU institutions and other agencies, bodies and joint undertakings are subject to their own discharge procedures.

The European Food Safety Authority: the Authority, which is located in Parma (IT), was established by [Regulation \(EC\) No 178/2002](#) of the European Parliament and of the Council in order 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.

As regards the Authority's accounts, these are presented in detail in the document on the consolidated annual accounts of the European Union for 2017:

Commitment appropriations:

- available: EUR 80 million;
- made: EUR 80 million.

Payment appropriations:

- available: EUR 90 million;

- made: EUR 83 million.

For further details on expenditure, please refer to the [final accounts of the EFSA](#).

2017 discharge: European Food Safety Authority (EFSA)

2018/2190(DEC) - 31/01/2019 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2017 and the balance sheet as at 31 December 2017 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 2017, accompanied by the Authority's replies to the Court's observations, the Council recommended 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 2017.

The Council welcomed the Court's opinion that, in all material respects, the Authority's annual accounts present fairly its financial position as at 31 December 2017 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 2017 are legal and regular in all material respects.

Nevertheless, the following observations were made:

- **accounting**: regretting the deficiencies found by the Court in the Authority's accounting environment, the Council called on the Authority to take appropriate actions mainly to ensure the accounting officer's independence;
- **procurement**: the Council called on the Authority to carefully reflect and use the appropriate procurement procedures and to take appropriate actions in order to ensure the effectiveness and cost-efficiency of the process.

2017 discharge: European Food Safety Authority (EFSA)

2018/2190(DEC) - 01/03/2019 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) on discharge in respect of the implementation of the budget of the European Food Safety Authority (EFSA) for the financial year 2017.

The committee called on the European Parliament to grant the Executive Director of the Authority discharge in respect of the implementation of the Authority's budget for the financial year 2017.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Authority for the financial year 2017 were reliable and that the underlying transactions were legal and regular, Members called on 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

The final budget of the European Food Safety Authority for the financial year 2017 was EUR 79 558 730.31, representing an increase of 0.08 % compared to 2016.

Budget and financial management

The budget monitoring efforts during the financial year 2017 resulted in a budget implementation rate of 99.98 %, representing a slight decrease of 0.02 % compared to 2016. Payment appropriations execution rate was at 92.31 %, representing an increase of 2.65 % compared to 2016.

Members regretted the growing mismatch between increasing tasks and shrinking resources, which resulted in relevant delays in the delivery of some projects.

The cancellations of carry-overs from 2016 to 2017 amounted to EUR 291 011.86, representing 3.55 % of the total amount carried over, showing a decrease of 2.31 % in comparison to 2016.

Members also made a series of observations regarding performance, staff policy, procurement and internal controls.

In particular, they noted that:

- 2017 was the first year of the implementation of the Authority's Strategy 2020 plan and of the new policy set up to ensure the independence of professionals involved in the Authority;
- on 31 December 2017, the establishment plan was 96.28 % executed, with 311 officials and temporary agents appointed out of 323 posts authorised under the Union budget;

- the Parliament has repeatedly called on the Authority through its annual discharge reports to implement a two-year cooling off period which would prevent experts with financial interests linked to companies whose substances are evaluated by the Authority from sitting in the Authority's scientific panels or working groups.

2017 discharge: European Food Safety Authority (EFSA)

2018/2190(DEC) - 26/03/2019 - Text adopted by Parliament, single reading

The European Parliament decided to grant discharge to the Executive Director of the European Food Safety Authority (EFSA) for the financial year 2017 and to approve the closure of the accounts for the financial year in question.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Authority's annual accounts for the financial year 2017 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 496 votes to 132 with 4 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 [draft resolution on performance, financial management and control of EU agencies](#):

Authority's financial statements

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Budget and financial management

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Members also made a series of observations regarding performance, staff policy, procurement and internal controls.

In particular, they noted that:

- 2017 was the first year of the implementation of the Authority's Strategy 2020 plan and of the new policy set up to ensure the independence of professionals involved in the Authority;

- that a group of Members of the European Parliament filed a lawsuit against the Authority on grounds of limiting of access to documents in the "glyphosate" case. The Authority is called on to fully and without further delay implement the ruling of 7 March 2019 of the Court of Justice of the European Union;

- on 31 December 2017, the establishment plan was 96.28 % executed, with 311 officials and temporary agents appointed out of 323 posts authorised under the Union budget;

- the Parliament has repeatedly called on the Authority through its annual discharge reports to implement a two-year cooling off period which would prevent experts with financial interests linked to companies whose substances are evaluated by the Authority from sitting in the Authority's scientific panels or working groups.

2017 discharge: European Food Safety Authority (EFSA)

2018/2190(DEC) - 18/09/2018

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Food Safety Authority (EFSA) for the year 2017, together with the Authority's reply.

CONTENT: the Court of Auditors carried out the audit on the annual accounts of the European Food Safety Authority (EFSA).

In brief, the Authority's main tasks are to supply the scientific information needed for Union legislation to be drawn up concerning food and food safety, to collect and analyse data that allow risks to be identified and monitored and to provide independent information on these risks.

Statement of assurance and reliability of the accounts

The Court considered that:

- the Authority's annual accounts present fairly, in all material respects, its financial position as at 31 December 2017 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;

- the transactions underlying the annual accounts for the year ended 31 December 2017 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

Financial management

In May 2017, the Authority awarded, on behalf of nine agencies participating in the open call for tender, three framework contracts in cascade, covering a wide range of audit services. While inter-agency procurements provide a good opportunity to improve administrative efficiency, framework contracts with reopening of competition for each specific contract are more appropriate than cascades to support good value for money for procurements where the concrete services to be delivered are not known when the call is launched.

The Authority's reply

Financial management

As for reopening versus cascading mechanisms in framework contracts, there is no obligation to use the reopening model and both models can be fit for purpose depending on the specific scenario. In the EFSA's view, reopening competition is more appropriate for standardised services and is used in EFSA contracts covering statistical services, systematic literature review and audience research. EFSA uses the cascading model in a context where a long term contractual relationship is more important.

Lastly, the Court of Auditors' report contains a summary of the Authority's key figures in 2017:

Budget

EUR 81 million.

Staff

443 including officials, temporary and contract staff and seconded national experts.