



Procedure file

Basic information		
DEC - Discharge procedure	2010/2177(DEC)	Procedure completed
2009 discharge: European Aviation Safety Agency EASA		
Subject 8.70.03.07 Previous discharges		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	CONT Budgetary Control		23/03/2010
		S&D STAVRAKAKIS Georgios	
		Shadow rapporteur	
		PPE MACOVEI Monica	
		ALDE GERBRANDY Gerben-Jan	
		Verts/ALE STAES Bart	
	Committee for opinion	Rapporteur for opinion	Appointed
	TRAN Transport and Tourism		26/10/2010
		ALDE UGGIAS Giommaria	
European Commission	Commission DG Budget	Commissioner ŠEMETA Algirdas	

Key events			
20/07/2010	Non-legislative basic document published	SEC(2010)0963	Summary
07/10/2010	Committee referral announced in Parliament		
21/03/2011	Vote in committee		Summary
06/04/2011	Committee report tabled for plenary	A7-0123/2011	
10/05/2011	Results of vote in Parliament		
10/05/2011	Debate in Parliament		
10/05/2011	Decision by Parliament	T7-0168/2011	Summary
10/05/2011	End of procedure in Parliament		
27/09/2011	Final act published in Official Journal		

Technical information	
Procedure reference	2010/2177(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/04053

Documentation gateway					
Non-legislative basic document		SEC(2010)0963	20/07/2010	EC	Summary
Court of Auditors: opinion, report		N7-0011/2011 OJ C 338 14.12.2010, p. 0022	12/10/2010	CofA	Summary
Committee draft report		PE450.704	01/02/2011	EP	
Document attached to the procedure		05892/2011	03/02/2011	CSL	Summary
Committee opinion	TRAN	PE454.409	01/03/2011	EP	
Committee report tabled for plenary, single reading		A7-0123/2011	06/04/2011	EP	
Text adopted by Parliament, single reading		T7-0168/2011	10/05/2011	EP	Summary

Final act	
Decision 2011/572 OJ L 250 27.09.2011, p. 0140 Summary	

2009 discharge: European Aviation Safety Agency EASA

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2009, as part of the 2009 discharge procedure.

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

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2009 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 Aviation Safety Agency (EASA).

In 2009, the tasks and budget of this agency were as follows:

- description of EASA's tasks: EASA, which is located in Cologne, was established by [Regulation \(EC\) No 1592/2002 of the European Parliament and of the Council of 15 July 2002](#). The Agency's tasks are to maintain a high level of civil aviation safety, to ensure the proper development of civil aviation safety, to establish certification specifications and to provide certification of aeronautical products;
- EASA's budget for the 2009 financial year: the Agency's 2009 budget amounted to EUR 122 million, compared with EUR 102 million the previous year. The number of staff employed by the Agency at the end of the year was 509, as compared with 440 the previous year.

The complete version of EASA's final accounts may be found at the following address: www.easa.europa.eu

2009 discharge: European Aviation Safety Agency EASA

PURPOSE: presentation by the Court of Auditors of its report on the annual accounts of the European Aviation Safety Agency (EASA).

CONTENT: in accordance with the tasks and objectives conferred on it by the Treaty on the Functioning of the European Union (TFEU), the Court of Auditors, in the context of the discharge procedure, addresses to the European Parliament and the Council a Statement of Assurance on the reliability of the annual accounts, as well as of the legality and regularity of the transactions underlying them of each EU institution, body or agency, on the basis of an external, independent audit.

This audit also covered the annual accounts of the European Aviation Safety Agency (EASA).

In the Court's opinion, the Agency's annual accounts presented fairly, in all material respects, its financial position as of 31 December 2009 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also stated that the transactions underlying the annual accounts of the Agency for the financial year ended 31 December 2009 were, in all material respects, legal and regular.

The report again confirmed that the Agency's 2009 final budget amounted to EUR 122 million and that it employed 509 agents during the 2009 financial year.

The report also included comments on the Agency's budgetary and financial management, together with the Agency's replies. The main comments are as follows:

The Court's comments:

- the Agency's budget based on several main activities (i.e. input-related) was inefficient;
- carry-overs and cancellations of appropriations: commitments of EUR 8.9 million (65 %) were carried forward to 2010 which is at odds with principle of annuality and shows that budget planning and monitoring must still be improved;
- poor estimation of certain expenditures;
- irregularities in the staff selection procedures.

The Agency's replies:

- the Agency is evolving towards adoption of a full output-related structure of the budget activity;
- in the course of 2009, operational activities was increased by EUR 6.7 million via transfers and amending budgets approved by the management board. For these increased activities, procurement procedures had to be launched which takes time and resulted in carry forwards;
- better costings of outsourcing to national aviation authorities;
- introduction of a fixed minimum threshold in conjunction with a minimum number of candidates being invited for interviews and a minimum threshold for placing candidates on the reserve list since 2010.

Lastly, the Court of Auditor's report contained a summary of the Agency's activities in 2009 in the following areas:

- presentation of opinions concerning amendments to European regulations in the air safety field;
- proposal of decisions relating to certification in the aeronautics sector and additional deliverables (which lead to rules in the forthcoming years);
- international cooperation with many third countries in the field of civil aviation;
- participation in BASA (Bilateral Aviation Safety Agreement) with Brazil negotiation round;
- certification decisions in a wide variety of fields of aviation certification.

2009 discharge: European Aviation Safety Agency EASA

The Committee on Budgetary Control adopted the report by Georgios STAVRAKAKIS (S&D, EL) on discharge to be granted to the Executive Director of the European Aviation Safety Agency for implementation of the Agency's budget for the financial year 2009.

Noting that the Agency's annual accounts for the financial year 2009 are reliable, and the underlying transactions are legal and regular, MEPs approve the closure of the Agency's accounts. However, they make a number of recommendations that need to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on financial management and control of EU agencies (see [DEC/2010/2271](#)):

- substantial increase in the budget: Members note that the Agency's budget increased by 28% from 2007 to 2009;
- performance: Members urge the Agency to implement an activity-based structure for the operational budget in order to establish a clear link between the work programme and the financial forecasts and improve performance monitoring and reporting. They stress that the Agency should prepare a multiannual plan every year, discussed with all stakeholders and approved by the Management Board. Once again, Members call on the Agency to set out, in a table to be annexed to the Court of Auditors' next report, a comparison of operations carried out during the year for which discharge is to be granted and in the previous financial year so as to enable the discharge authority to assess more effectively the Agency's performance from one year to the next;
- carryover of appropriations: Members draw attention to the fact that once again the Agency carried forward to 2010 a high level of appropriations for operating expenditure (65% from Title III - Operational activities - when assigned revenues are excluded from the carryovers). They stress that this is at odds with the principle of annuality and that this situation reveals weaknesses in the Agency's resource planning system. They call for more accurate and timely management of contracts and for far more realistic forecasts to be presented to Parliament and the Commission for the next financial year, allowing sufficient time for these to be analysed;
- fees and charges levied by the Agency: Members note that 2009 was the second full year of implementation of certification tasks under Commission Regulation (EC) No 593/2007 on the fees and charges levied by the European Aviation Safety Agency. They call once more on the Agency to improve its monitoring system for certification projects to make sure that, over the entire project duration, the fees levied do not deviate significantly from the actual cost. They call on the Agency, specifically, to correctly estimate, for the establishment of the 2010 financial statements, the accrued expenditure related to the management of certification tasks outsourced to national Aviation Authorities;
- human resources: Members note the deficiencies in staff selection procedures highlighted by the Court which put at risk the transparency of these procedures. They urge the Agency to inform the discharge authority on the actions taken to redress this situation and make more transparent the selection procedures of its experts/staff. They stress that the impact of these deficiencies is even more crucial when considering that the Agency has the objectives of issuing certification specifications, taking decisions regarding the airworthiness and environmental certification and conducting standardisation inspections of the competent authorities in the Member States;
- internal audit: Members welcome the fact that the Agency has implemented 20 of the 26 recommendations made by the Internal Audit Service (IAS) since 2006.

2009 discharge: European Aviation Safety Agency EASA

PURPOSE: to grant discharge to the European Aviation Safety Agency in respect of the implementation of the Agency's budget for the financial year 2009.

NON-LEGISLATIVE ACT: Decision 2011/572/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Aviation Safety Agency for the financial year 2009.

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 2009.

This decision is in line with the European Parliament's resolution adopted on 10 May 2011 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 10/05/2011).

A parallel decision, adopted on the same day, approves the closure of this Agency's accounts.

2009 discharge: European Aviation Safety Agency EASA

The European Parliament adopted by 513 votes to 66, with 27 abstentions a decision on discharge to be granted to the Executive Director of the European Aviation Safety Agency in respect of the implementation of its budget for the financial year 2009.

Noting that the Agency's annual accounts for the financial year 2009 are reliable, and the underlying transactions are legal and regular, Parliament approves the closure of the Agency's accounts. However, it makes a number of recommendations that need to be taken into account when the discharge is granted (in addition to the general recommendations that appear in the resolution on financial management and control of EU agencies - see [DEC/2010/2271](#)):

- performance: Parliament urges the Agency to implement an activity-based structure for the operational budget in order to establish a clear link between the work programme and the financial forecasts and improve performance monitoring and reporting. It stresses that the Agency should prepare a multiannual plan every year, discussed with all stakeholders and approved by the Management Board;
- carryover of appropriations: Parliament draw attention to the fact that the Agency carried forward to 2010 a high level of appropriations for operating expenditure (65% from Title III ? Operational activities - when assigned revenues are excluded from the carryovers). It stresses that this is at odds with the principle of annuality and that this situation reveals weaknesses in the Agency's resource planning system. It calls for more accurate and timely management of contracts and for far more realistic forecasts to be presented to Parliament and the Commission for the next financial year, allowing sufficient time for these to be analysed;
- fees and charges levied by the Agency: Parliament notes that 2009 was the second full year of implementation of certification tasks under Commission Regulation (EC) No 593/2007 on the fees and charges levied by the European Aviation Safety Agency. It calls once more on the Agency to improve its monitoring system for certification projects to make sure that, over the entire project duration, the fees levied do not deviate significantly from the actual cost. It calls on the Agency, specifically, to correctly estimate, for the establishment of the 2010 financial statements, the accrued expenditure related to the management of certification tasks outsourced to national Aviation Authorities;
- human resources: Parliament notes the shortcomings in staff selection procedures highlighted by the Court which put at risk the transparency of these procedures. It urges the Agency to inform the discharge authority on the actions taken to redress this situation and make more transparent the selection procedures of its experts/staff. It stresses that the impact of these deficiencies is even more crucial when considering that the Agency has the objectives of issuing certification specifications, taking decisions regarding the airworthiness and environmental certification and conducting standardisation inspections of the competent authorities in the Member States.