



# Procedure file

Basic information		
DEC - Discharge procedure	<a href="#">2010/2178(DEC)</a>	Procedure completed
2009 discharge: European Food Safety Authority EFSA		
Subject 8.70.03.07 Previous discharges		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>CONT</b> Budgetary Control		23/03/2010
		S&D <a href="#">STAVRAKAKIS Georgios</a>	
		Shadow rapporteur	
		PPE <a href="#">MACOVEI Monica</a>	
		ALDE <a href="#">GERBRANDY Gerben-Jan</a>	
		Verts/ALE <a href="#">STAES Bart</a>	
	Committee for opinion	Rapporteur for opinion	Appointed
	<b>ENVI</b> Environment, Public Health and Food Safety		05/10/2010
		S&D <a href="#">HAUG Jutta</a>	
European Commission	Commission DG <a href="#">Budget</a>	Commissioner ŠEMETA Algirdas	

Key events			
20/07/2010	Non-legislative basic document published	<a href="#">SEC(2010)0963</a>	Summary
07/10/2010	Committee referral announced in Parliament		
11/04/2011	Vote in committee		Summary
14/04/2011	Committee report tabled for plenary	<a href="#">A7-0146/2011</a>	
10/05/2011	Results of vote in Parliament		
10/05/2011	Debate in Parliament		
10/05/2011	Decision by Parliament	<a href="#">T7-0172/2011</a>	Summary
10/05/2011	End of procedure in Parliament		
27/09/2011	Final act published in Official Journal		

Technical information	
Procedure reference	2010/2178(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/04055

Documentation gateway					
Non-legislative basic document		<a href="#">SEC(2010)0963</a>	20/07/2010	EC	Summary
Court of Auditors: opinion, report		N7-0019/2011 <a href="#">OJ C 338 14.12.2010, p. 0108</a>	16/09/2010	CofA	Summary
Document attached to the procedure		<a href="#">05892/2011</a>	03/02/2011	CSL	Summary
Committee draft report		<a href="#">PE450.695</a>	03/02/2011	EP	
Amendments tabled in committee		<a href="#">PE460.803</a>	09/03/2011	EP	
Committee opinion	ENVI	<a href="#">PE454.729</a>	16/03/2011	EP	
Committee report tabled for plenary, single reading		<a href="#">A7-0146/2011</a>	14/04/2011	EP	
Text adopted by Parliament, single reading		<a href="#">T7-0172/2011</a>	10/05/2011	EP	Summary

Final act	
<a href="#">Decision 2011/580</a> <a href="#">OJ L 250 27.09.2011, p. 0162</a>	Summary

## 2009 discharge: European Food Safety Authority EFSA

**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 Food Safety Authority (EFSA).

**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 Food Safety Authority (EFSA).

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

- description of EFSA's tasks: EFSA, which is located in Parma, was established by [Regulation \(EC\) No 178/2002 of the European Parliament and of the Council of 28 January 2002](#). Its main tasks are to supply the scientific information needed for Union legislation to be drawn up, to collect and analyse data that allow risks to be identified and monitored and to provide independent information on these risks.
- EFSA's budget for the 2009 financial year: the Authority's 2009 budget amounted to EUR 71.4 million compared with EUR 66.4 million the previous year. The number of staff employed by the Authority at the end of the year was 326 as compared with 318 the previous year.

The complete version of EFSA's final accounts may be found at the following address: <http://www.efsa.europa.eu/en/funding/accounts.htm>

## 2009 discharge: European Food Safety Authority EFSA

**PURPOSE:** presentation by the Court of Auditors of its report on the annual accounts of the European Food Safety Authority (EFSA).

**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 Food Safety Authority (EFSA).

In the Court's opinion, the Authority'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 Authority for the financial year ended 31 December 2009 were, 'in all material respects, legal and regular'.

The report again confirmed that the Authority's 2009 final budget amounted to EUR 71.4 million (including the released reserve of EUR 2 million). It employed 326 agents during the 2009 financial year.

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

The Court's comments:

- budgetary planning problems: the Authority should strengthen the budget processes related to its differentiated appropriations;
- carry-overs and cancellation of appropriations: of the EUR 9.3 million carried over from 2008 for operating activities, EUR 1.8 million had to be cancelled at year end, mainly due to the delayed implementation of 2007 and 2008 science grants;
- difficulties in the implementation of the 2009 work programme and is at odds with the budget principles of annuality and specification.
- missing supporting documents for eight 2008 science grant agreements.

The Authority's replies:

- improved budgetary processes to avoid the repetition, in 2010, of the situation described by the Court;
- taking of measures in April 2010 to improve the project planning and monitoring as well as the evaluation of the financial offers;
- taking of measures to better pre-define and document the conditions triggering payment of possible additional pre-financing.

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

- risk assessment and scientific cooperation outputs (scientific opinions, guidance documents, etc?);
- communication of scientific advice and facilitation of dialogue with interested parties.

## 2009 discharge: European Food Safety Authority EFSA

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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 Food Safety Authority for implementation of the Authority's budget for the financial year 2009.

Noting that the Authority's annual accounts for the financial year 2009 are reliable, and the underlying transactions are legal and regular, MEPs approve the closure of the Authority'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](#)):

- performance: Members note that the Authority's 2009 budget amounted to EUR 71.4 million compared to EUR 66.4 million in 2008. They recall that an overall reserve of EUR 4.546 million was introduced by the budgetary authority to the Authority's budget and that EUR 2 million of the reserve was released in November 2009 to implement the IT development and infrastructure projects of the Authority once it had clarified some issues relating to the budget reserve. They note that the other part of the reserve has been allocated to the same policy area in order to contribute to effective response measures against the H1N1 pandemic. They stress the need for the Authority to ensure its advice is of a high quality and is independent, in order to guarantee compliance with Union safety standards, scientific excellence and independence on all matters with a direct or indirect impact on food and feed safety, and plant protection. They recommend, particularly in the interests of transparency, measures to further foster and monitor internal rules on declarations of interest of staff of the Authority and of experts working for it;
- budgetary and financial management: Members call on the Authority to strengthen the budget processes related to its differentiated appropriations and the planning and monitoring of its multiannual implementation. They note that the Court of Auditors reported that EUR 6 million (75 %) of the differentiated appropriations for science grants and scientific cooperation projects had to be cancelled, of which EUR 3.1 million were funds allocated in excess of the needs identified by the Authority. They urge the Authority to improve its budget management in order to reduce its high carryover amounts. They stress that, for the fourth successive year, the Court of Auditors has flagged up carryovers of appropriations to the following year and that this situation demonstrates weaknesses in the Authority's contract management. They also regret that certain commitments for operational activities carried over from the previous year had to be cancelled and urge the Authority to change this situation;
- internal audit: Members are concerned that there were 48 recommendations made by the Internal Audit Service (IAS), of which one is considered "critical" (on grant management). Noting the lack of information on these matters, Members call on the Authority to provide information concerning the recommendations. Members reiterate their demand on the Authority to take appropriate measures in case of conflicts of interest; invites the Authority to initiate a survey on potential conflicts of interest of its leading scientists, board and panel members, so that possible omissions in the declarations of interest can be detected and followed by action in a timely manner.

## 2009 discharge: European Food Safety Authority EFSA

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The European Parliament adopted by 510 votes to 82, with 32 abstentions a decision to grant discharge to the Executive Director of the European Food Safety Authority for implementation of the Authority's budget for the financial year 2009.

Noting that the Authority's annual accounts for the financial year 2009 are reliable, and the underlying transactions are legal and regular, Parliament approves the closure of the Authority'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

- performance: Parliament notes that the Authority's 2009 budget amounted to EUR 71.4 million compared to EUR 66.4 million in 2008. It recalls that an overall reserve of EUR 4.546 million was introduced by the budgetary authority to the Authority's budget and that EUR 2 million of the reserve was released in November 2009 to implement the IT development and infrastructure projects of the Authority once it had clarified some issues relating to the budget reserve. It notes that the other part of the reserve has been allocated to the same policy area in order to contribute to effective response measures against the H1N1 pandemic. It stresses the need for the Authority to ensure its advice is of a high quality and is independent, in order to guarantee compliance with Union safety standards, scientific excellence and independence on all matters with a direct or indirect impact on food and feed safety, and plant protection. It recommends, particularly in the interests of transparency, measures to further foster and monitor internal rules on declarations of interest of staff of the Authority;
- budgetary and financial management: Parliament calls on the Authority to strengthen the budget processes related to its differentiated appropriations and the planning and monitoring of its multiannual implementation. It notes that EUR 6 million (75 %) of the differentiated appropriations for science grants and scientific cooperation projects had to be cancelled, of which EUR 3.1 million were funds allocated in excess of the needs identified by the Authority. It, therefore, urges the Authority to improve its budget management in order to reduce its high carryover amounts. It stresses that, for the fourth successive year, the Court of Auditors has flagged up carryovers of appropriations to the following year and that this situation demonstrates weaknesses in the Authority's contract management. They also regret that certain commitments for operational activities carried over from the previous year had to be cancelled and urge the Authority to remedy this recurring problem;
- internal audit: Parliament calls on the Authority to be more transparent and to take appropriate measures in case of conflicts of interest (between scientists, board and panel members), so that possible omissions in the declarations of interest can be detected and followed by action in a timely manner.

## 2009 discharge: European Food Safety Authority EFSA

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

**NON-LEGISLATIVE ACT:** Decision 2011/580/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Food Safety Authority for the financial year 2009.

**CONTENT:** with the present decision, the European Parliament grants discharge to the Executive Director of the European Food Safety Authority 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.