

Procedure file

Basic information		
DEC - Discharge procedure	2014/2100(DEC)	Procedure completed
2013 discharge: European Agency for Safety and Health at Work (EU-OSHA)		
Subject 8.70.03.03 2013 discharge		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	 Budgetary Control	 CZARNECKI Ryszard	09/10/2014
		Shadow rapporteur	
		 ZDECHOVSKÝ Tomáš	
		 VAUGHAN Derek	
		 ALI Nedzhami	
		 JÁVOR Benedek	
		 VALLI Marco	
	Committee for opinion	Rapporteur for opinion	Appointed
	 Employment and Social Affairs	 HARKIN Marian	03/11/2014
European Commission	Commission DG Budget	Commissioner GEORGIEVA Kristalina	

Key events			
30/07/2014	Non-legislative basic document published	COM(2014)0510	Summary
20/10/2014	Committee referral announced in Parliament		
23/03/2015	Vote in committee		
30/03/2015	Committee report tabled for plenary	A8-0076/2015	Summary

28/04/2015	Debate in Parliament		
29/04/2015	Results of vote in Parliament		
29/04/2015	Decision by Parliament	T8-0155/2015	Summary
29/04/2015	End of procedure in Parliament		
30/09/2015	Final act published in Official Journal		

Technical information

Procedure reference	2014/2100(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/01619

Documentation gateway

Court of Auditors: opinion, report		N8-0102/2014 OJ C 101 22.01.2004, p. 0340	01/07/2014	CofA	Summary
Non-legislative basic document		COM(2014)0510	30/07/2014	EC	Summary
Committee draft report		PE539.701	29/01/2015	EP	
Document attached to the procedure		05304/2015	30/01/2015	CSL	Summary
Committee opinion	EMPL	PE541.514	30/01/2015	EP	
Amendments tabled in committee		PE539.755	06/03/2015	EP	
Committee report tabled for plenary, single reading		A8-0076/2015	30/03/2015	EP	Summary
Text adopted by Parliament, single reading		T8-0155/2015	29/04/2015	EP	Summary

Final act

Budget 2015/1679
[OJ L 255 30.09.2015, p. 0318](#) Summary

2013 discharge: European Agency for Safety and Health at Work (EU-OSHA)

PURPOSE: presentation of the EU Court of Auditors report on the annual accounts of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2013, 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 Agency for Safety and Health at Work.

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 2013;
- 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 2013 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 Commissions accounting officer.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Courts opinion, the transactions underlying the annual accounts for the year ended 31 December 2013 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 latters response. The main observations may be summarised as follows:

The Courts observations:

- budgetary management: the level of committed appropriations carried over to 2014 was high (30% for administrative expenditure and 46% for operational expenditure mainly resulted from the multiannual nature of major projects launched in 2013, such as the European Survey of Enterprises on New and Emerging Risks (ESENER II).

The Agencys replies:

- budgetary management: the Agency confirmed the reasons for high carry forward reported by the Court.

Lastly, the Court of Auditors report contains a summary of the Agencys activities in 2013. This is focused on the following:

Budget: EUR 17.5 million of which the Union subsidy is 86.3%.

Activities:

- prevention and research: to provide a basis for priority setting for OSH research and actions; more focused research and prevention efforts via the review and analysis of research on risk factors and health outcomes; to support priority setting for OSH research and actions;
- work environment information: to develop useful, practical and high-quality information products to support the Healthy Workplaces Campaigns; to support prevention measures via ensuring the continued relevance of existing information products;
- communication, campaign and promotion: to raise awareness through the organisation of events and exhibitions.

2013 discharge: European Agency for Safety and Health at Work (EU-OSHA)

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2013, as part of the 2013 discharge procedure.

Analysis of the accounts of the European Agency for Safety and Health at Work (EU-OSHA).

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2013 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 Agency for Safety and Health at Work (EU-OSHA).

The document contains the figures on which the discharge procedure is based.

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.

Each agency is subject to its own discharge procedure.

EU-OSHA: in 2013, the tasks and budget of this agency were as follows:

- description of the Agency's tasks: the European Agency for Safety and Health at Work, which is located in Bilbao, was established by [Council Regulation \(EC\) No 2062/94](#). The Agency's task is to collect and disseminate information on national and Union priorities in the field of health and safety at work and to promote cooperation and the exchange of information, including information on training programmes;
- the Agency's budget for the 2013 financial year: the Agencys budget for 2013, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:

§ Commitment appropriations :
- committed : EUR 17 million;
- paid : EUR 15 million;
- carried-over : EUR 2 million.

§ Payment appropriations :
- committed : EUR 21 million;
- paid : EUR 14 million;
- carried-over : EUR 6 million.

Please refer also to the [final accounts of the EU-OSHA](#).

2013 discharge: European Agency for Safety and Health at Work (EU-OSHA)

The Committee on Budgetary Control adopted the report by Ryszard CZARNECKI (ECR, PL) on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2013.

It called on the European Parliament to grant the Director of the Agency discharge in respect of the implementation of the Institutes budget for the financial year 2013.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Agency for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Members called on the 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 Agency for the financial year 2013 was EUR 17 682 338, representing an increase of 4.5 % compared to 2012. The Union's contribution to the Agency's budget amounted to EUR 15 614 775.
- Carry-overs: Members noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 98.94 %, and that the payment appropriations execution rate was 70.19 %. They also remarked that the level of committed appropriations carried over was high for administrative and operational expenditure, due to the planned year-end purchase of goods and services related to the Agency's move into its new premises.

The committee also made a series of observations on transfers, the prevention and management of conflicts of interests, recruitment, procurement procedures and internal control.

In general, Members requested that the Agency adopt comprehensive policies for the management of conflicts of interests situations such as divesting the public official's interests, the recusal of the public official from involvement in an affected decision-making process, the restriction of access by the affected public official to particular information, the rearrangement of the public official's duties or the resignation of the public official from their office.

2013 discharge: European Agency for Safety and Health at Work (EU-OSHA)

PURPOSE: to grant discharge to the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2013.

NON LEGISLATIVE ACT: Decision (EU) 2015/1679 of the European Parliament on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work for the financial year 2013.

CONTENT: with the present decision, the European Parliament grants discharge to the Director of the European Agency for Safety and Health at Work for the implementation of the latter's budget for the financial year 2013.

This decision is in line with the European Parliament's resolution adopted on 29 April 2015 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 29 April 2015).

Amongst Parliament's main observations, the latter called on the Agency to adopt comprehensive policies for the management of conflicts of interests situations.

2013 discharge: European Agency for Safety and Health at Work (EU-OSHA)

The European Parliament adopted by 553 votes to 125, with 6 abstentions, a decision to grant discharge to the Director of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2013. The vote on the discharge decision approved the closure of the accounts (in accordance with Annex VI, Article 5(1) of the Rules of Procedure of the European Parliament).

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Agency for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 576 votes to 102, with 6 abstentions, a resolution containing a number of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in [the resolution on performance, financial management and control of EU agencies](#):

- Agency's financial statements: Parliament noted that the final budget of the Agency for the financial year 2013 was EUR 17 682 338, representing an increase of 4.5% compared to 2012. The Union's contribution to the Agency's budget amounted to EUR 15 614 775.
- Carry-overs: Parliament noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 98.94%, and that the payment appropriations execution rate was 70.19%. It also remarked that the level of committed appropriations carried over was high for administrative and operational expenditure, due to the planned year-end purchase of goods and services related to the Agency's move into its new premises.

Parliament also made a series of observations on transfers, the prevention and management of conflicts of interests, recruitment, procurement procedures and internal control.

In general, Parliament requested that the Agency adopt comprehensive policies for the management of conflicts of interests situations such as divesting the public official's interests, the recusal of the public official from involvement in an affected decision-making process, the restriction of access by the affected public official to particular information, the rearrangement of the public official's duties or the resignation of the public official from their office.

Performances: Parliament noted that 2013 was the last year of the EU-OSHA Strategy 2009-2013. It appreciated the Agency's achievements during this period, in particular the promotion of online interactive tools for small and medium-sized enterprises in the area of occupational safety and health management.

