












Procedure file

Basic information		
DEC - Discharge procedure	2014/2108(DEC)	Procedure completed
2013 discharge: European Food Safety Authority (EFSA)		
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 Nedzhmi	
		 JÁVOR Benedek	
		 VALLI Marco	
	Committee for opinion	Rapporteur for opinion	Appointed
	 Environment, Public Health and Food Safety	 LA VIA Giovanni	05/11/2014
European Commission	Commission DG Budget	Commissioner GEORGIEVA Kristalina	

Key events			
29/07/2014	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	A8-0097/2015	Summary
28/04/2015	Debate in Parliament		
29/04/2015	Results of vote in Parliament		
29/04/2015	Decision by Parliament	T8-0143/2015	Summary
29/04/2015	End of procedure in Parliament		

30/09/2015	Final act published in Official Journal		
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Technical information	
Procedure reference	2014/2108(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/01633

Documentation gateway					
Non-legislative basic document		COM(2014)0510	30/07/2014	EC	Summary
Court of Auditors: opinion, report		N8-0083/2014 OJ C 442 10.12.2014, p. 0160	16/09/2014	CofA	Summary
Committee draft report		PE539.734	23/01/2015	EP	
Document attached to the procedure		05304/2015	30/01/2015	CSL	Summary
Committee opinion	ENVI	PE541.524	03/02/2015	EP	
Amendments tabled in committee		PE539.768	06/03/2015	EP	
Committee report tabled for plenary, single reading		A8-0097/2015	30/03/2015	EP	Summary
Text adopted by Parliament, single reading		T8-0143/2015	29/04/2015	EP	Summary

Final act
Budget 2015/1657 OJ L 255 30.09.2015, p. 0241 Summary

2013 discharge: European Food Safety Authority (EFSA)

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 Food Safety Authority (EFSA).

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 Food Safety Authority (EFSA).

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.

EFSA: in 2013, 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](#). Its main aim is 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;
- EFSA's budget for the 2013 financial year: the Authority's 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 79 million;
 - paid : EUR 78 million;
 - carried-over : 0.

- § Payment appropriations :
- committed : EUR 85 million;
 - paid : EUR 77 million;
 - carried-over : EUR 7 million.

Please refer also to the [final accounts of the EFSA](#).

2013 discharge: European Food Safety Authority (EFSA)

PURPOSE: presentation of the EU Court of Auditors report on the annual accounts of the European Food Safety Authority (EFSA) for the year 2013, together with the Authority'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 Food Safety Authority.

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 Authority, 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 Authority'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 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 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 Authority, accompanied by the Authority's response. The main observations may be summarised as follows:

The Court's observations:

- **internal controls:** the Court noted that the majority of internal control standards (ICS) are met. The Authority's Annual Work Programmes do not contain sufficient details on planned procurements and grants to support financing decisions in the sense of Article 64 of the Implementing Rules to its Financial Regulation.

The Authority's reply:

- **internal controls:** EFSA already published in its Work Programme more detailed information on science procurements and grants as well as on all other procurements, such as those under communication programme or operational support.

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

Budget: EUR 78.1 million of which the Union subsidy is 100%.

Activities:

- scientific opinions and advice, as well as information on risks relating to food safety;
- evaluation of products, substances and claims subject to authorisation
- data Collection, scientific cooperation and networking
- publications and scientific outputs supported by communication activities.

2013 discharge: European Food Safety Authority (EFSA)

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 Food Safety Authority (EFSA) for the financial year 2013.

The committee recommended that the European Parliament grant the Executive Director of the Authority discharge in respect of the implementation of the Authority's 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 Authority 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 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: Members noted that the final budget of the Authority for the financial year 2013 was EUR 78 051, representing a decrease of 0.31 % compared to 2012.
- Commitments and carry-overs: Members noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 98.08% and that the payment appropriations execution rate was 90.80%. They acknowledged that the committed appropriations carried forward to 2014 amounted to EUR 6 431 431, showing a decrease compared to the previous year, this being mostly related to the centralisation of expert payments leading to higher efficiency in payment processing, as well as the IT operational budget not having been increased by transfers from other areas at the end of 2013.

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

The committee went on to note with concern the recent European Ombudsman's ruling concluding that the Authority should revise its conflict of interest rules, and the related instructions and forms it uses for declarations of interests to ensure that those experts who work in academia declare all relevant information to it. It called on the Authority to have scientists on its panels and working groups disclose the financial arrangements between the departments of the universities they work for and commercial companies when they are in the Authority's remit. Members noted the clarification of the scope of conflicts of interests with new definitions regarding, inter alia, the obligation to declare even the smallest economic interest or the practice of allowing experts interests to be anonymised only on an exceptional basis solely to ensure compliance with rules on data protection.

2013 discharge: European Food Safety Authority (EFSA)

PURPOSE: to grant discharge to the in European Food Safety Authority in respect of the budget for the financial year 2013.

NON LEGISLATIVE ACT: Decision (EU) 2015/1657 of the European Parliament on discharge in respect of the implementation of the budget of the European Food Safety Authority for the financial year 2013.

CONTENT: with the present decision, the European Parliament grants discharge to the Executive Director of the European Food Safety Authority the implementation of its 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 recommendations, it calls on the Authority to make concrete efforts to guarantee the Authority's impartiality with regard to the prevention and management of conflicts of interests and to eliminate any risks.

2013 discharge: European Food Safety Authority (EFSA)

The European Parliament adopted by 560 votes to 130, with 8 abstentions, a decision to grant discharge to the Executive Director of the European Food Safety Authority (EFSA) 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 Authority for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 572 votes to 108, with 9 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](#):

- Authority's financial statements: Parliament noted that the final budget of the Authority for the financial year 2013 was EUR 78.051 million, representing a decrease of 0.31% compared to 2012.
- Commitments and carry-overs: Parliament noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 98.08% and that the payment appropriations execution rate was 90.80%. It acknowledged that the committed appropriations carried forward to 2014 amounted to EUR 6 431 431, showing a decrease compared to the previous year, this being mostly related to the centralisation of expert payments leading to higher efficiency in payment processing, as well as the IT operational budget not having been increased by transfers from other areas at the end of 2013.

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

Prevention of conflict of interests: Parliament went on to note with concern the recent European Ombudsman's ruling concluding that the Authority should revise its conflict of interest rules, and the related instructions and forms it uses for declarations of interests to ensure that those experts who work in academia declare all relevant information to it. It called on the Authority to have scientists on its panels and working groups disclose the financial arrangements between the departments of the universities they work for and commercial companies when they are in the Authority's remit. It noted the clarification of the scope of conflicts of interests with new definitions regarding, inter alia, the obligation to declare even the smallest economic interest or the practice of allowing experts interests to be anonymised only on an exceptional basis solely to ensure compliance with rules on data protection.

Lastly, Parliament reiterated its call that the Authority should apply a two-year cooling-off period to all material interests related to the commercial agri-food sector, including research funding, consultancy contracts and decision-making positions in industry-captured organisations.