

Procedure file

Basic information		
DEC - Discharge procedure	2016/2167(DEC)	Procedure completed
2015 discharge: European Agency for Safety and Health at Work (EU-OSHA)		
Subject 8.70.03.05 2015 discharge		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	 Budgetary Control	 AYALA SENDER Inés	05/08/2016
		Shadow rapporteur	
		 ZDECHOVSKÝ Tomáš	
		 FITTO Raffaele	
		 ALI Nedzhmi	
		 JÁVOR Benedek	
		 VALLI Marco	
		 KAPPEL Barbara	
	Committee for opinion	Rapporteur for opinion	Appointed
	 Employment and Social Affairs		09/09/2016
		 HARKIN Marian	
European Commission	Commission DG Budget	Commissioner GEORGIEVA Kristalina	

Key events			
11/07/2016	Non-legislative basic document published	COM(2016)0475	Summary
04/10/2016	Committee referral announced in Parliament		
22/03/2017	Vote in committee		
29/03/2017	Committee report tabled for plenary	A8-0116/2017	Summary
26/04/2017	Debate in Parliament		
27/04/2017	Results of vote in Parliament		

27/04/2017	Decision by Parliament	T8-0180/2017	Summary
27/04/2017	End of procedure in Parliament		
29/09/2017	Final act published in Official Journal		

Technical information

Procedure reference	2016/2167(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/07463

Documentation gateway

Non-legislative basic document		COM(2016)0475	11/07/2016	EC	Summary
Court of Auditors: opinion, report		N8-0132/2016 OJ C 449 01.12.2016, p. 0179	13/09/2016	CofA	Summary
Committee opinion	EMPL	PE592.092	31/01/2017	EP	
Committee draft report		PE593.858	03/02/2017	EP	
Supplementary non-legislative basic document		05873/2017	07/02/2017	CSL	Summary
Amendments tabled in committee		PE600.891	07/03/2017	EP	
Committee report tabled for plenary, single reading		A8-0116/2017	29/03/2017	EP	Summary
Text adopted by Parliament, single reading		T8-0180/2017	27/04/2017	EP	Summary

Final act

Budget 2017/1705
[OJ L 252 29.09.2017, p. 0295](#) Summary

2015 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 2015, as part of the 2015 discharge procedure.

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

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.

The EU's operational expenditure of these institutions takes different forms, depending on how the money is paid out and managed.

From 2014 onwards, the Commission classifies its expenditure as follows:

- Direct management: the budget is implemented directly by the Commission services.
- Indirect management: the Commission confers tasks of implementation of the budget to bodies of EU law or national law, such as the EU agencies.
- Shared management: under this method of budget implementation tasks are delegated to Member States. About 80 % of the expenditure falls under this management mode covering such areas as agricultural spending and structural actions.

This Commission document concerns the EU's consolidated accounts for the year 2015 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 cashflows of the EU institutions and bodies, including

the European Agency for Safety and Health at Work (EU-OSHA), with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge of the budget for a given financial year. It represents the political aspect of the external control of budget implementation and is the decision by which the European Parliament, acting on a Council recommendation, "releases" the Commission (and other EU bodies) from its responsibility for management of a given budget by marking the end of that budget's existence. The European Parliament is the discharge authority within the EU.

The discharge procedure may produce three outcomes: (i) the granting; (ii) postponement or; (iii) the refusal of the 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.

Each agency is subject to its own discharge procedure, including the European Agency for Safety and Health at Work (EU-OSHA).

The European Agency for Safety and Health at Work: the Agency, which is located in Bilbao (ES), was established by [Council Regulation \(EC\) No 2062/94](#). Its main task is to collect and disseminate information on national and Union priorities in the field of health and safety at work.

As regards Agencies accounts, these are presented in detail in the document on the consolidated annual accounts of the European Union for 2015:

Commitment appropriations:

- committed: EUR 17 million;
- paid: EUR 15 million;
- carried-over: EUR 1 million.

Payment appropriations:

- committed: EUR 21 million;
- paid: EUR 15 million;
- carried-over: EUR 5 million.

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

2015 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 2015, 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 (EU-OSHA). In brief, the Agency's task is to collect and disseminate information on national and Union priorities in the field of health and safety at work, to support national and Union organisations involved in policymaking and implementation and provide information on preventive measures.

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 2015;
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Courts opinion, the Agency's annual accounts present fairly, in all material respects, its financial position as at 31 December 2015 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: the Court considered that the transactions underlying the annual accounts for the year ended 31 December 2015 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 Agency's response. The main observations may be summarised as follows:

The Courts observations:

- **budgetary management:** the Court noted that the level of committed appropriations carried over for administrative expenditure remains high. These carry-overs mainly concern services that are contracted for a period covering two calendar years, as well as IT services which had not yet been fully delivered or been invoiced by the end of 2015 as well as a large-scale research projects with durations of more than one year.

The Agency's replies:

- **budgetary management:** the Agency has taken note of the Courts report.

Lastly, the Court of Auditors report contains a summary of the Agency's key figures in 2015:

- Budget: EUR 16.9 million.
- Staff: 65 including officials, temporary and contract staff and seconded national experts.

2015 discharge: European Agency for Safety and Health at Work (EU-OSHA)

Having examined the revenue and expenditure accounts for the financial year 2015 and the balance sheet as at 31 December 2015 of the European Agency for Safety and Health at Work (EU-OSHA), as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2015, accompanied by the Agency's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2015.

The Council welcomed the Court's opinion that the Agency's annual accounts present fairly its financial position as at 31 December 2015 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2015 are legal and regular in all material respects.

Nevertheless, it made the following observation:

- financial programming: the Council noted that, again, a high level of commitment appropriations was carried over to 2016. It encouraged the Agency to continue improving its financial programming and monitoring of the budget implementation in order to reduce the level of commitments carried over to the following financial year to the minimum strictly necessary.

2015 discharge: European Agency for Safety and Health at Work (EU-OSHA)

The Committee on Budgetary Control adopted the report by Inés AYALA SENDER (S&D, ES) 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 2015.

The committee called on the European Parliament to grant the Director of the Agency discharge in respect of the implementation of the agency's budget for the financial year 2015.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Agency for the financial year 2015 were reliable and that the underlying transactions were legal and regular, Members called on 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 stated that the final budget of the Agency for the financial year 2015 was EUR 16 852 526, representing a decrease of 2.34 % compared to 2014.
- Budget and financial management: Members noted that the budget monitoring efforts during the financial year 2015 resulted in a budget implementation rate of 97.5 %, representing a decrease of 1.2 % compared to 2014. The budget allocated for operational expenditure was implemented to 98.36 % and the carry-overs were partly or fully justified by the multiannual nature of the agency's operational programmes.

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

Lastly, Members recognised the role that the Agency is playing in the implementation of the EU Strategic Framework on Health and Safety at Work 2014 to 2020 and appreciated the Agency's contribution to promoting healthy and safe workplaces across the Union and beyond. They noted the progress in the implementation of its Multiannual Strategic Programme, in particular the pilot project on Safer and healthier work at any age and the online interactive risk assessment (OiRA).

2015 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 2015.

NON-LEGISLATIVE ACT: Decision (EU) 2017/1705 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 2015.

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 2015.

This decision is in line with the European Parliament's resolution adopted on 27 April 2017 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 27 April 2017).

Amongst Parliament's main observations in the resolution accompanying the discharge decision, it regretted that the Agency has yet to implement internal rules on whistleblowing. It also expressed concern that the Agency's policy on the prevention and management of conflicts of interests does not take into account external staff members, interim staff and seconded national experts. Its policy should be updated accordingly.

2015 discharge: European Agency for Safety and Health at Work (EU-OSHA)

The European Parliament decided to grant discharge to the Director of the European Agency for Safety and Health at Work (EU-OSHA) in respect of the implementation of its budget for the financial year 2015.

The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex IV, Article 5 (1)(a) to Parliaments Rules of Procedure).

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Agency for the financial year 2015 were reliable and that the underlying transactions were legal and regular, Parliament adopted by 514 votes to 106 with 3 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 [resolution on performance, financial management and control of EU agencies](#).

These recommendations may be summarised as follows:

- **Agencys financial statements:** Parliament stated that the final budget of the Agency for the financial year 2015 was EUR 16 852 526, representing a decrease of 2.34 % compared to 2014.
- **Budget and financial management:** It noted that the budget monitoring efforts during the financial year 2015 resulted in a budget implementation rate of 97.5 %, representing a decrease of 1.2 % compared to 2014. The budget allocated for operational expenditure was implemented to 98.36 % and the carry-overs were partly or fully justified by the multiannual nature of the agencies operational programmes.

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

On transparency, Parliament noted that the Agency has yet to implement internal rules on whistleblowing. It called on the Agency to adopt the rules that will allow its internal whistleblowing policy to foster a culture of transparency and accountability in the workplace, to inform and train employees regularly of their duties and rights with regard to that policy. It also called on the Agency to publish annual reports on the number of whistleblower cases and on how they were followed up.

Lastly, Parliament recognised the role that the Agency is playing in the implementation of the EU Strategic Framework on Health and Safety at Work 2014 to 2020 and appreciated the Agencys contribution to promoting healthy and safe workplaces across the Union and beyond. It noted the progress in the implementation of its Multiannual Strategic Programme, in particular the pilot project on Safer and healthier work at any age and the online interactive risk assessment.