

Procedure file

Basic information		
DEC - Discharge procedure	2018/2183(DEC)	Procedure completed
2017 discharge: European Agency for Safety and Health at Work (EU-OSHA)		
Subject 8.70.03.02 2017 discharge		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	 Budgetary Control	 SARVAMAA Petri	26/07/2018
		Shadow rapporteur	
		 KADENBACH Karin	
		 CZARNECKI Ryszard	
		 ALI Nedzhami	
		 STAES Bart	
		 KAPPEL Barbara	
	Committee for opinion	Rapporteur for opinion	Appointed
	 Employment and Social Affairs	 HARKIN Marian	09/10/2018
European Commission	Commission DG Budget	Commissioner OETTINGER Günther	

Key events			
28/06/2018	Non-legislative basic document published	COM(2018)0521	Summary
11/09/2018	Committee referral announced in Parliament		
20/02/2019	Vote in committee		
01/03/2019	Committee report tabled for plenary	A8-0138/2019	Summary

26/03/2019	Results of vote in Parliament		
26/03/2019	Debate in Parliament		
26/03/2019	Decision by Parliament	T8-0279/2019	Summary
26/03/2019	End of procedure in Parliament		
27/09/2019	Final act published in Official Journal		

Technical information

Procedure reference	2018/2183(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/14283

Documentation gateway

Non-legislative basic document		COM(2018)0521	28/06/2018	EC	Summary
Court of Auditors: opinion, report		N8-0012/2019 OJ C 434 30.11.2018, p. 0001	18/09/2018	CofA	Summary
Committee draft report		PE626.807	10/12/2018	EP	
Committee opinion	EMPL	PE629.762	25/01/2019	EP	
Supplementary non-legislative basic document		05825/2019	31/01/2019	CSL	Summary
Amendments tabled in committee		PE634.513	31/01/2019	EP	
Committee report tabled for plenary, single reading		A8-0138/2019	01/03/2019	EP	Summary
Text adopted by Parliament, single reading		T8-0279/2019	26/03/2019	EP	Summary

Final act

Budget 2019/1509
[OJ L 249 27.09.2019, p. 0276](#)

2017 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 2017, as part of the 2017 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.

This Commission document concerns the EU's consolidated accounts for the year 2017 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 cash flows of the EU institutions and bodies with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge. It is the decision by which the European Parliament releases the

Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its annual report, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of 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.

All EU institutions and other agencies, bodies and joint undertakings are subject to their own discharge procedures.

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 aim is to contribute to the improvement of working life in the EU by developing, analysing and disseminating information on occupational safety and health (OSH).

As regards Agency's accounts, these are presented in detail in the document on the consolidated annual accounts of the European Union for 2017.

Commitment appropriations:

- available: EUR 16 million;
- made: EUR 15 million.

Payment appropriations:

- available: EUR 20 million;
- made: EUR 15 million.

For further details, please refer to the [2017 annual report of the EU-OSHA](#).

2017 discharge: European Agency for Safety and Health at Work (EU-OSHA)

Having examined the revenue and expenditure accounts for the financial year 2016 and the balance sheet as at 31 December 2017 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 2017, 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 2017.

The Council welcomed the Court's opinion that the Agency's annual accounts present fairly its financial position as at 31 December 2017 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 2017 are legal and regular in all material respects.

Nevertheless, the following observations were made:

- accounting: the Council regretted the deficiencies found by the Court in the Agency's accounting environment. It called on the Agency to take appropriate actions mainly to ensure the accounting officer's independence;
- carry-overs: the Council also regretted that, again, high level of commitment appropriations was carried over to 2018. The Council urged the Agency to continue improving its financial programming and monitoring of budget implementation in order to reduce the unjustified level of commitments carried over and the amounts cancelled at the end of the following year to the strict minimum, in line with the budgetary principle of annuality;
- procurement: the Agency is called on to ensure the full implementation without unjustified delay of electronic public procurement.

2017 discharge: European Agency for Safety and Health at Work (EU-OSHA)

The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) 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 2017.

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 2017.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Agency for the financial year 2017 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

The final budget of the Agency for the financial year 2017 was EUR 15 656 308, representing a decrease of 6.10 % compared to 2016.

Budget and financial management

The budget monitoring efforts during the financial year 2017 resulted in a budget implementation rate of 96.03 %, representing a slight decrease of 0.28 % compared to 2016. The payment appropriations execution rate was at 72.23 %, representing only a slight increase of 1.88

% compared to the previous year.

The cancellations of carryovers from 2016 to 2017 amounted to EUR 194 467.98 representing 4.93 % of the total amount carried over.

Members also made a series of observations regarding performance, staff, procurement and conflicts of interest.

In particular, they noted that:

- the Agency needed adequate staff and financial resources in order to implement its tasks;
- on 31 December 2017, the establishment plan was 97.5 % filled, with 39 temporary agents appointed out of 40 authorised under the Union budget;
- the Agency is making ongoing efforts to secure transparency and the prevention and management of conflict of interest. It plans to adopt the model decision on whistle-blowing for which the Commission has given an ex ante agreement;
- the Agency was not yet using any of the tools launched by the Commission aimed to introduce a single solution for the electronic exchange of information with third parties participating in public procurement procedures (e-procurement); - the Agency carried out an analysis of the likely impact of the United Kingdoms decision to withdraw from the Union on its organisation, operations and accounts.

2017 discharge: European Agency for Safety and Health at Work (EU-OSHA)

The European Parliament decided to grant discharge to the Executive Director of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2017 and to approve the closure of the accounts for the financial year in question.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Agency's annual accounts for the financial year 2017 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 501 votes to 127 with 5 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 [draft resolution on performance, financial management and control of EU agencies](#):

Agency's financial statements

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Budget and financial management

The budget monitoring efforts during the financial year 2017 resulted in a budget implementation rate of 96.03 %, representing a slight decrease of 0.28 % compared to 2016. The payment appropriations execution rate was at 72.23 %, representing only a slight increase of 1.88 % compared to the previous year. The cancellations of carryovers from 2016 to 2017 amounted to EUR 194 467.98 representing 4.93 % of the total amount carried over.

Members also made a series of observations regarding performance, staff, procurement and conflicts of interest.

In particular, they noted that:

- the Agency plans to introduce a revised performance management framework in 2018, which aims to provide more meaningful performance indicators to better assess the added value provided by the Agency's activities;
- the Agency needed adequate staff and financial resources in order to implement its tasks;
- on 31 December 2017, the establishment plan was 97.5 % filled, with 39 temporary agents appointed out of 40 authorised under the Union budget;
- the Agency is making ongoing efforts to secure transparency and the prevention and management of conflict of interest. It plans to adopt the model decision on whistle-blowing for which the Commission has given an ex ante agreement;
- the Agency was not yet using any of the tools launched by the Commission aimed to introduce a single solution for the electronic exchange of information with third parties participating in public procurement procedures (e-procurement); - the Agency carried out an analysis of the likely impact of the United Kingdoms decision to withdraw from the Union on its organisation, operations and accounts.