

2010 discharge: European Maritime Safety Agency (EMSA)

2011/2223(DEC) - 18/04/2012 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Monica Luisa MACOVEI (EPP, RO) on discharge to be granted to the Executive Director of the European Maritime Safety Agency discharge in respect of the implementation of the Agency's budget for the financial year 2010.

Noting that Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the European Maritime Safety Agency for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Members approve the closure of the Agency'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 performance, financial management and control of EU agencies:

- Budget and Financial Management: Members state that, in 2010, the Agency had a budget execution rate of 98 % in terms of committed appropriations and of 89 % in terms of payment appropriations. They call on the Agency to take the necessary action to further improve its budget implementation and to keep the discharge authority regularly informed on this matter;
- Carryovers: they note that the amount of appropriations carried over from 2010 to 2011 to cover unpaid commitments at year end amounted to EUR 1 214 272,92. They call on the Agency to take further action to decrease its carryovers and respect the principle of annuality;
- "A posteriori" commitments: Members note that following the request of the Parliament the Agency has included in its 2010 AAR specific information on a posteriori commitments (i.e. legal commitments that were entered into before the corresponding budgetary commitments were made). They are concerned that such commitments are an infringement of Article 62(1) of the framework Financial Regulation and that the Agency has perpetuated this deficiency since 2006;
- Procurement procedure: Members urge the Agency to correctly apply procurement procedures and ensure adequate data on planned public procurement in its Annual Work Programme (AWP). It considers it a matter of concern that the AWP does not explicitly disclose all information referred to in the Financial Regulation and its implementing rules. They call on the Agency to ensure accurate and timely reporting on negotiated procedures to the Administrative Board;
- Performance: Members regret that in its annual report for 2010 the Court of Auditors did not make any reference to Agency's budget transfers. They consider that the high number of budget transfers in the Agency was a matter of concern for the Parliament during the previous years. They ask therefore, the Court of Auditors to inform immediately the discharge authority of the situation as regards transfers in 2010. They call on the Commission to increase the resources allocated to the Agency and on the Agency to manage those resources soundly and effectively so as to properly fulfil the new responsibilities entrusted to it on the basis of that Regulation;
- Internal audit: Members acknowledge that the Agency still has to implement 15 "very important" recommendations from the Internal Audit Service. They call on the Agency to take action on the delayed recommendations.