

EUROPEAN PARLIAMENT

2013 - 2014 SESSION

EXTRACT

FROM THE DOCUMENT "TEXTS ADOPTED"

FROM THE SITTING OF

15 - 18 April 2013

EN

2011 discharge: European Agency for Safety and Health at Work

1. European Parliament decision of 17 April 2013 on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work for the financial year 2011 (C7-0250/2012 – 2012/2188(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Agency for Safety and Health at Work for the financial year 2011,
- having regard to the Court of Auditors' report on the annual accounts of the European Agency for Safety and Health at Work for the financial year 2011, together with the Agency's replies¹,
- having regard to the Council's recommendation of 12 February 2013 (05753/2013 – C7-0041/2013),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities², and in particular Article 185 thereof,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³, and in particular Article 208 thereof,
- having regard to Council Regulation (EC) No 2062/94 of 18 July 1994 establishing a European Agency for Safety and Health at Work⁴, and in particular Article 14 thereof,
- having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities⁵, and in particular Article 94 thereof,
- having regard to Rule 77 of, and Annex VI to, its Rules of Procedure,
- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Employment and Social Affairs (A7-0085/2013),

¹ OJ C 388, 15.12.2012, p. 219.

² OJ L 248, 16.9.2002, p. 1.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ L 216, 20.8.1994, p. 1.

⁵ OJ L 357, 31.12.2002, p. 72.

1. Grants the Director of the European Agency for Safety and Health at Work discharge in respect of the implementation of the Agency's budget for the financial year 2011;
2. Sets out its observations in the resolution below;
3. Instructs its President to forward this Decision and the resolution that forms an integral part of it to the Director of the European Agency for Safety and Health at Work, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

2. European Parliament decision of 17 April 2013 on the closure of the accounts of the European Agency for Safety and Health at Work for the financial year 2011 (C7-0250/2012 – 2012/2188(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Agency for Safety and Health at Work for the financial year 2011,
 - having regard to the Court of Auditors' report on the annual accounts of the European Agency for Safety and Health at Work for the financial year 2011, together with the Agency's replies¹,
 - having regard to the Council's recommendation of 12 February 2013 (05753/2013 – C7-0041/2013),
 - having regard to Article 319 of the Treaty on the Functioning of the European Union,
 - having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities², and in particular Article 185 thereof,
 - having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³, and in particular Article 208 thereof,
 - having regard to Council Regulation (EC) No 2062/94 of 18 July 1994 establishing a European Agency for Safety and Health at Work⁴, and in particular Article 14 thereof,
 - having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities⁵, and in particular Article 94 thereof,
 - having regard to Rule 77 of, and Annex VI to, its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Employment and Social Affairs (A7-0085/2013),
1. Approves the closure of the accounts of the European Agency for Safety and Health at Work for the financial year 2011;

¹ OJ C 388, 15.12.2012, p. 219.

² OJ L 248, 16.9.2002, p. 1.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ L 216, 20.8.1994, p. 1.

⁵ OJ L 357, 31.12.2002, p. 72.

2. Instructs its President to forward this Decision to the Director of the European Agency for Safety and Health at Work, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Union* (L series).

3. European Parliament resolution of 17 April 2013 with observations forming an integral part of its Decision on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work for the financial year 2011 (C7-0250/2012 – 2012/2188(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Agency for Safety and Health at Work for the financial year 2011,
 - having regard to the Court of Auditors' report on the annual accounts of the European Agency for Safety and Health at Work for the financial year 2011, together with the Agency's replies¹,
 - having regard to the Council's recommendation of 12 February 2013 (05753/2013 – C7-0041/2013),
 - having regard to Article 319 of the Treaty on the Functioning of the European Union,
 - having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities², and in particular Article 185 thereof,
 - having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³, and in particular Article 208 thereof,
 - having regard to Council Regulation (EC) No 2062/94 of 18 July 1994 establishing a European Agency for Safety and Health at Work⁴, and in particular Article 14 thereof,
 - having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities⁵, and in particular Article 94 thereof,
 - having regard to Rule 77 of, and Annex VI to, its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Employment and Social Affairs (A7-0085/2013),
- A. whereas the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the European Agency for Safety and Health at Work ('the Agency') for

¹ OJ C 388, 15.12.2012, p. 219.

² OJ L 248, 16.9.2002, p. 1.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ L 216, 20.8.1994, p. 1.

⁵ OJ L 357, 31.12.2002, p. 72.

the financial year 2011 are reliable and that the underlying transactions are legal and regular,

Budget and financial management

1. Notes from the Court of Auditors' report that the Agency's 2011 budget amounted to EUR 16,4 million, compared to EUR 15,5 million in 2010, which represents a 5,8% increase;
2. Regrets that at the same time, the cancellation rate for appropriations doubled from 4% in 2010 to 8% (EUR 1,3 million) of the total budget for 2011, indicating difficulties in the implementation of the actions foreseen in the annual work programme and in complying with the budgetary principle of annuality; calls for a more realistic and feasible programme to be presented in future;
3. Acknowledges from the Agency that the levels of budget implementation for the financial year 2011 were generally better than in 2010, in particular the cancellation of C8 appropriations and the reduction of the carryforward of C1 appropriations for Title III "Operational Activities"; notes that the higher cancellation rate for 2011 appropriations was partly due to some vacant posts in the Agency and the need to not engage in a major activity (the OSHwikipedia project: an online occupational safety and health encyclopaedia) until international cooperation was secured; calls on the Agency to address the situation and to report on the actions taken to the discharge authority;
4. Notes with concern that whereas the Agency's Financial Regulation and the corresponding Implementing Rules provide for a physical inventory at least once every three years, at the time of Court of Auditors' audit, the latest physical inventory was carried out in 2006;
5. Acknowledges from the Agency that the physical inventory was carried out in 2012;

Seat agreement

6. Notes with concern the Court of Auditors' finding that the Agency has not concluded a seat agreement;
7. Takes note of the Agency's reply that negotiations concerning the Agency's seat agreement continue and that the earlier negotiated draft of the agreement was again subject to interconsultations involving several ministries; calls on the Agency to duly inform the discharge authority on the progress of the negotiations and invites the Member State hosting the Agency to take steps to speed up the negotiations and to conclude the seat agreement in the near future;

Performance

8. Invites the Commission, together with the European Training Foundation, the European Centre for the Development of Vocational Training, European Foundation for the Improvement of Living and Working Conditions and the European Agency for Safety and Health at Work to further explore the synergies that exist between those agencies and to report to the discharge authority before any decisions concerning possible changes to the respective responsibilities and/or working methods of these agencies are considered on the possible deeper integration of those four agencies; invites those agencies and the

Commission to evaluate whether closer cooperation could lead to economies of scale and optimisation of their performance;

Internal audit

9. Notes that in 2011, the Agency's Internal Audit Service delivered an audit report on "Website and external communications in the EU-OSHA", resulting in no critical recommendations, two "very important" recommendations and five "important" recommendations; notes that all seven recommendations were accepted by the management and are already implemented (six out of seven in 2011 and the remaining one in 2012); notes that the Agency carried out an "IT task assessment in the EU-OSHA", issued the corresponding report and carried out a review on the status of recommendations of previous audits;

o

o o

10. Refers, in respect of the other observations accompanying its Decision on discharge, which are of a horizontal nature, to its resolution of 17 April 2013¹ on the performance, financial management and control of the agencies.

¹ Text adopted, P7_TA-PROV(2013)0134.