

DECISION OF THE EUROPEAN PARLIAMENT**of 10 May 2011****on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work for the financial year 2009**

(2011/594/EU)

THE EUROPEAN PARLIAMENT,

- having regard to the final annual accounts of the European Agency for Safety and Health at Work for the financial year 2009,
 - 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 2009, together with the Agency's replies ⁽¹⁾,
 - having regard to the Council's recommendation of 15 February 2011 (05892/2011 — C7-0052/2011),
 - having regard to Article 276 of the EC Treaty and 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 Communities ⁽²⁾, and in particular Article 185 thereof,
 - having regard to Council Regulation (EC) No 2062/94 of 18 July 1994 establishing a European Agency for Safety and Health at Work ⁽³⁾, 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 Communities ⁽⁴⁾, 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 (A7-0104/2011),
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 2009;
 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).

The President
Jerzy BUZEK

The Secretary-General
Klaus WELLE

⁽¹⁾ OJ C 338, 14.12.2010, p. 46.

⁽²⁾ OJ L 248, 16.9.2002, p. 1.

⁽³⁾ OJ L 216, 20.8.1994, p. 1.

⁽⁴⁾ OJ L 357, 31.12.2002, p. 72.

RESOLUTION OF THE EUROPEAN PARLIAMENT**of 10 May 2011****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 2009**

THE EUROPEAN PARLIAMENT,

- having regard to the final annual accounts of the European Agency for Safety and Health at Work for the financial year 2009,
 - 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 2009, together with the Agency's replies ⁽¹⁾,
 - having regard to the Council's recommendation of 15 February 2011 (05892/2011 — C7-0052/2011),
 - having regard to Article 276 of the EC Treaty and 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 Communities ⁽²⁾, and in particular Article 185 thereof,
 - having regard to Council Regulation (EC) No 2062/94 of 18 July 1994 establishing a European Agency for Safety and Health at Work ⁽³⁾, 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 Communities ⁽⁴⁾, 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 (A7-0104/2011),
- A. whereas the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts for the financial year 2009 are reliable and that the underlying transactions are legal and regular,
- B. whereas on 5 May 2010 Parliament granted the Director of the European Agency for Safety and Health at Work discharge for implementation of the Agency's budget for the financial year 2008 ⁽⁵⁾, and in its resolution accompanying the discharge decision drew attention, inter alia, to the fact that:
- the Agency carried forward EUR 3 400 000 (44 % of its operating appropriations) of which approximately EUR 1 000 000 concerned commitments which were entirely related to 2009,
 - the Court of Auditors identified an irregularity with respect to a procurement procedure (use of a framework contract beyond its maximum value),

⁽¹⁾ OJ C 338, 14.12.2010, p. 46.

⁽²⁾ OJ L 248, 16.9.2002, p. 1.

⁽³⁾ OJ L 216, 20.8.1994, p. 1.

⁽⁴⁾ OJ L 357, 31.12.2002, p. 72.

⁽⁵⁾ OJ L 252, 25.9.2010, p. 187.

- C. whereas the Agency's budget for 2009 was EUR 15 100 000, which is an increase of 0,6 % from its budget of 2008,

Performance

1. Calls once more on the Agency to set out, in a table to be annexed to the Court of Auditors' next report, a comparison of the operations that were carried out during the year for which discharge is to be granted and during the previous financial year so as to enable the discharge authority to assess more effectively the Agency's performance from one year to the next;
2. Welcomes the Agency's initiative of launching 'foresight' on the safety and health impact of technological innovations in 'green jobs' by 2020; notes also that data were collected on safety and health of women at work;

Governance of the Agency

3. Finds the Agency's governance costs to be 1,35 % of the budget, as it has an 84-member Governing Board and employs 64 staff (figures for the 2008 financial year); recalls that this reflects Regulation (EC) No 2062/94 by which it was founded which strives to achieve a tripartite presence by including social partners in the Governing Board; notes that the practical, everyday business of the Agency is run by the 11-member Bureau, appointed by the Governing Board;

Carry-over appropriations

4. Is concerned that the Court of Auditors reported once again in 2009 carry forwards of EUR 3 500 000 (47 % of the commitments made) in respect of the operational activities (Title III) to the budgetary year 2010; stresses that this situation indicates delays in the implementation of the Agency's activities and is at odds with the budgetary principle of annuality; recognises that this is caused partly because of the multiannuality of important projects; acknowledges, nevertheless, that the Agency, in early 2010, established a monthly reporting mechanism to monitor the implementation of the activities envisaged in its annual work programme and the corresponding budgetary aspects;
5. Calls on the Agency to reduce the increased cancellation rate and inform the discharge authority of the actions taken; welcomes the Agency's promise to pay particular attention to the commitments still open at year-end with a view to decommitting the amounts not needed in covering the subsequent financial and legal obligations;

Internal audit

6. Welcomes the Agency's initiative of providing the discharge authority with the Internal Audit Service (IAS)'s Annual Internal Audit Report on the Agency; considers this to be an indication of transparency and an example of best practice to be followed by all other agencies;
7. Congratulates the Agency on its considerable progress in this respect; acknowledges that all 'very important' recommendations issued by the IAS to the Agency were adequately implemented and closed, except the recommendation on validation of accounting systems, which was downgraded to 'important' as a result of its partial implementation; calls, accordingly, on the accounting officer of the Agency to describe the methodology used in the validation of its accounting system; supports the idea of developing cooperation within the existing Inter-Agency Accountants Network in order to come up with common requirements and develop a common methodology for validation of the accounting systems in agencies;
8. Encourages the Agency to revise the checklists to match the specificities of different financial transactions and to make them available to all staff;
9. Calls, in addition, on the Agency to finalise/update its documentation procedures; calls, in particular, on the Agency to produce an exhaustive list of the main processes to be matched with required procedures, and for this list to be systematically updated;

Role of coordinator of the network of agencies

10. Commends the Agency on its effective work as coordinator of the network of agencies during the 2009 discharge procedure;

 11. Refers, in respect of the other observations accompanying its Decision on discharge, which are of a horizontal nature, to its resolution of 10 May 2011 ⁽¹⁾ on the performance, financial management and control of the agencies.
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⁽¹⁾ Texts adopted, P7_TA(2011)0163 (See page 269 of this Official Journal).

DECISION OF THE EUROPEAN PARLIAMENT**of 10 May 2011****on the closure of the accounts of the European Agency for Safety and Health at Work for the financial year 2009**

(2011/595/EU)

THE EUROPEAN PARLIAMENT,

- having regard to the final annual accounts of the European Agency for Safety and Health at Work for the financial year 2009,
 - 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 2009, together with the Agency's replies ⁽¹⁾,
 - having regard to the Council's recommendation of 15 February 2011 (05892/2011 — C7-0052/2011),
 - having regard to Article 276 of the EC Treaty and 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 Communities ⁽²⁾, and in particular Article 185 thereof,
 - having regard to Council Regulation (EC) No 2062/94 of 18 July 1994 establishing a European Agency for Safety and Health at Work ⁽³⁾, 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 Communities ⁽⁴⁾, 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 (A7-0104/2011),
1. Approves the closure of the accounts of the European Agency for Safety and Health at Work for the financial year 2009;
 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).

The President

Jerzy BUZEK

The Secretary-General

Klaus WELLE

⁽¹⁾ OJ C 338, 14.12.2010, p. 46.⁽²⁾ OJ L 248, 16.9.2002, p. 1.⁽³⁾ OJ L 216, 20.8.1994, p. 1.⁽⁴⁾ OJ L 357, 31.12.2002, p. 72.