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2004 discharge: European Environment Agency

1. European Parliament decision on the discharge for the implementation of the budget of the European Environment Agency for the financial year 2004 (N6-0006/2005 – C6-0163/2005 – 2005/2111(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Environment Agency for the financial year 2004¹,
 - having regard to the Court of Auditors' report on the annual accounts of the European Environment Agency for the financial year 2004, together with the Agency's replies²,
 - having regard to the Council's recommendation of 14 March 2006 (5972/2006 - C6-0093/2006),
 - having regard to the EC Treaty, and in particular Article 276 thereof,
 - 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 Communities³, and in particular Article 185 thereof,
 - having regard to Council Regulation (EEC) No 1210/90 of 7 May 1990 on the establishment of the European Environment Agency and the European Environment Information and Observation network⁴, and in particular Article 13 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 71 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on the Environment, Public Health and Food Safety (A6-0098/2006),
1. Grants discharge to the Executive Director of the European Environment Agency for the implementation of the Agency's budget for the financial year 2004;
 2. Sets out its comments in the resolution below;

¹ OJ C 269, 28.10.2005, p. 13.

² OJ C 332, 28.12.2005, p. 37.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 120, 11.5.1990, p. 1. Regulation as last amended by Regulation (EC) No 1641/2003 (OJ L 245, 29.9.2003, p. 1).

⁵ OJ L 357, 31.12.2002, p. 72. Regulation as amended by Regulation (EC, Euratom) No 1261/2005 (OJ L 201, 2.8.2005, p. 3).

3. Instructs its President to forward this decision and the resolution that forms an integral part of it to the Executive Director of the European Environment Agency, the Council, the Commission and the Court of Auditors and to have them published in the Official Journal of the European Union (L series).

2. European Parliament decision on the closure of the accounts of the European Environment Agency for the financial year 2004 (N6-0006/2005 – C6-0163/2005 – 2005/2111(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Environment Agency for the financial year 2004¹,
 - having regard to the Court of Auditors' report on the annual accounts of the European Environment Agency for the financial year 2004, together with the Agency's replies²,
 - having regard to the Council's recommendation of 14 March 2006 (5972/2006 - C6-0093/2006),
 - having regard to the EC Treaty, and in particular Article 276 thereof,
 - 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 Communities³, and in particular Article 185 thereof,
 - having regard to Council Regulation (EEC) No 1210/90 of 7 May 1990 on the establishment of the European Environment Agency and the European Environment Information and Observation network⁴, and in particular Article 13 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 71 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on the Environment, Public Health and Food Safety (A6-0098/2006),
1. Notes the following figures for the accounts of the European Environment Agency for the financial years 2004 and 2003:

Revenue and expenditure account for the financial years 2004 and 2003 (in EUR 1000)

	2004	2003
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¹ OJ C 269, 28.10.2005, p. 13.

² OJ C 332, 28.12.2005, p. 37.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 120, 11.5.1990, p. 1. Regulation as last amended by Regulation (EC) No 1641/2003 (OJ L 245, 29.9.2003, p. 1).

⁵ OJ L 357, 31.12.2002, p. 72. Regulation as amended by Regulation (EC, Euratom) No 1261/2005 (OJ L 201, 2.8.2005, p. 3).

Revenue		
EC subsidy	28 658	28 723
Subventions	1 998	1 080
Bank interest	128	89
Total revenue (a)	30 784	29 891
Expenditure		
<i>Total expenditure for Title 1</i>		
Payments	12 447	11 123
Payments — Grants	2	
Appropriations carried over	435	315
Appropriations carried over — Grants	66	
<i>Total expenditure for Title 2</i>		
Payments ⁽¹⁾	3 451	2 447
Appropriations carried over	394	395
<i>Total expenditure for Title 3</i>		
Payments	9 534	5 997
Payments — Grants	14	
Appropriations carried over	4 845	7 008
Appropriations carried over — Grants	2 419	
Total expenditure (b)	33 606	27 284
Net result for the year (a - b)	-2 822	2 607
Appropriations carried over and cancelled	508	295
Refunds carried over and cancelled	0	36
Balance carried over from the previous year	-4 190	-7 427
Grants cancelled	98	322
Exchange rate differences	3	-4
Regularisation regarding previous years	43	-18
Balance carried forward	-6 360	-4 190

⁽¹⁾ Includes 905 823 euros of property taxes paid to the Danish government. The Agency is of the opinion that the amount should be refunded. The issue is currently negotiated with the Danish government.

NB: The totals may include differences due to rounding.

2. Approves the closure of the accounts of the European Environment Agency for the financial year 2004;
3. Instructs its President to forward this decision to the Executive Director of the European Environment Agency, the Council, the Commission and the Court of Auditors and to have it published in the Official Journal of the European Union (L series).

3. European Parliament resolution with comments forming an integral part of the decision on the discharge for the implementation of the budget of the European Environment Agency for the financial year 2004 (N6-0006/2005 – C6-0163/2005 – 2005/2111(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Environment Agency for the financial year 2004¹,
 - having regard to the Court of Auditors' report on the annual accounts of the European Environment Agency for the financial year 2004, together with the Agency's replies²,
 - having regard to the Council's recommendation of 14 March 2006 (5972/2006 - C6-0093/2006),
 - having regard to the EC Treaty, and in particular Article 276 thereof,
 - 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 Communities³, and in particular Article 185 thereof,
 - having regard to Council Regulation (EEC) No 1210/90 of 7 May 1990 on the establishment of the European Environment Agency and the European Environment Information and Observation network⁴, and in particular Article 13 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 71 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on the Environment, Public Health and Food Safety (A6-0098/2006),
- A. whereas the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts for the financial year ended 31 December 2004 were reliable and that the underlying transactions, taken as a whole, were legal and regular,

¹ OJ C 269, 28.10.2005, p. 13.

² OJ C 332, 28.12.2005, p. 37.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 120, 11.5.1990, p. 1. Regulation as last amended by Regulation (EC) No 1641/2003 (OJ L 245, 29.9.2003, p. 1).

⁵ OJ L 357, 31.12.2002, p. 72. Regulation as amended by Regulation (EC, Euratom) No 1261/2005 (OJ L 201, 2.8.2005, p. 3).

- B. whereas the Court of Auditors states that it has obtained reasonable assurance from all the agencies, excepting the express reservations in respect of the 2004 financial year concerning the European Agency for Reconstruction, the European Centre for the Development of Vocational Training, the European Training Foundation, the European Monitoring Centre on Racism and Xenophobia and the European Food Safety Authority,
1. Recalls that, under Article 185 of the Financial Regulation, Parliament shall give discharge for the implementation of the budgets of the bodies set up by the Communities and having legal personality which actually receive grants charged to the budget; points out, however, that not all of these bodies are fully, or even partially, funded via grants charged to the budget; emphasises that the discharge decision therefore covers both the budget and the non-budget funding of these bodies; considers it unacceptable that some of the bodies set up by the Union are accountable for the expenditure of income received from sources other than the budget whilst others, which do not receive a subsidy from the budget, are not; affirms the principle that all Community agencies, whether or not they are subsidised, are subject to discharge by Parliament, even when another discharge authority intervenes in accordance with their basic texts; takes the view that there is a need to review all texts that go against this principle;
 2. Finds table 1 of the Court of Auditors' report, introduced for the first time during the 2003 discharge exercise, which summarises the Agency's powers and responsibilities, governance, resources, activities and services provided, of great value; notes that the information contained in table 1 is supplied by the Agency; asks the Court of Auditors to verify the contents of table 1;
 3. Insists that as well as spending money properly, agencies should also strive to spend money as efficiently and effectively as possible; invites the Court of Auditors to consider the possibility of extending its specific annual reports on the agencies to include an examination of performance and achievement of objectives; in this context and in line with its resolutions on the 2003 discharge, insists that the following aspects be taken into account: that duplication of work among the agencies must be avoided as much as possible and that measures designed to improve transparency and communication with the public must be clarified, along with Community affirmative action measures at all levels of recruitment, training and the assignment of responsibilities;
 4. Notes that Community agencies do not always have a good image or good press and that many of them do not deserve such a negative image; points out that EU citizens should be made aware of this, with appropriate means being used to explain as often as is necessary the *raison d'être* and achievements of the agencies; calls on the Commission to act accordingly, using whatever means it considers necessary;
 5. Notes that the enlargement of the European Union in 2004 has affected the structures and operating arrangements of the Community agencies in many ways, and that several of the agencies draw attention to these effects in their activity reports, focusing in particular on the increase in the number of administrators; calls on the Commission to assess the real or supposed problems encountered and to recommend the regulatory changes required;
 6. Notes that the Commission has made a commitment to harmonising the way in which activity reports concerning its directorates-general are presented; calls for a similar approach to be taken in respect of the activity reports of the Communities' agencies,

which differ significantly in terms of content; calls on the Commission to point out to the Communities' agencies the information and activity indicators that they must provide;

7. Notes the Court of Auditors' finding that surplus appropriations in 2004 were committed for operations to be carried out in 2005 and that appropriations relating to staff expenditure were carried over; insists that the Agency respect the principle of budget annuality as defined in the Financial Regulation and the rule prohibiting carry over of appropriations relating to staff expenditure in order to allow a correct and transparent implementation of the budgets set by the budgetary authority;
8. Notes the weaknesses in checking and the omissions found by the Court of Auditors in its audit of the inventory; urges the Agency to rectify these shortcomings without delay;
9. Welcomes the Agency's assurance that problems discovered by the Court of Auditors concerning the amendment of contracts will be remedied;
10. Supports the Agency's efforts to obtain reimbursement of unwarranted payment of taxes to the City of Copenhagen;
11. Expresses its satisfaction with the effective implementation of the 2004 budget;
12. Considers the Agency to be a source of important environmental information for all EU institutions and policy-making; notes with satisfaction that the Agency has been able to transform some complicated data into user-friendly information and to communicate its conclusions to the public; congratulates the Agency on its informative website;
13. Encourages the Agency to continue its efforts to further develop its communication methods in order to attract more media coverage for its findings and thus feed public debate on important environmental issues, such as climate change;
14. Points out that the impact of environmental programmes is often hampered by the lack of assessment of environmental impacts of other Community policies; invites the Agency further to develop its work in the field of environmental impact assessment;
15. Emphasises the role of the Agency in the evaluation of the implementation of EU environmental legislation;
16. Calls on the Commission to help the agencies follow as closely as possible the work plan agreed for the year ahead, allowing activities to be properly planned and implemented, and particularly to avoid major, last-minute changes to the work load;
17. Asks the Commission to improve synergies between agencies by making cooperation more effective, avoiding duplication of work and addressing shortcomings, in particular as regards common areas such as training, the implementation of Community policies across the board, the use of the latest management systems and solving problems relating to sound management of the budget.