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2004 discharge: European Maritime Safety Agency

1. European Parliament decision on the discharge for the implementation of the budget of the European Maritime Safety Agency for the financial year 2004 (N6-0012/2005 – C6-0169/2005 – 2005/2117(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Maritime Safety Agency for the financial year 2004¹,
 - having regard to the Court of Auditors' report on the annual accounts of the European Maritime Safety 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 Regulation (EC) No 1406/2002 of the European Parliament and of the Council of 27 June 2002 establishing a European Maritime Safety Agency⁴, and in particular Article 19 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 Transport and Tourism (A6-0103/2006),
1. Grants discharge to the Executive Director of the European Maritime Safety Agency for the implementation of the Agency's budget for the financial year 2004;

¹ OJ C 269, 28.10.2005, p. 9.

² OJ C 332, 28.12.2005, p. 30.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 208, 5.8.2002, p. 1. Regulation as last amended by Regulation (EC) No 724/2004 (OJ L 129, 29.4.2004, 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).

2. Sets out its comments in the resolution below;
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 Maritime Safety 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 Maritime Safety Agency for the financial year 2004 (N6-0012/2005 – C6-0169/2005 – 2005/2117(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Maritime Safety Agency for the financial year 2004¹,
 - having regard to the Court of Auditors' report on the annual accounts of the European Maritime Safety 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 Regulation (EC) No 1406/2002 of the European Parliament and of the Council of 27 June 2002 establishing a European Maritime Safety Agency⁴, and in particular Article 19 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 Transport and Tourism (A6-0103/2006),
1. Notes the following figures for the accounts of the European Maritime Safety Agency for the financial years 2004 and 2003:

¹ OJ C 269, 28.10.2005, p. 9.

² OJ C 332, 28.12.2005, p. 30.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 208, 5.8.2002, p. 1. Regulation as last amended by Regulation (EC) No 724/2004 (OJ L 129, 29.4.2004, 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 and expenditure account for the financial years 2004 and 2003 (in EUR 1000)

	2004	2003 ⁽¹⁾
Revenue		
Community subsidies	12 800	2 630
Other revenue	5	2
Total budget revenue (a)	12 805	2 632
Expenditure		
<i>Staff— Title I of the budget</i>		
Payments	3 594	647
Appropriations carried over	143	66
<i>Operating expenditure — Title II of the budget</i>		
Payments	635	238
Appropriations carried over	684	315
<i>Operational expenditure — Title III of the budget</i>		
Payments	437	13
Appropriations carried over	2 074	155
Total budget expenditure (b)	7 567	1434
Balance (c = a - b)	5 238	1 198
Appropriations carried over and cancelled	251	—
Exchange-rate differences	-1	0
Balance of the budget implementation for the financial year (d)	5 488	1 198
Variation in automatic carry-overs of appropriations and invoices to be received	2 089	399
Variation in investments for the financial year	242	11
Variation in debts (Commission)	-5 489	-1 198
Depreciation for the financial year	-43	-3
Variation in advances to suppliers	56	—
Outturn of the economic adjustments for the financial year (e)	2 343	407

⁽¹⁾ The data for the financial year 2003 have been restated in order to comply with the principle of accruals-based accounting. NB: Variations in totals are due to the effects of rounding.

2. Approves the closure of the accounts of the European Maritime Safety Agency for the financial year 2004;
3. Instructs its President to forward this decision to the Executive Director of the European Maritime Safety 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 Maritime Safety Agency for the financial year 2004 (N6-0012/2005 – C6-0169/2005 – 2005/2117(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Maritime Safety Agency for the financial year 2004¹,
 - having regard to the Court of Auditors' report on the annual accounts of the European Maritime Safety 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 Regulation (EC) No 1406/2002 of the European Parliament and of the Council of 27 June 2002 establishing a European Maritime Safety Agency⁴, and in particular Article 19 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 Transport and Tourism (A6-0103/2006),
- 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. 9.

² OJ C 332, 28.12.2005, p. 30.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 208, 5.8.2002, p. 1. Regulation as last amended by Regulation (EC) No 724/2004 (OJ L 129, 29.4.2004, 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. Welcomes the fact that the Court of Auditors found the Agency's accounts for 2004 to be reliable and the underlying transactions, taken as a whole, to be legal and regular;
8. Stress that the Agency must make a clear distinction between commitment and payment appropriations in its budget; is pleased to note that the Agency is in contact with the Commission with a view to drawing up appropriate presentation models for its budget data, and expects future budgets to be presented in the appropriate form;
9. Notes the low level of implementation of the 2004 budget and the high level of carry-overs; notes the Agency's explanation that this was due to late launching of calls for tender due to a lack of operational managerial staff; hopes that staffing problems have been resolved;
10. Notes the Court of Auditors' finding of a number of failures in the internal control system; is pleased to note the steps taken by the Agency to strengthen its internal control system and to avoid such problems in the future;
11. Regrets the little use made of appropriations for maritime anti-pollution measures, namely that only EUR 200 000 of the EUR 700 000 available in both commitment and payment appropriations was used, representing a rate of 28 %; recalls that anti-pollution measures are a key aspect of the Agency's activities and insists that funds made available be effectively deployed in the future;
12. Notes that the Community subsidy for the Agency rose from EUR 2 630 000 in 2003 to EUR 12 800 000 in 2004 and that in 2004 the Agency implemented less than 60 % of such subsidy in expenditure;
13. 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;
14. 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.