











# Procedure file

Basic information		
DEC - Discharge procedure	2016/2172(DEC)	Procedure completed
2015 discharge: European Maritime Safety Agency (EMSA)		
Subject 8.70.03.05 2015 discharge		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>CONT</b> Budgetary Control		05/08/2016
		 <a href="#">AYALA SENDER Inés</a>	
		Shadow rapporteur	
		 <a href="#">ZDECHOVSKÝ Tomáš</a>	
		 <a href="#">FITTO Raffaele</a>	
		 <a href="#">ALI Nedzhmi</a>	
		 <a href="#">JÁVOR Benedek</a>	
		 <a href="#">VALLI Marco</a>	
		 <a href="#">KAPPEL Barbara</a>	
	Committee for opinion	Rapporteur for opinion	Appointed
	<b>TRAN</b> Transport and Tourism		06/10/2016
		 <a href="#">SCHMIDT Claudia</a>	
European Commission	Commission DG <a href="#">Budget</a>	Commissioner GEORGIEVA Kristalina	

Key events			
11/07/2016	Non-legislative basic document published	COM(2016)0475	Summary
04/10/2016	Committee referral announced in Parliament		
22/03/2017	Vote in committee		

31/03/2017	Committee report tabled for plenary	<a href="#">A8-0130/2017</a>	Summary
26/04/2017	Debate in Parliament		
27/04/2017	Results of vote in Parliament		
27/04/2017	Decision by Parliament	<a href="#">T8-0174/2017</a>	Summary
27/04/2017	End of procedure in Parliament		
29/09/2017	Final act published in Official Journal		

### Technical information

Procedure reference	2016/2172(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/07473

### Documentation gateway

Non-legislative basic document		COM(2016)0475	11/07/2016	EC	Summary
Court of Auditors: opinion, report		N8-0126/2016 <a href="#">OJ C 449 01.12.2016, p. 0133</a>	13/09/2016	CofA	Summary
Committee draft report		<a href="#">PE593.868</a>	06/02/2017	EP	
Supplementary non-legislative basic document		<a href="#">05873/2017</a>	07/02/2017	CSL	Summary
Committee opinion	TRAN	<a href="#">PE595.647</a>	28/02/2017	EP	
Amendments tabled in committee		<a href="#">PE600.884</a>	06/03/2017	EP	
Committee report tabled for plenary, single reading		<a href="#">A8-0130/2017</a>	31/03/2017	EP	Summary
Text adopted by Parliament, single reading		<a href="#">T8-0174/2017</a>	27/04/2017	EP	Summary

### Final act

Budget 2017/1687  
[OJ L 252 29.09.2017, p. 0262](#) Summary

## 2015 discharge: European Maritime Safety Agency (EMSA)

**PURPOSE:** presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2015, as part of the 2015 discharge procedure.

**Analysis of the accounts of the European Maritime Safety Agency (EMSA).**

**CONTENT:** the organisational governance of the EU consists of institutions, agencies and other EU bodies whose expenditure is included in the general budget of the Union.

The EU's operational expenditure of these institutions takes different forms, depending on how the money is paid out and managed.

From 2014 onwards, the Commission classifies its expenditure as follows:

- Direct management: the budget is implemented directly by the Commission services.
- Indirect management: the Commission confers tasks of implementation of the budget to bodies of EU law or national law, such as the EU agencies.
- Shared management: under this method of budget implementation tasks are delegated to Member States. About 80 % of the

expenditure falls under this management mode covering such areas as agricultural spending and structural actions.

This Commission document concerns the EU's consolidated accounts for the year 2015 and details how spending by the EU institutions and bodies was carried out. The consolidated annual accounts of the EU provide financial information on the activities of the institutions, agencies and other bodies of the EU from an accrual accounting and budgetary perspective.

It is the responsibility of the Commission's Accounting Officer to prepare the EU's consolidated annual accounts and ensure that they present fairly, in all material aspects, the financial position, the result of the operations and the cash flows of the EU institutions and bodies, including the European Maritime Safety Agency (EMSA), with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge of the budget for a given financial year. It represents the political aspect of the external control of budget implementation and is the decision by which the European Parliament, acting on a Council recommendation, "releases" the Commission (and other EU bodies) from its responsibility for management of a given budget by marking the end of that budget's existence. The European Parliament is the discharge authority within the EU.

The discharge procedure may produce three outcomes: (i) the granting; (ii) postponement or; (iii) the refusal of the discharge.

The final discharge report including specific recommendations to the Commission for action is adopted in plenary by the European Parliament and are subject to an annual follow up report in which the Commission outlines the concrete actions it has taken to implement the recommendations made.

Each agency is subject to its own discharge procedure, including the EMSA.

The European Maritime Safety Agency: the Agency, which is located in Lisbon (PT), was established by was set up by [Regulation \(EC\) No 1406/2002 of the European Parliament and of the Council](#). The Agency's tasks are to prevent pollution by ships and provide the Commission and Member States with appropriate technical assistance.

As regards the Agency's accounts, these are presented in detail in the document on the consolidated annual accounts of the European Union for 2015:

Commitment appropriations:

- committed: EUR 70 million;
- paid: EUR 64 million;
- carried-over: EUR 6 million.

Payment appropriations:

- committed: EUR 70 million;
- paid: EUR 58 million;
- carried-over: EUR 10 million.

For further details on expenditure, please refer to the [final accounts of the EMSA](#).

## 2015 discharge: European Maritime Safety Agency (EMSA)

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**PURPOSE:** presentation of the EU Court of Auditors report on the annual accounts of the European Maritime Safety Agency (EMSA) for the year 2015, together with the Agency's reply.

**CONTENT:** in accordance with the tasks conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, the Court presents to the European Parliament and to the Council, in the context of the discharge procedure, a Statement of Assurance as to the reliability of the annual accounts of each institution, body or agency of the EU, and the legality and regularity of the transactions underlying them, on the basis of an independent external audit.

This audit concerned, amongst others, the annual accounts of the European Maritime Safety Agency. The Agency's tasks are to ensure a high level of maritime safety and to prevent pollution by ships, provide the Commission and the Member States with technical assistance, and monitor the implementation of Union legislation, as well as to evaluate its effectiveness.

**Statement of assurance:** pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the Agency, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2015, and
- the legality and regularity of the transactions underlying those accounts.

**Opinion on the reliability of the accounts:** in the Court's opinion, the Agency's annual accounts present fairly, in all material respects, its financial position as at 31 December 2015 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commission's accounting officer.

**Opinion on the legality and regularity of the transactions underlying the accounts:** in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2015 are legal and regular in all material respects.

The report makes no observations on the budgetary and financial management of the Agency.

Lastly, the Court of Auditors report contains a summary of the Agency's key figures in 2015:

- Budget: EUR 64.8 million.
- Staff: 246 including officials, temporary and contract staff and seconded national experts.

## 2015 discharge: European Maritime Safety Agency (EMSA)

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Having examined the revenue and expenditure accounts for the financial year 2015 and the balance sheet as at 31 December 2015 of the European Maritime Safety Agency (EMSA), as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2015, accompanied by the Agency's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2015.

The implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation. The Council welcomed the fact that the observations in the Court of Auditors' report in relation to the financial year 2015 did not call for any comments.

## 2015 discharge: European Maritime Safety Agency (EMSA)

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The Committee on Budgetary Control adopted the report by Inés AYALA SENDER (S&D, ES) on discharge in respect of the implementation of the budget of the European Maritime Safety Agency (EMSA) for the financial year 2015.

The committee called on the European Parliament to grant the Executive Director of the Agency discharge in respect of the implementation of the Agency's budget for the financial year 2015.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Agency for the financial year 2015 were reliable and that the underlying transactions were legal and regular, Members called on Parliament to approve the closure of the Agency's accounts. They made, however, a number of recommendations that needed 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](#):

- Agency's financial statements: Members noted that the final budget of the Agency for the financial year 2015 was EUR 54 611 883, representing an increase of 4.21 % compared to 2014.
- Budget and financial management: Members took note that the Agency restructured its budget structure in 2014 with effect on budget 2015 to better support the business needs of the Agency. They observed that the second phase of the restructuring will have an effect on the budget in 2016 and invited the Agency to inform the discharge authority on the practical impact and efficiencies gained with the new budget structure.

Members also made a series of observations regarding commitment and carry-overs, transfers, the prevention and management of conflicts of interests, procurement and recruitment procedures and internal audits and controls.

The report stated that the Agency has cooperated extensively on the operational level, in the field of maritime monitoring, surveillance and information sharing, with other Union agencies and bodies (EFCA, Frontex, EU NAVFOR, MAOC-N), in order to capitalise on existing expertise and services in mutually beneficial ways. Since December 2014, the Agency has been hosting the Business Continuity Facility of the Fusion for Energy Joint Undertaking (F4E) in Madrid. It has continued cooperating with European Fisheries Control Agency (EFCA) so that it can also use the Agency's business continuity centre.

Members acknowledged the fact that it has worked closely with European Monitoring Centre for Drugs and Drug Addiction (EMCDDA) with a view to increasing effectiveness, efficiency and saving costs, given the geographical proximity of the agencies.

Lastly, they highlighted the Agency's contribution to maritime safety, the prevention of pollution from ships as well as from offshore installations for gas and oil exploitation in Europe, and the assistance provided to Member States and the Commission under international and Union law.

## 2015 discharge: European Maritime Safety Agency (EMSA)

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The European Parliament decided to grant discharge to the Executive Director of the European Maritime Safety Agency (EMSA) in respect of the implementation of its budget for the financial year 2015.

The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex IV, Article 5 (1)(a) to Parliament's Rules of Procedure).

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Agency's annual accounts for the financial year 2015 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 510 votes to 98 with 14 abstentions, a resolution containing a series of recommendations, which form an integral part of the decision on discharge and which add to the general recommendations set out in the [resolution on performance, financial management and control of EU agencies](#).

These recommendations may be summarised as follows:

- Agency's financial statements: Parliament noted that the final budget of the Agency for the financial year 2015 was EUR 54 611 883, representing an increase of 4.21 % compared to 2014.
- Budget and financial management: It took note that the Agency restructured its budget structure in 2014 with effect on budget 2015 to better support the business needs of the Agency. It observed that the second phase of the restructuring will have an effect on the budget in 2016 and invited the Agency to inform the discharge authority on the practical impact and efficiencies gained with the new budget structure.

Parliament also made a series of observations regarding commitment and carry-overs, transfers, the prevention and management of conflicts of interests, procurement and recruitment procedures and internal audits and controls.

It stated that the Agency has cooperated extensively on the operational level, in the field of maritime monitoring, surveillance and information sharing, with other Union agencies and bodies (EFCA, Frontex, EU NAVFOR, MAOC-N), in order to capitalise on existing expertise and

services in mutually beneficial ways. Since December 2014, the Agency has been hosting the Business Continuity Facility of the Fusion for Energy Joint Undertaking (F4E) in Madrid. It has continued cooperating with European Fisheries Control Agency (EFCA) so that it can also use the Agency's business continuity centre.

Parliament acknowledged the fact that it has worked closely with European Monitoring Centre for Drugs and Drug Addiction (EMCDDA) with a view to increasing effectiveness, efficiency and saving costs, given the geographical proximity of the agencies.

Migration policy: Parliament highlighted the Agency's contribution to maritime safety, the prevention of pollution from ships as well as from offshore installations for gas and oil exploitation in Europe, and the assistance provided to Member States and the Commission under international and Union law.

It reaffirmed that the Agency should be given the financial, material and human resources it needs in order to perform its tasks effectively, including when dealing with critically important activities outside its mandate, i.e. contribution to the refugee crisis in the form of know-how, operational support and involvement of staff of the Agency.

## 2015 discharge: European Maritime Safety Agency (EMSA)

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**PURPOSE:** to grant discharge to the European Maritime Safety Agency (EMSA) in respect of the Agency's budget for the financial year 2015.

**NON-LEGISLATIVE ACT:** Decision (EU) 2017/1687 of the European Parliament on discharge in respect of the implementation of the budget of the European Maritime Safety Agency for the financial year 2015.

**CONTENT:** with the present decision, the European Parliament grants discharge to the Executive Director of the European Maritime Safety Agency for the implementation of its budget for the financial year 2015.

This decision is in line with the European Parliament's resolution adopted on 27 April 2017 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 27 April 2017).

Amongst Parliament's main observations in the resolution accompanying the discharge decision, it noted with satisfaction that the Agency's administrative board adopted in 2015 a fraud prevention and detection strategy which is based upon the methodology and guidance for anti-fraud strategy presented by OLAF as well as upon the Anti-Fraud Strategy of the Commission's DG MOVE.

On the other hand, it noted with concern that the Agency has not taken specific initiatives in order to increase transparency relating to its contacts with stakeholders and lobbyists. The Agency is called upon to enact a proactive lobby transparency policy.

The Agency is encouraged to collaborate with other European Agencies regarding the refugee crisis. Parliament highlighted that the Agency's know-how and in-house capabilities provide the opportunity to expand its action and service provision to a more global scale, thereby contributing to increasing the reach of Union regulatory frameworks and safety and environmental standards.