



EUROPEAN PARLIAMENT

2009 – 2014

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*Committee on Budgetary Control*

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**2009/2115(DEC)**

2.2.2010

## **DRAFT REPORT**

on the discharge for implementation of the budget of the European  
Environment Agency for the financial year 2008  
(C7-0186/2009 – 2009/2115(DEC))

Committee on Budgetary Control

Rapporteur: Véronique Mathieu

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## 1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

### **on the discharge for implementation of the budget of the European Environment Agency for the financial year 2008 (C7-0186/2009 – 2009/2115(DEC))**

*The European Parliament,*

- having regard to the final annual accounts of the European Environment Agency for the financial year 2008,
  - having regard to the Court of Auditors' report on the annual accounts of the European Environment Agency for the financial year 2008, together with the Agency's replies<sup>1</sup>,
  - having regard to the Council's recommendation of ... (0000/2010 – C7-0000/2010),
  - 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<sup>2</sup>, 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 Network<sup>3</sup>, and in particular Article 13 thereof,
  - having regard to Regulation (EC) No 401/2009 of the European Parliament and of the Council of 23 April 2009 on the European Environment Agency and the European Environment Information and Observation Network (codified version)<sup>4</sup>, 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 Regulation (EC, Euratom) No 1605/2002<sup>5</sup>, 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 the Environment, Public Health and Food Safety (A7-0000/2010),
1. Grants the Executive Director of the European Environment Agency discharge for implementation of the Agency's budget for the financial year 2008;

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<sup>1</sup> OJ C 304, 15.12.2009, p. 60.

<sup>2</sup> OJ L 248, 16.9.2002, p. 1.

<sup>3</sup> OJ L 120, 11.5.1990, p. 1.

<sup>4</sup> OJ L 126, 21.5.2009, p. 13.

<sup>5</sup> OJ L 357, 31.12.2002, p. 72.

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 Executive Director of the European Environment Agency, 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. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

### on closing the accounts of the European Environment Agency for the financial year 2008 (C7-0186/2009 – 2009/2115(DEC))

*The European Parliament,*

- having regard to the final annual accounts of the European Environment Agency for the financial year 2008,
- having regard to the Court of Auditors' report on the annual accounts of the European Environment Agency for the financial year 2008, together with the Agency's replies<sup>1</sup>,
- having regard to the Council's recommendation of ... (0000/2010 – C7-0000/2010),
- 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<sup>2</sup>, 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 Network<sup>3</sup>, and in particular Article 13 thereof,
- having regard to Regulation (EC) No 401/2009 of the European Parliament and of the Council of 23 April 2009 on the European Environment Agency and the European Environment Information and Observation Network (codified version)<sup>4</sup>, 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 Regulation (EC, Euratom) No 1605/2002<sup>5</sup>, 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 the Environment, Public Health and Food Safety (A7-0000/2010),

1. Approves closing the accounts of the European Environment Agency for the financial year 2008;

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<sup>1</sup> OJ C 304, 15.12.2009, p. 60.

<sup>2</sup> OJ L 248, 16.9.2002, p. 1.

<sup>3</sup> OJ L 120, 11.5.1990, p. 1.

<sup>4</sup> OJ L 126, 21.5.2009, p. 13.

<sup>5</sup> OJ L 357, 31.12.2002, p. 72.

2. 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 arrange for its publication in the Official Journal of the European Union (L series).

### 3. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

**with observations forming an integral part of the decision on the discharge for implementation of the budget of the European Environment Agency for the financial year 2008**

**(C7-0186/2009 – 2009/2115(DEC))**

*The European Parliament,*

- having regard to the final annual accounts of the European Environment Agency for the financial year 2008,
- having regard to the Court of Auditors' report on the annual accounts of the European Environment Agency for the financial year 2008, together with the Agency's replies<sup>1</sup>,
- having regard to the Council's recommendation of ... (0000/2010 – C7-0000/2010),
- 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<sup>2</sup>, 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 Network<sup>3</sup>, and in particular Article 13 thereof,
- having regard to Regulation (EC) No 401/2009 of the European Parliament and of the Council of 23 April 2009 on the European Environment Agency and the European Environment Information and Observation Network (codified version)<sup>4</sup>, 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 Regulation (EC, Euratom) No 1605/2002<sup>5</sup>, 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 the Environment, Public Health and Food Safety (A7-0000/2010),

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<sup>1</sup> OJ C 304, 15.12.2009, p. 60.

<sup>2</sup> OJ L 248, 16.9.2002, p. 1.

<sup>3</sup> OJ L 120, 11.5.1990, p. 1.

<sup>4</sup> OJ L 126, 21.5.2009, p. 13.

<sup>5</sup> OJ L 357, 31.12.2002, p. 72.

- A. whereas the Court of Auditors (ECA) states that it has obtained reasonable assurance that the annual accounts for the financial year 2008 are reliable and that the underlying transactions are legal and regular,
- B. whereas on 23 April 2009, Parliament granted the Executive Director of the European Environment Agency discharge for implementation of the Agency's budget for the financial year 2007<sup>1</sup> and in its resolution accompanying the discharge Parliament noted inter alia deficiencies in the management of grant agreements with European topic centres and called on the Agency to fully comply with the procurement rules,

### ***Performance***

- 1. Takes note of the very positive main findings included in the external evaluation of the EU decentralised agencies commissioned by the Commission in 2009; in particular, congratulates the Agency on having built up a well-developed activity-based management system, a multiannual work programme, a balanced scorecard with indicators, and an integrated management control system, all of which contribute to efficient management of the Agency;
- 2. Notes that another independent external evaluation of the Agency's 2004-2008 five-year strategy has also revealed its effectiveness in meeting its goals and satisfying its beneficiaries;
- 3. Calls on the Agency to continue providing on a regular basis (i.e. every five years) an independent external evaluation on the basis of its founding regulation and the work programmes adopted by the Management Board; calls, therefore, on the Agency to inform the discharge authority of developments in the next external evaluation, for the period 2009-2013;
- 4. Calls on the Agency to set out, in its table to be annexed to the ECA's next report, a comparison of operations carried out during the year for which discharge is to be granted and in the previous financial year so as to enable the discharge authority to assess its performance from one year to the next more effectively;
- 5. Takes note of the ECA's comment concerning the grant agreements going through the Agency, calling for more clarification of the time charged for by partners; points out that, to mitigate the risk of unjustified payments, clearer instructions should be given to the beneficiaries for rate calculations and a clear link should be established between costs charged and costs estimated in the implementation plans;

### ***Lease***

- 6. Notes the Court's observation that a tendering procedure should have been launched for the contract for refitting the premises rented by the Agency instead of paying the costs of a firm chosen by the building's owners;

### ***Internal audit***

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<sup>1</sup> OJ L 255, 26.9.2009, p. 180.



7. Acknowledges that the Agency has implemented nine recommendations out of 27 recommended by the Internal Audit Service (IAS) since 2006; notes that, of the 17 which are still not implemented, five are considered to be ‘very important’ and affect the management of grants (as regards establishing financial circuits, promoting on-the-spot controls/verifications of grants, and monitoring and following up grant implementation) and the implementation of the internal control standards (as regards determining sensitive functions and improving the accounting system);

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8. Refers for other observations accompanying its decision on discharge, which are of a horizontal nature, to its resolution of xx April 2010 on the performance, financial management and control of the agencies.