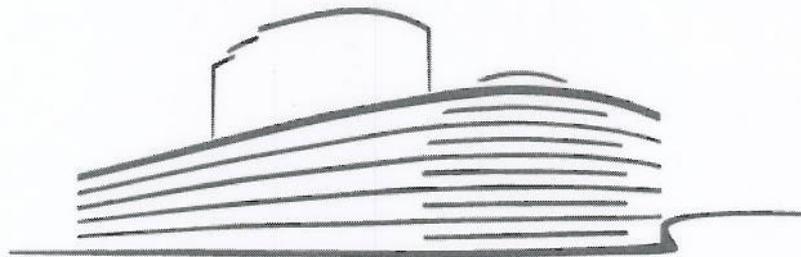




EUROPEAN PARLIAMENT

2014 - 2015

EXTRACT
FROM THE 'TEXTS ADOPTED' DOCUMENT
OF THE PART-SESSION HELD ON
02 - 03 April 2014



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United in diversity

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P7_TA-PROV(2014)0322

2012 discharge: European Training Foundation

1. European Parliament decision of 3 April 2014 on discharge in respect of the implementation of the budget of the European Training Foundation for the financial year 2012 (C7-0295/2013 – 2013/2217(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Training Foundation for the financial year 2012,
- having regard to the Court of Auditors' report on the annual accounts of the European Training Foundation for the financial year 2012, together with the Foundation's replies¹,
- having regard to the Council's recommendation of 18 February 2014 (05849/2014 – C7-0054/2014),
- having regard to 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 Communities², and in particular Article 185 thereof,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³, and in particular Article 208 thereof,
- having regard to Regulation (EC) No 1339/2008 of the European Parliament and of the Council of 16 December 2008 establishing a European Training Foundation⁴, and in particular Article 17 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,
- having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council⁶, and in particular Article 108 thereof,
- having regard to Rule 77 of, and Annex VI to, its Rules of Procedure,

¹ OJ C 365, 13.12.2013, p. 206.

² OJ L 248, 16.9.2002, p. 1.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ L 354, 31.12.2008, p. 82.

⁵ OJ L 357, 31.12.2002, p. 72.

⁶ OJ L 328, 7.12.2013, p. 42.

- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Employment and Social Affairs (A7-0182/2014),
1. Grants the Director of the European Training Foundation discharge in respect of the implementation of the Foundation's budget for the financial year 2012;
 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 Training Foundation, 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. European Parliament decision of 3 April 2014 on the closure of the accounts of the European Training Foundation for the financial year 2012 (C7-0295/2013 – 2013/2217(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Training Foundation for the financial year 2012,
- having regard to the Court of Auditors' report on the annual accounts of the European Training Foundation for the financial year 2012, together with the Foundation's replies⁷,
- having regard to the Council's recommendation of 18 February 2014 (05849/2014 – C7-0054/2014),
- having regard to 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 Communities⁸, and in particular Article 185 thereof,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002⁹, and in particular Article 208 thereof,
- having regard to Regulation (EC) No 1339/2008 of the European Parliament and of the Council of 16 December 2008 establishing a European Training Foundation¹⁰, and in particular Article 17 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 Communities¹¹, –having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council¹², and in particular Article 108 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 (A7-0182/2014),

⁷ OJ C 365, 13.12.2013, p. 206.

⁸ OJ L 248, 16.9.2002, p. 1.

⁹ OJ L 298, 26.10.2012, p. 1.

¹⁰ OJ L 354, 31.12.2008, p. 82.

¹¹ OJ L 357, 31.12.2002, p. 72.

¹² OJ L 328, 7.12.2013, p. 42.

1. Approves the closure of the accounts of the European Training Foundation for the financial year 2012;
2. Instructs its President to forward this Decision to the Director of the European Training Foundation, 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. European Parliament resolution of 3 April 2014 with observations forming an integral part of its Decision on discharge in respect of the implementation of the budget of the European Training Foundation for the financial year 2012 (C7-0295/2013 – 2013/2217(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Training Foundation for the financial year 2012,
- having regard to the Court of Auditors' report on the annual accounts of the European Training Foundation for the financial year 2012, together with the Foundation's replies¹³,
- having regard to the Council's recommendation of 18 February 2014 (05849/2014 – C7-0054/2014),
- having regard to 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 Communities¹⁴, and in particular Article 185 thereof,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002¹⁵, and in particular Article 208 thereof,
- having regard to Regulation (EC) No 1339/2008 of the European Parliament and of the Council of 16 December 2008 establishing a European Training Foundation¹⁶, and in particular Article 17 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 Communities¹⁷,
- having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council¹⁸, and in particular Article 108 thereof,
- having regard to its previous discharge decisions and resolutions,
- having regard to Rule 77 of, and Annex VI to, its Rules of Procedure,

¹³ OJ C 365, 13.12.2013, p. 206.

¹⁴ OJ L 248, 16.9.2002, p. 1.

¹⁵ OJ L 298, 26.10.2012, p. 1.

¹⁶ OJ L 354, 31.12.2008, p. 82.

¹⁷ OJ L 357, 31.12.2002, p. 72.

¹⁸ OJ L 328, 7.12.2013, p. 42.

- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Employment and Social Affairs (A7-0182/2014),
- A. whereas according to its financial statements, the budget of the European Training Foundation (“the Foundation”) for the financial year 2012 was EUR 20 144 530, representing an increase of 1,48 % compared to 2011,
- B. whereas the Court of Auditors has stated that it has obtained reasonable assurances that the Foundation's annual accounts for the financial year 2012 are reliable and that the underlying transactions are legal and regular,
 1. Points out the Foundation's important role in contributing to improving human capital development in the partner countries; welcomes, in this regard, the achievement of the objectives of the work programme, as shown by the increased number of corporate outputs in 2012 detailed in the annual activity report; acknowledges the emphasis placed by the Foundation’s activity on the important issues of youth employment and the renewed focus on vocational education and training, the skills dimension of small and medium-sized enterprises and migration processes;
 2. Notes with regret from the Foundation’s annual accounts that the issue of the Foundation’s premises remained unsolved in 2012, despite the preventive and mitigation actions put in place; welcomes the fact that an agreement was concluded with the regional authorities in 2013, which ensures the continuation of the Foundation's activities for the 2013-2015 period;

Follow-up of 2011 discharge

3. Acknowledges from the Court of Auditors' report that corrective actions taken in response to previous year's comments have been completed;
4. Acknowledges from the Foundation that:
 - the Foundation cooperates closely with the European Centre for the Development of Vocational Training ("Cedefop"), including cooperation on administrative issues, in the context of an annual joint work programme annexed to the annual work programme of each Agency and reported in their respective annual activity reports,
 - on main thematic areas, under DG EAC coordination, the Foundation and Cedefop will set up common projects focusing on the added value of the cooperation of the two very distinctive agencies; notes that an on-going area of cooperation concerns the Copenhagen/Bruges review process,
 - the Foundation also cooperates closely with the European Foundation for the Improvement of Living and Working Conditions under a collaboration agreement which includes an annual joint action plan; notes that although the Foundation has no areas of common interest with the European Agency for Safety and Health at Work, nevertheless it will cooperate willingly with any Commission initiative aimed at achieving economies of scale and optimising performance among agencies;

Budget and financial management

5. Notes that budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 99,91 %; notes that the payment appropriations execution rate was 95,49 %;

Commitments and carryovers

6. Acknowledges from the Court of Auditors' report that in 2012, the overall level of committed appropriations was 99,9 %, indicating that commitments were made in a timely manner; notes, however, that the level of committed appropriations carried over to 2013 was high for title II (administrative expenditure) at EUR 600 000 (36,8 %); appreciates that the main reasons for such a high level were the late receipt of invoices for building-related services delivered in 2012 (EUR 300 000) and a number of IT hardware and software purchases ordered as planned during the last months of 2012 (EUR 300 000) but not delivered until 2013;

Transfers

7. Notes with satisfaction that according to the Foundation's annual activity report, as well as the Court of Auditors' findings, the level and nature of transfers in 2012 have remained within the limits of the financial rules; commends the Foundation for its good budgetary planning;

Procurement and recruitment procedures

8. Notes that for the year 2012, neither sampled transactions nor other audit findings have led to any comments on the Foundation's procurement procedures in the Court of Auditors' annual audit report;
9. Notes that the Court of Auditors, in its annual audit report for 2012, made no comments as regards the Foundation's recruitment procedures;
10. Welcomes the measures taken by the Foundation in response to concerns raised about the lack of treasury policy and transparency of recruitment procedures;
11. Regrets that before adopting a formal decision, the Governing Board failed to inform Parliament of its intention to extend the Director's term of office, as provided for by Article 10 of Regulation (EC) No 1339/2008; recalls that the procedure is independent of the high quality of the person confirmed as Director; demands full respect for the role and powers of Parliament, as provided for in that Regulation;

Prevention and management of conflicts of interests and transparency

12. Welcomes the adoption of guidelines on preventing and managing conflicts of interests in June 2013; calls on the Foundation to make those guidelines available on its website;
13. Observes that the CVs and declarations of interests of the members of the Governing Board, as well as the declarations of interests of the Executive Director and senior management, are not publicly available; calls on the Foundation to remedy the situation as a matter of urgency;

Internal audit

14. Acknowledges from the Foundation that as of 23 May 2013, the Commission's Internal Audit Service (IAS) has formally closed 12 out of the 14 recommendations from the 2011 IAS audit on communication and that the Foundation does not have any outstanding open recommendations ranked as 'very important'; notes however, that there are still two open IAS audit recommendations from the 2011 IAS audit on external and internal communication, both ranked as 'important', one of which is considered to have been implemented by the Foundation and is currently pending IAS review and closure, while the other is in the process of implementation and was expected to be fully implemented in 2013 in line with planned actions;

Performance

15. Requests that the Foundation communicate the results and impact its work has on the European citizens in an accessible way, mainly through its website;

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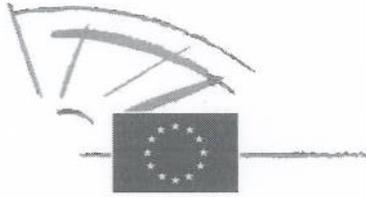
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16. Refers, in respect of the other observations accompanying its Decision on discharge, which are of a horizontal nature, to its resolution of 3 April 2014¹⁹ on the performance, financial management and control of the agencies.

¹⁹ Texts adopted, P7_TA-PROV(2014)0299.



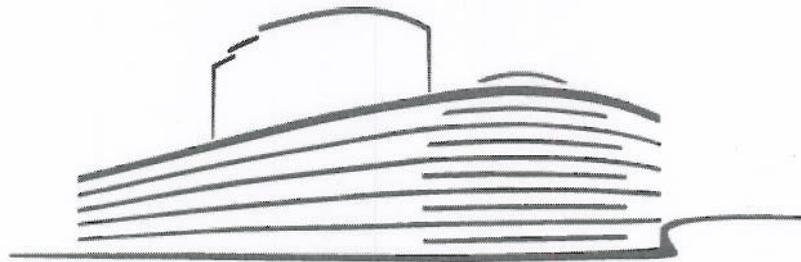
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P7_TA-PROV(2014)0299

2012 discharge: Performance, financial management and control of EU agencies

European Parliament resolution of 3 April 2014 on discharge in respect of the implementation of the budget of the European Union agencies for the financial year 2012: performance, financial management and control (2013/2256(DEC))

The European Parliament,

- having regard to the report of 26 September 2013 from the Commission to the European Parliament and the Council on the follow-up to the discharge for the 2011 financial year (COM(2013)0668) and the accompanying Commission Staff Working Documents (SWD(2013)0348 and SWD(2013)0349),
- having regard to the Joint Statement of the European Parliament, the Council of the EU and the European Commission on decentralised agencies of 19 July 2012,
- having regard to the Common Approach on EU decentralised agencies annexed to the Joint Statement of 19 July 2012,
- having regard to the Roadmap on the follow-up to the Common Approach on EU decentralised agencies, adopted by the Commission on 19 December 2012,
- having regard to the Commission progress report on the implementation of the Common Approach of 10 December 2013,
- having regard to the Commission guidelines on the prevention and management of conflicts of interest in EU decentralised agencies of 10 December 2013,
- having regard to the Commission Communication entitled 'European agencies – the way forward' (COM(2008)0135),
- having regard to its resolution of 17 April 2013 on the 2011 discharge: performance, financial management and control of EU Agencies¹,
- 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 Communities², and in particular Article 185 thereof,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³ ("the Financial Regulation"), and in particular Article 208 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

¹ OJ L 308, 16.11.2013, p. 374.

² OJ L 248, 16.9.2002, p. 1.

³ OJ L 298, 26.10.2012, p. 1.

Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities⁴, and in particular Article 96 thereof,

- having regard to the Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council⁵ ("FFR"), and in particular Article 110 thereof,
 - having regard to Special Report No 15/2012 of the Court of Auditors entitled 'Management of Conflict of Interest in selected EU Agencies',
 - having regard to the specific annual reports⁶ of the Court of Auditors on the final annual accounts of the decentralised agencies for the financial year 2012,
 - having regard to its study entitled "Opportunity and feasibility of establishing common support services for EU Agencies", issued on 7 April 2009,
 - having regard to its Declaration of 18 May 2010 on the Union's efforts in combating corruption⁷, to its Resolution of 15 September 2011 on the EU's efforts to combat corruption⁸, and to the Commission Communication on Fighting corruption in the EU (COM(2011)0308);
 - 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 opinions of the Committee on Employment and Social Affairs and the Committee on Civil Liberties, Justice and Home Affairs (A7-0237/2014),
- A. whereas this resolution contains, for each body within the meaning of Article 208 of Regulation (EU, Euratom) No 966/2012, horizontal observations accompanying the discharge decisions in accordance with Article 110 of the Commission Delegated Regulation (EU) No 1271/2013 and Article 3 of Annex VI to Parliament's Rules of Procedure,
- B. whereas there has been a substantial increase in the number of agencies over the last decade,
- C. whereas, as part of the Union administration, the agencies must live up to the highest standards, especially when it comes to transparency,

Reflection on agencies: a common approach

1. Recalls the importance of the tasks performed by agencies and their direct impact on the daily life of citizens; recalls that the main purpose of establishing decentralised agencies was, in particular, to have them perform technical, scientific or supervisory tasks in such a way as to help Union institutions draw up and implement Union policies; points out that the role of the executive agencies is to help the Commission manage Union programmes on behalf of the Union itself;
2. Acknowledges that a large number of agencies have been created in the policy area of freedom, security and justice but stresses that the creation of each new agency was based

⁴ OJ L 357, 31.12.2002, p. 72.

⁵ OJ L 328, 7.12.2013, p. 42.

⁶ OJ C 365, 13.12.2013.

⁷ OJ C 161 E, 31.5.2011, p. 62.

⁸ OJ C 51 E, 22.2.2013, p. 121.

on a real need; is convinced that all the agencies in this policy area fulfil a distinct and necessary role providing European added value;

3. Acknowledges the role of the agencies in supporting Union policies from their initial phase to their implementation; calls for the broader use of this expertise and capacity in the relevant stages of the European Semester policy process; emphasises the contribution of the agencies in working towards the targets of the Europe 2020 Strategy;
4. Believes that for efficient operation of the agencies and in order to make the most of their resources, they must seek synergies, exchange best practices and share services; welcomes the access to services provided by the Commission and believes that it can be further improved;
5. Recalls that in July 2012, Parliament, the Council and the Commission adopted a Common Approach on decentralised agencies ("the Common Approach"), a political agreement concerning the future management and reform of the agencies; welcomes the conclusion of this agreement; draws attention, in particular, to the chapter on agencies' seats; calls in this regard for prompt solutions of any on-going issues related to agency headquarters in order to ensure undisturbed operation;
6. Regrets that Member States have failed to conclude headquarters agreements with 10 agencies on their territory, including three in France and one each in Estonia, Ireland, Luxembourg, Poland, Spain and the United Kingdom; expresses concern that this may have serious implications for the staff of the agencies and calls on the Member States concerned to conclude such agreements before the start of the next budget discharge procedure;
7. Welcomes the new financial rules applicable to the agencies which are simplified and expects that this will allow the agencies' administrative staff costs to be reduced; reiterates its call on the Commission to encourage the agencies to use the simplification option as regards recruitment procedures where the standard procedure is designed for a larger scale organisation and presents an excessive burden for the agencies;
8. Welcomes the Court of Auditors' reports; acknowledges that its reports have become even more comprehensive in the course of latest discharge procedures; encourages the Court of Auditors to further develop performance audit elements, both in its annual audit reports as well as in the dedicated special reports of the Court of Auditors addressing the agencies; encourages the Court of Auditors to monitor and report on the follow-up from previous discharge decisions and resolutions;
9. Calls on the Court of Auditors to include in its next annual report a review of the follow-up by the agencies of Parliament's recommendations in this resolution;

Commission's Roadmap

10. Welcomes the Commission's 'Roadmap on the follow-up to the Common Approach on EU decentralised agencies' ("the Roadmap") and invites all involved parties to take on board the ideas expressed therein;
11. Supports the Commission's main objectives as set out in the Roadmap, in particular, achieving a more balanced governance, enhancing the agencies' efficiency and accountability and introducing greater coherence in the way they function; welcomes the actions proposed

thereon, in particular regarding the streamlining of management boards, efforts to seek synergies between agencies and the possibility of merging some of them;

12. Acknowledges from the Commission's progress report that the Commission services and the decentralised agencies have managed to carry out a number of actions in particular, the Commission has developed standard provisions for the creation of new agencies, guidelines for headquarter agreements and guidelines for the prevention and management of conflicts of interest and, together with the agencies, it has developed a handbook in the field of communications; notes that a number of tasks are on-going, in particular, the development of a template for consolidated on-going annual reports and evaluation guidelines;
13. Calls on the Commission to continue its efforts and to report on its progress on an annual basis, inter alia, to report on the progress as regards completion of actions, the implementation of the completed actions and their outcomes and effectiveness and to provide a more detailed breakdown as regards when and how the decentralised agencies have contributed to those actions; requests that the Commission also include an analysis on how the change of reporting requirements contributes to the simplification and the reduction of the administrative burden;
14. Stresses that in line with the Roadmap the agencies have a responsibility to ensure that their websites mention that they are agencies of the Union; notes that several still need to comply fully (the Body of European Regulators for Electronic Communications, the European Insurance and Occupational Pensions Authority, the European Institute of Innovation and Technology, the European Securities and Markets Authority) and notes furthermore that agencies' websites must ensure visibility when funds from the Union budget are being used, as happens with obligations on other public authorities;

Democratic accountability

15. Draws attention to vastly different roles, functions and resources of various agencies which are subject to the uniform procedure of the agencies' discharge; observes that in certain cases, the demands of the core functions of the agencies do not easily or logically yield themselves to the traditional discharge procedure, while in other cases, ensuring uniform procedure has proven difficult due to very limited staffing and/or a tiny budget, and invites the Court of Auditors to take this into account in its future audit work;
16. Recalls that agencies are independent and that the Commission can give agencies guidance through the development of guidelines; is of the opinion, however, that it is up to the agencies to decide on the follow-up; believes that the only institution that can politically discuss the agencies is Parliament; is of the opinion, therefore, that the reporting system to the discharge authority is of utmost importance and should be strengthened;
17. Believes that based on the model provided by the Anti-Corruption report, the Commission should consider the possibility of including the activity and performance of Union institutions and agencies in the next annual report on corruption;
18. Considers that as regards the agencies' way of reporting to the discharge authority, their democratic accountability should be further streamlined, and believes that the relationship between Parliament and the agencies would benefit from a stronger and better structured system of reporting to Parliament; proposes the establishment of a working group on this matter

to come forward with proposals for improving the reporting system, both on the agencies' and Parliament's side;

19. Is of the opinion that the trend to focus reporting more on effectiveness and results achieved is a positive one; requests to strengthen the reporting system further in this respect to enhance the democratic accountability of the agencies;
20. Requests that the agencies enhance their work and reporting on social accountability, which will lead to the increased visibility of the agencies' activities for the general public;
21. Reminds all the agencies of their obligation to submit to the discharge authority a report drawn up by their director summarising the number and nature of internal audits conducted by their internal auditor, the recommendations made and the follow-up given to those recommendations, as provided for in Article 72(5) of Regulation (EC, Euratom) No 2343/2002;
22. Requests that before 15 October 2014 all the agencies which are subject to 2012 discharge procedure submit to the discharge authority their follow-up reports as provided for in Article 110(2) of the FFR;
23. Acknowledges that in order to alleviate agencies' reporting burden, the Commission has anticipated that according to the new FFR, agencies will be allowed to provide the information currently requested in different contexts in a streamlined and consolidated way with the aim of ensuring better consistency and comparability between the documents produced by the various agencies; notes that Commission services are working with agencies to define guidelines for a template for consolidated annual activity reports adapted to the requirements set by the new FFR and calls on the Commission to ensure that consolidated reporting results in simplification and reduction of the administrative burden;
24. Acknowledges that the Commission is taking the requested action towards better coordinating various audits, in particular, the Internal Audit Service presents the audit topics to the agencies management boards for endorsement, and the audit work in a single agency takes five working days per year, while the timing is agreed with the agencies at least four weeks in advance and coordinated with the Court of Auditors;
25. Stresses the importance of parliamentary scrutiny of draft annual work programmes of the agencies by the responsible parliamentary committees, before the final work programmes are adopted; recalls that this practice helps to ensure that the work programmes reflect the actual political priorities and facilitates the close monitoring and scrutinising of the implementation of work programmes; expects the agencies to cooperate closely with those committees and the Commission, in line with the Joint Statement of 19 July 2012 on decentralised agencies, when drafting their annual work programmes;
26. Takes the view that at least the agencies' annual activity reports should be published in all the official languages of the Union, not only in English, as they are at present, with French and German versions being made available as a first step if it is not possible to publish in all official languages of the Union immediately;

Role of coordinator of the network of agencies

27. Commends the good cooperation with the responsible parliamentary committee from the side of the Union Agencies Network ("the Network"), and welcomes the strengthening of the

Network; notes with satisfaction the availability and openness of the directors of the agencies contacted in the framework of the annual discharge procedure;

28. Welcomes the fact that the Network has provided the Commission with valuable suggestions on how to improve its services to agencies in general, as well as more specific recommendations concerning the accrual-based accounting system (ABAC), the administration of the financial entitlements of agencies' staff by the Paymaster Office, and procurement;

Common issues as regards budgetary and financial management

29. Notes with concern that, as was the case in the years before, there are a number of problems identified by the Court of Auditors which affect several agencies, in particular as regards:
- weaknesses in budgetary planning,
 - potential conflicts of interest;
 - procurement and contract management,
 - lack of transparency or rigour in recruitments,
 - carryovers which are not supported by commitments or are excessively high,
 - weaknesses in verification of grant transactions;
30. Acknowledges from the Commission that it plans to carry out further work in order to develop a guide on internal planning and revenue forecasting, on the basis of best practices, to help the agencies reduce carry over and cancellation rates, where this is the case, and is looking forward to the Commission's report on those aspects due in 2014;
31. Acknowledges also that the Commission has revised the FFR applicable to decentralised agencies, aligning the text to the new Financial Regulation, and solving recurrent problems encountered by agencies and by the Commission, and implementing the Joint Statement of the European Parliament, the Council of the EU and the European Commission on decentralised agencies and the Common Approach annexed to that joint statement; notes that the new FFR applies from 2014 and it streamlines financial rules as regards the treatment of budgetary surpluses, additional tasks entrusted to agencies, internal audit, reporting requirements, annual work programme, multi-annual work and staff policy plan, accounting and multi-annual instalments; notes with satisfaction that in the framework of revision of the Staff Regulations, the Commission has proposed several modifications with a view to simplification;
32. Stresses the importance of effectiveness and transparency in the discharge exercise and invites the Court of Auditors, the Council, the agencies and the Network to approach the discharge from that position; however, believes that emphasis on performance does not replace regularity and sound financial management;
33. Urges the agencies to examine their internal administrative processes with a view to reducing administrative costs, which are generally too high across the agencies;

Possibilities of closer cooperation and of merging certain agencies

34. Acknowledges that the Commission and agencies have carefully considered possible structural measures to rationalise the functioning of agencies in the context of constrained financial and human resources;
35. Points out that existing good practices of synergy effects among agencies should continue, such as memoranda of understanding and related annual action plans, joint research projects, peer review of draft research reports, exchange on survey methodology and prior consultation on

working programmes, in order to avoid overlapping and repetition of activities and thus lead to more effective output;

36. Acknowledges that the results of a survey conducted by agencies about services shared between them show that they already cooperate and that awareness-raising could help develop those good practices further; welcomes the good example set by, for instance, the European Maritime Safety Agency (based in Lisbon) which shares its Internal Audit Capability with the European Fisheries Control Agency (based in Vigo), whereas European Railway Agency (based in Valenciennes) is preparing an agreement for sharing the services of the Accounting Officer with the European Securities and Markets Authority (based in Paris);
37. Recalls that the Commission's proposal for a European agency for law enforcement and training proposing to merge the European Police College (CEPOL) with Europol could have allowed for administrative costs savings (in particular staff posts) which could have been redeployed; acknowledges that the proposal was fully in line with the Common Approach in considering mergers of agencies to achieve synergies and efficiencies; notes, however, that the Commission proposal assured neither the Parliament nor the Council of a merger or relocation of CEPOL to the Hague; stresses that following this decision, the efficient functioning of the agency must be ensured;
38. Welcomes the Commission's intention to merge agencies where appropriate and its willingness to continue its assessment of the possibilities to merge some of the existing agencies, as well as to obtain further synergies from the sharing of services between the agencies themselves and from within the Commission and to carefully look into the matter of unnecessary spending due to distant and multiple sites of location and is looking forward to further proposals in that regard;
39. Welcomes the Commission's undertaking to assess the potential for synergies between agencies in the case of the European Centre for the Development of Vocational Training, the European Training Foundation, the European Foundation for the Improvement of Living and Working Conditions and the European Agency for Safety and Health at Work in line with the Roadmap;
40. Considers that closer coordination should be put in place between certain agencies, in particular as regards decisions impacting on the remit of another agency; proposes that the agencies concerned reach an agreement among themselves, with the involvement of the relevant stakeholders, in order to avoid competing legislation; calls on the agencies, in such cases, to inform the Parliament responsible committees at all times;

Management of budgetary resources

41. Reiterates that the principle of annuality is one of the basic accounting principles (unity and accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency) indispensable to ensuring the efficient implementation of the Union budget; notes that decentralised agencies do not always fully comply with the principle of annuality;
42. Takes note of the agencies' explanations as regards the difficulty in avoiding carry-overs in operational expenditure; believes, nevertheless, that in a number of cases, there is room for improvement, in particular by means of a better management of commitment appropriations, better internal planning and revenue forecasting and more stringent budgetary discipline;

43. Acknowledges that the Commission, in line with its Roadmap, will assess the services it provides to agencies on the basis of their feedback and, if necessary, improve, clarify, extend or adapt them;
44. Acknowledges that the Commission is discussing an amending Fees and Charges Regulation with a purpose to set up fees and charges in a way which would allow the European Aviation Safety Agency (EASA) to organise its work for the duration of a project, while avoiding surpluses or shortfalls in the medium/long term; notes that the Commission will re-assess how to reduce the carryover of appropriation stemming from certification revenues by regular revision of the fees and charges level;
45. Takes note of the Commissions position that there is little evidence to justify the creation of a reserve fund for partially self-financed agencies and its proposal to keep the current practice; considers, nevertheless, that it is not a satisfactory solution for the situation;
46. Reminds the Commission that the Financial Regulation is not suited to agencies which generate surpluses; stresses that it is essential to consider, as part of the revision, ways of resolving this problem, e.g. by creating a limited reserve fund;
47. Urges the Management Boards of those agencies that are fully or partially co-financed by fees to ensure that fee-setting is transparent and that the services by those agencies are carried out as efficiently as possible in order to offer the best possible fee-rate;
48. Reiterates that the lack of flexibility within the budget has been recognised as a weakness by certain agencies, which suggests that savings could be made if there was enough flexibility within the budget from title to title; notes that the new FFR stipulates the same rules as those applicable to institutions by virtue of the general Financial Regulation, – the director of an agency will have the possibility to make transfer appropriations up to a maximum of 10 % of the appropriations for the year shown on the line from which the transfer is made from one title to another, and without limit from one chapter to another and from one article to another;
49. Notes that some agencies in the area of freedom, security and justice are operational ones and that the implementation of their budgets also depends on external factors;
50. Reiterates its request to all agencies and joint undertakings to systematically annex a standardised template regarding the publication of their final annual accounts which shall include the data presented in their reports on the implementation of the budget and in their reports on the budgetary and financial management; recommends that all agencies and joint undertakings provide this information in a comprehensive, friendly accessible and transparent manner (e.g., Excel files and/or CSV files), in order to ease the comparison between their budgetary executions, and thus enabling Parliament and the public to comprehensively compare their expenses;
51. Acknowledges that the new FFR includes a series of provisions which should simplify rules applicable to agencies, in particular consolidated annual activity reports, provision for a single programming document containing annual and multiannual components as well as the possibility, where cost-efficiency might be gained, of sharing or transferring horizontal services (in particular accounting);

Performance

52. Acknowledges from the Network that each agency has developed its own performance management system using the experience and best practice shared between agencies within the Network and that a specific sub-network has been created to reinforce the cooperation among agencies in this respect;
53. Welcomes the fact that the Commission is working to elaborate evaluation guidelines, and that a public consultation on the draft revised evaluation guidelines runs between 12 November 2013 and 25 February 2014, following which the Commission expects to adopt new guidelines by mid-2014; also notes that work is currently under way to develop guidelines on tailored performance indicators to assess the results achieved by directors of agencies, a first draft of which has already been discussed with the agencies, and is looking forward to receiving the finalised document as was foreseen at the beginning of 2014;
54. Points out that activity-based budgeting is still the fundamental principle when drafting the budget of the Union; is worried by the fact that the Court of Auditors, in its 2012 annual report, concludes that for many areas of the Union budget, the legislative framework is complex and that there is insufficient focus on performance; welcomes the steps taken by the agencies to focus more on performance reporting;
55. Requests that the Court of Auditors provide an evaluation on the performance and the results of the agencies in time for the review in 2016 of the multiannual financial framework with the purpose to assess where agencies can cooperate better or even merge, and to assess whether some agencies could be dissolved or continue in another institutional setting which is more cost-efficient;

Independence

56. Emphasises the importance of the agencies' independence; recalls that the agencies should be able to independently execute their mandate and regrets that currently this is not always the case; believes that the Commission's Directorates General should be seen as partners of the agencies;
57. Acknowledges that the agencies are contributing to initiatives aiming at improving their efficiency, cost-effectiveness and accountability; notes the role of the Commission representatives in agencies' boards in supporting that process, for instance, by follow-up on the implementation of the Roadmap in each individual agency, by reviewing progress regularly and in detail, and alerting central services in case of difficulties, as well as by helping to ensure consistency of agencies' activities with Union-wide policy objectives, including on the planning of budgetary and human resources;

Conflicts of interest and transparency

58. Reminds the agencies and the Commission of the Special Report No 15/2012 of the Court of Auditors, which stems from Parliament's request for the Court of Auditors to undertake a comprehensive analysis of the agencies' approach to the management of situations where there are potential conflicts of interest;
59. Invites the Court of Auditors to monitor the agencies' progress as regards management and prevention of conflicts of interest; reiterates its call on the Court of Auditors to further follow-up this issue extending the scope of its audit to other agencies, and to present its findings in a future special report on this matter;

60. Recalls that conflicts of interest are a cause of corruption, fraud, mismanagement of funds and human resources, favouritism and have a negative impact on the impartiality of the decisions and quality of work and undermines Union citizens' trust in the Union institutions, including the agencies;
61. Recalls that, according to the findings of the Court of Auditors in its Special Report No 15/2012, at the time of completion of its field work (October 2011), none of the four selected agencies had adequately managed conflict of interest situations; notes that while the European Medicines Agency (EMA) and the European Food Safety Authority (EFSA) had developed more advanced policies for managing conflicts of interest, the policies of the European Chemicals Agency (ECHA) were incomplete and the EASA did not have such policies in place;
62. Welcomes the fact that many of the agencies have put considerable effort into providing information about their policies and practice on conflicts of interest and recognises that many good practices are now already in place, and in particular welcomes, as an example of good practice to be considered by other agencies, the 'cooling off period' of non-assignment for a year implemented by EASA, so that anyone new to the organisation is not allocated work on files they had directly worked on in the previous five years;
63. Acknowledges that by mid-2012, EASA has adopted a comprehensive set of measures concerning the prevention and mitigation of conflict of interest, including, in particular, the adoption of the Code of Conduct for the staff of EASA;
64. Acknowledges that ECHA has provided information on the implementation of its conflict of interest management policy as part of the discharge 2011 follow-up report (pursuant to Article 96(2) of the ECHA Financial Regulation);
65. Acknowledges that EFSA since 2011 has made efforts to strengthen its framework for avoiding potential conflicts of interest with the adoption of its revised policy on independence and scientific decision-making processes notes with concern, however, that despite this revision, the procedure for assessing possible conflicts of interest at EFSA is burdensome and subject to criticism, therefore calls on EFSA to come up with a simplified procedure which would streamline the process, without, however, jeopardising the newly set standards for the detection and prevention of conflicts of interest;
66. Acknowledges that the conflict of interest policies and procedures for Management Board members, scientific committee members and experts and EMA staff have also been introduced and implemented;
67. Recalls the Court of Auditors' recommendation inviting all Union institutions and decentralised bodies to examine whether the recommendations of its Special Report No 15/2012 are relevant and applicable to them; calls on the agencies to report to the discharge authority on this matter before the end of 2014;
68. Reminds the agencies of the interinstitutional Joint Statement of 19 July 2012 on decentralised agencies, and in particular its provisions on management and prevention of conflicts of interest (paragraphs 11 and 18) and on the independence of their scientific experts (paragraph 20);
69. Acknowledges from the Commission that its overall legal framework on conflicts of interest is robust and in conformity with the Organisation for Economic Co-operation and Development guidelines in that regard, and, according to the Commission, no major new legal instrument is

necessary, and the Commission has never committed to putting forward legislative proposals and does not intend to do so at the moment;

70. Notes with satisfaction that the Commission adopted on 10 December 2013 guidelines on the prevention and management of conflicts of interest specifically addressed to the agencies, in line with the Common Approach; those guidelines concern members of management boards (executive directors, experts, members of boards of appeal, staff members of the agencies, as well as beneficiaries of Union grants and contracts); notes that those guidelines aim to provide a reference for the policies to be adopted and implemented by each agency;
71. Notes with satisfaction that the Commission also took into account the main recommendations addressed to the agencies in this area by the Parliament (in the framework of the discharge), the Court of Auditors (in its Special Report No 15/2012), the Ombudsman (on the occasion of his visits to several agencies, as part of a programme launched in May 2011) and the Commission's Internal Audit Service (also the internal auditor of the agencies), as well as Commission's own rules on ethics;
72. Acknowledges that the Commission worked closely with the agencies during the preparation of those guidelines through the network of Heads of Union Agencies, which served as a useful contribution to the process;
73. Considers that following the publication of the Commission's guidelines, the agencies may need to redraft their policies for the prevention and management of conflicts of interest to bring them in line with the Commission's guidelines and the Court of Auditors' recommendations without hesitation; acknowledges that most agencies planned to review their respective policy on the prevention and management of conflicts of interest based on those guidelines, and calls on the agencies to report to the discharge authority on this matter as well as on the actions taken in the framework of the 2012 discharge follow-up before the end of 2014;
74. Notes that seconded national experts, external and interim staff are not specifically mentioned in the guidelines; requests that the agencies take these groups of staff into account when evaluating and redrafting their conflicts of interest policies;
75. Expects the Commission to perform a continued assessment of the effects of the implemented guidelines and adjust the guidelines accordingly as deemed appropriate by the results of that assessment, and reminds the Commission to bear in mind the need to maintain an adequate balance between risks/benefits as regards the management of conflicts of interest, on one hand, and the objective to obtain the best possible scientific advice, on the other;
76. Regrets that the declarations of interests and curriculum vitae of a majority of Agencies' management boards' members, management staff and external and in-house experts are not publicly available; reiterates its view that a high level of transparency is a key element to mitigate risks of conflicts of interest; calls, therefore, on the agencies that have not yet done so to make available on their websites, by the deadline of 1 December 2014, their policy and/or arrangements on the prevention and management of conflict of interest and their implementing rules as well as the list of their management boards' members, management staff and external and in-house experts, together with their respective declarations of interests and curriculum vitae;

Internal control system and combating fraud

77. Acknowledges that the modalities and roles of agencies' internal control functions and internal audit services were clarified in the new FFR, in particular with respect to the respective roles of the Internal Audit Service and that of Internal Audit Capabilities (IACs); notes that the new FFR anticipates the coordination of work and the exchange of information between IACs and the IAS and that it also replaces the obligation of one IAS audit per agency per year with a risk-based approach;
78. Welcomes the fact that guidelines for agencies' anti-fraud strategies were elaborated by the European Anti-Fraud Office (OLAF), taking into account the contributions received from the agencies, and OLAF was also to organise two workshops for the agencies in January 2014 to provide them with additional support;

Human resources and recruitment procedures

79. Acknowledges from the Commission that in the framework of revision of the Staff Regulations, the Commission has proposed the revised wording of Article 110 of the Staff Regulations, which aims for simplification and flexibility as regards the implementing rules adopted to give effect to the Staff Regulations and the Conditions of Employment of Other Servants;
80. Reminds the Commission of its concern that the procedures for recruiting staff to the agencies have posed a regular problem ever since the agencies were created, and expects the Commission guidelines to address the situation in the future;
81. Acknowledges that the agencies have developed their own guidelines to ensure that principles enshrined in their implementing rules on the employment of temporary agents and contract agents are guaranteed, and calls on the Commission to consult with the agencies when developing its guidelines for them;
82. Calls on the agencies and on the Commission to reach an agreement on the use of resources for handling disciplinary proceedings;

European Supervisory Authorities (ESAs)

83. Acknowledges from the Commission that the mechanism of the balancing contribution principle foreseen in the new FFR respects the key funding principles of agencies with mixed funding, and over the past its application has ensured fairness and equal treatment for all contributors to the budget of the ESAs; questions the reasons why the specific Memorandum of Understanding between the ESAs and the Commission aimed at ensuring the efficient establishment, implementation and monitoring of the budget of the ESAs has not yet been established;
84. Takes note in this context of the Commission's intention to augment transparency throughout the procedure, and to further clarify the extent to which it has modified the agencies' requests in the draft budget, and the corresponding reasons as from the 2014 draft budget;
85. Acknowledges that the Commission is currently working on the evaluation of the ESAs which was to be ready in January 2014, and is evaluating the possibility of coming up with a proposal ensuring that the budgets of the three ESAs are fully funded by the Union budget;

Gender equality

86. Reiterates the importance of putting in place policies ensuring that women and men are properly represented on the agencies' governing bodies; calls on the agencies' executive directors, to ensure gender equality among agency staff as a whole and among people in

positions of responsibility, also calls on the management boards of the agencies and on the Commission to uphold the principles of gender equality and to take account of the strategy launched by the Commission in 2010 to achieve a better gender balance in positions of responsibility;

87. Acknowledges that the Commission is attentive to the gender aspects from the very first stages, as well as subsequently during the selection procedure; notes that that equally applies for those procedures in which an executive director is appointed by the Commission;

Complex IT systems

88. Acknowledges the Commission's clarification in relation to the use of the Commission's central financial IT-system (ABAC), that:

- over 40 external entities are making use of ABAC, including the European Economic and Social Committee, the Committee of the Regions, the traditional agencies, the joint undertakings and the executive agencies,
- the same level of service is rendered to the external entities as to the Commission's internal departments,
- a charge-back mechanism is in place with the aim of recovering the incremental costs for the provisioning of the IT-system and, importantly, the accompanying services rendered,
- no budgetary means have been made available to the Commission by the budgetary authority to cope with the workload stemming from supporting the external entities,
- ABAC does not provide highly tailored functionality which would only be relevant for vertical businesses (e.g. structural funds, FEAGA); likewise, the complexity and maintainability of the central system cannot be compromised by adding agency-specific requests,
- the Commission is open to discussing the take-over of accounting tasks from the external entities where such centralisation would induce economies-of-scale effects, reduce financial or business continuity risk and could free up internal resources to more operational tasks;

89. Notes with concern the Commission's reply that the use by the agencies of the human resource management system of the Commission (SYSPER 2) would be justifiable from an economic point of view only to the extent that agencies adopt the same rules and processes as the Commission, as otherwise, the technical adaptations and costs of maintenance would be disproportionate compared to the potential gains;

90. Regrets that the Commission has no solution to the difficulties encountered by the agencies with complex IT systems such as ABAC and SYSPER2, due to the fact that those systems are designed to satisfy the Commission's needs, rather than those of the agencies; welcomes the actions of the sub-networks dealing with the consequences of this problem and, in particular, the Heads of Administration sub-network (ABAC and SYSPER2), and invites the Commission to cooperate more closely with the agencies on this issue;

91. Takes the view that publishing Union data makes innovations possible, brings considerable benefits to the economy as a whole and makes for more efficient administration; calls for the agencies' data to be made permanently available in machine-

readable form, free of charge, so that they are freely reusable;

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92. Instructs its President to forward this resolution to the agencies subject to this discharge procedure, the Council, the Commission and the Court of Auditors.



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EUROPÄISCHES PARLAMENT EUROOPA PARLAMENT ΕΥΡΩΠΑΪΚΟ ΚΟΙΝΟΒΟΥΛΙΟ EUROPEAN PARLIAMENT
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