

RESOLUTION OF THE EUROPEAN PARLIAMENT**of 5 May 2010****with observations forming an integral part of its Decision on discharge in respect of the implementation of the budget of the European Environment Agency for the financial year 2008**

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 ⁽¹⁾,
- having regard to the Council's recommendation of 16 February 2010 (5827/2010 — C7-0061/2010),
- 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 ⁽²⁾, and in particular Article 185 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 ⁽³⁾, 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 ⁽⁴⁾, 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 (A7-0092/2010),

A. whereas the Court of Auditors states that it has obtained reasonable assurances 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 ⁽⁵⁾ 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,

1. Notes that the operating revenues of the Agency for the year 2008 amounted to EUR 37 100 000, including the Community subsidy of EUR 31 700 000; points out that this figure is over EUR 2 000 000 less than the corresponding figure in the general budget 2007; is satisfied with the overall implementation of commitment and payment appropriations;

⁽¹⁾ OJ C 304, 15.12.2009, p. 60.

⁽²⁾ OJ L 248, 16.9.2002, p. 1.

⁽³⁾ OJ L 126, 21.5.2009, p. 13.

⁽⁴⁾ OJ L 357, 31.12.2002, p. 72.

⁽⁵⁾ OJ L 255, 26.9.2009, p. 180.

2. Emphasises the role played by the Agency in evaluating the implementation of EU environmental legislation both within the Union and in neighbouring countries;

Performance

3. 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;
4. 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;
5. 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 on the Agency, therefore, to inform the discharge authority of developments in the next external evaluation, for the period 2009-2013;
6. Calls on the Agency to set out, in a table to be annexed to the Court of Auditors' 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;
7. Takes note of the Court of Auditors' comment concerning the grant agreements going through the Agency, calling for more clarification of the time charged for by partners; points out that, in order 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

8. Notes the Court of Auditors' 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

9. 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);
10. Refers for other observations accompanying its Decision on discharge, which are of a horizontal nature, to its resolution of 5 May 2010 ⁽¹⁾ on the performance, financial management and control of the agencies.

⁽¹⁾ Texts adopted, P7_TA(2010)0139. See page 241 of this Official Journal.