



TEXTS ADOPTED

P9_TA(2021)0179

2019 discharge: European Agency for Safety and Health at Work

1. European Parliament decision of 28 April 2021 on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work (EU-OSHA) (before 20 February 2019: European Agency for Safety and Health at Work) for the financial year 2019 (2020/2155(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2019,
- having regard to the Court of Auditors' annual report on EU agencies for the financial year 2019, together with the agencies' replies¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2019, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 1 March 2021 on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2019 (05793/2021 – C9-0052/2021),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012³, and in particular Article 70 thereof,

¹ OJ C 351, 21.10.2020, p. 7. ECA annual report on EU agencies for the 2019 financial year: https://www.eca.europa.eu/Lists/ECADocuments/AGENCIES_2019/agencies_2019_EN.pdf.

² OJ C 351, 21.10.2020, p. 7. ECA annual report on EU agencies for the 2019 financial year: https://www.eca.europa.eu/Lists/ECADocuments/AGENCIES_2019/agencies_2019_EN.pdf.

³ OJ L 193, 30.7.2018, p. 1.

- having regard to Council Regulation (EC) No 2062/94 of 18 July 1994 establishing a European Agency for Safety and Health at Work¹, and in particular Article 14 thereof,
 - having regard to Regulation (EU) 2019/126 of the European Parliament and of the Council of 16 January 2019 establishing the European Agency for Safety and Health at Work (EU-OSHA), and repealing Council Regulation (EC) No 2062/94², and in particular Article 16 thereof,
 - having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council³, and in particular Article 105 thereof,
 - having regard to Articles 32 and 47 of 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 Council⁴,
 - having regard to Rule 100 of and Annex V to its Rules of Procedure,
 - having regard to the opinion of the Committee on Employment and Social Affairs,
 - having regard to the report of the Committee on Budgetary Control (A9-0090/2021),
1. Grants the Executive Director of the European Agency for Safety and Health at Work (EU-OSHA) discharge in respect of the implementation of the Agency's budget for the financial year 2019;
 2. Sets out its observations in the resolution below;
 3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the Executive Director of the European Agency for Safety and Health at Work (EU-OSHA), 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).

¹ OJ L 216, 20.8.1994, p. 1.

² OJ L 30, 31.1.2019, p. 58.

³ OJ L 122, 10.5.2019, p. 1.

⁴ OJ L 328, 7.12.2013, p. 42.

2. European Parliament decision of 28 April 2021 on the closure of the accounts of the European Agency for Safety and Health at Work (EU-OSHA) (before 20 February 2019: European Agency for Safety and Health at Work) for the financial year 2019 (2020/2155(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2019,
- having regard to the Court of Auditors' annual report on EU agencies for the financial year 2019, together with the agencies' replies¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2019, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 1 March 2021 on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2019 (05793/2021 – C9-0052/2021),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012³, and in particular Article 70 thereof,
- having regard to Council Regulation (EC) No 2062/94 of 18 July 1994 establishing a European Agency for Safety and Health at Work⁴, and in particular Article 14 thereof,
- having regard to Regulation (EU) 2019/126 of the European Parliament and of the Council of 16 January 2019 establishing the European Agency for Safety and Health at Work (EU-OSHA), and repealing Council Regulation (EC) No 2062/94⁵, and in particular Article 16 thereof,
- having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of

¹ OJ C 351, 21.10.2020, p. 7. ECA annual report on EU agencies for the 2019 financial year: https://www.eca.europa.eu/Lists/ECADocuments/AGENCIES_2019/agencies_2019_EN.pdf.

² OJ C 351, 21.10.2020, p. 7. ECA annual report on EU agencies for the 2019 financial year: https://www.eca.europa.eu/Lists/ECADocuments/AGENCIES_2019/agencies_2019_EN.pdf.

³ OJ L 193, 30.7.2018, p. 1.

⁴ OJ L 216, 20.8.1994, p. 1.

⁵ OJ L 30, 31.1.2019, p. 58.

the European Parliament and of the Council¹, and in particular Article 105 thereof,

- having regard to Articles 32 and 47 of 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 Council²,
 - having regard to Rule 100 of and Annex V to its Rules of Procedure,
 - having regard to the opinion of the Committee on Employment and Social Affairs,
 - having regard to the report of the Committee on Budgetary Control (A9-0090/2021),
1. Approves the closure of the accounts of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2019;
 2. Instructs its President to forward this decision to the Executive Director of the European Agency for Safety and Health at Work (EU-OSHA), 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).

¹ OJ L 122, 10.5.2019, p. 1.

² OJ L 328, 7.12.2013, p. 42.

3. European Parliament resolution of 29 April 2021 with observations forming an integral part of the decision on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work (EU-OSHA) (before 20 February 2019: European Agency for Safety and Health at Work) for the financial year 2019 (2020/2155(DEC))

The European Parliament,

- having regard to its decision on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2019,
 - having regard to Rule 100 of and Annex V to its Rules of Procedure,
 - having regard to the opinion of the Committee on Employment and Social Affairs,
 - having regard to the report of the Committee on Budgetary Control (A9-0090/2021),
- A. whereas, according to its statement of revenue and expenditure¹, the final budget of the European Agency for Safety and Health at Work (the ‘Agency’) for the financial year 2019 was EUR 15 739 000, representing an increase of 2,03 % compared to 2018; whereas the Agency’s budget derives mainly from the Union budget;
- B. whereas the Court of Auditors (the ‘Court’), in its report on the Agency’s annual accounts for financial year 2019 (the ‘Court’s report’), states that the Court has obtained reasonable assurance that the Agency’s annual accounts are reliable and that the underlying transactions are legal and regular;

Budget and financial management

1. Notes that the budget monitoring efforts during the financial year 2019 resulted in a budget implementation rate of 97,84 %, representing a decrease of 1,74 % compared to 2018; notes that the payment appropriations execution rate was at 76,33 %, representing an increase of 8,52 % compared to 2018;
2. Notes, regarding the Court’s current and previous year’s findings, that committed appropriations carried forward from 2019 to 2020 were lower than those carried forward from 2018 to 2019, but still at a high level at EUR 3 386 293 or 22 % of the Agency’s budget, indicating an overestimation of budgetary needs, which runs contrary to the budgetary principle of annuality; recalls that high carry-overs were also reported for the financial years 2016, 2017 and 2018 and calls on the Agency to analyse the underlying reasons and to improve the budget planning accordingly; notes the Agency’s reply that committed appropriations carried forward to 2020 relate in the main part to large-scale activities planned to run over three or four years and, to a lesser extent, to other long-term activities;

Performance

3. Notes that the Agency uses certain measures as key performance indicators (KPIs) to

¹ OJ C 107, 31.3.2020, p. 205.

assess the added value provided by its activities and other measures to improve its budget management, such as work programme delivery, cancellation of payments appropriations and outreach capacity of intermediaries through networking;

4. Reminds the Agency to regularly review and update its performance measurement system and KPIs to ensure its efficient contribution and expertise at Union level; encourages the Agency to carefully analyse its outcomes and use them to improve the planning of its strategy and activities;
5. Welcomes the fact that in 2019 the Agency started an *ex-post* evaluation of three finalised occupational safety and health (OSH) overviews, with regard to work-related diseases, the costs and benefits of OSH and micro and small enterprises; notes that the evaluation is expected to be finalised by the third quarter of 2020;
6. Notes that at the end of 2016, the Commission launched a joint evaluation of the Agency and the three other agencies in the employment and social affairs policy field, namely the European Centre for the Development of Vocational Training (Cedefop), the European Foundation for the Improvement of Living and Working Conditions (Eurofound) and the European Training Foundation (ETF); in April 2019, the Commission published a staff working document on the evaluation, with a key conclusion that the methods used by the Agency were successful in ensuring that the topics on which it focuses were relevant and that it engaged with the relevant stakeholders, but that some improvements could be made; notes that an action plan has been adopted by the Agency's management board to ensure that positive aspects are continued and that improvements are implemented where needed;
7. Welcomes the good collaboration with Cedefop, Eurofound and the ETF; encourages the Agency to continue to develop its synergies, to effectively exchange information, to share knowledge and to exchange good practices with other Union agencies with a view to improving efficiency with regard to human resources, building management, IT services and security;
8. Notes that the Agency collaborates closely with other agencies on topics of common interest in the operational area and shared procurement services, and has joined inter-institutional calls for procurement tenders with other agencies; notes that in 2019, the Agency started cooperation with European Union Intellectual Property Office in order to implement a disaster recovery plan;
9. Welcomes the Agency's activities to develop, gather and provide reliable and relevant information, analysis and tools on occupational safety and health, including preventive measures which contribute to Union policy aiming to promote healthy and safe workplaces across the Union; highlights the need for ensuring adequate human and financial resources allowing the Agency to continue implementing its work programme with a very high rate of activity completion;
10. Notes in particular the role the Agency can play in supporting the Union institutions' work on the new occupational safety and health strategy framework, the upcoming revision of Directive 2004/37/EC¹ and Parliament's legislative own-initiative report on

¹ Directive 2004/37/EC of the European Parliament and of the Council of 29 April 2004 on the protection of workers from the risks related to exposure to carcinogens or

protecting workers from asbestos; believes that the Agency can provide useful information and analysis on the impact of telework and other digital solutions for both employers and workers with regard to OSH in the context of working conditions in the pandemic;

11. Notes the prominent role that the Agency has been given in the implementation of the principles enshrined in the European Pillar of Social Rights; welcomes the Agency's strong commitment to ensuring that all workers enjoy the same OSH rights regardless of the size of the company, the type of contract or the employment relationship;
12. Notes that the cross-cutting evaluation of the Union agencies under the remit of Commission's Directorate-General for Employment, Social Affairs and Inclusion suggested a number of recommendations for each of the agencies, but that none of them would have required legislative changes or the merging or co-locating of the agencies;
13. Notes that in February 2019, the Agency's new founding regulation entered into force and the management board adopted a number of decisions to ensure the effective and efficient implementation of the new rounding regulation;
14. Notes that the Agency celebrated its 25th anniversary in 2019 and that actions dedicated to marking and promoting that milestone were performed throughout the year;
15. Stresses the importance to increase the digitalisation of the Agency in terms of internal operations and management procedures; stresses the need for the Agency to continue to be proactive in this regard in order to avoid a digital gap between the agencies at all costs; draws attention, however, to the need to take all the necessary security measures to avoid any risk to the online security of the information processed;

Staff policy

16. Notes that, on 31 December 2019, the establishment plan was 100 % implemented, with 40 temporary agents appointed out of 40 temporary agents authorised under the Union budget (compared to 40 authorised posts in 2018); notes that, in addition, 23 contract agents worked for the Agency in 2019;
17. Notes that further efforts are needed to achieve gender balance at the senior management level (3 men and 1 woman) and on the management board (48 men and 40 women); asks the Agency to ensure gender balance at the senior management level in the future; asks the Commission and the Member States to take into account the importance of ensuring gender balance when nominating members to the Agency's management board;
18. Encourages the Agency to pursue the development of a long term human resources policy framework which addresses work-life balance, lifelong guidance and career development, gender balance, teleworking, geographical balance and the recruitment and integration of people with disabilities;

Procurement

mutagens at work (Sixth individual Directive within the meaning of Article 16(1) of Council Directive 89/391/EEC) (codified version) (OJ L 158, 30.4.2004, p. 50).

19. Notes from the Court's report that the Agency had purchased services relating to the preparation and implementation of the third European survey of enterprises on new and emerging risks (ESENER-3) for a value of EUR 3 134 800, thereby exceeding the contractual ceiling by EUR 74 100 (2,4 %) without any amendment to the contract; notes from the Agency's reply that confirmation of a small part of the funds to cover additional countries under the instrument for pre-accession for the survey was received from the Commission only after the procurement was completed and the award decision signed and much later than anticipated;
20. Notes from the Court's report that under a contract for the provision of training and coaching services, the Agency reimbursed accommodation costs on a flat-rate *per diem* amount basis, whereas the contract states that reimbursements must be based on actual figures shown on supporting documents; notes from the Agency's reply that it acknowledges the point regarding missing supporting documents for accommodation costs due to some inconsistencies in interpreting contractual conditions and instructions from the leading contracting authority;
21. Notes that starting in late 2018 and continuing in 2019, the Agency smoothly introduced e-procurement in its operations and that during the course of 2019 no complaints were received by unsuccessful tenderers nor referred to the Ombudsman; notes that during the course of the year the Agency reviewed and updated its procurement guidelines, further to the implementation of the electronic system e-procurement for tender and contract management;
22. Notes that during the course of 2019, the Agency developed a consolidation strategy for its finance and procurement function and identified the best finance and procurement operating model for the Agency which will be implemented in the course of 2020;

Prevention and management of conflicts of interest and transparency

23. Acknowledges the Agency's existing measures and ongoing efforts to ensure transparency and the prevention and management of conflicts of interest; notes with concern that the CVs of the members of the management board were not published on the Agency's website; notes further that not all the declarations of interest of the members of the management board, indicating the acceptance date, were published on the Agency's website; calls on the Agency to publish the CVs and the declarations of interest of all the members of the management board and to report to the discharge authority on the measures taken in that regard;

Internal controls

24. Notes that the Agency is preparing an action plan to address potential areas for improvement addressed in the 2019 Commission's internal audit service (IAS) audit report on 'Planning, budgeting, monitoring of activities and reporting'; notes that in that regard, the IAS issued four recommendations, none of them critical or very important;
25. Notes that the internal control framework was adopted by the management board effective from 1 January 2019 and that it is based on the internal control framework of the Commission; notes that in the first quarter of 2020, an assessment on the internal control framework for the reporting year 2019 was done showing the presence and adequate functioning of all internal control components for that year;

Other

26. Welcomes Agency’s communication and social media activities, which help to raise awareness about the Agency; notes that the Agency developed new data-visualisation tools and updated web publication section to make the information more appealing and accessible; encourages the Agency to continue promoting their work, research and activities to increase its public visibility;

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27. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of 29 April 2021¹ on the performance, financial management and control of the agencies.

¹ Texts adopted, P9_TA(2021)0215.