2013 discharge: European Police College (CEPOL)

2014/2112(DEC) - 30/03/2015 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Ryszard CZARNECKI (ECR, PL) on discharge in respect of the implementation of the budget of the European Police College (CEPOL) for the financial year 2013.

The committee recommended that the European Parliament grant the Director of the of the College discharge in respect of the implementation of the College's budget for the financial year 2013.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of CEPOL for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Members called on the Parliament to approve the closure of CEPOL's accounts. They made, however, a number of recommendations that needed to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies.

- **CEPOL's financial statements**: Members noted that the final budget of CEPOL for the financial year 2013 was EUR 8 450 640, the whole amount deriving from the EU budget.
- **Commitments and carry-overs**: Members noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 94.89% and that the payment appropriations execution rate was 92.46 %. They pointed out, however, that the level of committed appropriations carried over to 2014 was high at 30.46 % for administrative expenditure, for reasons outside the College's control (payments due in 2014 for services and goods ordered and received as planned in 2013). They called on the College to further improve the carry-over levels in order to increase its compliance to the budgetary principle of annuality. Members were concerned that committed appropriations carried over from 2012 amounting to EUR 1.7 million, and called on the College to inform the discharge authority on measures taken to address this deficiency as a matter of urgency.

Members also made a series of observations on transfers, procurement and recruitment procedures, and internal audit, and the prevention and management of conflicts of interests.

The committee noted that the College officially resumed business at its new headquarters in Budapest in October 2014 and supported the College's efforts that the move to the new seat be carried out in accordance with sound financial management principles. It acknowledged that the relocation of the College from Bramshill to its new headquarters in Budapest generated yearly savings amounting to EUR 200 000 and welcomed the fact that the use of the offices in College's new headquarters is free of charge for a period of at least ten years.