# 2016 discharge: European Police Office (Europol)

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PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2016, as part of the 2016 discharge procedure.

Analysis of the accounts of the **European Police Office (EUROPOL)**.

CONTENT: the organisational governance of the EU consists of institutions, agencies and other EU bodies whose expenditure is included in the general budget of the Union.

This Commission document concerns the EU's consolidated accounts for the year 2016 and details how spending by the EU institutions and bodies was carried out. The consolidated annual accounts of the EU provide financial information on the activities of the institutions, agencies and other bodies of the EU from an accrual accounting and budgetary perspective.

It is the responsibility of the Commission's Accounting Officer to prepare the EU's consolidated annual accounts and ensure that they present fairly, in all material aspects, the financial position, the result of the operations and the cash flows of the EU institutions and bodies, including the **European Police Office** (EUROPOL), with a view to granting discharge.

**Discharge procedure**: the final step of a budget lifecycle is the discharge of the budget for a given financial year. It represents the political aspect of the external control of budget implementation and is the decision by which the European Parliament, acting on a Council recommendation, "**releases**" the Commission (and other EU bodies) from its responsibility for management of a given budget by marking the end of that budget's existence. The European Parliament is the discharge authority within the EU.

The discharge procedure may produce three outcomes: (i) the granting; (ii) postponement or; (iii) the refusal of the discharge.

The final discharge report including specific recommendations to the Commission for action is adopted in plenary by the European Parliament and are subject to an annual follow up report in which the Commission outlines the concrete actions it has taken to implement the recommendations made.

Each agency is subject to its own discharge procedure, including the **EUROPOL**.

**EUROPOL**: the European Police Office (the Office), which is located in The Hague (NL), was established by Council Decision 2009/371/JHA. Europol’s mission is to support the Member States in preventing and combating all forms of serious international and organised crime and terrorism. It works closely with law enforcement agencies in the 28 EU Member States and in other non-EU partner states.

**As regards the accounts**, the revenue of Europol was almost fully covered by the Community subsidy, amounting to EUR 102.27 million in 2016.

The commitment implementation rate at the end of December was 99.8%, which is similar to the rate at the same time last year and above the target of 95%. The payment rate was 91%, which is 2% higher than last year and above the target of 90%. The carry forward from 2016 to 2017 amounts to EUR 8.9 million.

**Commitment appropriations**:

- available: EUR 122 million;
- made: EUR 115 million.

**Payment appropriations**:

- available: EUR 133 million;
- paid: EUR 112 million.

For further details on expenditure, please refer to EUROPOL's consolidated annual activity report.