

2017 discharge: European Union Agency for Law Enforcement Cooperation (Europol)

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PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2017, as part of the 2017 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 2017** 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 with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge. It is the decision by which the European Parliament '**releases**' the Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its annual report, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of 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.

All EU institutions and other agencies, bodies and joint undertakings are subject to their own discharge procedures.

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 114.62 million in 2017.

The commitment implementation rate at the end of December was 99.7%. The payment rate was 89%, which is 2% lower than last year. The carry forward from 2016 to 2017 amounts to EUR 9.2 million.

Commitment appropriations:

- available: EUR 129 million;
- made: EUR 125 million.

Payment appropriations:

- available: EUR 139 million;
- paid: EUR 119 million.

For further details on expenditure, please refer to [EUROPOL's consolidated annual activity report](#).