Basic information

2011/2215(DEC) DEC - Discharge procedure	Procedure completed
2010 discharge: European Union Agency for Fundamental Rights (FRA) **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	MACOVEI Monica (PPE)	03/03/2011
	Shadow rapporteur HERCZOG Edit (S&D) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE) CZARNECKI Ryszard (ECR) SØNDERGAARD Søren Bo (GUE/NGL) ANDREASEN Marta (EFD) EHRENHAUSER Martin (NI)	

Committee for opinion	Rapporteur for opinion	Appointed
LIBE Civil Liberties, Justice and Home Affairs		

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
26/07/2011	Non-legislative basic document published	COM(2011)0473	Summary
12/10/2011	Committee referral announced in Parliament		

27/03/2012	Vote in committee		
11/04/2012	Committee report tabled for plenary	A7-0122/2012	Summary
10/05/2012	Decision by Parliament	T7-0186/2012	Summary
10/05/2012	Results of vote in Parliament		
10/05/2012	Debate in Parliament		
10/05/2012	End of procedure in Parliament		
17/10/2012	Final act published in Official Journal		

Technical information

Procedure reference	2011/2215(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/07228

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE473.996	06/02/2012	
Committee opinion	LIBE	PE478.342	10/02/2012	
Amendments tabled in committee		PE483.633	07/03/2012	
Committee report tabled for plenary, single reading		A7-0122/2012	11/04/2012	Summary
Text adopted by Parliament, single reading		T7-0186/2012	10/05/2012	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	06083/2012	08/02/2012	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2011)0473	26/07/2011	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N7-0007/2012 OJ C 366 15.12.2011, p. 0009	06/09/2011	Summary

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Final act	
Decision 2012/0598 OJ L 286 17.10.2012, p. 0281	Summary

2010 discharge: European Union Agency for Fundamental Rights (FRA)

2011/2215(DEC) - 10/05/2012 - Final act

PURPOSE: to grant discharge to the European Union Agency for Fundamental Rights (FRA) in respect of the implementation of the Agency's budget for the financial year 2010.

NON-LEGISLATIVE ACT: Decision 2012/598/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Union Agency for Fundamental Rights for the financial year 2010.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union, the European Parliament grants discharge to the Director of the European Union Agency for Fundamental Rights for the implementation of its budget for the financial year 2010.

This decision is in line with the European Parliament's resolution adopted on 10 May 2012 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 10/05/2012).

A parallel decision, 2012/599/EU, adopted on the same day, approves the closure of this Agency's accounts for the 2010 financial year.

2010 discharge: European Union Agency for Fundamental Rights (FRA)

2011/2215(DEC) - 06/09/2011 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Fundamental Rights Agency, together with the Agency's reply.

CONTENT: in accordance with the tasks conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, the Court presents to the European Parliament and to the Council, in the context of the discharge procedure, a Statement of Assurance as to the reliability of the annual accounts of each institution, body or agency of the EU, and the legality and regularity of the transactions underlying them, on the basis of an independent external audit.

This audit concerned, amongst others, the annual accounts of the European Fundamental Rights Agency (FRA).

In the Court's opinion, the **Agency's Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2010** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also considers that the **transactions underlying the annual accounts** of the Agency for the financial year ended 31 December 2010 are, in all material respects, **legal and regular.**

The report confirms that the Agency's 2010 budget amounted to EUR 20.2 million and that the number of staff employed by the Agency at the end of the year was 90.

The report also makes a series of observations on the budgetary and financial management of the Agency, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

- budgetary planning : in December 2010, the Agency committed 48 % (EUR 4.6 million) of its annual operational expenditure. Such a concentration of spending in the final weeks of the year indicates the need for an improvement in budgetary implementation planning, as it contributed significantly to a high level of carry-forwards — EUR 6.9 million.

The Agency's response:

- the Agency has taken appropriate measures (e.g. planning two years in advance) in order to better spread budget implementation along the year, avoiding concentration during the last month.

Lastly, the Court of Auditors' report contains a **summary of the Agency's activities** in 2010. This is focused on the following:

- various activities in the framework of the RAXEN network (European Information Network on Racism and Xenophobia and FRALEX (legal experts network);
- publication of reports and research;
- meetings with Member States and European and international institutions.

2010 discharge: European Union Agency for Fundamental Rights (FRA)

2011/2215(DEC) - 08/02/2012

Having examined the revenue and expenditure accounts for the financial year 2010 and the balance sheet at 31 December 2010 of the European Union Agency for Fundamental Rights, as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2010, accompanied by the Agency's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2010.

However, the Council considers that observations made in the Court of Auditor's report call for a certain number of remarks:

- the Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts fairly present the financial position as at 31 December 2010 and the results of operations and cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for that financial year are legal and regular;
- the Council is concerned about the Court's observation on the concentration of commitments made by the Agency in the final weeks of the year. It invites the Agency to **improve its planning and implementation of the budget**.

2010 discharge: European Union Agency for Fundamental Rights (FRA)

2011/2215(DEC) - 11/04/2012 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Monica Luisa MACOVEI (EPP, RO) on discharge to be granted to the Director of the European Union Agency for Fundamental Rights in respect of the implementation of the budget for the financial year 2010.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the European Union Agency for Fundamental Rights for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Members approve the closure of the Agency's accounts. However, they make a number of recommendations that need 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:

- **Budgetary and financial management**: Members note that the implementation rate of the Union contribution followed the previous year's trend and remained at 100 %, and that the budget execution rate in terms of payments reached 61.65 % in 2010 compared to 60.64 % in 2009. They, therefore call on the Agency to make further efforts and to take appropriate actions to ensure a **greater level of budget execution** in terms of payment;
- **Carryover appropriations and transfers**: Members urge
- the Agency to improve its budgetary implementation planning in order to reduce its high level of carryovers (EUR 6.9 million) with a concentration of spending in the final weeks of the year. They note with concern the Court of Auditors' comment on the commitment of 48 % of the operational expenditure in the last month of 2010 and on the high level of carryovers as a consequence. They call on the Agency to take measures to avoid this situation in the future;
- **Human resources**: Members note with concern the delay in completing recruitment procedures, meaning that only 59 out of 72 posts could be filled during 2010 and call on the Agency to take all necessary steps to prevent a recurrence of this situation. They are particularly concerned about the **allegations of harassment of staff** and call on the Agency to address those allegations adequately;
- **Internal audit**: lastly, Members note that, according to information provided by the Agency, the Internal Audit Service (IAS) performed an audit on planning and monitoring in March 2011 and formulated certain recommendations some of which were considered "important". They call for these recommendations to be addressed.

2010 discharge: European Union Agency for Fundamental Rights (FRA)

2011/2215(DEC) - 10/05/2012 - Text adopted by Parliament, single reading

The European Parliament adopted a decision to grant discharge to the Director of the European Union Agency for Fundamental Rights in respect of the implementation of the budget for the financial year 2010. This decision also approves the closure of the Agency's accounts.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Agency for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing a series of recommendations that need 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.

These recommendations may be summarised as follows:

- **Budgetary and financial management**: Parliament notes that the implementation rate of the Union contribution followed the previous year's trend and remained at 100 %, and that the budget execution rate in terms of payments reached 61.65 % in 2010 compared to 60.64 % in 2009. It therefore calls on the Agency to make further efforts and to take appropriate actions to ensure a **greater level of budget execution** in terms of payment. It notes with concern that under Title III (Operational expenditure) the budget execution rate in terms of payments reached only 28.08%;
- **Carryover appropriations and transfers**: Parliament urges the Agency to improve its budgetary implementation planning in order to reduce its high level of carryovers (EUR 6.9 million) with a concentration of spending in the final weeks of the year. It notes with concern the Court of Auditors' comment on the commitment of 48 % of the operational expenditure in the last month of 2010 and on the high level of carryovers as a consequence. It calls on the Agency to take measures to avoid this situation in the future. The agency is invited to take the necessary steps to determine and resolve the main obstacles related to budget expenditure, project funding, recruitment, and legal and administrative constraints, in order to ensure the efficient management of its budget;

- **Human resources**: Parliament notes with concern the delay in completing recruitment procedures, meaning that only 59 out of 72 posts could be filled during 2010 and calls on the Agency to take all necessary steps to prevent a recurrence of this situation. It is particularly concerned about the **allegations of harassment of staff** and calls on the Agency to address those allegations adequately;
- **Internal audit**: lastly, Parliament notes that, according to information provided by the Agency, the Internal Audit Service (IAS) performed an audit on planning and monitoring in March 2011 and formulated certain recommendations some of which were considered "important". It calls for these recommendations to be addressed.

2010 discharge: European Union Agency for Fundamental Rights (FRA)

2011/2215(DEC) - 26/07/2011 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2010, as part of the 2010 discharge procedure.

Analysis of the accounts of the **European Fundamental Rights Agency (FRA).**

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2010 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the European Fundamental Rights Agency (FRA).

In 2010, the tasks and budget of this agency were as follows:

- **description of FRA's tasks**: the Agency, which is located in Vienna, was established by Council Regulation (EC) No 168/2007. Its main objective is to provide the relevant authorities of the Union and its Member States with assistance and expertise when implementing Union law relating to fundamental rights.
- **FRA's budget for the 2010 financial year**: the Agency's 20 10 budget amounted to EUR 20.2 million, compared with EUR 17.2million the previous year. The number of staff employed by the Agency at the end of the year was 90, as compared to 77 in the previous year.

The complete version of FRA's final accounts may be found at the following address: http://fra.europa.eu/fraWebsite/about_fra/what_we_do/finance/finance_en.htm