Basic information

2011/2255(DEC) DEC - Discharge procedure	Procedure completed
2010 discharge: European Police Office (EUROPOL) **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	SOMMER Renate (PPE)	23/11/2011

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		
04/04/2012	Committee report tabled for plenary	A7-0111/2012	Summary
10/05/2012	Decision by Parliament	T7-0185/2012	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	2011/2255(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/07351

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE473.997	06/02/2012	
Committee opinion	LIBE	PE478.347	09/02/2012	
Amendments tabled in committee		PE483.614	07/03/2012	
Committee report tabled for plenary, single reading		A7-0111/2012	04/04/2012	Summary
Text adopted by Parliament, single reading		T7-0185/2012	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	N7-0028/2012 OJ C 366 15.12.2011, p. 0179	20/09/2011	Summary

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

Final act	
Decision 2012/0596 OJ L 286 17.10.2012, p. 0276	Summary

2010 discharge: European Police Office (EUROPOL)

2011/2255(DEC) - 20/09/2011 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Police Office (Europol) for the financial year 2010, together with the Office'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 Joint Undertaking for the European Police Office (Europol).

In the Court's opinion, Europol'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 Europol for the financial year ended 31 December 2010 are, in all material respects, **legal and regular.**

The report confirms that Europol's 2010 budget amounted to EUR 92.8 million and that the number of staff employed by Europol at the end of the year was 436.

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

The Court's observations:

- **budgetary and financial management** : the Court states that an amount of EUR 22.6 million has been carried forward to 2011, representing 25 % of the 2010 budget. The carry-forward rate was 49 % for administrative expenditure and 59 % for operational expenditure. The high level of appropriations carried forward, matched by the low level of accrued expenditure (EUR 2.9 million), is excessive and at odds with the budgetary principle of annuality.

EUROPOL's reply:

- EUROPOL points out that a significant amount of the carry-over was due to the unique circumstance of the Office move to its new headquarters in 2011, given a delay of the delivery of the building in 2010. Leaving aside the expenditure for the new Europol headquarters, the carry-forward rate was 10.24 % in relation to the budget revenue.

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

- completion of six threat assessments in several Member States ;
- **operational products and services**: the Office supported competent authorities in EU Member States in 11 738 cross–border cases, an increase of 12 % over 2009. In-depth analytical and operational support was provided in over 150 significant cross-border investigations;
- operations : 35% of operations supported by the Office were in relation to drugs, but the Office's greatest operational impact was in the field of euro-counterfeiting;
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- a structured and reliable operational outcomes database was developed;
- the plan to implement the regional model was finalised;
- the required capabilities to support the implementation of the Terrorist Finance Tracking Programme (TFTP) Agreement were put in place;
- a joint operational plan with Interpol was in the final stages of preparation;
- specialised training courses were put in place;
- external relations: the Office cooperates with a number of EU partners, and with third countries and organisations. The Office currently cooperates with 17 non-EU countries, 9 EU bodies and agencies and 3 other international organisations, including Interpol.

2010 discharge: European Police Office (EUROPOL)

2011/2255(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 Police Office (Europol), as well as the Court of Auditors' report on the annual accounts of Europol for the financial year 2010, accompanied by Europol's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of Europol 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, Europol'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 Europol's Financial Regulation, and that the underlying transactions for that financial year are legal and regular;
- the Council recommends Europol to improve its financial programming and monitoring of the budget implementation, with the aim to **reduce the appropriations carried over to the next financial year**, in line with the budgetary principle of annuality.

2010 discharge: European Police Office (EUROPOL)

2011/2255(DEC) - 04/04/2012 - 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 Police Office discharge in respect of the implementation of the Office's budget for the financial year 2010.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Members approve the closure of the Office’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:

- **Budget and Financial Management**: Members deplore the high level of appropriations carried forward matched by the low level of accrued expenditure. They state that the Office's overall implementation rates for the end of 2010 were 98.3 % for commitments and 73.6 % for payments;
- **Carryover appropriations**: Members call on the Office to take immediate action to reduce the high amount of carryovers; notes that the Court of Auditors stated that there were carryovers of EUR 22.6 million representing 25 % of the 2010 budget. They note also with disappointment that the carry-forward rate was 49 % for administrative expenditure and 59 % for operational expenditure. They note that the significant amount of the carryover was due to the unique circumstance of the Office’s move to its new headquarters in 2011, given the delay in the delivery of the building in 2010;
- **Performance**: Members call on the Office to include in its AWP information on the overview of planned procurement activities to serve as a "financing decision", required by the implementing provisions of the Framework Financial Regulation. They also recommend that the Office, in the interest of fostering transparency, provides a list of the members of its Management Board which should include their name, declaration of interest and curriculum vitae with their work and educational background;
- **Internal audit**: lastly, Members acknowledge that the Internal Audit Service (IAS) performed an audit on the implementation of internal control standards in order to assess the status of their implementation. They note that the IAS issued five "very important" recommendations and call on the Office to implement all the recommendations of the IAS and to inform the discharge authority on the actions taken.

2010 discharge: European Police Office (EUROPOL)

2011/2255(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 Police Office in respect of the implementation of the Office's 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 Office 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:

- **Budget and Financial Management**: Parliament deplores the high level of appropriations carried forward matched by the low level of accrued expenditure. It states that the Office's overall implementation rates for the end of 2010 were 98.3 % for commitments and 73.6 % for payments. It welcomes that, following the request of the discharge authority, the final accounts for the financial year 2010 have been made publicly available on the Office's website;
- **Carryover appropriations**: Members call on the Office to take immediate action to reduce the high amount of carryovers; notes that the Court of Auditors stated that there were carryovers of EUR 22.6 million representing 25 % of the 2010 budget. They note also with disappointment that the carry-forward rate was 49 % for administrative expenditure and 59 % for operational expenditure. They note that the significant amount of the carryover was due to the unique circumstance of the Office's move to its new headquarters in 2011, given the delay in the delivery of the building in 2010;
- **Performance**: Parliament calls on the Office to include in its AWP information on the overview of planned procurement activities to serve as a "financing decision", required by the implementing provisions of the Framework Financial Regulation. It also recommends that the Office, in the interest of fostering transparency, provides a list of the members of its Management Board which should include their name, declaration of interest and curriculum vitae with their work and educational background;

- **Internal audit**: Parliament acknowledges that the Internal Audit Service (IAS) performed an audit on the implementation of internal control standards in order to assess the status of their implementation. They note that the IAS issued five "very important" recommendations and calls on the Office to implement all the recommendations of the IAS and to inform the discharge authority on the actions taken;
- **CEPOL-EUROPOL merger**: considering the complementarities between the European Police College and European Police Office, as well as the potential synergies, Parliament calls on the Commission to prepare a comprehensive impact assessment regarding a potential merger of these two agencies setting out the cost and benefits by March 2013.

2010 discharge: European Police Office (EUROPOL)

2011/2255(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 Police Office (EUROPOL).**

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 Police Office (EUROPOL).

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

- **description of EUROPOL's tasks**: the European Police Office (the Office), which is located in The Hague, was established by Council Decision 2009/371/JHA. This Decision, which applies from 1 January 2010, replaces the provisions of the Convention, based on Article K.3 of the Treaty on European Union, on the establishment of a European Police Office (the Europol Convention). The objective of the Office is to support and strengthen action by the competent authorities of the Member States and their mutual cooperation in preventing and combating organised crime, terrorism and other forms of serious crime affecting two or more Member States;
- **EUROPOL's budget for the 2010 financial year**: the Office's 2010 budget amounted to EUR 92.8 million. The number of staff employed by the Office at the end of the year was 436.

The complete version of EUROPOL's final accounts may be found at the following address: https://www.europol.europa.eu/content/page/annual-accounts-1337

2010 discharge: European Police Office (EUROPOL)

2011/2255(DEC) - 10/05/2012 - Final act

PURPOSE: to grant discharge to the European Police Office (EUROPOL) in respect of the implementation of the Office's budget for the financial year 2010.

NON-LEGISLATIVE ACT: Decision 2012/596/EU of the European Parliament on discharge in respect of the implementation of the budget of EUROPOL 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 EUROPOL 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, 2012/597/EU, adopted on the same day, approves the closure of this Agency's accounts for the 2010 financial year.