Basic information

2012/2199(DEC) DEC - Discharge procedure	Procedure completed
2011 discharge: European Police College (CEPOL) **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	GERBRANDY Gerben-Jan (ALDE)	29/02/2012
	Shadow rapporteur SARVAMAA Petri (PPE) AYALA SENDER Inés (S&D) STAES Bart (Verts/ALE) BRADBOURN Philip (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	PAPANIKOLAOU Georgios (PPE)	05/11/2012

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
25/07/2012	Non-legislative basic document published	COM(2012)0436	Summary
13/09/2012	Committee referral announced in Parliament		

19/03/2013	Vote in committee		
21/03/2013	Committee report tabled for plenary	A7-0064/2013	Summary
16/04/2013	Debate in Parliament		
17/04/2013	Decision by Parliament	T7-0139/2013	Summary
17/04/2013	Results of vote in Parliament		
17/04/2013	End of procedure in Parliament		
16/11/2013	Final act published in Official Journal		

Technical information

Procedure reference	2012/2199(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/10540

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE497.820	25/01/2013	
Amendments tabled in committee		PE497.868	27/02/2013	
Committee opinion	LIBE	PE500.656	01/03/2013	
Committee report tabled for plenary, single reading		A7-0064/2013	21/03/2013	Summary
Text adopted by Parliament, single reading		T7-0139/2013	17/04/2013	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05753/2013	01/02/2013	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2012)0436	25/07/2012	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
		N7-0011/2013		

CofA	Court of Auditors: opinion, report	OJ C 388 15.12.2012, p. 0023	05/09/2012	Summary

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

Final act	
Decision 2013/0562 OJ L 308 16.11.2013, p. 0180	Summary

2011 discharge: European Police College (CEPOL)

2012/2199(DEC) - 25/07/2012 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2011, as part of the 2011 discharge procedure.

Analysis of the accounts of the **European Police College (CEPOL).**

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2011 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 College (CEPOL).

In 2011, the tasks and budget of this agency were as follows:

- **description of CEPOL's tasks**: CEPOL, which is located in Bramshill, United Kingdom, was established under Council Decision 2000/820/JHA, as repealed in 2005 and replaced by Council Decision 2005/681/JHA. The College's main task is to function as a network and bring together the national police training institutes in the Member States to provide training sessions, based on common standards, for senior police officers;
- **CEPOL's budget for the 2011 financial year**: CEPOL’s budget for 2011, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:
  - forecasted income budget: EUR 8 million;
  - entitlements established: EUR 9 million;
  - amounts received: EUR 9 million;
  - outstanding: EUR 0 million.

The complete version of the CEPOL's final accounts may be found at the following address:

https://www.cepol.europa.eu/index.php?id=final-accounts

2011 discharge: European Police College (CEPOL)

2012/2199(DEC) - 05/09/2012 - Court of Auditors: opinion, report

PURPOSE: presentation by the Court of Auditors of its report on the annual accounts of the European Police College (CEPOL) for the financial year 2011, together with the College's replies.

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

This audit also covered the annual accounts of the European Police College (CEPOL).

In the Court's opinion, **the College's annual accounts presented fairly, in all material respects, its financial position as of 31 December 2011** 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 stated that **the transactions underlying the annual accounts** of the College for the financial year ended 31 December 2011 were, in all material respects, legal and regular.

The report again confirmed that the College's 2011 final budget amounted to EUR 8.3 million and that it employed 26 agents during the financial year.

The report also included comments on the College's budgetary and financial management, together with the Agency's replies. The main comments are as follows:

Court's comments:

- the Court states that the high level of carryovers as well as the high level of cancellations indicate shortcomings in budget planning and/or implementation and are at odds with the budgetary principle of annuality. In 2011, the College made 38 budgetary transfers amounting to EUR 1.8 million. This situation is at odds with the principle of specification;

- building issues: the College is located in Bramshill, using premises of the UK National Policing Improvement Agency (NPIA). NPIA is due to close at the end of 2012 and it is not clear until when the College can continue using its current premises.

CEPOL's replies:

- the College agrees with the comment of the Court. The College would draw attention to the fact that measures have been implemented to ensure that the carried over appropriations are kept to the minimum. The year end carryover procedure has been reviewed and improved. This improved process has resulted in the reduction in the carry over amounts;
- on buildings, the Home Office informed the College and as well as the Commission that the National Policing Improvement Agency (NPIA) is due to close at the end of 2012. With regard to the future of the Bramshill estate no final decision has been made. Should Bramshill be sold, this is unlikely to occur until at least 2015. In this eventuality, it is assured that the UK Home Office will work closely with the College and the Commission and will update further once the domestic consultation has concluded.

Lastly, the Court of Auditors' report contains a summary of **CEPOL's activities in 2011**. This is focused on the following:

- courses and seminars: 88 activities (courses, seminars and conferences) were organised;
- external relations: CEPOL has endorsed two new cooperation agreements with Georgia and Montenegro. CEPOL is continuing its fruitful cooperation with strategic partners, partner agencies and EU institutions, including EEAS and has been clearly identified as one of the key providers in training for police officers taking part in EU police missions;
- development of Training Manuals and (Common) Curricula;
- research and science;
- European Police Exchange Programme;
- the continuation of the electronic network (e-Net and e-Learning).

2011 discharge: European Police College (CEPOL)

2012/2199(DEC) - 01/02/2013

Having examined the revenue and expenditure accounts for the financial year 2011 and the balance sheet at 31 December 2011 of the European Police College, as well as the Court of Auditors' report on the annual accounts of the College for the financial year 2011, accompanied by the College's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the College in respect of the implementation of the budget for the financial year 2011.

The observations in the Court of Auditors' report in relation to the financial year 2011 call for some comments by the Council, which may be summarised as follows:

- the Council welcomes the Court's opinion that, in all material respects, the College's annual accounts present fairly its financial position as at 31 December 2011 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the College's Financial Regulation, and that the underlying transactions for that financial year are legal and regular;
- nevertheless, the Council urges the College to continue to improve its financial programming and monitoring of the budget implementation in order to improve budget execution and to **reduce the number of budgetary transfers** and the amounts carried over to the next financial year, in line with the budgetary principle of annuality;
- the Council encourages the College to pursue its efforts to address the shortcomings detected by the Court in its staff recruitment procedures.

2011 discharge: European Police College (CEPOL)

2012/2199(DEC) - 21/03/2013 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Gerben-Jan GERBRANDY (ADLE, NL) on discharge to be granted to the Director of the European Police College (CEPOL) in respect of the implementation of the College's budget for the financial year 2011.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the College for the financial year 2011 are reliable and that the underlying transactions are legal and regular, Members approve the closure of CEPOL'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:

- **Financing, budget and financial management**: the budget of the College for 2011 was EUR 8.341 million. They stress that financial management inefficiencies such as the use of payments on incorrect budget lines within chapter or titles took place in 2011. They call on the College to provide the discharge authority, as soon as possible, with further details on the issue, including the amounts and budget lines involved and the measures implemented in order to remedy the situation.
- **Implementation rate of appropriations and carryovers**: Members take note that for operational expenditure, 93.31% of the appropriations were committed and that 55.98% of payment appropriations were consumed. 22% of appropriations were carried over to 2012. They call on the College to inform the discharge authority of the actions taken to address this deficiency as the high level of carryovers indicate shortcomings in budget planning and implementation and it is at odds with the budgetary principle of annuality.

Lastly, Members made a series of observations as regards the College's procurement and recruitment procedures, internal audit and performances. They also believe that common elements between the College and the European Police Office should be explored further. Members request that the Commission come up with a proposal for the **relocation of the College to The Hague (NL)** where the European Police Office is located in order to share facilities and services and benefit from synergies, without jeopardising both agencies' core tasks and autonomy. They emphasise that a swift decision on the relocation of the College would diminish the uncertainty that might pose adverse effects on staff and recruitment procedures.

2011 discharge: European Police College (CEPOL)

2012/2199(DEC) - 17/04/2013 - Text adopted by Parliament, single reading

The European Parliament adopted a decision on discharge to be granted to the Director of the European Police College (CEPOL) in respect of the implementation of the College's budget for the financial year 2011. The vote on the decision to grant discharge covers the closure of the accounts (in accordance with Annex VI, Article 5(1) of the European Parliament's Rules of Procedure).

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the College for the financial year 2011 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing 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:

- **Financing, budget and financial management**: Parliament recalls that the budget of the College for 2011 was EUR 8.341 million. It stresses that financial management inefficiencies such as the use of payments on incorrect budget lines within chapter or titles took place in 2011. They call on the College to provide the discharge authority with further details on the issue.
- **Implementation rate of appropriations and carryovers**: Parliament takes note that for operational expenditure, 93.31% of the appropriations were committed and that 55.98% of payment appropriations were consumed. 22% of appropriations were carried over to 2012. It calls on the College to inform the discharge authority of the actions taken to address this deficiency as the high level of carryovers indicate shortcomings in budget planning and implementation and it is at odds with the budgetary principle of annuality.
- **Results and performances**: Parliament commends the College's efforts to improve its performance without a budget increase, and the results it has achieved. It congratulates it, moreover, on responding comprehensively to Parliament's requirements and to the current budgetary challenges by radically reducing its governing costs.

Parliament made a series of observations as regards the College's procurement and recruitment procedures and internal audits.

Lastly, Parliament believes that common elements between the College and the European Police Office should be explored further. It requests that the Commission come up with a proposal for the **relocation of the College to The Hague** (NL), where the European Police Office is located, in order to share facilities and services and benefit from synergies, without jeopardising both agencies' core tasks and autonomy. It emphasises that a swift decision on the relocation of the College would diminish the uncertainty that might pose adverse effects on staff and recruitment procedures.

2011 discharge: European Police College (CEPOL)

2012/2199(DEC) - 17/04/2013 - Final act

PURPOSE: to grant discharge to the European Police College for the financial year 2011.

NON-LEGISLATIVE ACT: Decision 2013/562/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Police College (CEPOL) for the financial year 2011.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union (TFEU), the European Parliament grants discharge to the Executive Director of CEPOL for the implementation of its budget for the financial year 2011.

This decision is in line with the European Parliament's resolution adopted on 17 April 2013 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 17 April 2013).

A parallel decision, 2013/563/EU, adopted on the same day, approves the closure of CEPOL's accounts for the 2011 financial year.