Basic information

2013/2235(DEC) DEC - Discharge procedure	Procedure completed
2012 discharge: European Police Office (Europol) **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	SARVAMAA Petri (PPE)	10/10/2013
	Shadow rapporteur KADENBACH Karin (S&D) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE) ANDREASEN Marta (ECR) DE JONG Dennis (GUE/NGL) VANHECKE Frank (EFD) EHRENHAUSER Martin (NI)	

Committee for opinion	Rapporteur for opinion	Appointed
LIBE Civil Liberties, Justice and Home Affairs	MATHIEU HOUILLON Véronique (PPE)	04/11/2013

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
26/07/2013	Non-legislative basic document published	COM(2013)0570	Summary
22/10/2013	Committee referral announced in Parliament		

17/03/2014	Vote in committee		
20/03/2014	Committee report tabled for plenary	A7-0179/2014	Summary
02/04/2014	Debate in Parliament		
03/04/2014	Decision by Parliament	T7-0327/2014	Summary
03/04/2014	Results of vote in Parliament		
03/04/2014	End of procedure in Parliament		
05/09/2014	Final act published in Official Journal		

Technical information

Procedure reference	2013/2235(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/14210

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE521.661	23/01/2014	
Committee opinion	LIBE	PE524.741	24/02/2014	
Amendments tabled in committee		PE521.811	25/02/2014	
Committee report tabled for plenary, single reading		A7-0179/2014	20/03/2014	Summary
Text adopted by Parliament, single reading		T7-0327/2014	03/04/2014	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05849/2014	05/02/2014	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2013)0570	26/07/2013	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N7-0037/2014 OJ C 365 13.12.2013, p. 0236	10/09/2013	Summary

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

Final act	
Budget 2014/0613 OJ L 266 05.09.2014, p. 0291	Summary

2012 discharge: European Police Office (Europol)

2013/2235(DEC) - 03/04/2014 - Final act

PURPOSE: to grant discharge to the European Police Office (EUROPOL) for the financial year 2012.

NON-LEGISLATIVE ACT: Decision 2014/613/EU of the European Parliament on discharge in respect of the implementation of the budget of EUROPOL for the financial year 2012.

CONTENT: with the present decision, the European Parliament grants discharge to the Director of EUROPOL for the implementation of its budget for the financial year 2012.

This decision is in line with the European Parliament's resolution adopted on 3 April 2014 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 3 April 2014).

Amongst the main observations made, Parliament regretted the difficulties brought to light by the Court as regards the **legality and regularity of the transactions of the Office** and called on Europol to remedy this situation.

2012 discharge: European Police Office (Europol)

2013/2235(DEC) - 26/07/2013 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2012, as part of the 2012 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 2012 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 2012, 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. 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 2012 financial year: EUROPOL's budget for 2012, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:

§ **Commitment appropriations** :

- **committed** : EUR 85 million;

- **paid** : EUR 84 million;

- **carried-over** : EUR 1 million.

§ **Payment appropriations** :

- **committed** : EUR 100 million;

- **paid** : EUR 79 million;

- **carried-over** : EUR 17 million.

Please refer also to the final accounts of EUROPOL.

2012 discharge: European Police Office (Europol)

2013/2235(DEC) - 10/09/2013 - 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 year 2012, together with Europol'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 Police Office (Europol).

In the Court's opinion, the European Police Office's **Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2012** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commission's accounting officer.

The Court also considers that the **transactions underlying the annual accounts** of Europol for the financial year ended 31 December 2012 are, in all material respects, **legal and regular.**

The report confirms that Europol's 2012 budget amounted to EUR 84.2 million.

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:

- carry-overs: Europol carried over EUR 1.2 million for changes to its building in connection with setting up the European cyber-crime centre. Whilst it agreed these changes with the host state in July 2012, the contract for the works required was only signed in April 2013. Europol carried over EUR 16.3 million of committed appropriations (19.64 % of total committed appropriations) to 2013;

- recruitment: the recruitment procedures examined showed certain shortcomings.

Europol's reply:

- carry-overs: amongst other things. Europol states it was entrusted with the responsibility for the European Cyber Crime Centre (EC3) during the budget year of 2012. No appropriations were included for this new task in the original budget planning for the financial year 2012 and by the end of 2012, it became clear that it would not be accompanied by additional resources in the budget 2013. Consequently, commitments for this new task had to be taken on the budget 2012 at the end of the year which affected the amount carried forward to 2013.

- recruitment : Europol states in several comments that it conformed to the relevant rules on recruitment and the selection criteria applicable.

The Court of Auditors' report contains **a summary of Europol's activities in 2012**. As the principal EU support centre for law enforcement operations, Europol mainly focussed on:

- operational support to operations and Joint Investigation Teams (JITs) including data processing, cross match reports, technical/forensic support and expertise, mobile office deployments, analysis reports, operational coordination at Europol HQ, operational meetings, financial assistance etc;
- a substantial increase in the amount of operational support provided to Member States: 15 949 cross–border cases supported, an increase of 16 % over 2011 (13 697).

2012 discharge: European Police Office (Europol)

2013/2235(DEC) - 05/02/2014

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Police Office (EUROPOL), as well as the Court of Auditors' report on the annual accounts of Europol for the financial year 2012, 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 2012.

The observations in the Court of Auditors' report in relation to the financial year 2012 call for some comments by the Council, which may be summarised as follows:

- in general, the Council welcomes the Court's opinion that, in all material respects, Europol's annual accounts present fairly its financial position as at 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Europol's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular.
- **Carry-overs**: the Council urges Europol to improve its financial programming and monitoring of the budget implementation, with the aim to improve budget execution and to reduce budgetary transfers and amounts carried over to the next financial year, in line with the budgetary principles of specification and annuality. Nonetheless, the Council takes note that most of the comments made by the Court regarding Europol's budgetary management relate to the new tasks assigned to Europol in June 2012 as responsible for the European cyber-crime centre.
- **Recruitment**: furthermore, the Council calls on Europol to pursue efforts in order to address the shortcomings detected by the Court regarding its staff recruitment procedures.
- **Controls**: lastly, the Council takes note of the Court's comments in relation to the need to reinforce Europol's internal controls and of the remedial actions put in place by Europol since the beginning of 2013.

2012 discharge: European Police Office (Europol)

2013/2235(DEC) - 20/03/2014 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) on discharge in respect of the implementation of the budget of the European Police Office for the financial year 2012.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Authority for the financial year 2012 are reliable and that the underlying transactions are legal and regular, Members approve the closure of the Office's accounts. However, they made 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**: Members recall that the Office's overall budget for 2012 amounted to EUR 84.15 million. They also note that budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 98.8 % and that the payment appropriations execution rate was 79.7 %.

- **Implementation rate of appropriations**: the report observes that the Office carried over EUR1.2 million which were mostly related to the new task assigned to the Office in June 2012 of running the European Cybercrime Centre, as well as EUR 100 000 related to the introduction of a new human resources system. They regretted that commitments amounting to EUR 2 600 000 (out of EUR 15 000 000) carried over from 2011 had to be cancelled in 2012.

Members made a series of observations as regards the accounting system, procurement and recruitment procedures of this Agency. They asked that the Office communicated the results and impact its work had on the European citizens in an accessible way, mainly **through its website.**

Lastly, Members stressed the need to strengthen transparency and prevent conflicts of interests. They called on EUROPOL to make publicly available the Declarations of Interests of certain members.

2012 discharge: European Police Office (Europol)

2013/2235(DEC) - 03/04/2014 - Text adopted by Parliament, single reading

The European Parliament adopted a decision concerning the discharge to be granted to the Director of the European Police Office (Europol) in respect of the implementation of the Office's budget for the financial year 2012. The vote on the discharge decision approved the closure of the accounts (in accordance with Annex VI, Article 5(1) of the Rules of Procedure of the European Parliament.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Office for the financial year 2012 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 480 votes to 69, with 20 abstentions, a resolution containing a series of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies.

These recommendations are summarised as follows:

- **Financing, budget and financial management**: Parliament recalled that the Office's overall budget for 2012 amounted to EUR 84.15 million. It also noted that budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 98.8 % and that the payment appropriations execution rate was 79.7 %.
- **Implementation rate of appropriations**: Parliament observed that the Office carried over EUR 1.2 million which were mostly related to the new task assigned to the Office in June 2012 of running the European Cybercrime Centre, as well as EUR 100 000 related to the introduction of a new human resources system. It regretted that commitments amounting to EUR 2.6 million (out of EUR 15 million) carried over from 2011 had

to be cancelled in 2012. Parliament made a series of observations as regards the accounting system, procurement and recruitment procedures of this Agency.

- **Performance**: Parliament asked that the Office communicated the results and impact its work had on the European citizens in an accessible way, mainly **through its website.**

Lastly, Parliament stressed the need to strengthen transparency and prevent conflicts of interests. It called on EUROPOL to make publicly available the Declarations of Interests of certain members.