Basic information

2014/2084(DEC) DEC - Discharge procedure	Procedure completed
2013 discharge: EU general budget, European Ombudsman **Subject** 8.70.03.03 2013 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	CZARNECKI Ryszard (ECR)	25/09/2014
	Shadow rapporteur DEUTSCH Tamás (PPE) AYALA SENDER Inés (S&D) THEURER Michael (ALDE) KARI Rina Ronja (GUE/NGL) ŠOLTES Igor (Verts/ALE) VALLI Marco (EFDD)	

Committee for opinion	Rapporteur for opinion	Appointed
AFET Foreign Affairs	The committee decided not to give an opinion.	
DEVE Development	The committee decided not to give an opinion.	
INTA International Trade	The committee decided not to give an opinion.	
BUDG Budgets	The committee decided not to give an opinion.	
ECON Economic and Monetary Affairs	The committee decided not to give an opinion.	
EMPL Employment and Social Affairs	The committee decided not to give an opinion.	

ENVI	Environment, Public Health and Food Safety	The committee decided not to give an opinion.	
ITRE	Industry, Research and Energy	The committee decided not to give an opinion.	
IMCO	Internal Market and Consumer Protection	The committee decided not to give an opinion.	
TRAN	Transport and Tourism	The committee decided not to give an opinion.	
REGI	Regional Development	The committee decided not to give an opinion.	
AGRI	Agriculture and Rural Development	The committee decided not to give an opinion.	
PECH	Fisheries	The committee decided not to give an opinion.	
CULT	Culture and Education	The committee decided not to give an opinion.	
JURI	Legal Affairs	The committee decided not to give an opinion.	
LIBE	Civil Liberties, Justice and Home Affairs	The committee decided not to give an opinion.	
AFCO	Constitutional Affairs	The committee decided not to give an opinion.	
FEMM	Women’s Rights and Gender Equality	The committee decided not to give an opinion.	
PETI	Petitions	The committee decided not to give an opinion.	

European Commission

Commission DG	Commissioner
Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
30/07/2014	Non-legislative basic document published	COM(2014)0510	Summary
20/10/2014	Committee referral announced in Parliament		
23/03/2015	Vote in committee		
31/03/2015	Committee report tabled for plenary	A8-0115/2015	Summary
28/04/2015	Debate in Parliament		
29/04/2015	Decision by Parliament	T8-0128/2015	Summary
29/04/2015	Results of vote in Parliament		
29/04/2015	End of procedure in Parliament		
30/09/2015	Final act published in Official Journal		

Technical information

Procedure reference	2014/2084(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/01175

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE539.741	22/01/2015	
Amendments tabled in committee		PE539.827	06/03/2015	
Committee report tabled for plenary, single reading		A8-0115/2015	31/03/2015	Summary
Text adopted by Parliament, single reading		T8-0128/2015	29/04/2015	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05303/2015	30/01/2015	Summary

European Commission

Document type	Reference	Date	Summary

Non-legislative basic document	COM(2014)0510	30/07/2014	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Budget 2015/1629 OJ L 255 30.09.2015, p. 0135	Summary

2013 discharge: EU general budget, European Ombudsman

2014/2084(DEC) - 30/01/2015

On the basis of the observations made by the Court of Auditors, the Council recommends the European Parliament to **give a discharge to all the Union institutions in respect of the implementation of the budget of the European Union for the financial year 2013**.

The Council welcomes the fact that, as in previous years, the administrative and related expenditure of the institutions and bodies of the European Union remained free from material error and that their examined control systems were **assessed as effective**.

However, according to the Court, the estimated error rate of this policy group increased from 0% to **1%**. The Council takes note that 10% of the audited sample of transactions were affected by error.

The Council welcomes the measures already taken and encourages the institutions concerned to address the remaining weaknesses identified by the Court.

2013 discharge: EU general budget, European Ombudsman

2014/2084(DEC) - 29/04/2015 - Final act

PURPOSE: to grant discharge to the European Ombudsman for the financial year 2013.

NON LEGISLATIVE ACT: Decision (EU) 2015/1629 of the European Parliament on discharge in respect of the implementation of the general budget of the European Union for the financial year 2013, Section VIII — European Ombudsman.

CONTENT: with the present decision, the European Parliament grants the European Ombudsman discharge in respect of the implementation of the budget of the European Ombudsman for the financial year 2013.

This decision is in line with the European Parliament's resolution adopted on 29 April 2015 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 29 April 2015).

Amongst Parliament’s main observations, the latter called on the Ombudsman to put the **unused rate of the interpretation services** requested during that year in the next annual activity report.

2013 discharge: EU general budget, European Ombudsman

2014/2084(DEC) - 31/03/2015 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Ryszard CZARNECKI (ECR, PL) called on the European Parliament to give discharge to the **European Ombudsman** in respect of the implementation of the budget of the European Ombudsman for the financial year 2013.

They noted with satisfaction that in its 2013 annual report, the Court of Auditors observed that no significant weaknesses had been identified in respect to the audited topics related to the human resources and the procurement for the European Ombudsman.

Budgetary and financial management: the report observed that the Ombudsman's budget amounted in 2013 to EUR 9 731 371 and that of the total appropriations, 98.20% were committed and 91.82% paid with a utilisation rate of **98.20%** (95.88% in 2012).

Ombudsman's actions: Members noted the continued improvements of the **financial planning** and its monitoring and endorsed the Ombudsman's Annual Management Plan for 2013 including a Key Performance Indicators (KPIs) scoreboard to measure the office's performance in achieving its objectives.

Furthermore, the committee welcomed the fact that the aim of **closing 70% of cases** in less than a year was surpassed in 2013. It noted, however, that the proportion of inquiries closed within 18 months was still below the 90% target set by the Ombudsman, even though it has increased from 79% to 81%. It expected that this target would be reached in 2014.

Members went on to make a **series of observations** on the Ombudsman's daily management and asked for:

- information on the unused rate of the **interpretation services**;
- strengthening cooperation with the other institutions to work out a uniform method of presenting **translation costs**;
- a reduction in the **high level of spending on 'away days'**, conferences and similar events for staff at the Ombudsman's office in 2013, which was noticeably higher than it was in the other institutions;
- clarification on the Ombudsman's **buildings policy**;
- inclusion in its annual activity reports, in compliance with the existing rules on **confidentiality and data protection**, the results and consequences of closed OLAF cases, where the institution or any of the individuals working for it were the subject of the investigation;
- the introduction of a **procedure** to assess the possible impact of certain publications in advance, with a view to publishing them, along with an explanatory report, so as to avoid them being used in a biased way.

Lastly, whilst welcoming the fact that a woman had been elected as European Ombudsman; is concerned, nevertheless, about the lack of women in management posts at the Ombudsman's office, Members called for the introduction of an equal opportunities plan specifically geared towards management posts.

2013 discharge: EU general budget, European Ombudsman

2014/2084(DEC) - 29/04/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 568 votes to 102, with 25 abstentions, a decision to **give discharge** to the European Ombudsman in respect of the implementation of the budget for the financial year 2013.

In its resolution accompanying the discharge decision, adopted by 584 votes to 84, with 12 abstentions, Parliament welcomed the fact that the Court of Auditors observed that **no significant weaknesses** had been identified in respect of the audited topics relating to human resources and procurement for the European Ombudsman. The payments as a whole for the year ended on 31 December 2013 for administrative and other expenditure of the institutions and bodies were **free from material error**.

Budgetary and financial management: Parliament welcomed the 2013 results; the Ombudsman's budget rose, in 2013, to EUR 9 731 371. Of the total appropriations, 98.20% were committed and 91.82% paid with a utilisation rate of **98.20%** (95.88% in 2012).

Ombudsman's actions: Members called for the continued improvements of the **financial planning** over the next financial years. They endorsed the Ombudsman's Annual Management Plan for 2013 including a Key Performance Indicators (KPIs) scoreboard to measure the office's performance in achieving its objectives. The Ombudsman is encouraged to continue to monitor the management of allowances and improve its performance levels.

In 2013, the Ombudsman largely met the aim of **closing 70% of cases** in less than a year. However, although the proportion of inquiries closed within 18 months has increased from 79% to 81%, it was still below the 90% target set by the Ombudsman. Members hoped that this target would be reached in 2014.

Parliament went on to make a **series of observations** on the Ombudsman's daily management and asked for:

- information on the unused rate of the **interpretation services**;
- strengthening cooperation with the other institutions to work out a uniform method of presenting **translation costs**;
- a reduction in the **high level of spending on 'away days'**, conferences and similar events for staff at the Ombudsman's office in 2013, which was noticeably higher than it was in the other institutions;
- clarification on the Ombudsman's **buildings policy**;
- inclusion in its annual activity reports, in compliance with the existing rules on **confidentiality and data protection**, the results and consequences of closed OLAF cases, where the institution or any of the individuals working for it were the subject of the investigation;
- the introduction of a **procedure** to assess the possible impact of certain publications in advance, with a view to publishing them, along with an explanatory report, so as to avoid them being used in a biased way.

Lastly, whilst welcoming the fact that a woman had been elected as European Ombudsman, Parliament called for the introduction of an **equal opportunities plan** specifically geared towards management posts.

2013 discharge: EU general budget, European Ombudsman

2014/2084(DEC) - 30/07/2014 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2013, as part of the 2013 discharge procedure.

Analysis of the accounts of the EU Institutions: **European Ombudsman**.

Legal reminder: the consolidated annual accounts of the European Union for the year 2013 have been prepared on the basis of the information presented by the institutions and bodies under Article 148(2) of the Financial Regulation applicable to the general budget of the European Union. They were prepared in accordance with Title IX of this Financial Regulation.

(1) Purpose: the document helps to bring insight into the EU budget mechanism and **the way in which the budget has been managed and spent in 2013** , including the different expenses of the European institutions. It should be recalled that only the Commission budget contains administrative appropriations and operating appropriations. **The other Institutions have only administrative appropriations.**

The document also presents the different financial actors involved in the budget process (accounting officers, internal officers and authorising officers) and recalls their respective roles in the context of the tasks of sound financial management.

Amongst the other legal elements relating to the implementation of the EU budget presented in this document, the paper focuses on the following issues:

- accounting principles applicable to the management of EU spending (business continuity, consistency of accounting methods, comparability of information ...);
- consolidation methods of figures for all major controlled entities (the consolidated financial statements of the EU comprise all significant controlled entities –institutions, organisations and agencies);
- the recognition of financial assets in the EU (tangible and intangible assets, financial assets and other miscellaneous investments);
- the way in which EU public expenditure is committed and spent, including pre-financing (cash advances intended for the benefit of an EU organ);
- the means of recovery following irregularities detected;
- the modus operandi of the accounting system;
- the audit process followed by the European Parliament's granting of the discharge.

Discharge procedure: the final control is the discharge of the budget for a given financial year. The discharge represents the **political aspect of the external control of budget implementation** and is the **decision by which the European Parliament, acting on a Council recommendation, "releases" the Commission from its responsibility for management of a given budget** by marking the end of that budget's existence. When granting discharge, Parliament may make observations which it considers important and often recommends the Commission and the other institutions to **take actions concerning these matters.**

The document also details specific expenditure of the institutions, in particular: (i) pensions of former Members and officials of institutions; (ii) joint sickness insurance scheme and (iii) buildings.

The document also presents a series of tables and detailed technical indicators on (i) the balance sheet; (ii) the economic outturn account; (iii) cashflow tables; (iv) technical annexes concerning the financial statements.

(2) Implementation of the Ombudsman's appropriations for the financial year 2013: the document comprises a series of detailed annexes, the most important concerning the implementation of the budget. As regards the Ombudsman's expenditure, the information is drawn from the Report on the financial and budgetary management 2013 of the European Ombudsman.

The appropriations available for 2013 amounted to EUR 9.731 million with 98.22% (or EUR 9.556 million) committed.

(3) Budgetary implementation - conclusions: in more general and political terms, the implementation of the Ombudsman's budget in 2013 was marked by the following (see Annual Report 2013 – European Ombudsman):

- **2 420 complaints registered,**
- 1 407 requests for information replied to by the Ombudsman's services,
- 9 own-initiative inquiries opened,
- 20 own-initiative inquiries closed,
- **441complaints based inquiries closed**,
- 341 inquiries opened on the basis of complaints received.

In total, 2354 actions were taken by the European Ombudsman on complaints received in 2013.

2013 was also marked by the election of **Emily O'Reilly** in September as the first female European Ombudsman replacing Nikiforos Diamandouros.

Other important elements in the management of resources in 2013:

- **Audit**: with a view to ensuring effective management of resources, the Ombudsman's internal auditor, regularly checks the institution's internal control systems and the financial operations that the office carries out.
- **Annual Management Plan (AMP)**: the Ombudsman adopted an Annual Management Plan (AMP), which identifies concrete actions that the office needs to take in order to implement the institution's priorities. The AMP for 2013 was the third to be based on the Ombudsman's Strategy for the mandate 2009-2014. The objectives for 2013 – as for the other years covered by the strategy – were to listen, deliver, persuade, communicate, and adapt.
- **Activity report**: the Ombudsman also adopted an Annual Activity Report (AAR). The AAR reports on the results of operations with regard to the objectives set out in the AMP, the risks associated with the operations, the use made of the resources at the Ombudsman's disposal, and the efficiency and effectiveness of the institution's internal control system.