Basic information

2014/2085(DEC) DEC - Discharge procedure	Procedure completed
2013 discharge: EU general budget, European Data Protection Supervisor **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
JURI Legal Affairs	The committee decided not to give an opinion.	
LIBE Civil Liberties, Justice and Home Affairs	GUILLAUME Sylvie (S&D)	10/11/2014

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	A8-0118/2015	Summary
28/04/2015	Debate in Parliament		
29/04/2015	Decision by Parliament	T8-0129/2015	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	2014/2085(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/01195

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE539.746	22/01/2015	
Committee opinion	LIBE	PE541.384	06/02/2015	
Amendments tabled in committee		PE539.829	06/03/2015	
Committee report tabled for plenary, single reading		A8-0118/2015	31/03/2015	Summary
Text adopted by Parliament, single reading		T8-0129/2015	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 2015/1630 OJ L 255 30.09.2015, p. 0138	Summary

2013 discharge: EU general budget, European Data Protection Supervisor

2014/2085(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 Data Protection Supervisor**.

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 EDPS'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 EDPS's expenditure, the information is drawn from the Report on the Annual Accounts of the European Data Protection Supervisor 2013.

The appropriations available for 2013 amounted to 7.66 million with 95.1% of these committed.

(3) Budgetary implementation - conclusions: in more general and political terms, the implementation of the EDPS's budget in 2013 was marked by the following:

- in the consultation area, advising on new legislative measures, the review of the EU legal framework for data protection; the Digital Agenda and the privacy risks of new technologies were also significant features of 2013;
- the implementation of the Stockholm Programme in the area of freedom, security and justice and issues in the internal market, such as financial sector reform, and in public health and consumer affairs, also had an impact on data protection. The EDPS also increased cooperation with other supervisory authorities, particularly with regard to large-scale IT systems (SIS, VIS and Eurodac);
- in the supervision of EU institutions and bodies, when processing personal data, the EDPS interacted with more data protection officers in more institutions and bodies than ever before. In addition, it has completed a number of surveys showing that most EU institutions and bodies, including many agencies, have made good progress in complying with the Data Protection Regulation, although there are still some which should increase their efforts.

The key EDPS figures in 2013 are:

- 91 prior-check Opinions adopted, 21 non-prior check Opinions,
- 78 complaints received, 30 admissible,
- 37 consultations received on administrative measures,
- 8 on-the-spot inspections (including 2 fact finding visits) and 3 visits carried out,
- 1 set of Guidelines published on the processing of personal data in the area of procurement,
- 20 legislative Opinions published,
- 13 sets of formal comments,
- 33 informal comments.

2013 discharge: EU general budget, European Data Protection Supervisor

2014/2085(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 Data Protection Supervisor

2014/2085(DEC) - 29/04/2015 - Final act

PURPOSE: to grant discharge to the European Data Protection Supervisor for the financial year 2013.

NON LEGISLATIVE ACT: Decision (EU) 2015/1630 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 IX — European Data Protection Supervisor.

CONTENT: with the present decision, the European Parliament grants the European Data Protection Supervisor discharge in respect of the implementation of the budget of the European Data Protection Supervisor 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 demanded that the Supervisor present in a transparent manner the building policy, in order to confirm that the costs of such a policy are properly rationalised and that such costs are not excessive.

2013 discharge: EU general budget, European Data Protection Supervisor

2014/2085(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 Data Protection Supervisor (EDPS) in respect of the implementation of the budget of the EDPS for the financial year 2013. Members welcomed the conclusion of the Court of Auditors that the payments as a whole for the year ended on 31 December 2013 for administrative and other expenditure of the EDPS were free from material error and that the supervisory and control systems were effective. Furthermore, no significant weaknesses had been identified in respect to the audited topics related to the human resources and procurement for the Supervisor.

Budgetary and financial management: Members observed that the Supervisor had a total allocated budget of EUR 7 661 409 and that the implementation rate was 84.7 % (83.2 % in 2012). They found this a positive development and called for further efforts to improve the implementation rate. They also noted that the implementation rate of expenditure on persons working with the institution was 93.41 % and that the expenditure on buildings, equipment and expenditure in connection with the operation of the institution was 99.14 %.

Actions of the EDPS: the committee welcomed the fact that the Supervisor took note of the observations made by Parliament in its 2010 and 2012 discharge resolutions when drawing up his strategy for 2013-2014 and that the implementation of the strategy had brought about positive results. However, it made a series of observations on the Ombudsman's daily management and asked for:

- information about the **budgetary impact** of the reorganisation of the Supervisor's secretariat;
- notification of how many times the **video-conference system** was used in meetings in 2013;
- the EDPS continuing to provide the **scoreboard** in the annual activity report;
- clarifications on **buildings policy;**
- an **exhaustive table of all the human resources** at the Supervisor's disposal, with a break-down according to grade, sex and nationality;
- the introduction of an **equal opportunities plan** specifically geared towards management posts;
- a reduction in the **costs of away days**;
- strengthening cooperation with the other institutions to work out a uniform method of presenting **translation costs**;
- 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, Members were concerned by the delayed adoption of the internal whistleblowing rules. They considered, in general, that the Supervisor should pay greater attention to the principle of sound financial management.

2013 discharge: EU general budget, European Data Protection Supervisor

2014/2085(DEC) - 29/04/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 559 votes to 111, with 25 abstentions, a decision to **give discharge** to the European Data Protection Supervisor (EDPS) in respect of the implementation of the budget for the financial year 2013.

In its resolution accompanying the discharge decision, adopted by 583 votes to 105, with 6 abstentions, Parliament welcomed the fact that the Court of Auditors observed that all payments for the year ended on 31 December 2013 relating to human resources and procurement for the EDPS were **free from material error** and that the supervisory and control systems were effective. Furthermore, **no significant weaknesses** had been identified in respect to the audited topics related to the human resources and procurement for the Supervisor.

Budgetary and financial management: EDPS had a total allocated budget of EUR 7 661 409 and that the **implementation rate was 84.7%** (83.2% in 2012). Members found this a positive development and called for further efforts to improve the implementation rate.

Actions of the EDPS: Members welcomed the fact that the EDPS took note of the observations made by Parliament in its 2010 and 2012 discharge resolutions when drawing up its strategy for 2013-2014 and that the implementation of the strategy had brought about positive results. They noted that the authorising officer by delegation takes the view that the level of management and control is appropriate and is being improved.

Parliament made a series of observations on the Ombudsman's daily management and asked for:

- continued monitoring of the management of allowances and improvement of EDPS performance levels;
- information about the **budgetary impact** of the reorganisation of the EDPS secretariat;
- notification of how many times the **video-conference system** was used in meetings in 2013;
- continuing to provide the **scoreboard** in the annual activity report;
- clarifications on **buildings policy;**
- the introduction into the annual report of an **exhaustive table of all the human resources** at EDPS's disposal, with a break-down according to grade, sex and nationality;
- the introduction of an **equal opportunities plan** specifically geared towards management posts;
- a reduction in the **costs of away days**;
- strengthening cooperation with the other institutions to work out a uniform method of presenting **translation costs**;
- 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.

Parliament remains concerned by the delayed adoption of the internal **whistleblowing** rules. In general, EDPS should pay greater attention to the principle of sound financial management.