Basic information

2014/2089(DEC) DEC - Discharge procedure	Procedure completed
2013 discharge: European Union Agency for Fundamental Rights (FRA) **Subject** 8.70.03.03 2013 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	CZARNECKI Ryszard (ECR)	26/09/2014
	Shadow rapporteur ZDECHOVSKÝ Tomáš (PPE) VAUGHAN Derek (S&D) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE/NGL) JÁVOR Benedek (Verts/ALE) VALLI Marco (EFDD)	

Committee for opinion	Rapporteur for opinion	Appointed
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		
30/03/2015	Committee report tabled for plenary	A8-0093/2015	Summary
28/04/2015	Debate in Parliament		
29/04/2015	Decision by Parliament	T8-0160/2015	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	2014/2089(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/01211

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE539.733	29/01/2015	
Committee opinion	LIBE	PE541.386	06/02/2015	
Amendments tabled in committee		PE539.763	05/03/2015	
Committee report tabled for plenary, single reading		A8-0093/2015	30/03/2015	Summary
Text adopted by Parliament, single reading		T8-0160/2015	29/04/2015	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05304/2015	30/01/2015	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2014)0510	30/07/2014	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0098/2014 OJ C 442 10.12.2014, p. 0301	16/09/2014	Summary

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

Final act	
Budget 2015/1689 OJ L 255 30.09.2015, p. 0349	Summary

2013 discharge: European Union Agency for Fundamental Rights (FRA)

2014/2089(DEC) - 30/03/2015 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Ryszard CZARNECKI (ECR, PL) on discharge in respect of the implementation of the budget of the European Union Agency for Fundamental Rights (FRA) for the financial year 2013.

It called on the European Parliament to grant the Director of the Agency discharge in respect of the implementation of the Agency's budget for the financial year 2013.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Agency for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Members called on the Parliament to approve the closure of the Agency's accounts. They made, however, a number of recommendations that needed 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.

- **Agency's financial statements**: Members noted that the final budget of the Centre for the financial year 2013 was EUR 21 348 510, representing an increase of 4.77% compared to 2012.
- **Carry-overs**: Members noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 100%, and that the payment appropriations execution rate was 70.27%. They noted that the high overall level of committed appropriations indicated that commitments were made in a timely manner. Members were concerned, however, that that the level of committed appropriations carried over to 2014 was high at 27 % for administrative expenditure and at 69 % for operating expenditure, due to the purchase of IT goods and services.

Members also made a series of observations on procurement and recruitment procedures, prevention and conflicts of interest and internal audits. Lastly, the committee urged the Agency to **harmonise** the presentation of its annual accounts with those of other Union Agencies.

2013 discharge: European Union Agency for Fundamental Rights (FRA)

2014/2089(DEC) - 29/04/2015 - Final act

PURPOSE: to grant discharge to the European Union Agency for Fundamental Rights (FRA) for the financial year 2013.

NON-LEGISLATIVE ACT: Decision (EU) 2015/1689 of the European Parliament on discharge in respect of the implementation of the budget of the European Union Agency for Fundamental Rights for the financial year 2013.

CONTENT: with the present decision, the European Parliament grants discharge to the Director of the European Union Agency for Fundamental Rights for the implementation of its budget 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 the main observations made, Parliament reiterated the request to all agencies and joint undertakings to **systematically annex a standardised template regarding the publication of their final annual accounts** which shall include the data presented in their reports on the implementation of the budget and in their reports on the budgetary and financial management.

2013 discharge: European Union Agency for Fundamental Rights (FRA)

2014/2089(DEC) - 30/01/2015

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the European Union Fundamental Rights Agency (FRA), as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2013, accompanied by the Agency's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2013.

Overall, the Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts fairly present the financial position as at 31 December 2013 and the results of operations and cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for that financial year are legal and regular.

Nevertheless, the Court made one observation concerning:

- **financial programming**: while acknowledging the multiannual nature of operations, the Council encourages the Agency to continue improving its financial programming and monitoring of the budget implementation in order to reduce the level of commitments carried over to the next financial year to the strict minimum.

2013 discharge: European Union Agency for Fundamental Rights (FRA)

2014/2089(DEC) - 16/09/2014 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Fundamental Rights Agency (FRA) for the financial year 2013, together with the Agency'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 Fundamental Rights Agency (FRA).

Statement of assurance: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the Centre, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2013;
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, the Agency's annual accounts present fairly, in all material respects, its financial position as at 31 December 2013 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.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2013 are legal and regular in all material respects.

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

The Court's observations:

- **budgetary management**: the level of committed appropriations carried over to 2014 was high (27%) for administrative expenditure and 69% for operating expenditure. The carryovers mainly reflect the multi-annual nature of the Agency's operational projects.

The Centre's replies:

- **budgetary management**: the Agency replied that the Agency plans the carry overs for the following year and closely monitors their evolution. The level of cancellations (less than 2 %) is an indicator of the precise planning and management of the carry overs. The Agency's consumption of its EU subsidy over the past two budget years has been in excess of 99% demonstrating an excellent budgetary management.

Lastly, the Court of Auditors' report contains **a summary of the Agency's activities in 2013**. This is focused on the following:

Budget: EUR 21.62 million of which the Union subsidy is 99%.

Activities:

- various contributions to the FRANET network (comparative analysis);
- publication of research and annual reports;
- conferences and events;
- cooperation with Member States and European and international institutions.

2013 discharge: European Union Agency for Fundamental Rights (FRA)

2014/2089(DEC) - 29/04/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 563 votes to 111, 17 abstentions, a decision to grant discharge to the Director of the European Union Agency for Fundamental Rights (FRA) for the financial year 2013. 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 Agency for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 578 votes to 102, with 6 abstentions, a resolution containing a number of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in the resolution on performance, financial management and control of EU agencies:

- **Agency's financial statements**: Parliament noted that the final budget of the Centre for the financial year 2013 was EUR 21 348 510, representing an increase of 4.77% compared to 2012.
- **Carry-overs**: Parliament noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 100%, and that the payment appropriations execution rate was 70.27%. It noted that the high overall level of committed appropriations indicated that commitments were made in a timely manner. Members were concerned, however, that that the level of committed appropriations carried over to 2014 was high at 27 % for administrative expenditure and at 69 % for operating expenditure, due to the purchase of IT goods and services.

Parliament also made a series of observations on procurement and recruitment procedures, prevention and conflicts of interest and internal audits.

As regards transparency, Parliament reiterated the request to all agencies and joint undertakings to systematically annex a standardised template regarding the publication of their final annual accounts which shall include the data presented in their reports on the implementation of the budget and in their reports on the budgetary and financial management. Lastly, Parliament urged the Agency to **harmonise** the presentation of its annual accounts with those of other Union Agencies.

2013 discharge: European Union Agency for Fundamental Rights (FRA)

2014/2089(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 **European Fundamental Rights Agency (FRA)**.

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2013 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 Fundamental Rights Agency (FRA).

The document contains the figures on which the discharge procedure is based.

Discharge procedure of the EU agencies: the EU Budget finances a wide range of policies and programmes throughout the EU. In accordance with the priorities set by the European Parliament and the Council in the multi-annual financial framework (MFF), the European Commission carries out specific programmes, activities and projects in the field with the technical support of some specialised agencies.

The consolidated annual accounts of the EU provide information on the activities of the institutions, agencies and other bodies of the EU from a budgetary and accrual accounting perspective.

The consolidated reports on the implementation of the general budget of the EU include the budget implementation of all Institutions. **Agencies do not have a separate budget inside the EU budget**; and they are partially financed by a Commission budget subsidy.

Each agency is subject to its own discharge procedure.

FRA: in 2013, the tasks and budget of this agency were as follows:

- **description of FRA's tasks**: the Agency, which is located in Vienna, was established by Council Regulation (EC) No 168/2007. Its main objective is to provide the relevant authorities of the Union and its Member States with assistance and expertise when implementing Union law relating to fundamental rights. The Agency's task is to collect information as well as providing expert advice to the institutions on a range of issues.

- **FRA's budget for the 2013 financial year**: the Agency's budget for 2013, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:

  § **Commitment appropriations** :

  - **committed** : EUR 22 million;

  - **paid** : EUR 22 million;

- **carried-over** : 0.

§ **Payment appropriations** :

- **committed** : EUR 26 million;

- **paid** : EUR 20 million;

- **carried-over** : EUR 7 million.

Please refer also to the final accounts of the FRA.