Basic information

2014/2112(DEC) DEC - Discharge procedure	Procedure completed
2013 discharge: European Police College (CEPOL) **Subject** 8.70.03.03 2013 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	CZARNECKI Ryszard (ECR)	08/10/2014
	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	A8-0086/2015	Summary
28/04/2015	Debate in Parliament		
29/04/2015	Decision by Parliament	T8-0135/2015	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	2014/2112(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/01555

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE539.710	23/01/2015	
Committee opinion	LIBE	PE541.387	06/02/2015	
Amendments tabled in committee		PE539.788	05/03/2015	
Committee report tabled for plenary, single reading		A8-0086/2015	30/03/2015	Summary
Text adopted by Parliament, single reading		T8-0135/2015	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	N8-0075/2014 OJ C 442 10.12.2014, p. 0051	01/07/2014	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Budget 2015/1641 OJ L 255 30.09.2015, p. 0183	Summary

2013 discharge: European Police College (CEPOL)

2014/2112(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 Police College (CEPOL), as well as the Court of Auditors' report on the annual accounts of the College for the financial year 2013, 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 2013.

The Council welcomes the Court's opinion that, in all material respects, the College's annual accounts fairly present the financial position as at 31 December 2013and the results of operations and 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 has made some observations. They may be summarised as follows:

- **carry-overs**: the Council calls on the College to improve its financial programming and monitoring of the budget implementation in order to improve budget execution and to reduce the amounts carried over to the next financial year to the strict minimum;
- **recruitment**: the Council encourages the College to pursue efforts in order to address the shortcomings detected by the Court regarding its staff recruitment procedures.

2013 discharge: European Police College (CEPOL)

2014/2112(DEC) - 29/04/2015 - Final act

PURPOSE: to grant discharge to the European Police College (CEPOL) for the financial year 2013.

NON LEGISLATIVE ACT: Decision (EU) 2015/1641 of the European Parliament on discharge in respect of the implementation of the budget of the European Police College for the financial year 2013.

CONTENT: with the present decision, the European Parliament grants discharge to the Director of the European Police College 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 Parliament’s main observations, it urged the College to publish the declarations of interest of its Staff and Members of the Governing Board, Members of the Working Groups/Audit Panel and National Seconded Experts, in order to **increase transparency and prevent conflicts of interests.**

2013 discharge: European Police College (CEPOL)

2014/2112(DEC) - 29/04/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 552 votes to 109, with 24 abstentions, a decision to grant discharge to the Director of the European Police College (CEPOL) 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 College for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 570 votes to 85, with 32 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:

- **CEPOL's financial statements**: Parliament noted that the final budget of CEPOL for the financial year 2013 was EUR 8 450 640, the whole amount deriving from the EU budget.
- **Commitments and carry-overs**: Parliament also noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 94.89% and that the payment appropriations execution rate was 92.46%. It pointed out, however, that the level of committed appropriations carried over to 2014 was high at 30.46% for administrative expenditure, for reasons outside the College's control (payments due in 2014 for services and goods ordered and received as planned in 2013). It called on the College to further improve the carry-over levels in order to increase its compliance to the budgetary principle of annuality. Members were concerned that committed appropriations carried over from 2012 amounting to EUR 1.7 million, and called on the College to inform the discharge authority on measures taken to address this deficiency as a matter of urgency.

Parliament also made a series of observations on transfers, procurement and recruitment procedures, and internal audit, and the prevention and management of conflicts of interests.

It noted with concern that the College's recruitment procedures are still not fully transparent as certain procedural elements are still incomplete, insufficiently clear or non-compliant.

Lastly, it noted that the College officially resumed business at its new headquarters in Budapest in October 2014 and supported the College's efforts that the move to the new seat be carried out in accordance with sound financial management principles. It acknowledged that the relocation of the College from Bramshill to its new headquarters in Budapest generated **yearly savings amounting to EUR 200 000** and welcomed the fact that the use of the offices in College's new headquarters is free of charge for a period of at least ten years.

2013 discharge: European Police College (CEPOL)

2014/2112(DEC) - 01/07/2014 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Police College (CEPOL) for the year 2013, together with CEPOL'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 College (CEPOL).

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 College, 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 College'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 CEPOL, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

- **budgetary management**: out of the committed appropriations carried over from 2012 amounting to EUR 1.7 million, EUR 300 000 were cancelled in 2013. This was mainly due to lower than estimated costs to be reimbursed under 2012 grant agreements, which indicates the need to obtain more accurate information from beneficiaries at year-end on the actual cost incurred. The level of committed appropriations carried over to 2014 was high for administrative expenditure at 30.5%, but this mainly arose from events beyond the College's control, such as payments due in 2014 for services and goods ordered and received as planned in 2013;
- **recruitment procedures**: the College's recruitment procedures are still not fully transparent.

CEPOL's reply:

- **budgetary management**: CEPOL has significantly reduced amount of carry-overs. It is committed to further increase and maintain compliance with the budgetary principle of annuality provided in the Financial Regulation;

- **recruitment procedures**: CEPOL has completed the documentation of the human resources processes by redesigning and improving the related work instructions, templates and checklists.

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

Budget: EUR 8.4 million.

Activities:

- implementation of 72 residential activities (courses, seminars and conferences);
- CEPOL has brought together highest number of participants in its history: 2 251 law enforcement participants and 707 trainers from 42 countries (EU Member States and Third Countries) and 21 EU and international bodies;
- attendance rate has considerably increased reaching the highest ever rate of 116%.

The College itself organised 19 activities in support of the network and initiated a Grant Agreement application process for 2014. In 2013 CEPOL continued its fruitful cooperation with candidate, potential candidate and ENP/EaP countries as well as with Albania and Russia. It developed training manuals and (common) curricula and held the Annual CEPOL European Police Research and Science Conference with the title 'Policing civil societies in times of economic constraints'. Lastly, it maintained its European Police Exchange Programme.

2013 discharge: European Police College (CEPOL)

2014/2112(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 Police College (CEPOL) for the financial year 2013.

The committee recommended that the European Parliament grant the Director of the of the College discharge in respect of the implementation of the College'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 CEPOL 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 CEPOL'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.

- **CEPOL's financial statements**: Members noted that the final budget of CEPOL for the financial year 2013 was EUR 8 450 640, the whole amount deriving from the EU budget.
- **Commitments and carry-overs**: Members noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 94.89% and that the payment appropriations execution rate was 92.46 %. They pointed out, however, that the level of committed appropriations carried over to 2014 was high at 30.46 % for administrative expenditure, for reasons outside the College's control (payments due in 2014 for services and goods ordered and received as planned in 2013). They called on the College to further improve the carry-over levels in order to increase its compliance to the budgetary principle of annuality. Members were concerned that committed appropriations carried over from 2012 amounting to EUR 1.7 million, and called on the College to inform the discharge authority on measures taken to address this deficiency as a matter of urgency.

Members also made a series of observations on transfers, procurement and recruitment procedures, and internal audit, and the prevention and management of conflicts of interests.

The committee noted that the College officially resumed business at its new headquarters in Budapest in October 2014 and supported the College's efforts that the move to the new seat be carried out in accordance with sound financial management principles. It acknowledged that the relocation of the College from Bramshill to its new headquarters in Budapest generated yearly savings amounting to EUR 200 000 and welcomed the fact that the use of the offices in College's new headquarters is free of charge for a period of at least ten years.

2013 discharge: European Police College (CEPOL)

2014/2112(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 Police College (CEPOL)**.

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 Police College (CEPOL).

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.

CEPOL: in 2013, 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 by Council Decision 2005/681/JHA. The College's main task is to provide training sessions, based on common standards, for senior police officers;
- **CEPOL's budget for the 2013 financial year**: CEPOL'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 9 million;

  - **paid** : EUR 8 million;

  - **carried-over** : 0.

  § **Payment appropriations** :

  - **committed** : EUR 10 million;

  - **paid** : EUR 9 million;

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

Please refer also to the final accounts of CEPOL.