Basic information

2014/2118(DEC) DEC - Discharge procedure	Procedure completed
2013 discharge: European Police Office (Europol) **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	A8-0080/2015	Summary
28/04/2015	Debate in Parliament		
29/04/2015	Decision by Parliament	T8-0159/2015	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	2014/2118(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/01568

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE539.721	29/01/2015	
Committee opinion	LIBE	PE541.390	06/02/2015	
Amendments tabled in committee		PE539.784	06/03/2015	
Committee report tabled for plenary, single reading		A8-0080/2015	30/03/2015	Summary
Text adopted by Parliament, single reading		T8-0159/2015	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	N8-0097/2014 OJ C 442 10.12.2014, p. 0290	16/09/2014	Summary

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

Final act	
Budget 2015/1687 OJ L 255 30.09.2015, p. 0342	Summary

2013 discharge: European Police Office (Europol)

2014/2118(DEC) - 29/04/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 545 votes to 134, with 5 abstentions, a decision to grant discharge to the Director the **European Police Office** 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 Office for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 567 votes to 103, with 14 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:

- **EUROPOL's financial statements**: Parliament noted that the final budget of the "the Office for the financial year 2013 was EUR 82 520 500, representing a decrease of 1.94% compared to 2012.
- **Commitments and carryovers**: Parliament noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 98.6% and that the payment appropriations execution rate was 87.2%. It acknowledged that the level of committed appropriations carried over decreased but that the level of carry-overs of committed appropriations was still high at 41% for administrative expenditure. It called on the Office to increase its efforts to reduce future carry-overs.

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

With regard to the **legality and regularity of transactions**, Parliament observed that the effectiveness of the procurement procedures in 2013 was affected by some decisions not being based on sufficiently specific selection criteria or realistic price offers, as well as by not being in accordance with the established professional requirements. It called on the Office to inform the discharge authority on the outcome of the review and **planned improvements** to the procurement process. Parliament recalled the Court's comment in its 2011 report that the Office's Financial Regulation referred to detailed rules and procedures laid down in the Office's Implementing Rules which had not yet been adopted. It urged the Office to take corrective actions in this regard.

Lastly, Parliament noted that it was envisaged that the Europol Pension Fund would be consolidated with the annual accounts of the Office with effect as of 1 January 2016.

2013 discharge: European Police Office (Europol)

2014/2118(DEC) - 29/04/2015 - Final act

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

NON LEGISLATIVE ACT: Decision (EU) 2015/1687 of the European Parliament on discharge in respect of the implementation of the budget of the European Police Office for the financial year 2013.

CONTENT: with the present decision, the European Parliament grants discharge to the Director of the European Police Office 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 deplored the problems raised by the Court of Auditors regarding the legality and regularity of transactions, particularly with respect to public procurement. Parliament called on EUROPOL to **improve the preparation, execution and documentation on procurement procedures.**

2013 discharge: European Police Office (Europol)

2014/2118(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 Office (Europol), as well as the Court of Auditors' report on the annual accounts of Europol for the financial year 2013, 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 2013.

Overall, the Council welcomes the Court's opinion that, in all material respects, the Europol'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 Europol's Financial Regulation, and that the underlying transactions for that financial year are legal and regular.

Nevertheless, some observations have been made by the Council. They may be summarised as follows:

- **public procurement**: the Council encourages Europol to further improve its procurement procedures in order to ensure the effectiveness of the process, as well as the full transparency and equal treatment of tenders;
- **carry-overs**: the Council calls on Europol 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 Police Office (Europol)

2014/2118(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 Police Office (Europol) for the year 2013, 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).

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

The Court's observations:

- **legality and regularity of transactions**: although the Office has improved the preparation, execution and documentation of procurement procedures over the years, not all decisions taken in 2013 were based on sufficiently specific selection criteria, realistic price offers or in accordance with the established professional requirements;
- **budgetary management**: carry-overs of committed appropriations were still high for administrative expenditure with EUR 3 million or 41%. They mainly related to planned modifications of the building late in the year.

Europol's reply:

- **legality and regularity of transactions**: Europol stated that in the first quarter of 2014, Europol initiated an organisational-wide review of the overall procurement process (in particular regarding the key stages of tendering, contracting and monitoring of contracts), with a view to refining the current internal organisational set-up and the underlying processes (including respective quality controls);

- **budgetary management**: Europol acknowledged the ECA's comment on the high level of carry forward appropriations for administrative expenditure and will continue its efforts to reduce future carry forwards as much as possible.

The Court of Auditors' report contains **a summary of Europol's activities in 2013**. They mainly focused on:

Budget: EUR 82.5 million.

Activities:

- **support centre for law enforcement operations**: operational support to operations and Joint Investigation Teams (JITs) including data processing, cross-match reports, intelligence notifications, etc;
- **strategic analysis capability**: production of strategic products including threat assessments and situation reports;
- **reporting**: 38 strategic reports on organised crime and 14 strategic reports on terrorism;
- **information hub**: information management capabilities, Secure Information Exchange Network Application (SIENA), Europol Information System (EIS), Liaison Bureaux network ;
- **law enforcement expertise**: Europol Platforms for Experts (EPE), Data exchange platforms and storage solutions, Knowledge products and services, Training, Conferences and awareness sessions;
- **cooperation** with third countries and international organisations.

2013 discharge: European Police Office (Europol)

2014/2118(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 Office** for the financial year 2013.

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

Noting that the Court of Auditors had stated that it had obtained reasonable assurances that the Office's annual accounts were reliable and that the underlying transactions were legal and regular, Members called on Parliament to approve the closure of the accounts of EUROPOL for the financial year 2013. At the same time, they made 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.

- **EUROPOL's financial statements:** Members noted that the final budget of the "the Office for the financial year 2013 was EUR 82 520 500, representing a decrease of 1.94% compared to 2012.
- **Commitments and carryovers:** Members noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 98.6% and that the payment appropriations execution rate was 87.2%. They acknowledged that the level of committed appropriations carried over decreased but that the level of carry-overs of committed appropriations was still high at 41% for administrative expenditure. They called on the Office to increase its efforts to reduce future carry-overs.

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

With regard to the **legality and regularity of transactions**, Members observed that the effectiveness of the procurement procedures in 2013 was affected by some decisions not being based on sufficiently specific selection criteria or realistic price offers, as well as by not being in accordance with the established professional requirements. They called on the Office to inform the discharge authority on the outcome of the review and **planned improvements** to the procurement process. The committee recalled the Court's comment in its 2011 report that the Office's Financial Regulation referred to detailed rules and procedures laid down in the Office's Implementing Rules which had not yet been adopted. It urged the Office to take corrective actions in this regard.

Lastly, Members noted that it was envisaged that the Europol Pension Fund would be consolidated with the annual accounts of the Office with effect as of 1 January 2016.

2013 discharge: European Police Office (Europol)

2014/2118(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 Office (EUROPOL)**.

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 Office (EUROPOL).

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.

EUROPOL: in 2013, 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 2013 financial year**: EUROPOL'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 84 million;

  - **paid** : EUR 82 million;

  - **carried-over** : 0.

  § **Payment appropriations** :

  - **committed** : EUR 100 million;

  - **paid** : EUR 87 million;

  - **carried-over** : EUR 10 million.

Please refer also to the final accounts of EUROPOL.