Basic information

2014/2126(DEC) DEC - Discharge procedure	Procedure completed
2013 discharge: European Asylum Support Office (EASO) **Subject** 8.70.03.03 2013 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	CZARNECKI Ryszard (ECR)	09/10/2014
	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	A8-0085/2015	Summary
28/04/2015	Debate in Parliament		
29/04/2015	Decision by Parliament	T8-0137/2015	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	2014/2126(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/01594

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE539.719	22/01/2015	
Committee opinion	LIBE	PE541.391	06/02/2015	
Amendments tabled in committee		PE539.773	05/03/2015	
Committee report tabled for plenary, single reading		A8-0085/2015	30/03/2015	Summary
Text adopted by Parliament, single reading		T8-0137/2015	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	N8-0077/2014 OJ C 442 10.12.2014, p. 0102	08/07/2014	Summary

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

Final act	
Budget 2015/1645 OJ L 255 30.09.2015, p. 0197	Summary

2013 discharge: European Asylum Support Office (EASO)

2014/2126(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 Asylum Support Office (EASO)**.

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 Asylum Support Office (EASO).

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.

EASO: in 2013, the tasks and budget of the Office were as follows:

- **description of the tasks of the Office**: the Office was set up under Regulation 439/2010 of the European Parliament and of the Council. Its main aim is to help to improve the implementation of the Common European Asylum System (the CEAS), to strengthen practical cooperation among Member States and to provide and/or coordinate the provision of operational support to Member States subject to particular pressure on their asylum and reception systems;
- **EASO's budget for 2013**: the accounts of the Office for the year 2013 as presented by the Commission in its document on the consolidated annual accounts of the European Union are as follows:
  - § **Commitment appropriations** :
    - **committed** : EUR 12 million;
    - **paid** : EUR 10 million;
    - **carried-over** : 0.
  - § **Payment appropriations** :
    - **committed** : EUR 12 million;

- **paid** : EUR 11 million;

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

Please refer also to the Final Accounts of the European Asylum Support Office.

2013 discharge: European Asylum Support Office (EASO)

2014/2126(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 Asylum Support Office (EASO) for the financial year 2013.

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

- **Office's financial statements**: Members noted that the final budget of the Office for the financial year 2013 was EUR 10 500 000, the entire budget deriving from the Union budget.
- **Carryovers:** Members noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 87.34%, and that the payment appropriations execution rate was 87.18 %. They noted with concern that the budgetary needs were overestimated by 13 % and that committed appropriations carried over were at 24 % of the total committed appropriations, **of which 13 % were not covered by a legal commitment**. They took note of the carry-overs of committed appropriations and the measures taken by the Office in order to reduce and safeguard the level of commitment appropriations carried over.

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

Lastly, they called on the Office to make both its conflict of interest policy and the conflict of interest forms signed by the Management Board Members and the Executive Director publically available.

2013 discharge: European Asylum Support Office (EASO)

2014/2126(DEC) - 29/04/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 551 votes to 136, with 4 abstentions, a decision to grant discharge to the Executive Director of the European Asylum Support Office (EASO) 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 566 votes to 108, with 12 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:

- **Office's financial statements**: Parliament noted that the final budget of the Office for the financial year 2013 was EUR 10 500 000, the entire budget deriving from the Union budget.
- **Carryovers**: It noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 87.34%, and that the payment appropriations execution rate was 87.18 %. It noted with concern that the budgetary needs were overestimated by 13 % and that committed appropriations carried over were at 24 % of the total committed appropriations, **of which 13 % were not covered by a legal commitment**. It took note of the carry-overs of committed appropriations and the measures taken by the Office in order to reduce and safeguard the level of commitment appropriations carried over.

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

As regards the reliability of the accounts, Parliament is concerned from the Court's report that the basis for an accrual amounting to EUR 40 000 relating to expenses and allowances for staff who entered into service in 2013 was not made available in the course of the audit. Overall, Parliament called on the Office to make both its conflicts of interests policy and the conflicts of interests forms signed by the members of the Management Board and the Executive Director publically available.

2013 discharge: European Asylum Support Office (EASO)

2014/2126(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 Asylum Support Office (EASO), as well as the Court of Auditors' report on the annual accounts of the Institute for the financial year 2013, accompanied by the Institute's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the Office 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 Office'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 Office's Financial Regulation, and that the underlying transactions for that financial year are legal and regular.

Nevertheless, the Court made some observations. They may be summarised as follows:

- **internal controls**: the Council encourages the Office to fully implement the internal control standards. Moreover, the Council calls on the Office to respect the deadlines of payments as set up in the Financial Regulation;
- **financial programming**: the Council urges the Office to continuously improve its financial programming and monitoring of the budget implementation in order to improve budget execution and to reduce the number of budgetary transfers and the level of commitments carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality;
- **recruitment**: the Council calls on the Office to pursue its efforts to address the shortcomings detected by the Court regarding its staff recruitment procedures.

2013 discharge: European Asylum Support Office (EASO)

2014/2126(DEC) - 29/04/2015 - Final act

PURPOSE: to grant discharge to the European Asylum Support Office (EASO) for the financial year 2013.

NON LEGISLATIVE ACT: Decision (EU) 2015/1645 of the European Parliament on discharge in respect of the implementation of the budget of the European Asylum Support Office for the financial year 2013.

CONTENT: with the present decision, the European Parliament grants the Executive Director of the European Asylum Support Office discharge in respect of the implementation of the Office's 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, the latter noted with concern that **the recruitment procedures show a lack of transparency** and it called on the Office to inform Parliament and the Council on the steps taken to prevent similar situations in the future.

2013 discharge: European Asylum Support Office (EASO)

2014/2126(DEC) - 08/07/2014 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors’ report on the annual accounts of the European Asylum Support Office for the year 2013, together with the Office’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 Asylum Support Office (EASO).

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 EASO, accompanied by the latter’s response. The main observations may be summarised as follows:

The Court’s observations:

- **reliability of the accounts**: the Court noted that the basis for an accrual amounting to EUR 40 000 relating to expenses and allowances for staff who entered into service in 2013 was not made available in the course of the audit;
- **budgetary management**: the Court noted that the Agency had overestimated its budgetary needs for 2013 by 13%. Only 10.4 million of the EUR 12 million budget were committed. Appropriations carried over amounted to EUR 2.5 million or 24% of total committed appropriations, of which EUR 337 031 were not covered by a legal commitment. While there is scope for improved budgetary planning, both the overestimation of budgetary needs and the carry-overs of committed appropriations were significantly lower than the previous year;
- **recruitment**: the Court stated that there was room to improve the transparency of recruitment procedures.

EASO's reply:

- **reliability of the accounts**: the Office stated that it has currently a payroll tracking system (excel) to register all entitlements received or pending for each staff member;

- **budgetary management**: EASO acknowledged a significant improvement in its budgetary management in 2013 and will continuously monitor the consumption of budgetary commitments. This will ensure a high rate of budget execution and a regular carryover;
- **recruitment**: the Office stressed that it shall grant more transparency to the selection procedures.

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

Budget: EUR 12 million.

Activities:

- **permanent support**: organisation of train-the-trainer sessions, work on quality of asylum processes and decisions included the development of the EASO quality matrix, organisation of meetings on quality; Country of Origin Information (COI); creation of three COI specific networks on Syria, Somalia and Pakistan and a comparative analysis on the Western Balkans; targeted publications on unaccompanied minors;
- **special support**: EASO provided special support to Sweden and to Italy. 25 experts were deployed within ten support teams, delivering six thematic workshops on Dublin and COI;
- **emergency support**: EASO provided emergency support to Greece and to Bulgaria, deploying 49 experts within 25 Asylum Support Teams;
- **information and analysis support**: EASO published its Annual Report on the state of asylum in the EU in 2012 as well as other technical reports;
- **third country support**: EASO adopted the External Action Strategy, participated in the Prague Process and in the EU Mobility Partnerships with Tunisia and Morocco and the dialogue on migration, mobility and security with Jordan.