Basic information

2015/2162(DEC) DEC - Discharge procedure	Procedure completed
2014 discharge: EU general budget, European Data Protection Supervisor **Subject** 8.70.03.04 2014 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	MACOVEI Monica (ECR)	25/08/2015
	Shadow rapporteur ZDECHOVSKÝ Tomáš (PPE) THEURER Michael (ALDE) KARI Rina Ronja (GUE/NGL) ŠOLTES Igor (Verts/ALE) VALLI Marco (EFDD) KAPPEL Barbara (ENF)	

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	MACOVEI Monica (ECR)	19/11/2015

European Commission

Commission DG	Commissioner
Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
23/07/2015	Non-legislative basic document published	COM(2015)0377	Summary

05/10/2015	Committee referral announced in Parliament		
04/04/2016	Vote in committee		
08/04/2016	Committee report tabled for plenary	A8-0109/2016	Summary
27/04/2016	Debate in Parliament		
28/04/2016	Decision by Parliament	T8-0158/2016	Summary
28/04/2016	Results of vote in Parliament		
28/04/2016	End of procedure in Parliament		
14/09/2016	Final act published in Official Journal		

Technical information

Procedure reference	2015/2162(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/04161

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE571.507	03/02/2016	
Committee opinion	LIBE	PE575.089	19/02/2016	
Amendments tabled in committee		PE576.897	04/03/2016	
Committee report tabled for plenary, single reading		A8-0109/2016	08/04/2016	Summary
Text adopted by Parliament, single reading		T8-0158/2016	28/04/2016	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05583/2016	02/02/2016	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2015)0377	23/07/2015	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N8-0153/2015 OJ C 373 10.11.2015, p. 0001	10/09/2015	Summary

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

Final act	
Budget 2016/1482 OJ L 246 14.09.2016, p. 0160	Summary

2014 discharge: EU general budget, European Data Protection Supervisor

2015/2162(DEC) - 08/04/2016 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Monica MACOVEI (ECR, RO) calling on the European Parliament to give discharge to the European Data Protection Supervisor in respect of the implementation of the general budget of the European Union for the financial year 2014.

It welcomed the fact that the Court of Auditors observed that **no significant weaknesses** had been identified in respect of the audited topics relating to human resources and procurement for the Supervisor. The Court concluded that the payments as a whole for the year ended on 31 December 2014 for administrative and other expenditure of the institutions and bodies were **free from material error**.

Budget and financial management: Members note that in 2014 the Supervisor had a total allocated budget of EUR 8 012 953 (EUR 7 661 409 in 2013) and that the implementation rate was 92 % (84.7 % in 2013). They welcome the improved result.

- Members note that **all open recommendations made by the Internal Audit Service were closed** in 2014, including that on securing the data contained in complaints.
- Further to the recommendations, a **Procurement Plan** was adopted for the first time for the year 2014. Members encourage the Supervisor to improve its financial autonomy.
- Members regret that the Supervisor did not make available full information about its policy on **conflicts of interest**. They urge the Supervisor to adhere to the rules covered by the Staff Regulations and to lay down clear, binding rules regarding **"revolving doors"**.
- They note the cut to the budget lines for **translation, publications and activities** of the Supervisor.
- They call on the Supervisor to reduce appropriations allocated to **missions, travel and other ancillary expenditure**.
- They ask the Supervisor to include in its Annual Activity Report (AAR) for 2015 information on

  - internal rules concerning **whistleblowing,**
  - a list of all **contracts awarded** in which it has participated, even if launched by other institutions, and their procedures and selection criteria
  - a scoreboard on the results of its use of **key performance indicators** to assess the efficient use of resources
  - its **building policy**, since it is important that the costs of such a policy be properly rationalised and not excessive
  - an exhaustive table of all **human resources**.

2014 discharge: EU general budget, European Data Protection Supervisor

2015/2162(DEC) - 02/02/2016 - Supplementary non-legislative basic document

On the basis of the observations made by the Court of Auditors, the Council recommended 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 2014**.

The Council welcomed that the administrative and related expenditure of the institutions and bodies of the EU remained free from material error and that the estimated level of error reported by the Court for this policy area decreased to **0.5 %.** It noted with satisfaction that the Court did **not detect any significant weaknesses** in the examined systems.

However, the Council took note of the issues identified by the Court in some of the institutions and bodies audited. It invited the institutions and bodies concerned to further pursue the measures already taken and encouraged them to address the remaining weaknesses pointed out by the Court without delay.

In addition, the Council highlighted the need to remedy the weaknesses detected by the Court in the calculation of staff costs and the management of family allowances in several institutions, in close collaboration with the Office for the Administration and Payment of Individual Entitlements.

2014 discharge: EU general budget, European Data Protection Supervisor

2015/2162(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament decided to **grant discharge** to the European Data Protection Supervisor in respect of the implementation of the budget of the Court for the financial year 2014.

In its resolution accompanying the decision on discharge, adopted 513 votes to 106 with 14 abstentions, Parliament noted the conclusion of the Court of Auditors that the payments as a whole for the year ended 31 December 2014 for administrative and other expenditure of the European Data Protection Supervisor were free from material error and that the supervisory and control systems examined for administrative and other expenditure were effective.

Furthermore, no serious weaknesses had been identified in respect to the audited topics related to the human resources and procurement for the Supervisor.

Budget and financial management: Parliament note that in 2014 the Supervisor had a total allocated budget of EUR 8 012 953 (EUR 7 661 409 in 2013) and that the implementation rate was 92 % (84.7 % in 2013). It welcomed the improved result. It noted the cut to the budget lines for translation, publications and activities of the Supervisor.

Actions of the EDPS: Members noted that all open recommendations made by the Internal Audit Service were closed in 2014, including that on securing the data contained in complaints. Further to internal audit recommendations and according to the Supervisor's Strategic Internal Audit Plan, a **Procurement Plan** was adopted for the first time for the year 2014; the Supervisor was encouraged to improve its financial autonomy.

Members regretted that the Supervisor did not make available full information about its policy on **conflicts of interest**. It urged the Supervisor to adhere to the Staff Regulations, to lay down clear binding rules regarding “revolving doors” and to make that information available to Parliament.

They also wanted:

- to be informed about the use of videoconferencing facilities in 2014;
- a reduction in appropriations allocated to missions, travel and other ancillary expenditure.
- to receive, by the end of May 2016, detailed information on missions undertaken by its Members and staff in its AARs, including the cost of each mission.

Lastly, Parliament asked the Supervisor to include in its **annual activity report** (“AAR”) for 2015:

- information on a decision on internal rules concerning whistleblowing in 2015;
- a list of all contracts awarded in which it has participated, even if launched by other institutions, and their procedures and selection criteria;
- the scoreboard regarding the use of key performance indicators to assess the efficient use of resources;
- clarification on buildings policy;
- an exhaustive table of all the human resources at the Supervisor's disposal.

2014 discharge: EU general budget, European Data Protection Supervisor

2015/2162(DEC) - 10/09/2015

PURPOSE: presentation of the Report of the Court of Auditors on the 2014 budget - Analysis of the accounts of the European Data Protection Supervisor.

CONTENT: the Court of Auditors published its 38th Annual Report on the implementation of the EU budget for the 2014 financial year.

In accordance with the tasks and objectives conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, it provides under the discharge procedure, for both the European Parliament and Council, a statement of assurance (“DAS”) about the reliability of the accounts and the legality and regularity of the transactions of each institution, body or agency of the EU, based on an independent external audit.

The audit also focuses on the budget implementation of the European Data Protection Supervisor.

Overall, audit evidence indicates that spending on ‘Administration’ is **not affected by a material level of error**. For this MFF heading area, testing of transactions indicates that the estimated level of error present in the population is **0.5 %.**

The main risks regarding administrative and other expenditure are:

- the non-compliance with the procedures for procurement;

- the implementation of contracts;
- recruitment issues;
- the calculation of salaries and allowances.

The Court makes a certain number of particular observations as regards each EU institution or body of the European Union. This institution should improve its monitoring systems for the timely updating of the personal situation of staff members which may have an impact on the calculation of family allowances.

However, in the specific case of the audit of the European Data Protection Supervisor, **the Court did not identify any significant weakness**.

2014 discharge: EU general budget, European Data Protection Supervisor

2015/2162(DEC) - 23/07/2015 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2014, as part of the 2014 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 2014 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.

(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 2014** , 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 performance indicators in the framework of the financial implementation;
- 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 2014: 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 Budgetary and Financial Management Report 2014. The appropriations available for 2014 amounted to 9 million with 82.2% of these committed.

The implementation of the EDPS's budget in 2014 was marked by the following:

- **Supervision**: the EDPS monitors the processing of personal data in the EU administration and ensures compliance with the data protection rules. The supervisory tasks range from prior checking processing operations likely to present specific risks, to handling complaints and conducting enquiries.
- **Consultation**: the EDPS advises the European Commission, the European Parliament and the Council on proposals for new legislation and a wide range of other issues having an impact on data protection.
- **Cooperation**: the EDPS cooperates with other data protection authorities in order to promote consistent data protection throughout Europe.

The EDPS regularly expresses its positions in different types of publications such as policy and strategy documents, particularly as regards its advisory role, the relationship between access to documents and data protection and the role of data protection officers (DPOs).

In its **annual reports**, the EDPS presents the main results and developments which marked the previous year. The reports cover the three main areas of activity of the Supervisor (supervision, consultation and cooperation) and developments in the areas of communication, administrative, budgetary and human resources.

The EDPS and the Assistant EDSP also participate in conferences and meetings. Information brochures were handed out to inform the public on the role of the EDPS and the rights of individuals, as well as fact sheets.

The 2014 Annual Report reviews the activities of the European Data Protection Supervisor and our focus on increasing the capacity of EU bodies for accountable data processing and for more proactive integration of data protection rules and principles in policy making.

2014 discharge: EU general budget, European Data Protection Supervisor

2015/2162(DEC) - 28/04/2016 - Final act

PURPOSE: to grant discharge to the European Data Protection Supervisor for the financial year 2014.

NON LEGISLATIVE ACT: Decision (EU) 2016/1482 of the European Parliament on discharge in respect of the implementation of the general budget of the European Union for the financial year 2014, 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 2014.

This decision is in line with the European Parliament's resolution adopted on 28 April 2016 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 28 April 2016).

Amongst Parliament’s main observations in the resolution accompanying the discharge decision, the latter regretted that the Supervisor **did not make available full information** about its policy on conflicts of interest. It urged the Supervisor to adhere to the rules provided under the Staff Regulations, to lay down clear binding rules regarding ‘revolving doors’.