Basic information

2015/2177(DEC) DEC - Discharge procedure	Procedure completed
2014 discharge: European Centre for Disease Prevention and Control (ECDC) **Subject** 8.70.03.04 2014 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	VAUGHAN Derek (S&D)	19/08/2015
	Shadow rapporteur DEUTSCH Tamás (PPE) VISTISEN Anders (ECR) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE/NGL) JÁVOR Benedek (Verts/ALE) VALLI Marco (EFDD) KAPPEL Barbara (ENF)	

Committee for opinion	Rapporteur for opinion	Appointed
ENVI Environment, Public Health and Food Safety	LA VIA Giovanni (PPE)	01/10/2015

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		
07/04/2016	Committee report tabled for plenary	A8-0103/2016	Summary
27/04/2016	Debate in Parliament		
28/04/2016	Decision by Parliament	T8-0168/2016	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	2015/2177(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/04193

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee opinion	ENVI	PE571.777	22/01/2016	
Committee draft report		PE569.746	01/02/2016	
Amendments tabled in committee		PE576.927	04/03/2016	
Committee report tabled for plenary, single reading		A8-0103/2016	07/04/2016	Summary
Text adopted by Parliament, single reading		T8-0168/2016	28/04/2016	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05584/2016	27/01/2016	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	N8-0129/2015 OJ C 409 09.12.2015, p. 0122	08/09/2015	Summary

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

Final act	
Budget 2016/1510 OJ L 246 14.09.2016, p. 0223	Summary

2014 discharge: European Centre for Disease Prevention and Control (ECDC)

2015/2177(DEC) - 07/04/2016 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Derek VAUGHAN (S&D, UK) on discharge in respect of the implementation of the budget of the European Centre for disease Prevention and Control (ECDC) for the financial year 2014.

The parliamentary committee calls on the European Parliament to grant the Executive Director of the Centre discharge in respect of the implementation of the agency's budget for the financial year 2014.

Noting that the Court of Auditors issued a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions for the financial year 2014, Members call on Parliament to approve the closure of the Centre'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:

- **Centre's financial statements:** Members note that the final budget of the European Centre for Disease Prevention and Control for the financial year 2014 was EUR 60 486 000, representing an increase of 3.72 % compared to 2013.
- **Budget and financial management:** Members note that the budget monitoring efforts during the financial year 2014 resulted in a high budget implementation rate of 98.77 %, representing an increase of 5.81 % compared to the previous year.

Members also made a series of observations regarding commitments and carryovers, contract award, recruitment and internal audit and control procedures.

Members note that the development and launch of the Surveillance Atlas of Infectious Diseases on the Centre's web portal publishes Union level data together with some international data. . They also acknowledge that all reports edited and published by the Centre were made available as downloadable documents on the Centre's web portal.

Lastly, they recall that, as an EU Agency, the **Centre has a budget denominated in euro, but has a lot of expenses in another currency** (Swedish crown (SEK)) as it is based in a non-Eurozone country. They note that in early 2014, the Centre had to implement a revised EUR to SEK exchange rate and adjust upwards the cost in EUR of expenses in SEK going back to 2011, leading to several revisions of its work programme. They welcome that, despite this, by the end of the year 2014, the Centre had delivered nearly 85 % of the deliverables planned in its work programme for 2014, as well as delivering 117 emergency outputs on the major disease control emergency of 2014, namely, the unprecedented Ebola epidemic that emerged in West Africa and subsequently evolved into a global concern.

2014 discharge: European Centre for Disease Prevention and Control (ECDC)

2015/2177(DEC) - 08/09/2015 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Centre for Disease Prevention and Control (ECDC) for the year 2014, together with the Centre'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 ECDC.

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 2014, and
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, the Centre's annual accounts present fairly, in all material respects, its financial position as at 31 December 2014 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 2014 are legal and regular in all material respects.

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

The Court's observations:

- **budgetary management**: the Court noted that carry-overs of committed appropriations were relatively high with EU 8.1 million (i.e. 49 % for operational expenditure).

Centre's replies: the Centre welcomed the Court of Auditor's comment about the high budget execution rate and that they also identified the fact that the high carry-overs are justified for operational needs.

Lastly, the Court of Auditors' report contains a summary of **the Centre's activities in 2014**. This is focused on the following:

Budget: EUR 60.4 million.

Activities:

- 44 health threats identified and monitored using the Threat Tracking Tool (TTT) and weekly threat reports on communicable diseases;
- provision of support to epidemic intelligence for 2 large mass-gathering events;
- preparation of 3 risk assessments, 26 new rapid risk assessments and 13 rapid risk assessment updates;
- one simulation exercise conducted for testing and improving preparedness and response to communicable diseases;
- 115 fellows coached in the European Programme for Intervention Epidemiology Training (EPIET) and the European Programme for Public Health Microbiology Training (EUPHEM);
- various types of international cooperation;
- organisation of the Seventh European Antibiotic Awareness Day;
- publication of the Surveillance Atlas of Infectious Diseases, a web-based tool that makes EU-level surveillance data available in an interactive format;
- other surveillance reports published, including tuberculosis, HIV/AIDS and anti-microbioresistance annual reports;
- contribution to support the EU and international response to Ebola.

2014 discharge: European Centre for Disease Prevention and Control (ECDC)

2015/2177(DEC) - 27/01/2016 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2014 and the balance sheet as at 31 December 2014 of the European Centre for Disease Prevention and Control (ECDC), as well as the Court of Auditors' report on the annual accounts of the Centre for the financial year 2014, accompanied by the Centre's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Director of the Centre in respect of the implementation of the budget for the financial year 2014.

The Council welcomed the Court's opinion that, in all material respects, the Centre's annual accounts present fairly its financial position as at 31 December 2014 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Centre's Financial Regulation, and that the underlying transactions for 2014 are legal and regular in all material respects. Nevertheless, the Council made the following observation:

- **financial programming**: while acknowledging the multiannual nature of many of the Centre's projects, the Council noted that a high level of commitment appropriations was carried over to 2015. It encouraged the Centre to continue improving its financial programming and

monitoring of the budget implementation in order to reduce the level of commitments carried over to the following financial year to the strict minimum, in line with the budgetary principle of annuality.

2014 discharge: European Centre for Disease Prevention and Control (ECDC)

2015/2177(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 **European Centre for Disease Prevention and Control**.

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2014 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 148 (2) of the Financial Regulation applicable to the EU's General Budget, including the European Centre for Disease Prevention and Control.

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

On this basis, the Financial Controller of the European Commission ensures the certification of the consolidated accounts as declared by the institutions, agencies and bodies of the European Union.

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.

This document sets out how the Agencies spent and implemented their budget in 2014. Each agency is subject to its own discharge procedure.

ECDC: in 2014, the tasks and budget of this agency were as follows:

- **description of the Centre's tasks**: the European Centre for Disease Prevention and Control, which is located in Stockholm (SE), was set up by Regulation (EC) No 851/2004 of the European Parliament and of the Council. Its main tasks are to collect and disseminate data on the prevention and control of human diseases and provide scientific opinions on this subject;
- **the Centre's budget for the 2014 financial year**: the Centre’s budget for 2014, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:

Commitment appropriations :

- **committed** : EUR 61 million;

- **paid** : EUR 61 million;

- **carried-over** : 0.

Payment appropriations :

- **committed** : EUR 79 million;

- **paid** : EUR 59 million;

- **carried-over** : EUR 12 million.

Please refer also to the final accounts of the ECDC.

2014 discharge: European Centre for Disease Prevention and Control (ECDC)

2015/2177(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament decided to grant discharge to the Executive Director of the European Centre for disease Prevention and Control (ECDC) in respect of the implementation of its budget for the financial year 2014. The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex V, Article 5 (1)(a) to Parliament’s Rules of Procedure.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Centre's annual accounts for the financial year 2014 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 515 votes to 90 with 30 abstentions, a resolution containing a series of recommendations, which form an integral part of the decision on discharge and which add to the general recommendations set out in the resolution on performance, financial management and control of EU agencies:

- **Centre's financial statements**: Parliament noted that the final budget of the European Centre for Disease Prevention and Control for the financial year 2014 was EUR 60 486 000, representing an increase of 3.72 % compared to 2013.
- **Budget and financial management**: Parliament noted that the budget monitoring efforts during the financial year 2014 resulted in a high budget implementation rate of 98.77 %, representing an increase of 5.81 % compared to the previous year.

Parliament also made a series of observations regarding commitments and carryovers, contract award, recruitment and internal audit and control procedures.

It noted that the development and launch of the Surveillance Atlas of Infectious Diseases on the Centre's web portal publishes Union level data together with some international data. It also acknowledged that all reports edited and published by the Centre were made available as downloadable documents on the Centre's web portal.

It recalled that, as an EU Agency, the **Centre has a budget denominated in euro, but has a lot of expenses in another currency** (Swedish crown (SEK)) as it is based in a non-Eurozone country. It noted that in early 2014, the Centre had to implement a revised EUR to SEK exchange rate and adjust upwards the cost in EUR of expenses in SEK going back to 2011, leading to several revisions of its work programme. Parliament welcomed that, despite this, by the end of the year 2014, the Centre had delivered nearly 85 % of the deliverables planned in its work programme for 2014, as well as delivering 117 emergency outputs on the major disease control emergency of 2014, namely, the unprecedented Ebola epidemic that emerged in West Africa and subsequently evolved into a global concern.

Lastly, Parliament took note that, **during the course of the Ebola emergency**, well over 100 staff of the Centre worked on supporting the Union-level response to Ebola, and welcomed the Centre's flexibility, service orientation and commitment to scientific excellence that were demonstrated on this occasion

2014 discharge: European Centre for Disease Prevention and Control (ECDC)

2015/2177(DEC) - 28/04/2016 - Final act

PURPOSE: to grant discharge to the European Centre for Disease Prevention and Control (ECDC) for the financial year 2014.

NON LEGISLATIVE ACT: Decision (EU) 2016/1510 of the European Parliament on discharge in respect of the implementation of the budget of the European Centre for Disease Prevention and Control for the financial year 2014.

CONTENT: with the present decision, the European Parliament grants discharge to the Director of the European Centre for Disease Prevention and Control for the implementation of the latter's budget 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, it noted that, as an EU Agency, the Centre has a budget denominated in euro, but has a lot of expenses in another currency (Swedish crown (SEK)) as it is based in a non-Eurozone country. It noted that the Centre had to implement a **revised EUR to SEK exchange rate** and adjust upwards the cost in EUR of expenses in SEK going back to 2011, leading to several revisions of its work programme.