Basic information

2015/2180(DEC) DEC - Discharge procedure	Procedure completed
2014 discharge: European Police College (CEPOL) **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
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		
07/04/2016	Committee report tabled for plenary	A8-0088/2016	Summary
27/04/2016	Debate in Parliament		
28/04/2016	Decision by Parliament	T8-0164/2016	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	2015/2180(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/04199

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE569.742	01/02/2016	
Committee opinion	LIBE	PE575.088	19/02/2016	
Amendments tabled in committee		PE576.923	04/03/2016	
Committee report tabled for plenary, single reading		A8-0088/2016	07/04/2016	Summary
Text adopted by Parliament, single reading		T8-0164/2016	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	N8-0125/2015 OJ C 409 09.12.2015, p. 0046	08/09/2015	Summary

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

Final act	
Budget 2016/1498 OJ L 246 14.09.2016, p. 0194	Summary

2014 discharge: European Police College (CEPOL)

2015/2180(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 Police College for the financial year 2014.

The parliamentary committee calls on the European Parliament to grant the Director of the College discharge in respect of the implementation of the College'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 College'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:

- **College's financial statements:** Members note the final budget of the European Police College for the financial year 2014 was EUR 8 575 859, representing an increase of 1.48 % compared to 2013.
- **Commitments and carryovers:** Members note with concern the cancellation rate for committed appropriations carried over from 2013 at EUR 129 828 (15%). They point out that the high cancellation rate resulted mainly from the cancellation of the Matrix project as well as from lower-than-estimated costs to be reimbursed under the 2013 grant agreements. They call on the College to prepare a proper user analysis for similar projects and to obtain more accurate information from its beneficiaries when estimating grant costs.

Members also made a series of observations regarding budget and financial management, the prevention and management of conflicts of interest, as well as contract award, recruitment and internal audit and control procedures.

In terms of performance, Members note that **the cost of relocation of the College from the United Kingdom to Hungary has been estimated at EUR 1 006 515**, of which 43 % has been financed by the College via savings derived from the lower correction coefficient applied to staff entitlements in Hungary, the remaining amount being financed equally by contributions from the Commission and the United Kingdom.

Lastly, Members call on the College to enhance its procedures and practices aimed at safeguarding the financial interests of the Union.

2014 discharge: European Police College (CEPOL)

2015/2180(DEC) - 28/04/2016 - Final act

PURPOSE: to grant discharge to the European Police College (CEPOL) for the financial year 2014.

NON LEGISLATIVE ACT: Decision (EU) 2016/1498 of the European Parliament on discharge in respect of the implementation of the budget of the European Police College for the financial year 2014.

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 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 called on the College to enhance its procedures and practices aimed at **safeguarding the financial interests of the Union** and to actively contribute to a results-oriented discharge process.

2014 discharge: European Police College (CEPOL)

2015/2180(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament decided to grant the Director of the European Police College (CEPOL) discharge in respect of the implementation of the College's budget for the financial year 2014. The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex 5, 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 CEPOL's annual accounts for the financial year 2014 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 511 votes to 114 with 13 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:

- **CEPOL's financial statements:** Parliament noted the final budget of CEPOL for the financial year 2014 was EUR 8 575 859, representing an increase of 1.48 % compared to 2013.
- **Commitments and carryovers:** Parliament noted with concern the cancellation rate for committed appropriations carried over from 2013 at EUR 129 828 (15%). It pointed out that the high cancellation rate resulted mainly from the cancellation of the Matrix project as well as from lower-than-estimated costs to be reimbursed under the 2013 grant agreements. It called on the College to prepare a proper user analysis for similar projects and to obtain more accurate information from its beneficiaries when estimating grant costs. Parliament also noted that the level of committed appropriations was high and increased by 4 % compared to 2013, but acknowledged that the level of carry-overs is higher mainly due to the relocation of the headquarters that took place in October 2014.

Parliament also made a series of observations regarding budget and financial management, the prevention and management of conflicts of interest, as well as contract award, recruitment and internal audit and control procedures.

In terms of performance, Parliament noted that **the cost of relocation of the College from the United Kingdom to Hungary has been estimated at EUR 1 006 515**, of which 43 % has been financed by the College via savings derived from the lower correction coefficient applied to staff entitlements in Hungary, the remaining amount being financed equally by contributions from the Commission and the United Kingdom.

Lastly, Parliament called on the College to enhance its procedures and practices aimed at safeguarding the financial interests of the Union.

2014 discharge: European Police College (CEPOL)

2015/2180(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 Police College (CEPOL) for the financial year 2014, together with the College'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 2014;
- 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 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: the Court considers that 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 College, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

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budgetary management: the Court notes that the cancellation rate for committed appropriations carried over from 2013 was high at 15 %, mainly because of the cancellation of a project and the lower than estimated costs to be reimbursed under the 2013 grant agreements (around EUR 60 000). The level of committed appropriations carried over was also high for administrative expenditure, at 59 % of the total. This was driven in large part by the high volume of furniture and IT equipment, and the maintenance required, for the College's new premises, ordered but not yet delivered and/or paid for in the last quarter of 2014.

CEPOL's replies:

- **budgetary management**: CEPOL indicates that it has significantly reduced the amount carried forward and cancelled funds. It is committed to further increase and maintain compliance with the budgetary principle of annuality provided in the Financial Regulation.

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

Budget: EUR 8.8 million.

Activities:

- 71 residential activities (courses, seminars and conferences);
- bringing together 2 098 law enforcement participants, and 710 trainers from 34 countries (EU Member States and third countries) and 24 EU and international bodies;
- attendance rate (attendance v seats available) of 108 %;
- with regard to external relations, in 2014 CEPOL continued its cooperation with candidate, potential candidate and European Neighbourhood countries as well as strategic partners, JHA agencies and EU institutions, including the European External Action Service. It has concluded the negotiations for two working arrangements, one with the former Yugoslav Republic of Macedonia and one with Bosnia and Herzegovina.
- with respect to **research**, CEPOL published two new issues of the 'European Science and Research Bulletin' on the website and in print;
- CEPOL ran its **European Police Exchange Programme** particularly with the Western Balkans;

CEPOL **promoted e-learning** with a new graphical user interface and 'E-Campus Policing Europe' aimed at the development and delivery of learning assignments on cross-border police cooperation matters.

2014 discharge: European Police College (CEPOL)

2015/2180(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 Police College (CEPOL), as well as the Court of Auditors' report on the annual accounts of the College for the financial year 2014, accompanied by the College's replies to the Court's observations, the Council recommended 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 2014.

The Council welcomed the Court's opinion that, in all material respects, the College'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 College'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**: the Council called on the College to improve its financial programming and monitoring of the budget implementation in order to improve budget execution, to avoid the cancellation of appropriations and to reduce the amounts carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality.

2014 discharge: European Police College (CEPOL)

2015/2180(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 Police College (CEPOL)**.

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 Police College (CEPOL).

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.

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

- **description of CEPOL's tasks**: CEPOL, which is located in Budapest (HU) since October 2014 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 2014 financial year**: CEPOL'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 9 million;

- **paid** : EUR 8 million;

- **carried-over** : 0.

Payment appropriations :

- **committed** : EUR 10 million;

- **paid** : EUR 8 million;

- **carried-over** : EUR 2 million.

Please refer also to the final accounts of CEPOL.