Basic information

2015/2186(DEC) DEC - Discharge procedure	Procedure completed
2014 discharge: European Police Office (Europol) **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		
08/04/2016	Committee report tabled for plenary	A8-0122/2016	Summary
27/04/2016	Debate in Parliament		
28/04/2016	Decision by Parliament	T8-0188/2016	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	2015/2186(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/04210

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE569.766	01/02/2016	
Committee opinion	LIBE	PE575.093	18/02/2016	
Amendments tabled in committee		PE576.970	04/03/2016	
Committee report tabled for plenary, single reading		A8-0122/2016	08/04/2016	Summary
Text adopted by Parliament, single reading		T8-0188/2016	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	N8-0149/2015 OJ C 409 09.12.2015, p. 0324	08/09/2015	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Budget 2016/1570 OJ L 246 14.09.2016, p. 0361	Summary

2014 discharge: European Police Office (Europol)

2015/2186(DEC) - 28/04/2016 - Final act

PURPOSE: to grant discharge to the European Police Office (Europol) for the financial year 2014.

NON LEGISLATIVE ACT: Decision (EU) 2016/1570 of the European Parliament on discharge in respect of the implementation of the budget of the European Police Office for the financial year 2014.

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 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 Office in future to **keep the level of committed appropriations carried over as low as possible**, in order to comply more effectively with its duties of transparency and accountability.

2014 discharge: European Police Office (Europol)

2015/2186(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 Office (Europol) for the year 2014, 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 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 Office’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 Europol, accompanied by the latter’s response. The main observations may be summarised as follows:

The Court's observations:

- **budgetary management**: budget implementation rates improved significantly in 2014 and total carry-overs of committed appropriations decreased to EUR 5.7 million, i.e. 6.7% (2013: 11.6%; 2012: 19.6%). Carry-overs of committed appropriations were still relatively high for administrative expenditure mainly related to maintenance and to modifications to Europol's headquarters opened in 2011 (EUR 1.1 million). The Court noted that the cancellation rate of committed appropriations carried over from the previous year was high. These were mainly related to delays in IT projects provided by external suppliers.

Europol's reply:

- **budgetary management**: Europol acknowledged the ECA's comment regarding the high level of cancellation rates of carry-forwards from the previous year. The delayed IT projects related to so called 'turn-key' solutions procured by Europol. The low budget implementation for these projects was mainly a result of the suppliers failing to deliver in line with the agreed planning.

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

Budget: EUR 84.3 million.

Activities:

- **Europol as the principal EU support centre for law enforcement operations**: operational support to operations and Joint Investigation Teams (JITs) include: data processing, cross match reports, intelligence notifications, etc Europol supported 34 472 cross-border cases in 2014 and actively supported 632 investigations in the Member States which focused on prioritised crime areas;
- **Strategic analysis capability**: strategic products including threat assessments and situation reports;
- **Europol as the EU criminal information hub**: information management capabilities, Secure Information Exchange Network Application (SIENA), Europol Information System (EIS), Liaison Bureaux network ;
- **Europol as the EU centre for law enforcement expertise**: Europol Platforms for Experts (EPE), Data exchange platforms and storage solutions, Knowledge products and services, Training, Conferences and awareness sessions;
- **External relations**: Europol cooperates with a number of EU partners, third countries and international organisations. The exchange of information with these partners takes place on the basis of cooperation agreements. Strategic agreements make it possible for the two parties involved to exchange all information with the exception of personal data, while operational agreements also allow the exchange of personal data.

2014 discharge: European Police Office (Europol)

2015/2186(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 Office (EUROPOL), as well as the Court of Auditors' report on the annual accounts of Europol for the financial year 2014, accompanied by Europol's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Director of Europol 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, Europol'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 Europol's Financial Regulation, and that the underlying transactions for 2014 are legal and regular in all material respects.

Nevertheless, the Council has made some observations which may be summarised as follows:

- **financial programming**: whilst welcoming the improvements made, the Council called on Europol 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 Office (Europol)

2015/2186(DEC) - 08/04/2016 - 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 Office (Europol) for the financial year 2014.

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

- **Financial statements of Europol:** Members note that the final budget of the European Police Office for the financial year 2014 was **EUR 84 339 820**, representing an increase of 2.2 % compared to 2013;

- **Budget and financial management:** Members note that the budget monitoring efforts during the financial year 2014 improved significantly and resulted in a high budget implementation rate of 99.7 %. They note with concern that the cancellation rate of the committed appropriations carried forward from 2013 was high at 22 %, representing an increase of 13 % compared to the previous year.

Members also made a series of observations regarding the prevention and management of conflicts of interest, as well as regarding procurement, audit and control procedures. In this context, they call on the Office to pay special attention to the protection of **whistleblowers** in the context of the soon-to-be-adopted Directive on the protection of undisclosed know-how and business information (trade secrets) against their unlawful acquisition, use and disclosure.

Lastly, Members note that Europol reviewed its financial regulation to bring it in line with the provisions contained in Commission Delegated Regulation (EU) No 1271/2013.

2014 discharge: European Police Office (Europol)

2015/2186(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 Office (EUROPOL)**.

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 Office (EUROPOL).

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.

EUROPOL: in 2014, 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 (NL), 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 2014 financial year**: EUROPOL’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 86 million;

- **paid** : EUR 85 million;

- **carried-over** : 0.

Payment appropriations :

- **committed** : EUR 95 million;

- **paid** : EUR 86 million;

- **carried-over** : EUR 6 million.

Please refer also to the final accounts of EUROPOL.

2014 discharge: European Police Office (Europol)

2015/2186(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament decided to grant discharge to the Director of Europol in respect of the implementation of the budget for the financial year 2014. The vote on the discharge decision covers the closure of the accounts (in accordance with Annex V, Article 5(1)(a) to its Rules of Procedure).

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, Parliament adopted by 505 votes to 108, with 17 abstentions, a resolution containing 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:

- **Financial statements of Europol**: Parliament noted that the final budget of the European Police Office for the financial year 2014 was **EUR 84 339 820**, representing an increase of 2.2 % compared to 2013.
- **Budget and financial management**: Parliament noted that the budget monitoring efforts during the financial year 2014 improved significantly and resulted in a high budget implementation rate of 99.7 %. It noted with concern that the cancellation rate of the committed appropriations carried forward from 2013 was high at 22 %, representing an increase of 13 % compared to the previous year.

Parliament also made a series of observations regarding the prevention and management of conflicts of interest, as well as regarding procurement, audit and control procedures.

In this context, it called on the Office to pay special attention to the protection of **whistleblowers** in the context of the soon-to-be-adopted Directive on the protection of undisclosed know-how and business information (trade secrets) against their unlawful acquisition, use and disclosure.

Parliament also called for an overall improvement in the prevention of, and the fight against, corruption through a **holistic approach**, commencing with better public access to documents and more stringent rules on conflicts of interest, the introduction or strengthening of transparency registers and the provision of sufficient resources for law enforcement measures, and also through improved cooperation among Member States and with relevant third countries.

Lastly, Parliament noted that Europol reviewed its financial regulation to bring it in line with the provisions contained in Commission Delegated Regulation (EU) No 1271/2013.