Basic information

2016/2192(DEC) DEC - Discharge procedure	Procedure completed
2015 discharge: European Asylum Support Office (EASO) **Subject** 8.70.03.05 2015 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	AYALA SENDER Inés (S&D)	05/08/2016
	Shadow rapporteur ZDECHOVSKÝ Tomáš (PPE) FITTO Raffaele (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	JEŽEK Petr (ALDE)	12/10/2016

European Commission

Commission DG	Commissioner
Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
11/07/2016	Non-legislative basic document published	COM(2016)0475	Summary

04/10/2016	Committee referral announced in Parliament		
22/03/2017	Vote in committee		
28/03/2017	Committee report tabled for plenary	A8-0093/2017	Summary
26/04/2017	Debate in Parliament		
27/04/2017	Decision by Parliament	T8-0162/2017	Summary
27/04/2017	Results of vote in Parliament		
27/04/2017	End of procedure in Parliament		
29/09/2017	Final act published in Official Journal		

Technical information

Procedure reference	2016/2192(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/07515

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE593.861	03/02/2017	
Committee opinion	LIBE	PE595.384	15/02/2017	
Amendments tabled in committee		PE599.874	06/03/2017	
Committee report tabled for plenary, single reading		A8-0093/2017	28/03/2017	Summary
Text adopted by Parliament, single reading		T8-0162/2017	27/04/2017	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05873/2017	07/02/2017	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2016)0475	11/07/2016	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N8-0114/2016 OJ C 449 01.12.2016, p. 0066	13/09/2016	Summary

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

Final act	
Budget 2017/1651 OJ L 252 29.09.2017, p. 0193	Summary

2015 discharge: European Asylum Support Office (EASO)

2016/2192(DEC) - 28/03/2017 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Inés AYALA SENDER (S&D, ES) on discharge in respect of the implementation of the budget of the European Asylum Support Office (EASO) for the financial year 2015.

The committee called on the European Parliament to grant the Executive Director of the Office discharge in respect of the implementation of the agency's budget for the financial year 2015.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Office for the financial year 2015 were reliable and that the underlying transactions were legal and regular, Members called on 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:

- **EASO's financial statements**: Members noted that the final budget of the EASO for the financial year 2015 was EUR 15 944 846 of which 94 % derives from the Union budget.
- **Budget and financial management**: Members noted with concern that in 2015 the Office made 1 024 payments after the time limits set out in the Financial Regulation, representing an increase of 0.6 % compared to 2014. They welcomed measures put in place to reduce late payments.

Members also made a series of observations regarding commitments, carry-overs, procurement, recruitment procedures, the prevention and management of conflicts of interests and internal audits.

Lastly, Members recognised that the growth of the **Office's budget in 2016 was significant** in order to cope with additional tasks relating to the European Agenda on Migration, the hotspots approach, decisions of the EU Leaders Summit on Western Balkans and the EU-Turkey statement. They noted with satisfaction that a range of steps were taken by the Office to deal with such an unprecedented increase in tasks and recalled that **in 2015 a record number of almost 1.4 million applications for international protection were made**.

2015 discharge: European Asylum Support Office (EASO)

2016/2192(DEC) - 27/04/2017 - Text adopted by Parliament, single reading

The European Parliament decided to grant the Executive Director of the European Asylum Support Office (EASO) discharge in respect of the implementation of Authority's budget for the financial year 2015.

The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex IV, 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 Office's annual accounts for the financial year 2015 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 515 votes to 113 with 4 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.

These recommendations may be summarised as follows:

- **EASO's financial statements**: Parliament noted that the final budget of the EASO for the financial year 2015 was EUR 15 944 846 of which 94 % derives from the Union budget.
- **Budget and financial management**: it noted with concern that in 2015 the Office made 1 024 payments after the time limits set out in the Financial Regulation, representing an increase of 0.6 % compared to 2014. It welcomed measures put in place to reduce late payments.

Parliament also made a series of observations regarding commitments, carry-overs, procurement, recruitment procedures, the prevention and management of conflicts of interests and internal audits.

On performance, it noted that the Office developed further measures to assist Member States in need of special support in their asylum and reception systems and that it provided this **special support to Cyprus, Bulgaria, Greece and Italy**. Moreover, it noted that in 2015 the Office further developed its activities to support Member States whose asylum and reception systems are subject to particular pressure, in particular by **providing support to Greece and Italy** and by strengthening the Office's capacity to respond in a timely and effective manner to emergency situations.

Lastly, Parliament recognised that the growth of the **Office's budget in 2016 was significant** in order to cope with additional tasks relating to the European Agenda on Migration, the hotspots approach, decisions of the EU Leaders Summit on Western Balkans and the EU-Turkey statement. It noted with satisfaction that a range of steps were taken by the Office to deal with such an unprecedented increase in tasks and recalled that **in 2015 a record number of almost 1.4 million applications for international protection were made**.

2015 discharge: European Asylum Support Office (EASO)

2016/2192(DEC) - 07/02/2017 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2015 and the balance sheet as at 31 December 2015 of the European Asylum Support Office (EASO), as well as the Court of Auditors' report on the annual accounts of the Office for the financial year 2015, accompanied by the Office's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Executive Director of the Office in respect of the implementation of the budget for the financial year 2015.

The Council welcomed the Court's opinion that, in all material respects, the Office's annual accounts present fairly its financial position as at 31 December 2015 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Office's Financial Regulation, and that the underlying transactions for 2015 are legal and regular in all material respects.

Nevertheless, the Council made some observations as follows:

- **carry-overs**: the Council noted that a high level of commitment appropriations was carried over to 2016. It encouraged the Office 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 minimum strictly necessary;
- **reimbursements**: the Council invited the Office to continue improving its internal procedures in relation to the reimbursement of travel and daily subsistence costs;
- **recruitment**: the Council welcomed the Office's new recruitment policy aimed at ensuring that its recruitment procedures become more transparent.

2015 discharge: European Asylum Support Office (EASO)

2016/2192(DEC) - 27/04/2017 - Final act

PURPOSE: to grant discharge to the European Asylum Support Office (EASO) for the financial year 2015.

NON-LEGISLATIVE ACT: Decision (EU) 2017/1651 of the European Parliament on discharge in respect of the implementation of the budget of the European Asylum Support Office for the financial year 2015.

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 2015.

This decision is in line with the European Parliament's resolution adopted on 27 April 2017 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 27 April 2017).

Amongst Parliaments main observations in the resolution accompanying the discharge decision, the latter noted with concern the high number of outstanding issues and ongoing corrective measures in response to the Court's comments in 2012, 2013 and 2014 related to recruitment procedures, late payments, high staff turnover and reimbursement of costs. The Office is called on to complete as many corrective actions as possible in 2017.

2015 discharge: European Asylum Support Office (EASO)

2016/2192(DEC) - 11/07/2016 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2015, as part of the 2015 discharge procedure.

Analysis of the accounts of the **European Asylum Support Office (EASO)**.

CONTENT: the organisational governance of the EU consists of institutions, agencies and other EU bodies whose expenditure is included in the general budget of the Union.

The EU's operational expenditure of these institutions takes different forms, depending on how the money is paid out and managed.

From 2014 onwards, the Commission classifies its expenditure as follows:

- **Direct management**: the budget is implemented directly by the Commission services.
- **Indirect management**: the Commission confers tasks of implementation of the budget to bodies of EU law or national law, **such as the EU agencies**.
- **Shared management**: under this method of budget implementation tasks are delegated to Member States. About 80 % of the expenditure falls under this management mode covering such areas as agricultural spending and structural actions.

This Commission document concerns the EU's consolidated accounts for the year 2015 and details how spending by the EU institutions and bodies was carried out. The consolidated annual accounts of the EU provide financial information on the activities of the institutions, agencies and other bodies of the EU from an accrual accounting and budgetary perspective.

It is the responsibility of the Commission's Accounting Officer to prepare the EU's consolidated annual accounts and ensure that they present fairly, in all material aspects, the financial position, the result of the operations and the cash flows of the EU institutions and bodies, including the European Asylum Support Office (EASO), with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge of the budget for a given financial year. It 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 (and other EU bodies) from its responsibility for management of a given budget by marking the end of that budget's existence. The European Parliament is the discharge authority within the EU.

The discharge procedure may produce three outcomes: (i) the granting; (ii) postponement or; (iii) the refusal of the discharge.

The final discharge report including specific recommendations to the Commission for action is adopted in plenary by the European Parliament and are subject to an annual follow up report in which the Commission outlines the concrete actions it has taken to implement the recommendations made.

Each agency is subject to its own discharge procedure, including the EASO.

The European Asylum Support Office (EASO): 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).

As regards the Office’s accounts, these are presented in detail in the document on the consolidated annual accounts of the European Union for 2015:

Commitment appropriations:

- **committed**: EUR 17 million;
- **paid**: EUR 16 million;
- **carried-over**: EUR 1 million.

Payment appropriations:

- **committed**: EUR 18 million;
- **paid**: EUR 13 million.
- **carried-over**: EUR 2 million.

For further details on expenditure, please refer to the final accounts of the EASO.

2015 discharge: European Asylum Support Office (EASO)

2016/2192(DEC) - 13/09/2016 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors’ report on the annual accounts of the European Asylum Support Office (EASO) for the year 2015, 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 focused on the annual accounts of the European Asylum Support Office (EASO). As a reminder, its task is to support the development of the Common European Asylum System. It was established with the aim of enhancing practical cooperation on asylum matters and helping Member States fulfil their European and international obligations to give protection to people in need. EASO acts as a centre of expertise on asylum. It also provides support to Member States whose asylum and reception systems are under particular pressure.

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 Foundation, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2015;
- 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 2015 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 2015 are legal and regular in all material respects.

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

The Court's observations:

- **budgetary management**: the Court noted that the Office committed only EUR 14.5 million, i.e. 93.7 % of the approved budget. The level of committed appropriations carried over for administrative expenditure was high at more than EUR 1 million. The carry-overs mainly relate to consulting services for ICT developments contracted in the last quarter of 2015 (EUR 0.4 million) and investments in IT infrastructure (EUR 0.3 million) in view of the expected recruitment of additional staff following the decision of the budget authority at the end of 2015 to increase the establishment plan.

The Office's replies:

- **budgetary management**: the EASO stated that the carry overs were planned in advance and well justified, due to EASO's role in the migration crisis, in consideration of which the Budget Authority significantly increased EASO budget and staff for 2016. As a consequence, at the very end of 2015, EASO had to get ready to accommodate extra staff (+ 30 Temporary Agents) by procuring necessary goods and services.

Lastly, the Court of Auditors' report contains **a summary of the Office's key figures in 2015**:

- **Budget**: EUR 15.9 million.
- **Staff**: 93 including officials, temporary and contract staff and seconded national experts.