Basic information

2016/2159(DEC) DEC - Discharge procedure	Procedure completed
2015 discharge: EU general budget, European Data Protection Supervisor **Subject** 8.70.03.05 2015 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	STAES Bart (Verts/ALE)	08/08/2016
	Shadow rapporteur MARINESCU Marian-Jean (PPE) IVAN Cătălin Sorin (S&D) CZARNECKI Ryszard (ECR) THEURER Michael (ALDE) DE JONG Dennis (GUE/NGL) 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	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		
31/03/2017	Committee report tabled for plenary	A8-0140/2017	Summary
26/04/2017	Debate in Parliament		
27/04/2017	Decision by Parliament	T8-0154/2017	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	2016/2159(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/07426

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE593.843	06/02/2017	
Committee opinion	LIBE	PE595.386	15/02/2017	
Amendments tabled in committee		PE600.911	07/03/2017	
Committee report tabled for plenary, single reading		A8-0140/2017	31/03/2017	Summary
Text adopted by Parliament, single reading		T8-0154/2017	27/04/2017	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05876/2017	17/02/2017	Summary

European Commission

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

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

Final act	
Budget 2017/1628 OJ L 252 29.09.2017, p. 0139	Summary

2015 discharge: EU general budget, European Data Protection Supervisor

2016/2159(DEC) - 17/02/2017 - Supplementary non-legislative basic document

Based on the observations contained in the report by the Court of Auditors, the Council called on the European Parliament to **grant discharge to all of the EU institutions in respect of the implementation of their respective budgets for the financial year 2015**.

The Council welcomed that the administrative and related expenditure of the EU institutions remained **free from material error** with an estimated level of error of **0.6 %,** which is well below the materiality threshold. It noted with satisfaction that **no serious weaknesses** were identified by the Court in the supervisory and control systems and in the examined annual activity reports.

The Council took note of a limited number of errors detected by the Court, notably in the **recruitment and procurement procedures** and in the **management of staff allowances**.

2015 discharge: EU general budget, European Data Protection Supervisor

2016/2159(DEC) - 27/04/2017 - 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 2015.

In its resolution accompanying the decision on discharge, adopted by 508 votes to 111 with 4 abstentions, Parliament noted with satisfaction the fact that the Court of Auditors in its 2015 annual report indicated **no significant weaknesses** in respect of the audited topics relating to human resources and procurement for the Data Supervisor.

The payments as a whole for the year ended on 31 December 2015 for administrative expenditure were **free from material error**.

Financial and budgetary management: Parliament welcomed the improved result: in 2015, the Supervisor had a total allocated budget of EUR 8 760 417 (compared to EUR 8 012 953 in 2014) and that the implementation rate was 96 % (compared to 92 % in 2014).

Supervisor's actions: Parliament welcomed the advisory role played by the Supervisor during the development of legislation in the data protection package (the General Data Protection Regulation and the Data Protection Directive), the Europol reform and the Passenger Name Record Directive, the EU-US Privacy Shield as well as its opinion on the First reform package on the Common European Asylum System (the Eurodac, EASO and Dublin regulations) as well as its involvement in the setting-up of the European Data Protection Board.

Members made a series of observations and recommendations to the Supervisor:

- extend the scope of the concept of performance-based budgeting (PBB) in its daily activities: this concept should not apply only to the Supervisor’s budget as a whole but should also include the setting of specific, measurable, attainable, realistic and time-based (SMART) targets to individual departments, units and staffs’ annual plans;
- pursue its efforts to ensure that its recruitment and promotions policy is as gender balanced as possible;
- reward the individual members of staff who contribute most to its well-being activities;
- submit to the discharge authority a track record of cases of conflicts of interests identified;
- join the Inter-Institutional Agreement on a Mandatory Transparency Register, when it is set up;
- lay down clear binding rules regarding “revolving doors”;
- improve its communications policy in relation with Union citizens.

Members called on the Supervisor to include in its annual activity report:

- detailed information on missions undertaken by its members and staff in its annual activity report since the information provided was not sufficiently detailed in terms of transparency and cost-effectiveness guarantees;
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- the findings of the small task force set up in July 2015 which assessed the legal, operational and budgetary means for the creation of the European Data Protection Board;
- exhaustive information on all the human resources at the Supervisor's disposal, broken down according to grade, sex and nationality.

Members took note of the Supervisor's plan to comply with the inter-institutional agreement to reduce staff by 5 % over a period of five years. The Commission is called on the Commission to **exempt** agencies in the justice and home affairs area, as well as the Supervisor, from the general 5 % staffing cut, since in the current political climate these bodies are being requested to take on ever-increasing workloads.

Lastly, Parliament encouraged the increasing contribution of the Supervisor to solutions driving innovation by increasing transparency, user control and accountability in **big data processing**.

2015 discharge: EU general budget, European Data Protection Supervisor

2016/2159(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 EU Institutions: **European Data Protection Supervisor**.

Legal reminder: the consolidated annual accounts of the European Union for the year 2015 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) Governance and budgetary principles: the organisational governance of the EU consists of institutions, agencies and other EU bodies. The main institutions in the sense of being responsible for drafting policies and taking decisions are the EP, the European Council, the Council and the Commission.

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 Multiannual Financial Framework (MFF), the Commission carries out specific programmes, activities and projects in the field.

The budget is prepared by the Commission and usually agreed in mid-December by the Parliament and the Council, based on the procedure of Art. 314 TFEU.

According to the principle of budget equilibrium, the total revenue must equal total expenditure (payment appropriations) for a given financial year.

EU revenues: the EU has two main categories of funding: own resources revenues and sundry revenues. Own resources can be divided into traditional own resources (such as custom levies), the own resource based on value added tax (VAT) and the resource based on gross national income (GNI). Sundry revenues arising from the activities of the EU (e.g. competition fines) normally represent less than 10 % of total revenue. Own resources revenue make up the vast majority of EU funding.

Expenditure of the EU institutions: 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.

Consolidated annual accounts of the EU: 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 also presents the accounting principles applicable to the European budget (in particular, consolidation).

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.

Audit and discharge: the EU's annual accounts and resource management are audited by the European Court of Auditors, its external auditor, which as part of its activities draws up for the European Parliament and the Council:

- an annual report on the activities financed from the general budget, detailing its observations on the annual accounts and underlying transactions;
- an opinion, based on its audits and given in the annual report in the form of a statement of assurance, on (i) the reliability of the accounts and (ii) the legality and regularity of the underlying transactions involving both revenue collected from taxable persons and payments to final beneficiaries.

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 (and other EU bodies) from its responsibility for management of a given budget** by marking the end of that budget's existence. This discharge procedure may produce three outcomes: (i) the granting; (ii) postponement; (iii) or the refusal of the discharge.

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 2015: the document comprises a series of detailed annexes, the most important concerning the implementation of the budget. As regards the EDPS's expenditure, the summary of financial and budgetary implementation of this institution showed that the payment appropriations available for 2015 amounted to **EUR 10 million** with 82.61% of these committed.

The implementation of the EDPS's budget in 2015 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.

As regards the new activities, the report noted that one of the most significant activities was the **creation of a small task-force by mid-2015**, with the responsibility of assessing the necessary legal, operational and budgetary means for the future set up of the European Data Protection Board (EDPB).

2015 was also marked by the strengthening of the cooperation agreements with DG Budget of the European Commission but also with other Commission DGs and certain services of the European Parliament.

2015 discharge: EU general budget, European Data Protection Supervisor

2016/2159(DEC) - 27/04/2017 - Final act

PURPOSE: to grant discharge to the European Data Protection Supervisor for the financial year 2015.

NON-LEGISLATIVE ACT: Decision (EU) 2017/1628 of the European Parliament on discharge in respect of the implementation of the general budget of the European Union for the financial year 2015, 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 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 Parliament's main observations in the resolution accompanying the discharge decision, the latter urged the Supervisor to lay down clear binding rules regarding 'revolving doors' and to improve its communications policy in relation with Union citizens.

2015 discharge: EU general budget, European Data Protection Supervisor

2016/2159(DEC) - 31/03/2017 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Bart STAES (Greens/EFA, BE) calling on the European Parliament to **grant discharge** to the European Data Protection Supervisor discharge in respect of the implementation of the budget for the financial year 2015.

Members welcomed the conclusion of the Court of Auditors, according to which the payments as a whole for the year ended on 31 December 2015 for administrative and other expenditure of the European Data Protection Supervisor were **free from material error** and that the examined supervisory and control systems for administrative and other expenditure were effective. This is the fourth consecutive year in which **no serious weaknesses** were identified by the Court.

Financial and budgetary management: Members welcomed the improved result: in 2015, the Supervisor had a total allocated budget of EUR 8 760 417 (compared to EUR 8 012 953 in 2014) and that the implementation rate was 96 % (compared to 92 % in 2014).

Supervisor's actions: the report welcomed the advisory role played by the Supervisor during the development of legislation in the data protection package and its involvement in the setting-up of the European Data Protection Board.

It also welcomed the inter-institutional cooperation of the Supervisor with the Union institutions and other Union bodies, mainly in administrative, procurement, financial, accounting and budgetary matters.

Members made a series of observations and recommendations to the Supervisor:

- extend the scope of the concept of performance-based budgeting (PBB) in its daily activities: this concept should not apply only to the Supervisor's budget as a whole but should also include the setting of specific, measurable, attainable, realistic and time-based (SMART) targets to individual departments, units and staffs' annual plans;
- pursue its efforts to ensure that its recruitment and promotions policy is as gender balanced as possible;
- submit to the discharge authority a track record of cases of conflicts of interests identified;
- join the Inter-Institutional Agreement on a Mandatory Transparency Register, when it is set up;
- lay down clear binding rules regarding "revolving doors";
- improve its communications policy in relation with Union citizens.

Members called on the Supervisor to include in its annual activity report:

- detailed information on missions undertaken by its members and staff in its annual activity report since the information provided was not sufficiently detailed in terms of transparency and cost-effectiveness guarantees;
- the findings of the small task force set up in July 2015 which assessed the legal, operational and budgetary means for the creation of the European Data Protection Board;
- detailed information on all service-level agreements and the results obtained from this cooperation;
- exhaustive information on all the human resources at the Supervisor's disposal, broken down according to grade, sex and nationality.

Members took note of the Supervisor's plan to comply with the inter-institutional agreement to reduce staff by 5 % over a period of five years. The Commission is called on the Commission to **exempt** agencies in the justice and home affairs area, as well as the Supervisor, from the general 5 % staffing cut, since in the current political climate these bodies are being requested to take on ever-increasing workloads.