

Basic information	
2018/2180(DEC) DEC - Discharge procedure 2017 discharge: European Union Agency for Fundamental Rights (FRA) Subject 8.70.03.02 2017 discharge	Procedure completed

Key players			
European Parliament	Committee responsible		Rapporteur
	CONT Budgetary Control		SARVAMAA Petri (PPE)
			Shadow rapporteur KADENBACH Karin (S&D) CZARNECKI Ryszard (ECR) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE /NGL) STAES Bart (Verts/ALE) KAPPEL Barbara (ENF)
			26/07/2018
	Committee for opinion		Rapporteur for opinion
	LIBE Civil Liberties, Justice and Home Affairs		FRANZ Romeo (Verts/ALE)
			18/10/2018
European Commission	Commission DG	Commissioner	
	Budget	OETTINGER Günther	

Key events			
Date	Event	Reference	Summary
28/06/2018	Non-legislative basic document published	COM(2018)0521 	Summary
11/09/2018	Committee referral announced in Parliament		
20/02/2019	Vote in committee		

01/03/2019	Committee report tabled for plenary	A8-0136/2019	Summary
26/03/2019	Decision by Parliament	T8-0284/2019	Summary
26/03/2019	Results of vote in Parliament		
26/03/2019	Debate in Parliament		
26/03/2019	End of procedure in Parliament		
27/09/2019	Final act published in Official Journal		

Technical information	
Procedure reference	2018/2180(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/14276

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE626.812	17/12/2018	
Committee opinion	LIBE	PE630.586	17/01/2019	
Amendments tabled in committee		PE634.518	31/01/2019	
Committee report tabled for plenary, single reading		A8-0136/2019	01/03/2019	Summary
Text adopted by Parliament, single reading		T8-0284/2019	26/03/2019	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05825/2019	31/01/2019	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2018)0521 	28/06/2018	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0012/2019 OJ C 434 30.11.2018, p. 0001	18/09/2018	Summary

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Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act
Budget 2019/1524 OJ L 249 27.09.2019, p. 0300

2017 discharge: European Union Agency for Fundamental Rights (FRA)

2018/2180(DEC) - 26/03/2019 - Text adopted by Parliament, single reading

The European Parliament decided to grant discharge to the Director of the European Union Agency for Fundamental Rights (FRA) for the financial year 2017 and to approve the closure of the accounts for the financial year in question.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Agency's annual accounts for the financial year 2017 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 495 votes to 131 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 [draft resolution on performance, financial management and control of EU agencies](#):

Agency's financial statements

The final budget of the European Union Agency for Fundamental Rights for the financial year 2017 was EUR 22 852 250, representing an increase of 5.78 % compared with 2016.

Budget and financial management

Parliament noted with appreciation that budget monitoring efforts during the financial year 2017 resulted in a budget implementation rate of 100 %, the same rate as in 2016. The payment appropriations execution rate was low at 72.11%, representing a slight decrease of 1.1 % compared with the previous year. The cancellations of carry-overs from 2016 to 2017 amounted to EUR 117 566, representing 2.05 % of the total amount carried over, representing a decrease of 1.22 % in comparison to 2016.

Members also made a series of observations regarding performance, procurement, conflicts of interest and internal controls.

In particular, they noted that:

- the Agency's second external evaluation took place in 2017 concluding in positive overall results;
- the Agency should be able to offer opinions on legislative proposals on its own initiative and that its remit should extend to all areas of rights protected under the Charter of Fundamental Rights of the European Union, including issues of judicial and police cooperation in criminal matters;
- the Agency's continuous work on doing research on the situation of Roma in the Union was welcomed;
- on 31 December 2017, the establishment plan was 97.22 % executed, with 70 temporary agents appointed out of 72 temporary agents authorised under the Union budget;
- the Agency should conduct appropriate market research before launching call for tenders for studies and to continue to improve the efficiency of its public procurement procedures;
- the Agency assessed and mitigated a number of potential and perceived conflicts of interest in 2017.

2017 discharge: European Union Agency for Fundamental Rights (FRA)

2018/2180(DEC) - 28/06/2018 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2017, as part of the 2017 discharge procedure.

Analysis of the accounts of the **European Fundamental Rights Agency (FRA)**.

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.

This Commission document concerns the **EU's consolidated accounts for the year 2017** 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 with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge. It is the decision by which the European Parliament '**releases**' the Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its annual report, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of 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.

All EU institutions and other agencies, bodies and joint undertakings are subject to their own discharge procedures.

Fundamental Rights Agency: the Agency, which is located in Vienna (AT), was established by [Council Regulation \(EC\) No 168/2007](#) and aims to provide the relevant authorities of the Union and its Member States with assistance and expertise when implementing Union law relating to fundamental rights. Its task is to collect information as well as providing expert advice to the institutions on a range of issues.

As regards the Agency's accounts, these are presented in detail in the document on the consolidated annual accounts of the European Union for 2017:

Commitment appropriations:

- available: EUR 11 million;
- made: EUR 10 million.

Payment appropriations:

- available: EUR 12 million;
- made: EUR 10 million.

For further details on expenditure, please refer to the [FRA's 2017 annual report](#).

2017 discharge: European Union Agency for Fundamental Rights (FRA)

2018/2180(DEC) - 31/01/2019 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2017 and the balance sheet as at 31 December 2017 of the European Union Agency for Fundamental Rights (FRA), as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2017, accompanied by the Agency's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2017.

The Council welcomed the Court's opinion that the Agency's annual accounts present fairly its financial position as at 31 December 2017 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2017 are legal and regular in all material respects.

Nevertheless, the following observations were made:

- **accounting:** the Council regretted the deficiencies found by the Court in the Agency's accounting environment. It called on the Agency to take appropriate actions mainly to ensure the accounting officer's independence;

- **procurement:** the Council also regretted the weaknesses found by the Court in the Agency's procurement procedures and called on the Agency to take appropriate actions in order to ensure the effectiveness of the process, and an appropriate and timely establishment of tender specifications, even where prior market research might be necessary. The Council also called on the Agency to ensure the full implementation without unjustified delay of electronic public procurement.

2017 discharge: European Union Agency for Fundamental Rights (FRA)

2018/2180(DEC) - 01/03/2019 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) on discharge in respect of the implementation of the budget of the European Union Agency for Fundamental Rights (FRA) for the financial year 2017.

The committee called on the European Parliament to grant the Director of the Agency discharge in respect of the implementation of the Agency's budget for the financial year 2017.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Agency for the financial year 2017 were reliable and that the underlying transactions were legal and regular, Members called on Parliament to approve the closure of the Agency'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](#):

Agency's financial statements

The final budget of the European Union Agency for Fundamental Rights for the financial year 2017 was EUR 22 852 250, representing an increase of 5.78 % compared with 2016.

Budget and financial management

Members noted with appreciation that budget monitoring efforts during the financial year 2017 resulted in a budget implementation rate of 100 %, the same rate as in 2016. The payment appropriations execution rate was low at 72.11 %, representing a slight decrease of 1.1 % compared with the previous year.

The cancellations of carry-overs from 2016 to 2017 amounted to EUR 117 566, representing 2.05 % of the total amount carried over, representing a decrease of 1.22 % in comparison to 2016.

Members also made a series of observations regarding performance, procurement, conflicts of interest and internal controls.

In particular, they noted that:

- the Agency's second external evaluation took place in 2017 concluding in positive overall results;
- the Agency should be able to offer opinions on legislative proposals on its own initiative and that its remit should extend to all areas of rights protected under the Charter of Fundamental Rights of the European Union, including issues of judicial and police cooperation in criminal matters;
- the Agency's continuous work on doing research on the situation of Roma in the Union was welcomed;
- on 31 December 2017, the establishment plan was 97.22 % executed, with 70 temporary agents appointed out of 72 temporary agents authorised under the Union budget;
- the Agency should conduct appropriate market research before launching call for tenders for studies and to continue to improve the efficiency of its public procurement procedures;
- the Agency assessed and mitigated a number of potential and perceived conflicts of interest in 2017.

2017 discharge: European Union Agency for Fundamental Rights (FRA)

2018/2180(DEC) - 18/09/2018

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Fundamental Rights Agency for the financial year 2017, together with the Agency's replies.

CONTENT: the Court of Auditors carried out the audit on the annual accounts of the European Fundamental Rights Agency (FRA).

In brief, the objective of the Agency is to provide the relevant authorities of the Union and its Member States with assistance and expertise when implementing Union law relating to fundamental rights.

Statement of assurance and reliability of the accounts

The Court considered that:

- the Agency's annual accounts present fairly, in all material respects, its financial position as at 31 December 2017 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;

- the transactions underlying the annual accounts for the year ended 31 December 2017 are legal and regular in all material respects.

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

The Court's observations

Procurement

The Agency encountered some difficulties in procuring studies due to unrealistic market estimation. At least three open calls for tenders were unsuccessful because the Agency only received offers, with the required quality, which significantly exceeded the defined maximum contract value. The Agency finally awarded these contracts through another procedure after having revised the tender specifications. This led to additional administrative expense to the Agency and affected the timing of operations.

Financial management

Agencies should introduce a single solution for the electronic exchange and storage of information with third parties participating in public procurement procedures (e-procurement). As the same requirement exists for all EU Institutions, the Commission is developing a comprehensive IT solution covering all phases of public procurement procedures. The Commission launched tools for electronic invoicing (e-invoicing), for the electronic publication of documents related to contract notices (e-tendering) and for the electronic submission of tenders (e-submission). By the end of 2017, the Agency had introduced e-invoicing for certain procedures, but not e-tendering and e-submission.

The Agency's replies

Procurement

All of the studies concerned were launched as open calls for tender and so were open to all economic operators. The types of large studies undertaken by the FRA are fairly unique in the EU, given both the subject matter and the need for them to be undertaken across all EU Member States. However, when launching such calls for tender in future, the Agency will consider conducting more specific market research and revising the technical requirements. They request addition funds in this area.

Financial management

E-tendering and e-submission is compulsory as from 1 January 2019. In 2018, the Agency started the process of introducing such systems and these will be available by the stated deadline.

Lastly, the Court of Auditors' report contains a summary of the Agency's activities in 2017:

Budget

EUR 23 million (in payment appropriations).

Staff

108 including officials, temporary and contract staff and seconded national experts.