

Basic information	
<b>2018/2200(DEC)</b> DEC - Discharge procedure	Procedure completed
2017 discharge: European Union Agency for Law Enforcement Cooperation (Europol)  <b>Subject</b> 8.70.03.02 2017 discharge	

Key players				
European Parliament	<b>Committee responsible</b>		<b>Rapporteur</b>	<b>Appointed</b>
	<span style="border: 1px solid red; padding: 2px;">CONT</span> Budgetary Control		SARVAMAA Petri (PPE)	26/07/2018
			Shadow rapporteur KADENBACH Karin (S&D) MACOVEI Monica (ECR) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE /NGL) STAES Bart (Verts/ALE) KAPPEL Barbara (ENF)	
	<b>Committee for opinion</b>		<b>Rapporteur for opinion</b>	<b>Appointed</b>
	<span style="border: 1px solid red; padding: 2px;">LIBE</span> Civil Liberties, Justice and Home Affairs		FRANZ Romeo (Verts/ALE)	18/10/2018
European Commission	<b>Commission DG</b>		<b>Commissioner</b>	
	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		

04/03/2019	Committee report tabled for plenary	<a href="#">A8-0154/2019</a>	<a href="#">Summary</a>
26/03/2019	Decision by Parliament	<a href="#">T8-0283/2019</a>	<a href="#">Summary</a>
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	
<b>Procedure reference</b>	2018/2200(DEC)
<b>Procedure type</b>	DEC - Discharge procedure
<b>Other legal basis</b>	Rules of Procedure EP 165
<b>Stage reached in procedure</b>	Procedure completed
<b>Committee dossier</b>	CONT/8/14318

Documentation gateway				
<b>European Parliament</b>				
Document type	Committee	Reference	Date	Summary
Committee draft report		<a href="#">PE626.811</a>	10/12/2018	
Committee opinion	<a href="#">LIBE</a>	<a href="#">PE630.579</a>	17/01/2019	
Amendments tabled in committee		<a href="#">PE634.517</a>	31/01/2019	
Committee report tabled for plenary, single reading		<a href="#">A8-0154/2019</a>	04/03/2019	<a href="#">Summary</a>
Text adopted by Parliament, single reading		<a href="#">T8-0283/2019</a>	26/03/2019	<a href="#">Summary</a>
<b>Council of the EU</b>				
Document type	Reference	Date	Summary	
Supplementary non-legislative basic document	<a href="#">05825/2019</a>	31/01/2019		
<b>European Commission</b>				
Document type	Reference	Date	Summary	
Non-legislative basic document	<a href="#">COM(2018)0521</a> 	28/06/2018	<a href="#">Summary</a>	
<b>Other institutions and bodies</b>				
Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	<a href="#">N8-0012/2019</a> <a href="#">OJ C 434 30.11.2018, p. 0001</a>	18/09/2018	<a href="#">Summary</a>

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Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act
Budget 2019/1521 <a href="#">OJ L 249 27.09.2019, p. 0294</a>

## 2017 discharge: European Union Agency for Law Enforcement Cooperation (Europol)

2018/2200(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 Police Office (EUROPOL)**.

**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.

**EUROPOL:** the European Police Office (the Office), which is located in The Hague (NL), was established by [Council Decision 2009/371/JHA](#). Europol's mission is to support the Member States in preventing and combating all forms of serious international and organised crime and terrorism. It works closely with law enforcement agencies in the 28 EU Member States and in other non-EU partner states.

**As regards the accounts,** the revenue of Europol was almost fully covered by the Community subsidy, amounting to EUR 114.62 million in 2017.

The commitment implementation rate at the end of December was 99.7%. The payment rate was 89%, which is 2% lower than last year. The carry forward from 2016 to 2017 amounts to EUR 9.2 million.

### Commitment appropriations:

- available: EUR 129 million;
- made: EUR 125 million.

#### Payment appropriations:

- available: EUR 139 million;
- paid: EUR 119 million.

For further details on expenditure, please refer to [EUROPOL's consolidated annual activity report](#).

## 2017 discharge: European Union Agency for Law Enforcement Cooperation (Europol)

2018/2200(DEC) - 04/03/2019 - 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 Police Office (Europol) for the financial year 2017.

The committee called on the European Parliament to grant the Executive Director of the European Union Agency for Law Enforcement Cooperation discharge in respect of the implementation of the Europol'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 Office 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 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 noted that the final budget of the European Union Agency for Law Enforcement Cooperation ('Europol') for the financial year 2017 was EUR 119 234 720, representing an increase of 14.35 % compared to 2016. The increase was due to additional tasks expanding its mandate.

#### *Budget and financial management*

Budget monitoring efforts during the financial year 2017 resulted in a high budget implementation rate of 99.72 %, representing a slight decrease of 0.03 % compared to 2016. Payment appropriations execution rate was 89.01 %, indicating a decrease of 1.97 % compared to 2016.

Following the growth prognosis for Europol an additional permanent building will be required as of 2023, Members asked Europol to consider to be vigilant in relation to the additional costs.

The cancellations of carry-overs from 2016 to 2017 amounted to EUR 834 972, representing 9.08 % of the total amount carried over, showing a notable decrease of 6.35 % compared to 2016.

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

In particular, they noted that:

- Europol achieved 78 % of the targets set for performance indicators (86 % in 2016) and that it progressed in the implementation of 80 % of the actions contained within the 2017 Work Programme (76 % in 2016);
- on 31 December 2017, the establishment plan was 97.27 % executed, with 535 temporary agents appointed out of 550 temporary agents authorised under the Union budget. Europol is called on to refrain from relying too heavily on contract agents and to not replace permanent staff by more expensive contract agents;
- four formal procedures in the form of administrative inquiries were opened with regard to sexual harassment and inappropriate behaviour during the course of 2017;
- proactive measures were taken against four potential conflict of interest cases identified in 2017.

## 2017 discharge: European Union Agency for Law Enforcement Cooperation (Europol)

2018/2200(DEC) - 26/03/2019 - Text adopted by Parliament, single reading

The European Parliament decided to grant discharge to the Executive Director of the European Union Agency for Law Enforcement Cooperation (Europol) (before 1 May 2017: European Police Office) 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 493 votes to 100 with 38 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](#):

### ***Financial statements of Europol***

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### ***Budget and financial management***

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

In particular, they noted that:

- Europol achieved 78 % of the targets set for performance indicators (86 % in 2016) and that it progressed in the implementation of 80 % of the actions contained within the 2017 Work Programme (76 % in 2016);
- the added value of Europol in the fight against organised crime across Europe and, in particular, its role in funding Joint Investigation Teams was welcomed;
- on 31 December 2017, the establishment plan was 97.27 % executed, with 535 temporary agents appointed out of 550 temporary agents authorised under the Union budget. Europol is called on to refrain from relying too heavily on contract agents and to not replace permanent staff by more expensive contract agents;
- four formal procedures in the form of administrative inquiries were opened with regard to sexual harassment and inappropriate behaviour during the course of 2017;
- proactive measures were taken against four potential conflict of interest cases identified in 2017.

## **2017 discharge: European Union Agency for Law Enforcement Cooperation (Europol)**

2018/2200(DEC) - 18/09/2018

**PURPOSE:** presentation of the EU Court of Auditors' report on the annual accounts of the European Police Office for the year 2017, together with Europol's reply.

**CONTENT:** the Court of Auditors carried out the audit on the accounts of the European Police Office (Europol).

In brief, the Office's main aim is to support and strengthen action by the Member States' police authorities and other law enforcement services and their mutual cooperation in preventing and combating serious crime affecting two or more Member States, terrorism and forms of crime which affect a common interest covered by Union policy.

### ***Statement of assurance and reliability of the accounts***

The Court considered that:

- the Office'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 Office, accompanied by the latter's response. The main observations may be summarised as follows:

### ***The Court's observations***

#### ***Staffing***

The Agency publishes vacancy notices on its own website and in social media, but not on the website of the European Personnel Selection Office (EPSO), which would increase transparency, publicity and allow citizens to identify vacancies published by the different European Institutions and agencies collectively.

***The Office's replies***

***Staffing***

The common working language across Europol is English, thus the internal language arrangements of Europol, adopted by the Management Board, determine that recruitment procedures shall be carried out in English, unless otherwise specified. Europol operates an effective and transparent recruitment process. The publication through the website of the European Personnel Selection Office (EPSO) requires translation of vacancy notices, beyond English, into the official EU languages. Considering the high number of vacancy notices published yearly, translation in all EU official languages would entail high costs and delay in the process.

The Court of Auditors' report also contained a summary of Europol's key figures in 2017:

***Budget***

EUR 118 million (in payment appropriations).

***Staff***

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