



Procedure file

Basic information		
DEC - Discharge procedure	2012/2175(DEC)	Procedure completed
2011 discharge: EU general budget, European Data Protection Supervisor		
Subject 8.70.03.07 Previous discharges		

Key players				
European Parliament	Committee responsible	Rapporteur	Appointed	
	CONT Budgetary Control		29/02/2012	
		ECR ČEŠKOVÁ Andrea		
		Shadow rapporteur		
		PPE DEUTSCH Tamás		
		PPE SONIK Bogusław		
		S&D KALFIN Ivailo		
		ALDE SKYLAKAKIS Theodoros		
		Verts/ALE STAES Bart		
		EFD ANDREASEN Marta		
		NI EHRENHAUSER Martin		
	Committee for opinion	Rapporteur for opinion	Appointed	
	PETI Petitions	The committee decided not to give an opinion.		
	REGI Regional Development	The committee decided not to give an opinion.		
	AFCO Constitutional Affairs	The committee decided not to give an opinion.		
DEVE Development	The committee decided not to give an opinion.			
CULT Culture and Education	The committee decided not to give an opinion.			
AFET Foreign Affairs	The committee decided not to give an opinion.			
PECH Fisheries	The committee decided not to give an opinion.			
AGRI Agriculture and Rural Development	The committee decided not to give an opinion.			
ENVI Environment, Public Health and Food Safety	The committee decided not to give an opinion.			
EMPL Employment and Social Affairs	The committee decided not to give an opinion.			
BUDG Budgets	The committee decided not to give an opinion.			
ITRE Industry, Research and Energy	The committee decided not to give an opinion.			
JURI Legal Affairs	The committee decided not to			

European Commission			give an opinion.
	ECON	Economic and Monetary Affairs	The committee decided not to give an opinion.
	LIBE	Civil Liberties, Justice and Home Affairs	05/11/2012
			PPE PAPANIKOLAOU Georgios
	INTA	International Trade	The committee decided not to give an opinion.
	IMCO	Internal Market and Consumer Protection	The committee decided not to give an opinion.
	TRAN	Transport and Tourism	The committee decided not to give an opinion.
	FEMM	Women's Rights and Gender Equality	The committee decided not to give an opinion.
	Commission DG	Commissioner	
	Budget	ŠEMETA Algirdas	

Key events

24/07/2012	Non-legislative basic document published	COM(2012)0436	Summary
13/09/2012	Committee referral announced in Parliament		
19/03/2013	Vote in committee		
21/03/2013	Committee report tabled for plenary	A7-0095/2013	Summary
16/04/2013	Debate in Parliament		
17/04/2013	Results of vote in Parliament		
17/04/2013	Decision by Parliament	T7-0132/2013	Summary
17/04/2013	End of procedure in Parliament		
16/11/2013	Final act published in Official Journal		

Technical information

Procedure reference	2012/2175(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/10461

Documentation gateway

Non-legislative basic document	COM(2012)0436	25/07/2012	EC	Summary
Court of Auditors: opinion, report	N7-0127/2012 OJ C 344 12.11.2012, p. 0001	06/09/2012	CofA	Summary
Committee draft report	PE497.972	24/01/2013	EP	
Document attached to the procedure	05752/2013	01/02/2013	CSL	Summary
Amendments tabled in committee	PE506.053	27/02/2013	EP	

Committee opinion	LIBE	PE500.653	01/03/2013	EP	
Committee report tabled for plenary, single reading		A7-0095/2013	21/03/2013	EP	Summary
Text adopted by Parliament, single reading		T7-0132/2013	17/04/2013	EP	Summary

Final act

[Decision 2013/550](#)
[OJ L 308 16.11.2013, p. 0136](#) Summary

2011 discharge: EU general budget, European Data Protection Supervisor

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2011, as part of the 2011 discharge procedure.

Analysis of the accounts of the EU Institutions: Section IX European Data Protection Supervisor - EDPS

Legal reminder: the consolidated annual accounts of the European Union for the year 2011 have been prepared on the basis of the information presented by the institutions and bodies under Article 129.2 of the Financial Regulation applicable to the general budget of the European Union. They were prepared in accordance with Title VII of this Financial Regulation and with the accounting principles, rules and methods set out in the notes to the financial statements.

The objective of the financial statements is to provide information about the financial position, performance and cashflow of an entity that is useful to a wide range of users. The objective is to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it.

1) Purpose: the document helps to bring insight into the EU budget mechanism and the way in which the budget has been managed and spent in 2011. It recalls that the European Union's operational expenditure covers the various headings of the financial framework and takes different forms, depending on how the money is paid out and managed. In accordance with the Financial Regulation, the Commission implements the general budget using the following methods: direct or indirect centralised management (by means of bodies or agencies of public law or other); decentralised management where the Commission delegates certain tasks for the implementation of the budget to third countries; and, thirdly, shared management where budget implementation tasks are delegated to Member States, in areas such as agricultural expenditure and structural actions.

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.

Amongst the other legal elements relating to the implementation of the EU budget presented in this document, the paper focuses on the following issues:

- accounting principles applicable to the management of EU spending (business continuity, consistency of accounting methods, comparability of information ...);
- consolidation methods of figures for all major controlled entities (the consolidated financial statements of the EU comprise all significant controlled entities institutions, organisations and agencies, this being 50 controlled entities, 5 joint ventures and 4 associates. In comparison with 2010, the scope of consolidation has been extended by 7 controlled entities (one institution, 6 agencies);
- the recognition of financial assets in the EU (tangible and intangible assets, financial assets and other miscellaneous investments);
- the way in which EU public expenditure is committed and spent, including pre-financing (cash advances intended for the benefit of an EU organ);
- the means of recovery following irregularities detected;
- the modus operandi of the accounting system;
- the audit process followed by the European Parliament's granting of the discharge.

To recap, the final control is the discharge of the budget for a given financial year. 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 from its responsibility for management of a given budget by marking the end of that budget's existence. When granting the discharge, Parliament may highlight some observations that it considers important, often by recommending that the Commission takes action on the aspects in question.

The document also details specific expenditure of the institutions, in particular: i) pensions of former Members and officials of institutions; ii) joint sickness insurance scheme and iii) buildings.

Lastly, the document 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 appropriations under Section IX of the budget for the financial year 2011: the document comprises a series of detailed tables, the most important concerning the implementation of the budget. Concerning the EDPSs expenditure, the table on the financial and budgetary implementation of this institution is presented as follows (information drawn from the [Budget and Financial Management Report for the 2011 financial year](#)):

Budget 2011: the EDPSs 2011 budget presents itself as follows:

- available appropriations: EUR 7.564 million;
- commitments: EUR 6.755 million (rate of implementation: 89.31%);
- payments: EUR 6.698 million.

3) Budgetary implementation conclusions: in more general and political terms, the EDPSs budgetary implementation for the financial year 2011 was chiefly marked by the following activities:

- consolidation of administrative cooperation (follow-up of the technical set-up of the EDPS, cooperation with various European Commission and Parliament DGs, extended cooperation agreement for the second time for a period of two years);
- conclusion of new cooperation agreements with the Commissions Human Resources and Informatics DGs, as well as with the European Institute of Administration; continuation of other international agreements with the European Parliament and other institutions for the everyday management of the EDPS, with a view to reducing costs;
- impact of the entry into force of the Lisbon Treaty: expanded tasks in relation to the Stockholm programme and a resulting increase in staff (total staff in 2011: 41);
- as regards budget, its adaptation to the expanded scope of the EDPSs tasks and the cost of living.

2011 discharge: EU general budget, European Data Protection Supervisor

The Committee on Budgetary Control unanimously adopted the report by Andrea ?EKOVÁ (ECR, CZ) in which it calls on the European Parliament to grant the European Data Protection Supervisor discharge in respect of the implementation of its budget for the financial year 2011.

Members welcome the conclusion of the Court of Auditors that the payments as a whole for the year ended on 31 December 2011 for administrative and other expenditure of the European Data Protection Supervisor were free from material error. They observed that no significant weaknesses had been identified in respect to the audited topics related to the human resources and procurement for the Supervisor.

Members note that, in 2011, the Supervisor had a total of EUR 7 564 137 in commitment appropriations and that the implementation rate of those appropriations was 89.31%. They find this a positive development but call for further efforts to improve the implementation rate and for the changes made to be monitored and expect engagement to exceed 90% next year.

Lastly, the report calls on the Supervisor to include an exhaustive table of all the human resources at the Supervisor's disposal, broken down by category, grade, sex, participation in professional training and nationality in the next annual activity report.

2011 discharge: EU general budget, European Data Protection Supervisor

The European Parliament adopted by 593 votes to 52 with 12 abstentions, a decision granting the European Data Protection Supervisor discharge in respect of the implementation of its budget for the financial year 2011.

In its resolution accompanying the decision, Parliament notes the conclusion of the Court of Auditors that the payments as a whole for the year ended on 31 December 2011 for administrative and other expenditure were free from material error. It also observes that no significant weaknesses had been identified in respect to the audited topics related to the human resources and procurement for the Supervisor.

At the same time, Parliament notes that, in 2011, the Supervisor had a total of EUR 7 564 137 in commitment appropriations and that the implementation rate of those appropriations was 89.31%. It finds this a positive development but calls for this rate to exceed 90% in 2012.

Members call on the Supervisor to include an exhaustive table of all the human resources at the Supervisor's disposal, broken down by category, grade, sex, participation in professional training and nationality in the next annual activity report.

Videosurveillance: Parliament welcomes the Supervisor's inspection report on 13 Brussels-based Union institutions and bodies verifying that the public is informed about video-surveillance in an effective and comprehensive manner by Union institutions and bodies. It suggests the exchange of that information and best practices with the national data protection authorities.

2011 discharge: EU general budget, European Data Protection Supervisor

PURPOSE: to grant discharge to European Data Protection Supervisor for the financial year 2011.

NON-LEGISLATIVE ACT: Decision 2013/550/EU of the European Parliament on discharge in respect of the implementation of the European Unions General Budget, section IX European Data Protection Supervisor, for the financial year 2011.

CONTENT: with the present decision, and in accordance with Article 318 of the Treaty on the Functioning of the European Union (TFEU), the European Parliament grants discharge to the European Data Protection Supervisor in respect of the implementation of the budget for the financial year 2011.

The decision is in line with the European Parliament's resolution adopted on 17 April 2013 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 17 April 2013).