

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 |
| | AFET Foreign Affairs | The committee decided not to give an opinion. | |
| | DEVE Development | The committee decided not to give an opinion. | |
| | INTA International Trade | The committee decided not to give an opinion. | |
| | BUDG Budgets | The committee decided not to give an opinion. | |
| | ECON Economic and Monetary Affairs | The committee decided not to give an opinion. | |
| | EMPL Employment and Social Affairs | The committee decided not to give an opinion. | |
| | ENVI Environment, Public Health and Food Safety | The committee decided not to give an opinion. | |
| | ITRE Industry, Research and Energy | 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. | |
| | REGI Regional Development | The committee decided not to give an opinion. | |
| | AGRI Agriculture and Rural Development | The committee decided not to | |

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|---------------------|---|---|
| | | give an opinion. |
| | PECH Fisheries | The committee decided not to give an opinion. |
| | CULT Culture and Education | The committee decided not to give an opinion. |
| | JURI Legal Affairs | The committee decided not to give an opinion. |
| | LIBE Civil Liberties, Justice and Home Affairs | 05/11/2012 |
| | | PPE PAPANIKOLAOU Georgios |
| | AFCO Constitutional Affairs | The committee decided not to give an opinion. |
| | FEMM Women's Rights and Gender Equality | The committee decided not to give an opinion. |
| | PETI Petitions | The committee decided not to give an opinion. |
| European Commission | Commission DG Budget | Commissioner ŠEMETA Algirdas |

| Key events | | | |
|------------|--|---|---------|
| 25/07/2012 | 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 |

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|---|------|------------------------------|------------|-----|---------|
| 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

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).

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.

