

Procedure file

Basic information		
DEC - Discharge procedure	2012/2199(DEC)	Procedure completed
2011 discharge: European Police College (CEPOL)		
Subject 8.70.03.07 Previous discharges		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	CONT Budgetary Control	ALDE GERBRANDY Gerben-Jan Shadow rapporteur PPE SARVAMAA Petri S&D AYALA SENDER Inés Verts/ALE STAES Bart ECR BRADBOURN Philip EFD ANDREASEN Marta NI EHRENHAUSER Martin	29/02/2012
	Committee for opinion	Rapporteur for opinion	Appointed
	LIBE Civil Liberties, Justice and Home Affairs	PPE PAPANIKOLAOU Georgios	05/11/2012
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	A7-0064/2013	Summary
16/04/2013	Debate in Parliament		
17/04/2013	Results of vote in Parliament		
	Decision by Parliament		Summary

17/04/2013		T7-0139/2013	
17/04/2013	End of procedure in Parliament		
16/11/2013	Final act published in Official Journal		

Technical information

Procedure reference	2012/2199(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/10540

Documentation gateway

Non-legislative basic document		COM(2012)0436	25/07/2012	EC	Summary
Court of Auditors: opinion, report		N7-0011/2013 OJ C 388 15.12.2012, p. 0023	05/09/2012	CofA	Summary
Committee draft report		PE497.820	25/01/2013	EP	
Document attached to the procedure		05753/2013	01/02/2013	CSL	Summary
Amendments tabled in committee		PE497.868	27/02/2013	EP	
Committee opinion	LIBE	PE500.656	01/03/2013	EP	
Committee report tabled for plenary, single reading		A7-0064/2013	21/03/2013	EP	Summary
Text adopted by Parliament, single reading		T7-0139/2013	17/04/2013	EP	Summary

Final act

[Decision 2013/562](#)
[OJ L 308 16.11.2013, p. 0180](#) Summary

2011 discharge: European Police College (CEPOL)

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 European Police College (CEPOL).

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2011 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the European Police College (CEPOL).

In 2011, the tasks and budget of this agency were as follows:

- description of CEPOL's tasks: CEPOL, which is located in Bramshill, United Kingdom, was established under [Council Decision 2000/820/JHA](#), as repealed in 2005 and replaced by [Council Decision 2005/681/JHA](#). The College's main task is to function as a network and bring together the national police training institutes in the Member States to provide training sessions, based on common standards, for senior police officers;
- CEPOL's budget for the 2011 financial year: CEPOL's budget for 2011, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:
 - forecasted income budget: EUR 8 million;
 - entitlements established: EUR 9 million;
 - amounts received: EUR 9 million;
 - outstanding: EUR 0 million.

The complete version of the CEPOL's final accounts may be found at the following address:

2011 discharge: European Police College (CEPOL)

PURPOSE: presentation by the Court of Auditors of its report on the annual accounts of the European Police College (CEPOL) for the financial year 2011, together with the College's replies.

CONTENT: in accordance with the tasks and objectives conferred on it by the Treaty on the Functioning of the European Union (TFEU), the Court of Auditors, in the context of the discharge procedure, addresses to the European Parliament and the Council a Statement of Assurance on the reliability of the annual accounts, as well as of the legality and regularity of the transactions underlying them of each EU institution, body or agency, on the basis of an external, independent audit.

This audit also covered the annual accounts of the European Police College (CEPOL).

In the Court's opinion, the College's annual accounts presented fairly, in all material respects, its financial position as of 31 December 2011 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also stated that the transactions underlying the annual accounts of the College for the financial year ended 31 December 2011 were, in all material respects, legal and regular.

The report again confirmed that the College's 2011 final budget amounted to EUR 8.3 million and that it employed 26 agents during the financial year.

The report also included comments on the College's budgetary and financial management, together with the Agency's replies. The main comments are as follows:

Court's comments:

- the Court states that the high level of carryovers as well as the high level of cancellations indicate shortcomings in budget planning and/or implementation and are at odds with the budgetary principle of annuality. In 2011, the College made 38 budgetary transfers amounting to EUR 1.8 million. This situation is at odds with the principle of specification;
- building issues: the College is located in Bramshill, using premises of the UK National Policing Improvement Agency (NPIA). NPIA is due to close at the end of 2012 and it is not clear until when the College can continue using its current premises.

CEPOLs replies:

- the College agrees with the comment of the Court. The College would draw attention to the fact that measures have been implemented to ensure that the carried over appropriations are kept to the minimum. The year end carryover procedure has been reviewed and improved. This improved process has resulted in the reduction in the carry over amounts;
- on buildings, the Home Office informed the College and as well as the Commission that the National Policing Improvement Agency (NPIA) is due to close at the end of 2012. With regard to the future of the Bramshill estate no final decision has been made. Should Bramshill be sold, this is unlikely to occur until at least 2015. In this eventuality, it is assured that the UK Home Office will work closely with the College and the Commission and will update further once the domestic consultation has concluded.

Lastly, the Court of Auditors report contains a summary of CEPOLs activities in 2011. This is focused on the following:

- courses and seminars: 88 activities (courses, seminars and conferences) were organised;
- external relations: CEPOL has endorsed two new cooperation agreements with Georgia and Montenegro. CEPOL is continuing its fruitful cooperation with strategic partners, partner agencies and EU institutions, including EEAS and has been clearly identified as one of the key providers in training for police officers taking part in EU police missions;
- development of Training Manuals and (Common) Curricula;
- research and science;
- European Police Exchange Programme;
- the continuation of the electronic network (e-Net and e-Learning).

2011 discharge: European Police College (CEPOL)

The Committee on Budgetary Control adopted the report by Gerben-Jan GERBRANDY (ADLE, NL) on discharge to be granted to the Director of the European Police College (CEPOL) in respect of the implementation of the Colleges budget for the financial year 2011.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the College for the financial year 2011 are reliable and that the underlying transactions are legal and regular, Members approve the closure of CEPOLs accounts. However, they make a number of recommendations that need 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](#):

- Financing, budget and financial management: the budget of the College for 2011 was EUR 8.341 million. They stress that financial management inefficiencies such as the use of payments on incorrect budget lines within chapter or titles took place in 2011. They call on the College to provide the discharge authority, as soon as possible, with further details on the issue, including the amounts and budget lines involved and the measures implemented in order to remedy the situation.
- Implementation rate of appropriations and carryovers: Members take note that for operational expenditure, 93.31% of the appropriations were committed and that 55.98% of payment appropriations were consumed. 22% of appropriations were carried over to 2012. They call on the College to inform the discharge authority of the actions taken to address this deficiency as the high level of carryovers indicate shortcomings in budget planning and implementation and it is at odds with the budgetary principle of annuality.

Lastly, Members made a series of observations as regards the Colleges procurement and recruitment procedures, internal audit and

performances. They also believe that common elements between the College and the European Police Office should be explored further. Members request that the Commission come up with a proposal for the relocation of the College to The Hague (NL) where the European Police Office is located in order to share facilities and services and benefit from synergies, without jeopardising both agencies' core tasks and autonomy. They emphasise that a swift decision on the relocation of the College would diminish the uncertainty that might pose adverse effects on staff and recruitment procedures.

2011 discharge: European Police College (CEPOL)

PURPOSE: to grant discharge to the European Police College for the financial year 2011.

NON-LEGISLATIVE ACT: Decision 2013/562/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Police College (CEPOL) for the financial year 2011.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union (TFEU), the European Parliament grants discharge to the Executive Director of CEPOL for the implementation of its budget for the financial year 2011.

This 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).

A parallel decision, 2013/563/EU, adopted on the same day, approves the closure of CEPOLs accounts for the 2011 financial year.

2011 discharge: European Police College (CEPOL)

The European Parliament adopted a decision on discharge to be granted to the Director of the European Police College (CEPOL) in respect of the implementation of the Colleges budget for the financial year 2011. The vote on the decision to grant discharge covers the closure of the accounts (in accordance with Annex VI, Article 5(1) of the European Parliaments Rules of Procedure).

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the College for the financial year 2011 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing a number of recommendations that need 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](#):

- **Financing, budget and financial management:** Parliament recalls that the budget of the College for 2011 was EUR 8.341 million. It stresses that financial management inefficiencies such as the use of payments on incorrect budget lines within chapter or titles took place in 2011. They call on the College to provide the discharge authority with further details on the issue.
- **Implementation rate of appropriations and carryovers:** Parliament takes note that for operational expenditure, 93.31% of the appropriations were committed and that 55.98% of payment appropriations were consumed. 22% of appropriations were carried over to 2012. It calls on the College to inform the discharge authority of the actions taken to address this deficiency as the high level of carryovers indicate shortcomings in budget planning and implementation and it is at odds with the budgetary principle of annuality.
- **Results and performances:** Parliament commends the College's efforts to improve its performance without a budget increase, and the results it has achieved. It congratulates it, moreover, on responding comprehensively to Parliament's requirements and to the current budgetary challenges by radically reducing its governing costs.

Parliament made a series of observations as regards the Colleges procurement and recruitment procedures and internal audits.

Lastly, Parliament believes that common elements between the College and the European Police Office should be explored further. It requests that the Commission come up with a proposal for the relocation of the College to The Hague (NL), where the European Police Office is located, in order to share facilities and services and benefit from synergies, without jeopardising both agencies' core tasks and autonomy. It emphasises that a swift decision on the relocation of the College would diminish the uncertainty that might pose adverse effects on staff and recruitment procedures.