

Procedure file

| Basic information | | |
|-------------------------------------------------------|----------------|---------------------|
| DEC - Discharge procedure | 2015/2161(DEC) | Procedure completed |
| 2014 discharge: EU general budget, European Ombudsman | | |
| Subject 8.70.03.04 2014 discharge | | |

| Key players | | | |
|---------------------|--------------------------------------------------------|-----------------------------------------------|------------|
| European Parliament | Committee responsible | Rapporteur | Appointed |
| | CONT Budgetary Control | | 25/08/2015 |
| | | ECR CZARNECKI Ryszard | |
| | | Shadow rapporteur | |
| | | PPE ZDECHOVSKÝ Tomáš | |
| | | ALDE THEURER Michael | |
| | | GUE/NGL KARI Rina Ronja | |
| | | Verts/ALE ŠOLTES Igor | |
| | | EFDD VALLI Marco | |
| | | ENF KAPPEL Barbara | |
| | 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 give an opinion. | |
| | PECH Fisheries | The committee decided not to give an opinion. | |
| | CULT Culture and Education | The committee decided not to | |

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|---------------------|-------------------------------------------------------|-----------------------------------------------|
| European Commission | | give an opinion. |
| | JURI Legal Affairs | The committee decided not to give an opinion. |
| | LIBE Civil Liberties, Justice and Home Affairs | The committee decided not to give an opinion. |
| | 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. |
| | Commission DG | Commissioner |
| | Budget | GEORGIEVA Kristalina |

Key events

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|------------|------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------|
| 23/07/2015 | Non-legislative basic document published | COM(2015)0377 | Summary |
| 05/10/2015 | Committee referral announced in Parliament, 1st reading/single reading | | |
| 04/04/2016 | Vote in committee, 1st reading/single reading | | |
| 08/04/2016 | Committee report tabled for plenary, single reading | A8-0121/2016 | Summary |
| 27/04/2016 | Debate in Parliament |  | |
| 28/04/2016 | Results of vote in Parliament |  | |
| 28/04/2016 | Decision by Parliament, 1st reading/single reading | T8-0157/2016 | Summary |
| 28/04/2016 | End of procedure in Parliament | | |
| 14/09/2016 | Final act published in Official Journal | | |

Technical information

| | |
|----------------------------|---------------------------|
| Procedure reference | 2015/2161(DEC) |
| Procedure type | DEC - Discharge procedure |
| Other legal basis | Rules of Procedure EP 159 |
| Stage reached in procedure | Procedure completed |
| Committee dossier | CONT/8/04141 |

Documentation gateway

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|----------------------------------------------|--------------------------------------------------------------|------------|------|---------|
| Non-legislative basic document | COM(2015)0377 | 23/07/2015 | EC | Summary |
| Court of Auditors: opinion, report | N8-0153/2015 OJ C 373 10.11.2015, p. 0001 | 10/09/2015 | CofA | Summary |
| Supplementary non-legislative basic document | 05583/2016 | 02/02/2016 | CSL | Summary |
| Committee draft report | PE571.512 | 02/02/2016 | EP | |
| Amendments tabled in committee | PE576.900 | 04/03/2016 | EP | |
| Committee report tabled for plenary, single | A8-0121/2016 | 08/04/2016 | EP | Summary |

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|--------------------------------------------|--|------------------------------|------------|----|---------|
| reading | | | | | |
| Text adopted by Parliament, single reading | | T8-0157/2016 | 28/04/2016 | EP | Summary |

Final act

Budget 2016/1480
[OJ L 246 14.09.2016, p. 0156](#) Summary

2015/2161(DEC) - 23/07/2015 Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2014, as part of the 2014 discharge procedure.

Analysis of the accounts of the EU Institutions: European Ombudsman.

Legal reminder: the consolidated annual accounts of the European Union for the year 2014 have been prepared on the basis of the information presented by the institutions and bodies under Article 148(2) of the Financial Regulation applicable to the general budget of the European Union.

(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 2014, including the different expenses of the European institutions. It should be recalled that only the Commission budget contains administrative appropriations and operating appropriations. The other Institutions have only administrative appropriations.

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);
- 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 performance indicators in the framework of the financial implementation;
- the modus operandi of the accounting system;
- the audit process followed by the European Parliament's granting of the discharge.

Discharge procedure: 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 discharge, Parliament may make observations which it considers important and often recommends the Commission and the other institutions to take actions concerning these matters.

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.

The document also 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 the Ombudsmans appropriations for the financial year 2014: the document comprises a series of detailed annexes, the most important concerning the implementation of the budget. As regards the Ombudsmans expenditure, the document stated that the available appropriations in 2014 amounted to EUR 10 million, with an implementation rate of payments of 93.7%.

As regards the implementation of the Ombudsmans budget, the Final [Annual Accounts of the European Ombudsman for 2014](#) and the [Annual Activity Report 2014](#) lay down the main figures:

- 1823 requests for information replied to by the Ombudsmans services;
- 2079 complaints registered in 2014;
- 19 170 were given advice through the interactive guide on the Ombudsman's website;
- 342 inquiries opened by the European Ombudsman (325 inquiries opened on the basis of complaints and 17 own-initiative inquiries opened);
- 400 inquiries were closed in 2014 (387 complaints based inquiries were closed and 13 own-initiative inquiries closed).

2015/2161(DEC) - 02/02/2016 Supplementary non-legislative basic document

On the basis of the observations made by the Court of Auditors, the Council recommended the European Parliament to give a discharge to all the Union institutions in respect of the implementation of the budget of the European Union for the financial year 2014.

The Council welcomed that the administrative and related expenditure of the institutions and bodies of the EU remained free from material error and that the estimated level of error reported by the Court for this policy area decreased to 0.5 %. It noted with satisfaction that the Court did not detect any significant weaknesses in the examined systems.

However, the Council took note of the issues identified by the Court in some of the institutions and bodies audited. It invited the institutions and bodies concerned to further pursue the measures already taken and encouraged them to address the remaining weaknesses pointed out by the Court without delay.

In addition, the Council highlighted the need to remedy the weaknesses detected by the Court in the calculation of staff costs and the management of family allowances in several institutions, in close collaboration with the Office for the Administration and Payment of Individual Entitlements.

2015/2161(DEC) - 08/04/2016 Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Ryszard CZARNECKI (ECR, PL) calling on the European Parliament to give discharge to the European Ombudsman in respect of the implementation of the budget of the European Ombudsman for the financial year 2014.

It welcomed the fact that the Court of Auditors observed that no significant weaknesses had been identified in respect of the audited topics relating to human resources and procurement for the Ombudsman. The Court concluded that the payments as a whole for the year ended on 31 December 2014 for administrative and other expenditure of the institutions and bodies were free from material error.

Budgetary and financial management: the report observed that the Ombudsmans budget amounted in 2014 to EUR 9 857 002 and that of the total appropriations, 97.87 % were committed and 93.96 % paid, with a utilisation rate of 97.87 %. It noted a decrease in the utilisation rate in 2014.

Members made a series of observations and recommendations on the daily management of the body:

- They welcome the fact that in line with the Strategy Towards 2019, the Ombudsman pursued own-initiative inquiries, taking up a more systematic and systemic approach towards complex issues falling within its mandate. They ask the Ombudsman to regularly inform the discharge authority about the impact of the inquiries.
- They note that the Strategy Towards 2019 introduces new key performance indicators (KPI) with very specific targets and that some of the targets in terms of the proportion of enquiries closed and in which the admissibility decision is taken within one month have not been reached. They call on the Ombudsman to develop a strategy towards mitigation of any potential weaknesses and to inform the discharge authority on the development.
- They stress that there is a high number of complaints falling outside the Ombudsman's remit, especially from citizens of some Member States such as Spain and Poland. The Ombudsman needs to improve its information and communication policy and to forge stronger links for smooth and regular cooperation with the European Network of Ombudsmen and national and regional ombudsmen to remedy this problem.
- They note the large number of missions by Ombudsman staff between Brussels and Strasbourg and call on the Ombudsman to reduce to the fullest extent possible the number of missions and to make maximum use of videoconferencing.
- They are concerned at the Ombudsman's recruitment policy, which has involved using emergency procedures directly to employ former trainees on short-term contracts. They call on the Ombudsman to bring its staff selection criteria into line with the European civil service's standards of quality, transparency, objectivity and equal opportunities.
- They ask the Ombudsman, with a view to ensuring greater transparency, to include in its Annual Activity Report (AAR):
 - a table of all human resources broken down by nationality, gender and grade;
 - the rate of requested but unused interpretation services for 2014;
 - the results and consequences of closed OLAF cases, where the institution or any of the individuals working for it were the subject of an investigation.

2015/2161(DEC) - 28/04/2016 Final act

PURPOSE: to grant discharge to the European Ombudsman for the financial year 2014.

NON LEGISLATIVE ACT: Decision (EU) 2016/1480 of the European Parliament on discharge in respect of the implementation of the general budget of the European Union for the financial year 2014, Section VIII European Ombudsman.

CONTENT: with the present decision, the European Parliament grants the European Ombudsman discharge in respect of the implementation of the budget of the European Ombudsman for the financial year 2014.

This decision is in line with the European Parliament's resolution adopted on 28 April 2016 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 28 April 2016).

Amongst Parliaments main observations in the resolution accompanying the discharge decision, the latter called on the Ombudsman, with a view to ensuring greater transparency, to include in its annual activity report the results and consequences of closed OLAF cases, where the Ombudsman or any of the individuals working for it were the subject of an investigation.

2015/2161(DEC) - 28/04/2016 Text adopted by Parliament, single reading

The European Parliament decided to grant discharge to the European Ombudsman in respect of the implementation of the budget of the

In its resolution accompanying the decision on discharge, adopted 541 votes to 64 with 29 abstentions, Parliament welcomed the fact that the Court of Auditors observed that no significant weaknesses had been identified in respect of the audited topics relating to human resources and procurement for the Ombudsman. The payments as a whole for the year ended on 31 December 2014 for administrative and other expenditure of the institutions and bodies were free from material error.

Budgetary and financial management: Parliament observed that the Ombudsmans budget amounted in 2014 to EUR 9 857 002 and that of the total appropriations, 97.87 % were committed and 93.96 % paid, with a utilisation rate of 97.87 %. It noted a decrease in the utilisation rate in 2014. It noted a particular increase of commitments in 2014 related to the Members of the institution, and asked the Ombudsman to give a comprehensive description of those amounts.

Actions of the Ombudsman: Parliament welcomed the fact that the ratio of closed to ongoing inquiries reached the highest ever level at the end of the previous exercise (2013), with a score of 1.4 closed enquiries for every ongoing one, against a target of 1.1. It made a series of observations and recommendations on the daily management of the body:

- regular information on own-initiative inquiries, carried out in line with its new Strategy Towards 2019. This is an effective tool taking up a more systemic approach of complex issues falling within its mandate. Parliament pointed out, however, that the Ombudsman's priority should be to address complaints from citizens within a reasonable time frame and that own-initiative inquiries should under no circumstances infringe on that objective;
- a strategy for the mitigation of any potential weaknesses regarding the very specific targets introduced in the Strategy Towards 2019. These objectives have not been attained: the Ombudsman has scored lower in terms of the proportion of inquiries closed within 12 and 18 months and furthermore in the proportion of cases in which the admissibility decision is taken within one month;
- compliance with the principle of transparency, in particular as regards identifying and assigning clear lines of responsibility, and to ensure that the Ombudsman website is updated regularly and accurately reflects the organisation chart of the institution;
- improvement in the Ombudsmans information and communication policy, in view of the fact that the number of complaints falling outside the Ombudsman's remit remains very high, and stronger links for smooth and regular cooperation with the European Network of Ombudsmen and national and regional ombudsmen;
- reduction in the number of missions between Brussels and Strasbourg and increased use of videoconferencing;
- bringing staff selection criteria into line with the European civil service's standards of quality, transparency, objectivity and equal opportunities; Members were concerned at the Ombudsman's recruitment policy, which has involved using emergency procedures directly to employ former trainees on short-term contracts;
- setting medium-term objectives to achieve the necessary gender balance;
- including in the annual activity report: (i) a table of all human resources broken down by nationality, gender and grade; (ii) the rate of requested but unused interpretation services for 2014; (iii) the results and consequences of closed OLAF cases, where the Ombudsman or any of the individuals working for it were the subject of an investigation.

Lastly, Parliament took note of the Ombudsman's calculations with regard to potential savings of EUR 195 000 should it only have one seat. It stressed that such centralisation should be actively promoted.