











# Procedure file

Basic information		
DEC - Discharge procedure	2016/2178(DEC)	Procedure completed
2015 discharge: European Police College (CEPOL)		
Subject 8.70.03.05 2015 discharge		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>CONT</b> Budgetary Control	 <a href="#">AYALA SENDER Inés</a> Shadow rapporteur  <a href="#">ZDECHOVSKÝ Tomáš</a>  <a href="#">FITTO Raffaele</a>  <a href="#">ALI Nedzhmi</a>  <a href="#">JÁVOR Benedek</a>  <a href="#">VALLI Marco</a>  <a href="#">KAPPEL Barbara</a>	05/08/2016
European Commission	Committee for opinion	Rapporteur for opinion	Appointed
	<b>LIBE</b> Civil Liberties, Justice and Home Affairs	 <a href="#">JEŽEK Petr</a>	12/10/2016
	Commission DG <a href="#">Budget</a>	Commissioner GEORGIEVA Kristalina	

Key events			
10/07/2016	Non-legislative basic document published	COM(2016)0475	Summary
04/10/2016	Committee referral announced in Parliament		
22/03/2017	Vote in committee		

28/03/2017	Committee report tabled for plenary	<a href="#">A8-0081/2017</a>	Summary
26/04/2017	Debate in Parliament		
27/04/2017	Results of vote in Parliament		
27/04/2017	Decision by Parliament	<a href="#">T8-0160/2017</a>	Summary
27/04/2017	End of procedure in Parliament		
29/09/2017	Final act published in Official Journal		

### Technical information

Procedure reference	2016/2178(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/07485

### Documentation gateway

Non-legislative basic document		COM(2016)0475	11/07/2016	EC	Summary
Court of Auditors: opinion, report		N8-0110/2016 <a href="#">OJ C 449 01.12.2016, p. 0036</a>	13/09/2016	CofA	Summary
Committee draft report		<a href="#">PE593.870</a>	03/02/2017	EP	
Supplementary non-legislative basic document		<a href="#">05873/2017</a>	07/02/2017	CSL	Summary
Committee opinion	<b>LIBE</b>	<a href="#">PE595.383</a>	15/02/2017	EP	
Amendments tabled in committee		<a href="#">PE599.870</a>	06/03/2017	EP	
Committee report tabled for plenary, single reading		<a href="#">A8-0081/2017</a>	28/03/2017	EP	Summary
Text adopted by Parliament, single reading		<a href="#">T8-0160/2017</a>	27/04/2017	EP	Summary

### Final act

Budget 2017/1645  
[OJ L 252 29.09.2017, p. 0182](#) Summary

## 2015 discharge: European Police College (CEPOL)

**PURPOSE:** presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2015, as part of the 2015 discharge procedure.

**Analysis of the accounts of the European Police College (CEPOL).**

**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.

The EU's operational expenditure of these institutions takes different forms, depending on how the money is paid out and managed.

From 2014 onwards, the Commission classifies its expenditure as follows:

- Direct management: the budget is implemented directly by the Commission services.
- Indirect management: the Commission confers tasks of implementation of the budget to bodies of EU law or national law, such as the EU agencies.
- Shared management: under this method of budget implementation tasks are delegated to Member States. About 80 % of the

expenditure falls under this management mode covering such areas as agricultural spending and structural actions.

This Commission document concerns the EU's consolidated accounts for the year 2015 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, including the European Police College (CEPOL), with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge of the budget for a given financial year. It 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 (and other EU bodies) from its responsibility for management of a given budget by marking the end of that budget's existence. The European Parliament is the discharge authority within the EU.

The discharge procedure may produce three outcomes: (i) the granting; (ii) postponement or; (iii) the refusal of the 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.

Each agency is subject to its own discharge procedure, including CEPOL.

CEPOL: CEPOL which is located in Budapest (HU) since October 2014 was established by [Council Decision 2005/681/JHA](#). Its main task is to provide training sessions, based on common standards, for senior police officers.

As regards CEPOLs accounts, these are presented in detail in the document on the consolidated annual accounts of the European Union for 2015:

Commitment appropriations:

- committed: EUR 9 million;
- paid: EUR 9 million;
- carried-over: 0.

Payment appropriations:

- committed: EUR 10 million;
- paid: EUR 8 million;
- carried-over: EUR 2 million.

For further details on expenditure, please refer to the [final accounts of CEPOL](#).

## 2015 discharge: European Police College (CEPOL)

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**PURPOSE:** presentation of the EU Court of Auditors report on the annual accounts of the European Police College (CEPOL) for the financial year 2015, together with the Colleges reply.

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

This audit focused on the annual accounts of the European Police College (CEPOL). The Colleges 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.

**Statement of Assurance:** pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the College, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2015;
- the legality and regularity of the transactions underlying those accounts.

**Opinion on the reliability of the accounts:** in the Courts opinion, the Colleges annual accounts present fairly, in all material respects, its financial position as at 31 December 2015 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 Commissions accounting officer.

**Opinion on the legality and regularity of the transactions underlying the accounts:** the Court considers that the transactions underlying the annual accounts for the year ended 31 December 2015 are legal and regular in all material respects.

The report made a series of observations on the budgetary and financial management of the College, accompanied by the latters response. The main observations may be summarised as follows:

The Courts observations:

- budgetary management: the Court stated that the level of committed appropriations carried over was high for administrative expenditure at EUR 212 456 mainly due to the Colleges relocation from the UK to Hungary in September 2014 and the consequential

need to initiate new service and supply contracts. Most of the services procured under these annual contracts had not been provided by the end of 2015.

CEPOLs reply:

- budgetary management: the College stated that the carry-over rate for administrative expenditure is high but justified having in view the contract renewals or pending invoices at the end of year. CEPOL improved its budget management and commits to further maintain compliance with the budgetary principle of annuality provided in the Financial Regulation. It should also be noted that CEPOL has outsourced the role of Accounting Officer to the Accounting Officer of the European Commission.

Lastly, the Court of Auditors report also contained a summary of the Colleges key figures in 2015:

- Budget: EUR 8.8 million (in payment appropriations).
- Staff: 45 including officials, temporary and contract staff and seconded national experts.

## 2015 discharge: European Police College (CEPOL)

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Having examined the revenue and expenditure accounts for the financial year 2015 and the balance sheet as at 31 December 2015 of the European Police College (CEPOL), as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2015, accompanied by the Agency's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2015.

The Council welcomed the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2015 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2015 are legal and regular in all material respects.

Nevertheless, some observations were made:

- budget implementation: the Council invited the Agency to strengthen the agencies' budget reporting;
- relocation: while acknowledging the particular impact of the Agency's relocation from the United Kingdom to Hungary, the Council noted that, again, a high level of commitment appropriations was carried over to 2016. It encouraged the Agency to continue improving its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over to the following financial year to the minimum strictly necessary.

## 2015 discharge: European Police College (CEPOL)

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The Committee on Budgetary Control adopted the report by Inés AYALA SENDER (S&D, ES) on discharge in respect of the implementation of the budget of the European Police College for the financial year 2015.

The committee called on the European Parliament to grant the Director of the College discharge in respect of the implementation of the Colleges budget for the financial year 2015.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the College for the financial year 2015 were reliable and that the underlying transactions were legal and regular, Members called on Parliament to approve the closure of the Colleges 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](#):

- Colleges financial statements: Members noted that the final budget of the European Police College for the financial year 2015 was EUR 8 471 000, representing an increase of 1.22 % compared to 2014.
- Commitments and carry-overs: Members noted that, following the signature of the grant agreement with the Commission on the EU/MENA Counter-Terrorism Training Partnership, a budget of EUR 2.5 million was agreed, out of which EUR 300 000 was inscribed in the Colleges budget as assigned revenue in 2015 with the remaining EUR 2.2 million being transferred during 2016 and 2017. They requested a thorough evaluation of this project and its added value for the security of the Union, and if beneficial, requests the continuation and extension of the project in the coming years.
- Relocation of CEPOL to Hungary: Members noted that the cost of the relocation from Bramshill, UK to Budapest, Hungary was estimated at approximately EUR 1 006 515, to be spent during 2014 and 2015. They noted moreover that in accordance with the agreement between the Commission and the UK, the amount of EUR 570 283 was financed with 50 % from the UK authorities and with 50 % from the Commission. They acknowledged the fact that the UK contribution to the relocation funds was inscribed in the Colleges budget as assigned revenue, which was fully used. They welcomed the fact that the remaining relocation funds corresponding to 35 % of the final relocation budget were financed with the Colleges budget by savings deriving from the lower correction coefficient applied to staff entitlements in Hungary. A number of staff members initiated a legal dispute against the College concerning the conditions in which the relocation had been carried out and its financial impact on their income. Members acknowledged that the final amount for the cost of relocation needs to cover the financial obligation arising from the Courts judgement and invites the College to report on the outcome and the final financial figure of the relocation.

Members also made a series of observations regarding budgetary and financial management, transfers, procurement and recruitment procedures, the prevention and management of conflicts of interests and internal audits and controls.

On performance, Members stated that in 2015 the Colleges training portfolio encompassed 151 training activities, including 85 residential activities and 66 webinars, 428 exchanges in the framework of the European Police Exchange Programme (EPEP), 24 online modules, one online course, and nine common curricula. They noted with satisfaction that for the fifth year in a row the outreach of the College has increased, resulting in the College training 12 992 law enforcement professionals in 2015 compared to 10 322 in 2014.

Lastly, Members noted that, with regard to the Colleges expanded responsibilities and increased mandate, the current resource levels are

insufficient. There is a significant need for reinforcement in both human and financial resources. Therefore, the Commission is called upon to take this into account in its budget proposals for the College.

## 2015 discharge: European Police College (CEPOL)

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The European Parliament decided to grant discharge to the Executive Director of the European Union Agency for Law Enforcement Training discharge in respect of the implementation of its budget for the financial year 2015.

The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex IV, Article 5 (1) (a) to Parliaments Rules of Procedure).

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Agency's annual accounts for the financial year 2015 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 502 votes to 108 with 13 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 [resolution on performance, financial management and control of EU agencies](#).

These recommendations may be summarised as follows:

- Agency's financial statements: Parliament noted that the final budget of the Agency for the financial year 2015 was EUR 8 471 000, representing an increase of 1.22 % compared to 2014.
- Commitments and carry-overs: It noted that, following the signature of the grant agreement with the Commission on the EU/MENA Counter-Terrorism Training Partnership, a budget of EUR 2.5 million was agreed, out of which EUR 300 000 was inscribed in the Agency's budget as assigned revenue in 2015 with the remaining EUR 2.2 million being transferred during 2016 and 2017. It requested a thorough evaluation of this project and its added value for the security of the Union, and if beneficial, requests the continuation and extension of the project in the coming years.
- Relocation of the Agency to Hungary: Parliament noted that the cost of the relocation from Bramshill, UK to Budapest, Hungary was estimated at approximately EUR 1 006 515, to be spent during 2014 and 2015. It noted moreover that in accordance with the agreement between the Commission and the UK, the amount of EUR 570 283 was financed with 50 % from the UK authorities and with 50 % from the Commission. It acknowledged the fact that the UK contribution to the relocation funds was inscribed in the Agency's budget as assigned revenue, which was fully used. It welcomed the fact that the remaining relocation funds corresponding to 35 % of the final relocation budget were financed with the Agency's budget by savings deriving from the lower correction coefficient applied to staff entitlements in Hungary. A number of staff members initiated a legal dispute against the Agency concerning the conditions in which the relocation had been carried out and its financial impact on their income. Members acknowledged that the final amount for the cost of relocation needs to cover the financial obligation arising from the Courts judgement and invites the Agency to report on the outcome and the final financial figure of the relocation.

Parliament also made a series of observations regarding budgetary and financial management, transfers, procurement and recruitment procedures, the prevention and management of conflicts of interests and internal audits and controls.

On performance, Parliament stated that in 2015 the Agency's training portfolio encompassed 151 training activities, including 85 residential activities and 66 webinars, 428 exchanges in the framework of the European Police Exchange Programme (EPEP), 24 online modules, one online course, and nine common curricula. It noted with satisfaction that for the fifth year in a row the outreach of the Agency has increased, resulting in the Agency training 12 992 law enforcement professionals in 2015 compared to 10 322 in 2014.

Parliament welcomed that in 2015 the Agency organised webinars to provide law enforcement officials with up-to-date information and best practice on identifying and investigating hate crimes and different forms of gender-based violence, and offered trainings to raise awareness about the challenges experienced by Roma communities and LGBTI persons (such as over- and under-policing and the lack of trust towards members of the police force).

Lastly, Parliament noted that, with regard to the Agency's expanded responsibilities and increased mandate, the current resource levels are insufficient. There is a significant need for reinforcement in both human and financial resources. Therefore, the Commission is called upon to take this into account in its budget proposals for the Agency.

## 2015 discharge: European Police College (CEPOL)

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**PURPOSE:** to grant discharge to the European Police College (CEPOL) for the financial year 2015.

**NON-LEGISLATIVE ACT:** Decision (EU) 2017/1645 of the European Parliament on discharge in respect of the implementation of the budget of the European Police College (now European Union Agency for Law Enforcement Training) (CEPOL) for the financial year 2015.

**CONTENT:** with the present decision, the European Parliament grants discharge to the Executive Director of the European Union Agency for Law Enforcement Training discharge in respect of the implementation of the Agency's budget for the financial year 2015.

This decision is in line with the European Parliament's resolution adopted on 27 April 2017 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 27 April 2017).

Amongst Parliament's main observations in the resolution accompanying the discharge decision, the latter deplored the fact that, despite the adoption of the College's policy on the prevention and management of conflict of interests in November 2014, the curricula vitae and declarations of interest of its experts are not published on the College's website. It also called upon the College to adopt a clear and solid whistleblowing strategy and rules against revolving doors.