

Procedure file

Basic information		
DEC - Discharge procedure	2018/2200(DEC)	Procedure completed
2017 discharge: European Union Agency for Law Enforcement Cooperation (Europol)		
Subject 8.70.03.02 2017 discharge		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	 Budgetary Control	 SARVAMAA Petri	26/07/2018
		Shadow rapporteur	
		 KADENBACH Karin	
		 MACOVEI Monica	
		 ALI Nedzhami	
		 STAES Bart	
		 KAPPEL Barbara	
	Committee for opinion	Rapporteur for opinion	Appointed
	 Civil Liberties, Justice and Home Affairs		18/10/2018
		 FRANZ Romeo	
European Commission	Commission DG Budget	Commissioner OETTINGER Günther	

Key events			
28/06/2018	Non-legislative basic document published	COM(2018)0521	Summary
11/09/2018	Committee referral announced in Parliament		
20/02/2019	Vote in committee		
04/03/2019	Committee report tabled for plenary	A8-0154/2019	Summary
26/03/2019	Results of vote in Parliament		
26/03/2019	Debate in Parliament		
26/03/2019	Decision by Parliament	T8-0283/2019	Summary

26/03/2019	End of procedure in Parliament		
27/09/2019	Final act published in Official Journal		

Technical information

Procedure reference	2018/2200(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/14318

Documentation gateway

Non-legislative basic document		COM(2018)0521	28/06/2018	EC	Summary
Court of Auditors: opinion, report		N8-0012/2019 OJ C 434 30.11.2018, p. 0001	18/09/2018	CofA	Summary
Committee draft report		PE626.811	10/12/2018	EP	
Committee opinion	LIBE	PE630.579	17/01/2019	EP	
Supplementary non-legislative basic document		05825/2019	31/01/2019	CSL	
Amendments tabled in committee		PE634.517	31/01/2019	EP	
Committee report tabled for plenary, single reading		A8-0154/2019	04/03/2019	EP	Summary
Text adopted by Parliament, single reading		T8-0283/2019	26/03/2019	EP	Summary

Final act

Budget 2019/1521
[OJ L 249 27.09.2019, p. 0294](#)

2017 discharge: European Union Agency for Law Enforcement Cooperation (Europol)

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2017, as part of the 2017 discharge procedure.

Analysis of the accounts of the European Police Office (EUROPOL).

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.

This Commission document concerns the EU's consolidated accounts for the year 2017 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 with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge. It is the decision by which the European Parliament releases the Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its annual report, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of 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.

All EU institutions and other agencies, bodies and joint undertakings are subject to their own discharge procedures.

EUROPOL: the European Police Office (the Office), which is located in The Hague (NL), was established by [Council Decision 2009/371/JHA](#). Europol's mission is to support the Member States in preventing and combating all forms of serious international and organised crime and terrorism. It works closely with law enforcement agencies in the 28 EU Member States and in other non-EU partner states.

As regards the accounts, the revenue of Europol was almost fully covered by the Community subsidy, amounting to EUR 114.62 million in 2017.

The commitment implementation rate at the end of December was 99.7%. The payment rate was 89%, which is 2% lower than last year. The carry forward from 2016 to 2017 amounts to EUR 9.2 million.

Commitment appropriations:

- available: EUR 129 million;
- made: EUR 125 million.

Payment appropriations:

- available: EUR 139 million;
- paid: EUR 119 million.

For further details on expenditure, please refer to [EUROPOL's consolidated annual activity report](#).

2017 discharge: European Union Agency for Law Enforcement Cooperation (Europol)

The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) on discharge in respect of the implementation of the budget of the European Police Office (Europol) for the financial year 2017.

The committee called on the European Parliament to grant the Executive Director of the European Union Agency for Law Enforcement Cooperation discharge in respect of the implementation of the Europol's budget for the financial year 2017.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Office for the financial year 2017 were reliable and that the underlying transactions were legal and regular, Members called on Parliament to approve the closure of Europol's 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](#):

Financial statements of Europol

Members noted that the final budget of the European Union Agency for Law Enforcement Cooperation (Europol) for the financial year 2017 was EUR 119 234 720, representing an increase of 14.35 % compared to 2016. The increase was due to additional tasks expanding its mandate.

Budget and financial management

Budget monitoring efforts during the financial year 2017 resulted in a high budget implementation rate of 99.72 %, representing a slight decrease of 0.03 % compared to 2016. Payment appropriations execution rate was 89.01 %, indicating a decrease of 1.97 % compared to 2016.

Following the growth prognosis for Europol an additional permanent building will be required as of 2023, Members asked Europol to consider to be vigilant in relation to the additional costs.

The cancellations of carry-overs from 2016 to 2017 amounted to EUR 834 972, representing 9.08 % of the total amount carried over, showing a notable decrease of 6.35 % compared to 2016.

Members also made a series of observations regarding performance, staff policy, procurement, conflicts of interest and internal controls.

In particular, they noted that:

- Europol achieved 78 % of the targets set for performance indicators (86 % in 2016) and that it progressed in the implementation of 80 % of the actions contained within the 2017 Work Programme (76 % in 2016);
- on 31 December 2017, the establishment plan was 97.27 % executed, with 535 temporary agents appointed out of 550 temporary agents authorised under the Union budget. Europol is called on to refrain from relying too heavily on contract agents and to not replace permanent staff by more expensive contract agents;
- four formal procedures in the form of administrative inquiries were opened with regard to sexual harassment and inappropriate behaviour during the course of 2017;
- proactive measures were taken against four potential conflict of interest cases identified in 2017.

2017 discharge: European Union Agency for Law Enforcement Cooperation (Europol)

The European Parliament decided to grant discharge to the Executive Director of the European Union Agency for Law Enforcement Cooperation (Europol) (before 1 May 2017: European Police Office) for the financial year 2017 and to approve the closure of the accounts for the financial year in question.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Agency's annual accounts for the financial year 2017 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 493 votes to 100 with 38 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 [draft resolution on performance, financial management and control of EU agencies](#):

Financial statements of Europol

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- Europol achieved 78 % of the targets set for performance indicators (86 % in 2016) and that it progressed in the implementation of 80 % of the actions contained within the 2017 Work Programme (76 % in 2016);
- the added value of Europol in the fight against organised crime across Europe and, in particular, its role in funding Joint Investigation Teams was welcomed;
- on 31 December 2017, the establishment plan was 97.27 % executed, with 535 temporary agents appointed out of 550 temporary agents authorised under the Union budget. Europol is called on to refrain from relying too heavily on contract agents and to not replace permanent staff by more expensive contract agents;
- four formal procedures in the form of administrative inquiries were opened with regard to sexual harassment and inappropriate behaviour during the course of 2017;
- proactive measures were taken against four potential conflict of interest cases identified in 2017.