	Standard Operating Procedure Budgetary Discharge Procedure
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Scope	<p>This procedure describes steps relevant to the process E06.04 on Institutional Relations Management.</p> <p>The Discharge procedure is part of Assurance Pillar Financial Reporting integrated in the Assurance Governance to ensure corporate oversight in EFSA.</p> <p>Specifically:</p> <p>Includes: Budgetary Discharge procedure (EP) within the CONT Committee (lead EP Committee) and covering the opinion of the EP ENVI Committee.</p> <p>Excludes: Budget Discharge procedure within the Council of the EU.</p>
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Special Requirements	<p>This procedure is a controlled document maintained by Quality Management. It may not be deleted without comparable controls.</p> <p><i>Please note that this document becomes uncontrolled once printed. Make sure by always referring only to the Repository that you have the right version in use</i></p>
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Responsibilities	<p>The process and the content of this SOP are owned by the DPM.</p> <p>The ED is responsible for approving the content of EFSA's final contributions to be conveyed to the EP.</p> <p>The Assurance Council is responsible for the monitoring of this process.</p>
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Relevant standards, legislation and documents	EFSA Financial Regulation (mb190619-a3)
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Forms	n/a
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Abbreviations and definitions

AA	Assurance Adviser (EFSA)
AC	Audit Committee (EFSA)
Acc	Accountant
BUS	Business Services Department (EFSA)


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COMCO	Communication, Engagement and Cooperation Department (EFSA)
CONT	Committee on Budgetary Control (EP)
DMS	Document Management System
DPM	Discharge Process Manager
EC	European Commission
ECA	European Court of Auditors
ED	Executive Director
EET	External Engagement Team (EFSA)
ENCO	Engagement and Cooperation Unit (EFSA)
ENVI	Committee on Environment, Public Health and Food Safety (EP)
EP	European Parliament
EUAN	Network of EU Agencies
GPS	Global Performance Services (EFSA)
HoD	Head of Department
HoU	Head of Unit
IAS	Internal Audit Service (EC)
LA	Legal and Assurance Services (EFSA)
MB	Management Board
MT	Management Team
N	Financial Year to which the discharge exercise refers
PT	Process Team
QM	Quality Management
TL	Team Leader


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Procedure


	Previous SOPs in the process: n/a
Step 1	1.0 Informing about EFSA's annual accounts, ECA specific EFSA audit reports and any ECA special reports of importance to EFSA published relating to year of the discharge (=N) (<i>June/July of Year N+1</i>).
AA, Acc, HoD BUS, HoD COMCO, DPM	<p>1.1 AA receives the report on annual accounts and any special reports and shares with ED and MT.</p> <p>1.2 HoD BUS sends reports to HoD COMCO as process sponsor with copy to DPM.</p> <p>1.3 Acc sends to the EP the financial statements on EFSA's account for year of the discharge, as endorsed by EFSA's MB, before the 1st of July of the current year (<i>year N+1</i>).</p> <p>1.4 DPM sends all the above-mentioned documents to the budgetary authorities, i.e. to the CONT Committee Secretariat for publication on their website.</p> <p>1.5 DPM convenes the PT.</p>
Step 2	2.0 Submitting a follow up report on EP recommendations from the previous year exercise (<i>year N-1</i>) by mid-August of <i>year N+1</i> . Sending CONT questionnaire by <i>November of year N+1</i>
DPM, EUAN, PT	<p>2.1 DPM coordinates the follow up of the previous exercise EP recommendations for <i>year N-1</i> by <i>mid-August of year N+1</i> (see process under 9.2)</p> <p>2.2 DPM receives questionnaire from CONT Secretariat through the coordination of EUAN.</p> <p>2.3 The DPM immediately circulates the questionnaire to the PT who will identify within 2 days relevant units that should receive it for further work.</p> <p>2.4 The DPM then requests feedback from these units for the questionnaire within the internal communicated deadline.</p> <p>2.5 Within 5 working days after having received the feedback from the relevant units, the DPM, together with the PT finalises the answers of the questionnaire and, after having consulted both the ENCO HoU and TL, submits it to the ED for approval with the aim of getting respected the deadline set by the Coordinator of the EUAN (see next point).</p> <p>2.6 The DPM sends the approved questionnaire by the deadline to the EUAN Coordination (<i>November of year N+1</i>), who will submit it to CONT Secretariat within the deadline.</p>

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<i>Step 3</i>	3.0 ENVI Committee: debate on a draft opinion (November of year N+1)
<i>DPM</i>	<p>3.1 DPM to monitor debates held in the ENVI on EFSA's discharge exercise for year N (Sep/Oct of year N+1), and identifies possible issues raised, even prior to the publication of the draft opinion by ENVI rapporteur.</p> <p>3.2 In case of specific issues, DPM to approach ENVI rapporteur's office for clarification purposes.</p> <p>3.3 ENVI rapporteur prepares a draft opinion to be further discussed within the ENVI (Oct/Nov of year N+1).</p> <p>3.4. ENVI debates on the draft opinion at its November session of year N+1. The DPM to closely monitor and immediately reports about the outcome to MT and concerned colleagues.</p>
<i>Step 4</i>	4.0 Deadline for tabling amendments to the draft opinion
<i>DPM</i>	<p>4.1 Once amendments to the ENVI draft opinion are published, the DPM analyses any of them and identifies the need for action and strategy prior to the vote in ENVI.</p> <p>4.2 The DPM submits possible recommendations to ENCO HoU/TL, who could further convey them to ED for consideration.</p>
<i>Step 5</i>	5.0 ENVI Vote on the amendments to the draft opinion
<i>DPM</i>	<p>5.1 The DPM follows the vote and reports about the outcome to MT and concerned colleagues.</p> <p>5.2 ENVI Committee submits its adopted opinion to the CONT Committee for further consideration and process.</p>
<i>Step 6</i>	6.0 CONT Committee: hearing of the EU Agencies and debate on a draft report (Jan.-Feb. year N+2)
<i>DPM, ED, EUAN</i>	<p>6.1 ED participates in the CONT. hearing if invited:</p> <p>6.1.1 If EFSA is member of the Troika of EU Agencies</p> <p>6.1.2 If any specifics;</p> <p>6.2 CONT Rapporteur drafts the Report on the basis of the answers to the questionnaire and the outcome of the hearing.</p> <p>6.3 EFSA receives the Draft Report from the EUAN coordinator. DPM identifies possible issues for EFSA and reports to and seeks comments from the MT in view of discussions under next point, if relevant.</p> <p>6.4 The Draft Report is discussed in CONT with the Agencies. An EFSA representative attends the meeting. EFSA Senior Management to attend, if invited.</p>

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Step 7	7.0 Deadline for tabling Amendments to the CONT draft report (Jan./Feb. year N+2)
DPM	<p>7.1 Once amendments to the CONT draft report are published, the DPM analyses any of them and identifies the need for action and strategy prior to the vote in CONT.</p> <p>7.2 The DPM submits possible recommendations to the ED for consideration.</p>
Step 8	8.0 Vote (see Annex) on the Draft Report and Amendments in CONT (February year N+2).
DPM, ED	<p>8.1 The DPM follows the vote and report about the outcome to MT.</p> <p>8.2 In case the CONT report proposes to grant the discharge to the ED, the DPM liaises with key EP actors to ensure positive outcome at the final vote in the plenary session.</p> <p>8.3 In case the CONT report proposes not to grant the discharge to the ED, the DPM proposes to the ED a strategy/action plan to address the issues raised prior to the final vote in EP Plenary.</p>
Step 9	9.0 Vote on the CONT report at the Plenary session Identification of needs for actions based on the final Report by MEPs (Mar./Apr. year N+2)
ENCO, DPM, PT	<p>9.1 FIRST PLENARY VOTE: the DPM follows the vote and reports without delay about the outcome to MT and informs LA who will convey the information to the MB as appropriate.</p> <p>9.2 In case the EP grants the discharge the DPM performs the political follow-up of the recommendations as follows:</p> <p>9.2.1 DPM convenes as soon as possible the PT to decide which relevant units should be requested for information, while keeping the ENCO HoU/TL informed. The concerned units will be approached as soon as possible to provide feedback within a set deadline, which is reflected in a planner prepared by the DPM.</p> <p>9.2.2. Units provide the feedback by end of June of year N+2 (unless if otherwise defined).</p> <p>9.2.3 Within 5 working days after having received the feedback from the relevant units, the DPM, together with PT, finalizes the follow-up exercise.</p> <p>9.2.4 The DPM coordinates the organization of presentations of the process to inform chronologically first the MT (by end of June of year N+2 at the latest), which has to evaluate and endorse the final process, and secondly the AC.</p> <p>9.2.5 The DPM submits the final draft of the follow-up report to the</p>

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	<p>ED for approval, after having consulted both ENCO HoU/TL and prior to submission to CONT, in full consideration of the deadline set by the CONT.</p> <p>9.2.6 DPM provides feedback on the recommendations to CONT by mid-August of year N+2 unless mentioned otherwise in the recommendations.</p> <p>9.2.7 This follow-up exercise should also serve as an input to the assurance report.</p> <p>9.3 In case of postponement of the discharge, the DPM performs the political follow-up of the recommendations as follows:</p> <p>9.3.1 The DPM convenes as soon as possible the PT to decide which relevant units should be requested for contribution and requests information accordingly</p> <p>9.3.2. Units provide the feedback by August 1st of year N+2 (unless if otherwise defined)</p> <p>9.3.3 Within 5 working days after having received the feedback from the relevant units, the DPM, together with the PT, finalizes the follow-up exercise and submits it to the ED for approval, after having consulted both ENCO HoU/TL. The ED approves the information prior to submission to CONT, in full consideration of the deadline set by the CONT.</p> <p>9.3.4 The DPM provides feedback on the recommendations to CONT by September 1st of year N+2 unless mentioned otherwise in the recommendations.</p> <p>9.4 SECOND PLENARY VOTE. The DPM liaises with the CONT Committee to ensure a proper handling by the latter of the information received by EFSA under the 2nd reading process and prior to the vote on a second draft report in the CONT Committee. The DPM, in consultation with the PT, should provide the CONT rapporteur with all relevant information for drafting the second report to be submitted to the CONT vote.</p> <p>9.5 The DPM follows the vote and reports about the outcome to MT.</p> <p>9.6 In case the CONT second report proposes not to grant the discharge to the ED, the DPM proposes to the ED a strategy/action plan to address the issues raised prior to the final vote in EP Plenary.</p> <p>9.7 The DPM follows the plenary vote at 2nd reading and reports about the outcome to MT and inform LA who will convey the</p>
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	<p>information to the MB as appropriate.</p> <p>9.8 In case the Final EP vote grants the ED the discharge, the DPM performs immediately the political follow up to be considered by the Committee at the next discharge procedure.</p> <p>9.9 The outcome of the discharge procedure should be reflected in the EFSA Assurance report.</p>
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