



2024/2027(DEC)

16.12.2024

DRAFT REPORT

on discharge in respect of the implementation of the general budget of the European Union for the financial year 2023, Section VIII – European Ombudsman
(2024/2027(DEC))

Committee on Budgetary Control

Rapporteur: Joachim Stanisław Brudziński

CONTENTS

	Page
1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION.....	3
2. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION.....	5

1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on discharge in respect of the implementation of the general budget of the European Union for the financial year 2023, Section VIII – European Ombudsman (2024/2027(DEC))

The European Parliament,

- having regard to the general budget of the European Union for the financial year 2023¹,
- having regard to the consolidated annual accounts of the European Union for the financial year 2023 (COM(2024)0272 – C10-0075/2024)²,
- having regard to the European Ombudsman’s annual activity report for the year 2023 and its report on the budgetary and financial management for the financial year 2023,
- having regard to the Court of Auditors’ annual report on the implementation of the budget concerning the financial year 2023, together with the institutions’ replies³,
- having regard to the statement of assurance⁴ as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2023, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to Article 314(10) and Articles 317, 318 and 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012⁵, and in particular Articles 59, 118, 260, 261 and 262 thereof,
- having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union⁶, and in particular Articles 59, 118, 266, 267 and 268 thereof,
- having regard to Rule 102 of and Annex V to its Rules of Procedure,

¹ OJ L 58, 23.2.2023, p. 1, ELI: <http://data.europa.eu/eli/budget/2023/1/oj>.

² OJ C, C/2024/5462, 10.10.2024, ELI: <http://data.europa.eu/eli/C/2024/5462/oj>.

³ OJ C, C/2024/5882, 9.10.2024, ELI: <http://data.europa.eu/eli/C/2024/5882/oj>.

⁴ OJ C, C/2024/6041, 10.10.2024, ELI: <http://data.europa.eu/eli/C/2024/6041/oj>.

⁵ OJ L 193, 30.7.2018, p. 1, ELI: <http://data.europa.eu/eli/reg/2018/1046/oj>.

⁶ OJ L, 2024/2509, 26.9.2024, ELI: <https://data.europa.eu/eli/reg/2024/2509/oj>.

- having regard to the report of the Committee on Budgetary Control (A10-0000/2025),
- 1. Grants the European Ombudsman discharge in respect of the implementation of the budget of the European Ombudsman for the financial year 2023 / Postpones its decision on granting the European Ombudsman discharge in respect of the implementation of the budget of the European Ombudsman for the financial year 2023;
- 2. Sets out its observations in the resolution below;
- 3. Instructs its President to forward this decision and the resolution forming an integral part of it to the European Ombudsman, the European Council, the Council, the Commission and the Court of Auditors, the Court of Justice of the European Union, the European Data Protection Supervisor and the European External Action Service, and to arrange for their publication in the *Official Journal of the European Union* (L series).

2. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

with observations forming an integral part of the decision on discharge in respect of the implementation of the general budget of the European Union for the financial year 2023, Section VIII – European Ombudsman (2024/2027(DEC))

The European Parliament,

- having regard to its decision on discharge in respect of the implementation of the general budget of the European Union for the financial year 2023, Section VIII – European Ombudsman,
 - having regard to Rule 102 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A10-0000/2025),
- A. whereas in the context of the discharge procedure, the discharge authority wishes to stress the particular importance of further strengthening the democratic legitimacy of the Union institutions by improving transparency and accountability, and by implementing the concept of performance-based budgeting and good governance of human resources;
- B. whereas Article 228 of the Treaty on the functioning of the European Union provides for the election of a European Ombudsman (the ‘Ombudsman’) by the European Parliament who shall be empowered to receive complaints from any citizen of the Union or any natural or legal person residing or having its registered office in a Member State concerning instances of maladministration in the activities of the Union institutions, bodies, offices or agencies, with the exception of the Court of Justice of the European Union acting in its judicial role, and to examine such complaints and report on them;
- C. whereas Regulation (EU, Euratom) 2021/1163 of the European Parliament of 24 June 2021¹ lays down the regulations and general conditions governing the performance of the Ombudsman’s duties (Statute of the European Ombudsman);
- D. whereas, following the adoption of Regulation (EU, Euratom) 2021/1163, the Ombudsman adopted its revised implementing provisions² on 21 June 2023;
1. Notes that the budget of the Ombudsman falls under MFF heading 7 ‘European public administration’, which amounted to a total of EUR 12,3 billion, i.e. 6,4 % of Union budget spending, in 2023; notes that the budget of the Ombudsman represented 0,11 % of MFF heading 7 appropriations;
 2. Notes that the Court of Auditors (the ‘Court’), in its Annual Report for the financial

¹ OJ L 253, 16.7.2021, p. 1.

² OJ C, C/2023/161, 10.10.2023, ELI: <http://data.europa.eu/eli/C/2023/161/oj>.

year 2023 (the ‘Court’s report’), examined a sample of 70 transactions under the heading ‘European public administration’, of which 21 (30 %) contained errors; further notes that for five of those errors, which were quantified by the Court, the Court estimated a level of error below the materiality threshold; notes with satisfaction from the Court’s report that for 2023 the Court did not identify any significant issues concerning the Ombudsman;

3. Notes from the Court’s report its observation that administrative expenditure comprises expenditure on human resources including pensions, which in 2023 accounted for about 70 % of the total administrative expenditure, and on buildings, equipment, energy, communications and information technology; welcomes the fact that the Court concluded, as it did in previous years, that, overall, administrative spending is low risk;

Budgetary and financial management

4. Notes that the budget of the Ombudsman amounted to EUR 13 212 447 in 2023, which represents an increase of EUR 990 339 (i.e. +8,1 %) compared to 2022; takes note, from the Ombudsman’s replies to the questionnaire submitted by the Committee on Budgetary Control for the 2023 budgetary discharge (the ‘Questionnaire’), that this increase is mainly due to salary adjustments and two additional posts that were needed to reinforce the Ombudsman’s core activities;
5. Notes that the budget monitoring efforts during the financial year 2023 resulted in a budget implementation rate of 95,39 %, representing a decrease of 1,58 % compared to 2022; notes that the current year payment appropriations execution rate was 97,58 %, representing an increase of 1,31 % compared to 2022, which led to a decrease in automatic carry-overs from 3,73 % (or 442 209) in 2022 to 2,42 % (or 304 550 EUR) in 2023; regrets, nevertheless, a lower execution rate of the automatic carry-overs of appropriations from the previous year, which in 2022 was 73,27 % compared to 92,59 % in 2022;
6. Notes that in the course of 2023, the Ombudsman made nine budgetary transfers pursuant to Article 29 of the Financial Regulation, representing a total of EUR 241 150 or 1,8 % of the appropriations for that financial year, compared to 2,8 % in 2022; notes that those transfers were needed for the reinforcement of various budget lines on, for example, furniture, security and surveillance buildings, digitalisation of archives or informatics; observes in this context that the IT expenditure has increased by 41 %, from EUR 159 714 in 2022 to EUR 224 698 in 2023;
7. Notes a further increase, for the third consecutive year, of the average time for executing payments; acknowledges that, despite increasing the time for payments from 11,35 days in 2021 to 13,50 days in 2023, the average time for payments continues to be relatively short and below the regulatory maximum payment time (30 days); welcomes in this context the fact that the Ombudsman has meanwhile fully implemented an electronic invoicing system which should further improve the efficiency of the payment process as of 2024;
8. Notes that, for 2023, the European Parliament had not passed onto the Ombudsman any significant increase with regard to the rent and the lump-sum building charges, which has allowed the Ombudsman to reduce its budget line for rent by 8,06 % in order to reinforce other budget lines in 2023; takes note, however, that for 2024 the Ombudsman

expects an increase of building related expenses by 170 % (or EUR 122 260);

9. Notes that the budget for staff missions decreased from EUR 120,000 in 2022 to EUR 100,000 in 2022 thanks to an extensive use of videoconference facilities in both places of work; commends, in this context, the Ombudsman for the reduction in its staff missions' budget for the fourth consecutive year; notes that the missions and travel budget for the Ombudsman remained the same in 2023 as in the previous years (2021 and 2022), i.e. EUR 35 000;

Internal management, performance and internal control

10. Notes that the Ombudsman has linked to the high level objectives of its strategy 'Towards 2024' nine Key Performance Indicators (KPIs) consisting of 19 components, as set out in the Ombudsman's Annual Management Plan for 2023; observes that 14 of those KPI components have been reached or exceeded in 2023;
11. Observes an overall increase in the Ombudsman's workload compared to the previous year, whereas in 2023 the Ombudsman handled 2 392 new complaints (2 223 in 2022), opened 398 inquiries (348 in 2022), including 56 inquiries of public importance (60 in 2022), closed 372 inquiries (330 in 2022) and dealt with a record number of public access complaints which has increased from 117 in 2022 to a record number of 167 in 2023, 118 of which were followed up with inquiries; commends, in this context, the Ombudsman for the efficiency gains made in 2023 by simplifying the handling of the 'failure to reply' inquiries, and streamlining the processing of the 'out of mandate complaints' and information requests;
12. Commends the Ombudsman for having reduced the time needed to process files at different levels of the procedure, such as the time taken on admissibility (from 16 days in 2022 to 11 days in 2023) or the average time taken to close cases in the area of public access to documents (from 46 days in 2022 to 42 days in 2023); regrets however that the average time (165 days) for dealing with an inquiry remained high in 2023; understands, nevertheless, the Ombudsman's explanation that this average was impacted by delayed closing of inquiries due to repeated exchanges with the institutions concerned;
13. Notes further an improvement with regard to positive replies by the Union institutions to the Ombudsman's proposals to improve their administration, with an overall acceptance rate of 81 % in 2023 (compared to 79 % in 2022); asks the Ombudsman to continue working towards generating greater compliance with its findings, recommendations and suggestions;
14. Acknowledges the efforts made by the Ombudsman in 2023 to enhance awareness and understanding of the Ombudsman's mandate; observes with satisfaction in this context an increase of 20 % in the number of complaints within the mandate from 740 in 2022 to 885 in 2023, as well as an increase in the share of that type of complaints, from 33 % in 2022 to 37 % in 2023;
15. Recognises the efforts made by and the positive impact of the Ombudsman in the areas of ethics, transparency and accountability in 2023, especially as a result of inquiries on public access to documents and conflicts of interest concerning various Union institutions, agencies or the European Investment Bank; expresses its appreciation for

the special report the Ombudsman issued in September 2023 on the Commission delays in dealing with access to documents requests;

16. Takes note, from the Ombudsman's report to the discharge authority entitled 'Report on the follow-up to the discharge for the financial year 2022', of the issues observed in the area of the Recovery and Resilience Facility (RRF), namely significant delays encountered by the European Commission in replying to access requests, as well as with regard to the reasoning on the basis of which the Commission established the level for granting public access to documents in some cases; calls on the Ombudsman to continue informing the budgetary authority about the difficulties encountered in its work on the transparency and accountability of the RRF;
17. Notes that the internal auditor carried out a review of the Ombudsman's risk management framework; notes that the parties agreed on a nine-point action plan to be implemented by the end of 2024; calls on the Ombudsman to inform the discharge authority on progress made in implementing that plan;

Human resources, equality and staff well-being

18. Notes an increase of 11 % in the total number of the Ombudsman's staff from 74 in 2022 to 82 in 2023, mainly due to an increase in the number of contract staff and temporary staff; notes further that, in 2023, 40 officials were employed by the Ombudsman, compared to 39 and 38 in 2022 and 2021 respectively, 33 temporary staff, compared to 28 and 30 in 2022 and 2021 respectively, and 9 contract agents, compared to 7 and 6 in 2022 and 2021 respectively; notes with satisfaction an increase in the share of staff working on the core-business of the Ombudsman (complaints and inquiries), from 40,54 % in 2022 to 42,68 % in 2023; notes with satisfaction that the staff occupation rate increased from 91,8 % in 2022 to 95 % in 2023 and the turnover rate decreased from 9,9 % in 2022 to 5,2 % in 2023;
19. Notes with dissatisfaction that the post of the Secretary-General of the Ombudsman has been vacant for more than two years, since 1 September 2022; notes from the Questionnaire that "as a courtesy to the new Ombudsman, who will be elected by the end of 2024, the current Ombudsman decided to leave the post vacant for her successor to decide on the appointment"; calls on the next Ombudsman to make sure that the periods of vacancy of management positions remain as short as possible and are not longer than the time necessary for recruitment of new staff in those positions;
20. Commends the Ombudsman for its call for expressions of interest for jobs (inquiry officers) which was successfully concluded in 2023 with the establishment of a reserve list of 19 candidates, 6 of them having been recruited the same year; notes that this has allowed the Ombudsman to reduce the time needed for recruitment which has been an issue in the past; notes further that the Ombudsman organised, with the help of EPSO, three internal competitions in 2023, in order to retain in-house talent; acknowledges that such actions help to improve the institution's efficiency;
21. Notes that, despite being a small institution, the Ombudsman managed to have 19 nationalities represented in its staff in 2023; observes, however, an overrepresentation of some nationalities (for example French, Irish) and an underrepresentation of other nationalities (for example Romanian, Spanish); urges the Ombudsman to continue its efforts to achieve a balanced geographical distribution of nationals from all Member

States within its staff;

22. Notes that the Ombudsman makes efforts to ensure the physical and mental well-being of its staff at work and focuses on reinforcing team-spirit; welcomes in this context the overall result of the general staff survey conducted in 2023 showing an overall staff satisfaction rate of 87 %, with, in particular, 95 % of the survey participants having responded positively to the question regarding the Ombudsman caring for the wellbeing of its staff, 97 % were satisfied with the Ombudsman's hybrid and flexible working arrangements and 90 % were satisfied with the equipment and material their employer supplied to them to work remotely; notes with satisfaction that in 2023 the Ombudsman decided to provide ergonomic chairs to all staff who request them;
23. Notes with satisfaction that no harassment cases were reported in 2022; acknowledges the efforts made by the Ombudsman to provide a working environment that is free from sexual and psychological harassment, in particular through awareness raising and training; notes with satisfaction that a survey carried out in 2023 in the context of an internal audit on the ethical framework has shown that 90 % of staff were aware of the policy and guidelines regarding harassment of any type;
24. Notes that the Ombudsman welcomed 18 paid trainees in 2023 (the same number as in 2022), one of which was selected following the Ombudsman's first call aimed at candidates with disabilities;

Ethical framework and transparency

25. Welcomes the Ombudsman's continued efforts to strengthen and raise awareness about the ethical framework of the institution; notes in this context that in 2023 the Ombudsman revised the whistleblower policy to further protect potential whistleblowers, fully deployed the SYSPER ethics tool that allows staff to update declarations (on their conflicts of interest and on their spouses/partners' professional activities) and organised an interactive training course entitled 'Respect and dignity at work and our roles as actors, recipients and bystanders'; welcomes the result of the general staff survey carried out in 2023 confirming high levels of staff awareness about ethical matters;
26. Notes that the internal audit (report 22/03) on the Ombudsman's ethical framework was finalised in 2023 with six issued recommendations to be implemented by 31 December 2024; takes note from the Questionnaire that four of those recommendations have been fully implemented; invites the Ombudsman to report to the discharge authority on the implementation status of the remaining two recommendations;
27. Notes that the anti-fraud strategy of the Ombudsman is largely based on the ethical framework in place and the principle of the segregation of duties for financial functions; notes that in 2023 the Ombudsman reviewed and adopted the code of professional standards applicable to staff involved in the control of financial operations setting out the duties and responsibilities in the detection of fraudulent transactions, including the procedure to follow in cases of suspected fraud;
28. Notes with satisfaction that no cases of conflicts of interest and no cases of whistleblowing were reported in 2023;

29. Notes from the Questionnaire that the Ombudsman did not formally join the EU transparency register (set up by the Interinstitutional Agreement of 20 May 2021 between the European Parliament, the Council of the European Union and the European Commission on a mandatory transparency register) in order to ensure that she can also look into potential complaints concerning the secretariat of that transparency register; notes, however, that the Ombudsman has aligned its practices on the principles of the transparency register, checking that speakers or interlocutors in events or meetings organised by the Ombudsman are registered therein; welcomes the high degree of transparency achieved by the Ombudsman by the publication on its website of information on inquiries, missions, meetings and events in which the Ombudsman takes part;

Buildings

30. Notes that the Ombudsman's final (after transfers) budget for buildings and associated costs decreased by approx. 15 %, from EUR 1 622 200 in 2022 to EUR 1 373 000 in 2023; notes that the appropriations for rent decreased by 26 %, from EUR 1 177 700 in 2022 to EUR 866 100 in 2023, with a payment execution rate in both years of close to 100 %;
31. Notes that, following the move of the Ombudsman Brussels' Office to new facilities provided by the Parliament in 2021, the building was organised as a collaborative workspace with very few individual offices and flexible collaborative meeting facilities; notes with satisfaction that the Ombudsman does not practice hot-desking and that all members of staff have their own desk with ample storage; notes that no changes were made to the offices in 2023 and that a general staff survey conducted in 2023 showed that the majority of staff (56 %) replied positively regarding the physical arrangements in their offices in Brussels;

Digitalisation, cybersecurity and data protection

32. Acknowledges the success of the Ombudsman's long-standing approach of leveraging integrated systems and resources from other Union institutions, in particular the Parliament and the Commission, in order to optimise budget utilisation and enhance coordination, for example in the area of digitalisation; notes, in this context, the successful implementation of the Commission's machine translation tools that have been integrated into the Ombudsman's systems (e.g. the website) in 2023; notes with satisfaction from the Questionnaire that this project has led to a reduction in translation costs estimated at over 30 % per year, as well as to a reduced administrative burden;
33. Welcomes the full implementation of the qualified electronic signature allowing staff to sign documents in a secure way, as well the use of the Commission's QSign allowing staff to sign and manage documents, including procurement and contractual documents;
34. Notes that, as of 2023, the Ombudsman has been actively exploring the opportunities that the use of artificial intelligence (AI) could bring; welcomes in this context the Ombudsman's partnership with the European Commission's Joint Research Centre to experiment with large language models, and test and evaluate AI use cases; notes further that the Ombudsman purchased several AI tools which have successfully contributed to video content creation; welcomes the adoption by the Ombudsman of internal guidelines to ensure that external AI tools are used in a responsible and

transparent manner; invites the Ombudsman to keep the discharge authority informed of the progress made in testing and using AI solutions;

35. Notes that, in terms of IT, the Ombudsman relies on Parliament's infrastructure and cybersecurity framework and cooperates closely with the Commission concerning the integration and maintenance of the Union's corporate tools (SYSPER, ABAC, MiPS and ARES) and the use of IT framework contracts; notes that, given that its level of control over the data is limited, the Ombudsman concluded service-level agreements with the institutions concerned to ensure that the handling of personal data complies with the applicable legal framework; notes with satisfaction that the Ombudsman did not encounter any cyberattack in 2023;
36. Notes with regard to the Internal Audit Report 21/03 on the review of the Ombudsman's Data Protection Framework, that one action remained open in the fourth quarter of 2023 and, with regard to the internal audit report 20/04 on the Ombudsman's ICT security, that there were seven ongoing actions in 2023; invites the Ombudsman to keep the discharge authority updated as to the progress made in these matters;

Environment and sustainability

37. Welcomes the fact that, over the years, the Ombudsman has reduced its environmental footprint, in particular through the digitalisation of its processes, the removal of individual printers, the non-replacement of central processing units when they reach end of life, measures to make events more sustainable and the extensive use of videoconference systems to avoid missions; notes that, in terms of the environmental footprint of its buildings, the Ombudsman relies on the measures taken by the Parliament in its capacity as owner of the buildings; notes with satisfaction that both buildings where the Ombudsman has offices run on 100 % clean energy; welcomes the installation by the Parliament of solar panels, including on the Havel building in Strasbourg in 2024;
38. Notes that the Ombudsman continued to encourage sustainable mobility in 2023; welcomes, in this sense, the fact that the Ombudsman adopted a new mobility policy that provides for the payment of a flat-rate contribution to staff up to grade AST8/AD8 who use sustainable modes of transport to get to work; notes further from the Questionnaire that the initiative whereby the Ombudsman provided bicycles for staff use during working hours was unsuccessful, as bicycles were hardly used during the trial period;

Interinstitutional cooperation

39. Welcomes the financial and administrative savings achieved through inter-institutional cooperation, in particular the wide-range of service-level agreements (SLAs) concluded with the Parliament and the Commission and the participation in interinstitutional procurement procedures; welcomes the formalisation of the collaboration between the Parliament and the Ombudsman in the field of cybersecurity through a revised inter-institutional agreement which provides a framework for the Parliament to continue providing solid cybersecurity support to the Ombudsman; notes further that in 2023 the Ombudsman signed a SLA with EPSO for the organisation of internal competitions;
40. Commends the Ombudsman for its good collaboration with OLAF, ECA and EPPO

which in 2023 took the form of meetings and exchanges of views on, for example, ways to improve the transparency and integrity of Union institutions or the Union's oversight framework; recalls that the Ombudsman and OLAF have put in place a system to avoid duplication of investigations; notes from the Questionnaire that the Ombudsman and the EDPS cooperate mainly on an ad-hoc and informal basis aiming for a quick and efficient collaboration when needed;

41. Recognises the importance of maintaining a high level of exchanges and coordination with the European Network of Ombudsmen (ENO); welcomes the organisation of the ENO annual conference with sessions on topics such as migration, artificial intelligence and ethics in public administration in 2023; notes with satisfaction that, through the query procedure, the Ombudsman assists ENO members in resolving investigations at national and regional level, whereas, in 2023, the Ombudsman concluded five queries originating from five Union Member States;
42. Welcomes the fact that the Ombudsman in 2023 continued its close cooperation with relevant European Parliament Committees on important inquiries either by presenting the work directly in Committee meetings or through information being sent to the Committee Chairs; underlines that the strategic initiatives and inquiries conducted by the Ombudsman are key to improving the transparency and accountability of the Union's administration;

Communication

43. Notes that the overall budget for communication and promotional activities (publications, event organisation, digital communication etc.) increased by 17,20 % from EUR 132 400 in 2022 to EUR 155 200 in 2023;
44. Welcomes the efforts of and actions taken by the Ombudsman in 2023 to raise citizens' awareness about its role and the possibility of recourse to it in the event of maladministration by a Union institution; notes in this sense the communication campaigns carried out in 2023 around a series of videos presenting the Ombudsman's work and explaining three of the key areas of its interventions, an explainer in the form of a scrollable story on the impact of the Ombudsman's work over time and an access to documents guide; welcomes moreover the organisation of the 'Award for Good Administration' ceremony and the participation of the Ombudsman at the EU Open Day in Brussels and Strasbourg, where it hosted targeted stakeholder events with academics and think tanks, and at the European Youth Event in Strasbourg in 2023;
45. Recognises the efforts undertaken by the Ombudsman to provide transparent information and publish data (including statistics on its caseload) in an informative and user friendly format on the Ombudsman website (although such data are not available in open format); welcomes the publication on the website of a timeline for all inquiries into complaints providing information about past and future milestones in each inquiry;
46. Notes that the Ombudsman has social media accounts on Instagram, LinkedIn, X (ex-Twitter), where the number of followers and the engagement rates continued to grow in 2023; welcomes the participation of the Ombudsman in a pilot project led by the EDPS aimed at bringing Union institutions onto EU Voice and EU Video, which are two free, open-source social media networks, based on Mastodon software, allowing Union institutions to interact with the public by sharing texts, images, videos and podcasts.