2014 discharge: European Institute for Gender Equality (EIGE)

2015/2187(DEC) - 08/09/2015 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Institute for Gender Equality for the year 2014, together with the Institute's 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 concerned, amongst others, the annual accounts of the European Institute for Gender Equality (EIGE).

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 Agency, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2014, and
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, the Institute's annual accounts present fairly, in all material respects, its financial position as at 31 December 2014 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 Commission's accounting officer.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2014 are legal and regular in all material respects.

The report also makes a series of observations on the budgetary and financial management of EIGE, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

- **budgetary management**: the level of carry-overs for committed appropriations was high for operational expenditure at 54 %. The main reasons were delayed procurements of surveys and studies and ongoing studies which are expected to be finalised as planned in 2015.

The Institute's reply:

- **budgetary management**: since the beginning of its operation EIGE has made great efforts to decrease the amount of carry-overs in the operational budget. However, under operational appropriations delays are due to circumstances very often outside EIGE's control, i.e. a delayed decision by the Presidency of the Council of the EU regarding a subject of study.

Lastly, the Court of Auditors' report contains a summary of the **Institute's activities in 2014**. This is focused on the following:

Budget: EUR 7.4 million of which the Union subsidy is 98.5 %.

Activities:

- comparable and reliable data and indicators on gender equality;
- implementing gender equality and gender mainstreaming; resource and documentation centre (RDC); awareness-raising, networking and communication;
- 8 studies launched;
- 2 contributions to Presidency countries;
- 26 experts and working group meetings;
- 1 international conference;
- 2 research reports and 1 annual reports.