# 2016 discharge: European Institute for Gender Equality (EIGE)

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PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2016, as part of the 2016 discharge procedure.

Analysis of the accounts of the **European Institute for Gender Equality (EIGE)**.

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 2016 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 Institute for Gender Equality** (EIGE), 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 the **EIGE**.

**EIGE**: the Institute, which is located in Vilnius (LT), was established by Regulation (EC) No 1922/2006 of the European Parliament and of the Council. It works to provide evidence, facts and recommendations to address gender inequalities and strengthen the inclusion of a gendered perspective in EU policy making.

**Main challenges in 2016**: 2016 was a demanding year for EIGE as it was requested by key stakeholders to take on additional requests. EIGE’s management has also adopted new working methods to comply with the revised administrative processes proposed for the EU’s decentralised Agencies by the Secretariat General of the European Commission.

The EIGE's Management Board considers that in 2016, the sixth full operational year following EIGE's administrative and financial independence, the Institute has successfully developed its administrative, financial and operational framework and that EIGE carried out its tasks effectively within the frame of its mandate as specified in the Founding Regulation and its annual work programme.

**As regards the accounts**, the Management Board noted a reasonably high execution of the budget with commitment appropriations up to 98.42 % in 2016 (compared to 88 % in 2011 but slightly below 98.55 % of that of 2015), while payment appropriations in 2016 were 72.83 % (improvement of 5 percentage points compared with 67.64% in 2015).

**Commitment appropriations**:

- available: EUR 8 million;
- made: EUR 8 million.

**Payment appropriations**:

- available: EUR 10 million;
- paid: EUR 8 million.

For further details on expenditure, please refer to EIGE's consolidated annual activity report.