

Basic information

2012/2168(DEC)

DEC - Discharge procedure

2011 discharge: EU general budget, European Parliament

Subject

8.70.03.07 Previous discharges

Procedure completed

Key players

European
Parliament

Committee responsible

CONT Budgetary Control

Rapporteur

ORTIZ VILELLA Eva (PPE)

Appointed

29/02/2012

Shadow rapporteur

IVAN Cătălin Sorin (S&D)

GERBRANDY Gerben-Jan
(ALDE)

STAES Bart (Verts/ALE)

EPPINK Derk Jan (ECR)

SØNDERGAARD Søren Bo
(GUE/NGL)

ANDREASEN Marta (EFD)

EHRENHAUSER Martin (NI)

Committee for opinion

AFET Foreign Affairs

The committee decided not to
give an opinion.

INTA International Trade

The committee decided not to
give an opinion.

BUDG Budgets

The committee decided not to
give an opinion.

ECON Economic and Monetary Affairs

The committee decided not to
give an opinion.

EMPL Employment and Social Affairs

The committee decided not to
give an opinion.

	ENVI Environment, Public Health and Food Safety	The committee decided not to give an opinion.	
	ITRE Industry, Research and Energy	The committee decided not to give an opinion.	
	IMCO Internal Market and Consumer Protection	The committee decided not to give an opinion.	
	TRAN Transport and Tourism	The committee decided not to give an opinion.	
	REGI Regional Development	The committee decided not to give an opinion.	
	AGRI Agriculture and Rural Development	The committee decided not to give an opinion.	
	PECH Fisheries	The committee decided not to give an opinion.	
	CULT Culture and Education	The committee decided not to give an opinion.	
	JURI Legal Affairs	The committee decided not to give an opinion.	
	LIBE Civil Liberties, Justice and Home Affairs	The committee decided not to give an opinion.	
	AFCO Constitutional Affairs	The committee decided not to give an opinion.	
	FEMM Women's Rights and Gender Equality	The committee decided not to give an opinion.	
	PETI Petitions	The committee decided not to give an opinion.	
European Commission	Commission DG	Commissioner	
	Budget	ŠEMETA Algirdas	

Key events			
Date	Event	Reference	Summary
25/07/2012	Non-legislative basic document published	COM(2012)0436 	Summary
13/09/2012	Committee referral announced in Parliament		
18/03/2013	Vote in committee		
21/03/2013	Committee report tabled for plenary	A7-0063/2013	Summary
16/04/2013	Debate in Parliament		
17/04/2013	Decision by Parliament	T7-0124/2013	Summary
17/04/2013	Results of vote in Parliament		
17/04/2013	End of procedure in Parliament		
16/11/2013	Final act published in Official Journal		

Technical information	
Procedure reference	2012/2168(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/10318

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE497.942	29/01/2013	
Amendments tabled in committee		PE506.000	27/02/2013	
Committee report tabled for plenary, single reading		A7-0063/2013	21/03/2013	Summary
Text adopted by Parliament, single reading		T7-0124/2013	17/04/2013	Summary
Council of the EU				
Document type	Reference	Date	Summary	
Document attached to the procedure	05752/2013	01/02/2013	Summary	
European Commission				
Document type	Reference	Date	Summary	
	COM(2012)0436			

Non-legislative basic document		25/07/2012	Summary
Other institutions and bodies			
Institution/body	Document type	Reference	Date
CofA	Court of Auditors: opinion, report	N7-0127/2012 OJ C 344 12.11.2012, p. 0001	06/09/2012
			Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act
Decision 2013/0535 OJ L 308 16.11.2013, p. 0001
Summary

2011 discharge: EU general budget, European Parliament

2012/2168(DEC) - 06/09/2012

OBJECTIVE: presentation of the Report of the Court of Auditors on the 2011 budget (section I – European Parliament).

CONTENT: the Court of Auditors published its 35th Annual Report on the implementation of the EU budget for the 2011 financial year.

In accordance with the tasks and objectives conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, it provides under the discharge procedure, for both the European Parliament and Council, a statement of assurance (“DAS”) about the reliability of the accounts and the legality and regularity of the transactions of each institution, body or agency of the EU, based on an independent external audit.

The audit also focuses on the budget implementation of the European Parliament.

On the basis of its audit work, the Court considers that payments for “Administrative and other expenditure” policy are, overall, significantly error-free. **The estimated error rate is 0.1 %.**

The Court, however, draws attention to the errors and weaknesses which did not affect the Court’s conclusion. The Court examined a sample of **procurement procedures** and noted several weaknesses in the application of selection and award criteria, some of which had an impact on the results of the procedure. Other weaknesses relate to the organisation of cross border competition, to the management of automatic award procedures and to the respect of provisions as regards the drafting and filing of tendering documents.

The Court also detects weaknesses when it reviewed a sample of calculations and **payments of social allowances**, as well as a sample of employment contracts concluded with temporary agents.

The Court therefore recommends that the institutions and bodies of the EU:

- take steps to ensure that staff deliver, at appropriate intervals, documents **confirming their personal situation** and implement a system for the timely monitoring of these documents;
- improve the IT systems used to manage these payments to ensure that the allowances paid by national authorities are updated automatically;
- take steps to ensure that the provisions of the relevant regulations are applied when concluding, extending or modifying employment contracts with non-permanent staff;
- ensure that authorising officers improve **the design, coordination and performance of procurement procedures** through appropriate checks and better guidance.

The Court also makes a number of comments specific to each institution or body of the European Union. These observations do not affect the positive overall appraisal given that they do not significantly affect overall administrative expenditure.

In the specific case of the European Parliament, the Court notes in particular the following points:

- **payment of social allowances and benefits to staff members:** in two cases out of five audited, information available to the European Parliament's services on the personal and family situation of staff members was either not up-to-date or not properly processed. In one of these cases, it led to overpayments;
- **employment of accredited parliamentary assistants (APAs):** under the Internal Rules for the employment of accredited parliamentary assistants (APAs), the latter are allowed to submit the medical certificate and other documents required for the conclusion of contracts within three months after the date on which the contract for their initial recruitment takes effect. The Court takes the view that this derogation conflicts with the provisions of the Conditions of Employment of Other Servants of the European Communities, by which all requirements for recruitment must be satisfied before the contract is concluded;
- **procurement:** in two cases, relating to the maintenance of buildings and to printing services, there were weaknesses in the application of selection and award criteria. In the procedure regarding the maintenance of buildings, tenderers did not receive detailed information on the method applied for the evaluation of their bids. In the case of one negotiated procedure relating to printing services, the specification for the location of the services to be provided was not drafted in a clear and transparent manner. In addition, the potential tenderers consulted were all based in Luxembourg, thereby restricting cross border competition. Furthermore, compliance with selection criteria was not checked before entering into the negotiation, in contradiction with the implementing rules of the Financial Regulation.

Follow-up to the Court of Auditor's Annual Report 2010: regarding the payment of social allowances to staff members, the Court indicates that staff should be requested to deliver, at appropriate intervals, documents confirming their personal situation. In addition, the Parliament should implement a system for the timely monitoring and control of these documents.

In this regard, the Parliament says that it has implemented measures to mitigate the risks:

- campaign to check eligibility for some allowances;
- implementation of an automated control tool ("electronic fiche") allowing an annual verification of the staff's personal and administrative data;
- performance of checks on the establishment of individual entitlements during recruitment procedures or when staff change category.

The Court's audit shows, however, that the risk of making incorrect or undue payments remains.

2011 discharge: EU general budget, European Parliament

2012/2168(DEC) - 01/02/2013

In view of the observations made in the Court of Auditor's report, the Council calls on the European Parliament **to grant discharge to all of the Union's institutions in regard to the implementation of their respective budgets for the financial year 2011.**

Overall, the Council's remarks are positive in regard to the expenditure of the institutions since it notes that, again in 2011, the administrative expenditure of EU institutions and bodies **remained free from material error and that their supervisory and control systems continued to comply** with the requirements of the Financial Regulation.

Nevertheless, the Council regrets that in some institutions **weaknesses were still detected in the payment of social allowances to staff members**, in the employment contracts for non-permanent staff and in procurement procedures.

It welcomes the measures already taken and encourages the institutions concerned to address the remaining weaknesses pointed out by the Court.

The Council notes the Court's recommendations that the institutions concerned should ensure that staff regularly deliver documents on their personal situation, that the relevant provisions are applied when concluding, extending or modifying employment contracts with non-permanent staff, and that the authorising officers further improve guidance and appropriate checks concerning procurement procedures.

2011 discharge: EU general budget, European Parliament

2012/2168(DEC) - 21/03/2013 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Eva ORTIZ VILELLA (EPP, ES) in which it calls on the European Parliament to grant its President discharge in respect of the implementation of the European Parliament budget for the financial year 2011.

Discharge procedure: Members highlight the **added value of the parliamentary procedure leading up to the annual Parliament discharge** and reiterate that the Parliament discharge is an additional possibility for exercising, in public, a critical scrutiny of the institution's financial management, thereby facilitating Union citizens' understanding of Parliament's particular governance structure.

They emphasise that scrutiny is necessary to ensure that Parliament's administration is held accountable to **avoid any risk of opaque management** and therefore to operate in a completely transparent manner.

Members consider that it is therefore necessary to prevent even the most minor shortcomings which might tarnish the political achievements of Europe's democratic institution and its efforts to achieve increased transparency and sounder financial management. They point out that this resolution remains principally focussed on the budget implementation and discharge for the financial year 2011 and that its main goal is to ensure that taxpayers' public money is used in the best possible way while highlighting where improvements can be made.

European Parliament's management during 2011: Members firmly hold that those smart savings measures of almost EUR 40 million do not affect either the efficiency of Parliament's activities or the resources made available to each Member.

Once again, they highlight the issue of the **multiple seat arrangement**. They propose that the Parliament's own impact assessment services examine this question, including with respect to the impact of the Parliament's presence or partial presence on the respective communities and regions, and present an assessment by June 2013 in order for their findings to be considered in the context of the next MFF". They note that the Parliament is bound by the Treaty to work from three working places and that this means added costs. They note also that **a change to this situation is not in the hands of the Parliament but of the Member States**.

Code of conduct: Members welcome the new Code of Conduct for Members of the European Parliament and recall that Members are required to make full disclosure of any remunerated activities outside Parliament, of the remuneration they receive, and of any other functions that they perform which may give rise to conflicts of interest. The code expressly **prohibits Members from accepting any sum of money** or other gift in exchange for influencing Parliament decisions. They are concerned that, one year after the entry into force of the Code of Conduct, the implementing measures to ensure transparency with regard to Members' travel, accommodation and subsistence expenses paid by third parties – have not yet been adopted.

For Members, all third-party-paid travel, accommodation and subsistence expenses **of EUR 150 or more** must be disclosed. They call on Parliament's Administration to publish **all declarations of MEPs' financial interests**, broken down by year, in machine-readable form in the MEP profile section of Parliament's website.

Statutes: Members point out that 2011 was the second full year in which the new Statute for Members and the Statute for Assistants has been in force and that a single scheme governing the status of **accredited parliamentary assistants (APAs)** working in Parliament's three working places was created. They suggest a full evaluation of the Statute of Assistants including possible adaptations of the rules before the next European elections.

Budgetary and financial management: Members note that authorised appropriations in Parliament's initial budget for 2011 totalled EUR 1 685 829 393, representing a 5% increase over the 2010 budget. They note that, in 2011, 93% of the final appropriations were committed, with a cancellation rate of 6%. They recall that Parliament's budget represents just over 1% of the Union's budget and amounts to 20% of the administrative expenditure of the Union institutions as a whole for 2011.

Declaration of Assurance and Court of Auditors' opinions: Members welcome the Secretary-General's statement, dated 24 April 2012, concerning the authorising officers' annual activity reports for 2011, in which he certifies that he has a reasonable assurance that Parliament's budget has been implemented in accordance with the principles of sound financial management. They welcome the fact that the audit of the Court of Auditors found that the supervisory and control systems of administrative expenditure as a whole, that are required by the Financial Regulation, were effective and that the payments of administrative expenditure in 2011 were not affected by material errors;

Members focus on specific issues of the management of Parliament's administration:

Translation and interpretation: Members point to the excellent quality of the Parliament's Interpretation and Translation services even though they continue to constitute a considerable part of the Parliament's budget. They call on Parliament to bring forward a detailed document on the structure of translation and interpretation costs and measures to decrease further these costs and improve the efficiency of the services, without compromising overall quality.

Activity reports by the Directors-General: Members observe that, for the annual activity reports in respect of the financial year 2011, no authorising officer has included reservations in their declarations concerning the identification, by directors-general, of significant problems in the way resources have been used or the failure of control procedures to ensure the legality and regularity of transactions.

Members make a series of observations on the activities of some of the Parliament's internal DGs:

- **DG Presidency:** Members reiterate that the area of security is a very sensitive sector in any parliament and note that the average daily presence in the Parliament's premises in Brussels is 12 000. They welcome the fact that the internalisation of security services will reduce costs in Brussels and Strasbourg.
- **DG Communication:** Members insist that the communication budget must be used only to provide citizens with factual information on Union policies. This also applies to social media activities. They regret that the audience of EuroParl TV, although greater in 2011 as compared with 2010, continues to be very low in the case of direct individual users (excluding viewers through partnership agreements with regional TVs) despite the considerable financing that it still received in 2011, amounting to some EUR 8 million. They regret further that no cost-benefit evaluation of EuroParl TV has been made.
- **DG ITEC:** Members regret the overdependence on external (technical) expertise, especially in IT sectors, resulting from structural imbalances between internal and external resources. They point out that externalisation of IT activities should always ensure that the management and control of that function remains within Parliament and that **threats to the security and confidentiality of data are properly assessed and mitigated**.

Buildings policy: Parliament regrets that, for the second time, **structural defects have been discovered in Parliament's buildings**, this time in the wooden ceiling beams of Parliament's **Brussels Chamber**. They call on DG Infrastructure and Logistics to make a full review of the structural situation of all of Parliament's buildings starting with those ones which still are guaranteed by the project developer against hidden faults, if possible with the support of a few selected experts from the national building offices of different Member States.

Members also make a series of recommendations as regards procurement, the financial and budgetary management of European Parliament groups and political parties and on the environmental management of the Parliament.

2011 discharge: EU general budget, European Parliament

The European Parliament adopted by 569 votes to 80 with 33 abstentions, a decision granting its President discharge in respect of the implementation of the European Parliament budget for the financial year 2011.

Parliament adopted by 608 votes to 74 with 12 abstentions, a resolution accompanying the decision on discharge in which it highlights the **added value of the parliamentary procedure leading up to the annual Parliamentary discharge** and reiterates that the latter is an additional opportunity to exercise, in public, a critical scrutiny of the institution's financial management, thereby facilitating Union citizens' understanding of Parliament's governance structure.

Unlike its competent committee, the Plenary did not call for a separate debate to be held on discharge for its own budget implementation with its President.

Parliament emphasises that scrutiny is necessary to ensure that Parliament's administration is held accountable to **avoid any risk of opaque management** and therefore to operate in a completely transparent manner. It considers that it is therefore necessary to prevent even the most minor shortcomings that might tarnish the political achievements of Europe's democratic institution and its efforts to achieve increased transparency and sounder financial management.

It also points out that this resolution aims to ensure that taxpayers' public money is used in the best possible way while highlighting where improvements can be made.

European Parliament's management during 2011: the recurring question of Parliament's seat: Parliament welcomes the smart savings measures which enabled it to save almost EUR 40 000 000 but it does not want these measures to affect either the efficiency of Parliament's activities or the resources made available to each Member.

It also notes that Parliament is bound by the Treaty to work from three working places and that this means added costs. A change to this situation is not in the hands of the Parliament but of Member States. In an amendment adopted in Plenary, Members urge Member States to revise the issue of Parliament's seat and working places in the next revision of the Treaty by amending Protocol No 6. At the same time, they suggest that the Parliament's own impact assessment services examine this question, including with respect to the impact of Parliament's presence or partial presence on the respective communities and regions, and present an assessment by June 2013 in order for their findings to be considered in the context of the next MFF.

Code of conduct: Parliament welcomes the new Code of Conduct for Members of the European Parliament and recalls that Members are required to make full disclosure of any remunerated activities outside Parliament, of the remuneration they receive, and of any other functions that they perform which may give rise to conflicts of interest. The code expressly **prohibits Members from accepting any sum of money** or other gift in exchange for influencing Parliament decisions. However, Parliament is concerned that, one year after the entry into force of the Code of Conduct, the implementing measures to ensure transparency with regard to Members' travel, accommodation and subsistence expenses paid by third parties – have not yet been adopted.

Members state that all third-party-paid travel, accommodation and subsistence expenses **of EUR 150 or more** must be disclosed. They call on Parliament's Administration to publish **all declarations of MEPs' financial interests**, broken down by year, in the MEP profile section of Parliament's website.

Statutes: Parliament points out that 2011 was the second full year in which the new Statute for Members and the Statute for Assistants has been in force and that a single scheme governing the status of **accredited parliamentary assistants (APAs)** working in Parliament's three working places was created. It suggests a full evaluation of the Statute of Assistants including possible adaptations of the rules before the next European elections.

Budgetary and financial management: Parliament notes that authorised appropriations in Parliament's initial budget for 2011 totalled EUR 1 685 829 393, representing a 5% increase over the 2010 budget. It notes that, in 2011, 93% of the final appropriations were committed, with a cancellation rate of 6%. It also recalls that Parliament's budget represents just over 1% of the Union's budget and amounts to 20% of the administrative expenditure of the Union institutions as a whole for 2011.

Declaration of Assurance and Court of Auditors' opinions: Members welcome the Secretary-General's statement, dated 24 April 2012, concerning the authorising officers' annual activity reports for 2011, in which he certifies that he has a reasonable assurance that Parliament's budget has been implemented in accordance with the principles of sound financial management. They welcome the favourable opinion of the Court of Auditors on Parliament's budgetary implementation for 2011.

Members focus on specific issues of the management of Parliament's administration:

- **Payment of social allowances and benefits to staff members:** Parliament takes note of the specific finding in the annual reports of the Court of Auditors for 2011, that the information available to the Parliament's services on the personal and family situation of staff members was either not up-to-date or not properly processed and that in a single case, it led to overpayments. It takes note that the recovery of overpayments began in that case in November 2011, and deductions were made from the pay of the staff member concerned. It encourages stricter controls to avoid overpayments in future.
- **Translation and interpretation:** Members point to the excellent quality of the Parliament's Interpretation and Translation services even though they continue to constitute a considerable part of the Parliament's budget. They call on Parliament to bring forward a detailed document on the structure of translation and interpretation costs and measures to decrease further these costs and improve the efficiency of the services, without compromising overall quality.

- **Activity reports by the Directors-General:** Parliament observes that, for the annual activity reports in respect of the financial year 2011, no authorising officer has included reservations in their declarations concerning the identification, by directors-general, of significant problems in the way resources have been used or the failure of control procedures to ensure the legality and regularity of transactions.

Members make a series of observations on the activities of some of the Parliament's internal DGs:

- **DG Presidency:** Parliament reiterates that the area of security is a very sensitive sector in any parliament and note that the average daily presence in the Parliament's premises in Brussels is 12 000. It welcomes the fact that the internalisation of security services will reduce costs in Brussels and Strasbourg.
- **DG Communication:** Parliament insists that the communication budget must be used only to provide citizens with factual information on Union policies. This also applies to social media activities. It regrets that the audience of Europarl TV, although greater in 2011 as compared with 2010, continues to be very low in the case of direct individual users (excluding viewers through partnership agreements with regional TVs) despite the considerable financing that it still received in 2011, amounting to some EUR 8 million. It regrets further that no cost-benefit evaluation of Europarl TV has been made. Parliament notes the decision of the Bureau of 12 December 2012 to implement a set of reforms in order to achieve significant savings. It also expresses concern over the increased cost of the Lux Prize in 2011 strongly suggests that a clear maximum ceiling should be set for the costs of the event. Members note that a business plan for the House of European History in Brussels was approved by the Bureau and awaits information regarding the Commission's contribution to the running costs of the project.
- **DG ITEC:** Members again regret the overdependence on external (technical) expertise, especially in IT sectors, resulting from structural imbalances between internal and external resources. They point out that externalisation of IT activities should always ensure that the management and control of that function remains within Parliament and that **threats to the security and confidentiality of data are properly assessed and mitigated.**

Buildings policy: Parliament regrets that, for the second time, **structural defects have been discovered in Parliament's buildings**, this time in the wooden ceiling beams of Parliament's **Brussels Chamber**. It calls on DG Infrastructure and Logistics to make a full review of the structural situation of all of Parliament's buildings starting with those ones which still are guaranteed by the project developer against hidden faults, if possible with the support of a few selected experts from the national building offices of different Members States.

Parliament also makes a series of recommendations as regards procurement, the financial and budgetary management of European Parliament groups and political parties and on the environmental management of the Parliament.

2011 discharge: EU general budget, European Parliament

2012/2168(DEC) - 17/04/2013 - Final act

PURPOSE: to grant discharge to the European Parliament for the financial year 2011.

NON-LEGISLATIVE ACT: Decision 2013/535/EU of the European Parliament on discharge in respect of the implementation of the European Union's General Budget, section I – European Parliament, for the financial year 2011.

CONTENT: with the present decision, and in accordance with Article 318 of the Treaty on the Functioning of the European Union (TFEU), the European Parliament grants discharge to its President in respect of the implementation of the budget for the financial year 2011.

The decision is in line with the European Parliament's resolution adopted on 17 April 2013 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 17 April 2013).

2011 discharge: EU general budget, European Parliament

2012/2168(DEC) - 25/07/2012 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2011, as part of the 2011 discharge procedure.

Analysis of the accounts of the EU Institutions: Section I - **European Parliament**.

Legal reminder: the consolidated annual accounts of the European Union for the year 2011 have been prepared on the basis of the information presented by the institutions and bodies under Article 129(2) of the Financial Regulation applicable to the general budget of the European Union. They were prepared in accordance with Title VII of the Financial Regulation and with the accounting principles, rules and methods set out in the notes to the financial statements.

The objective of the financial statements is to provide information about the financial position, performance and cashflow of a body that is useful to a wide range of users. The objective is to provide information that is useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it.

1) Purpose: the document helps to bring insight into the EU budget mechanism and **the way in which the budget has been managed and spent in 2011**. It recalls that the European Union's operational expenditure covers the various headings of the financial framework and takes different forms, depending on how the money is paid out and managed. In accordance with the Financial Regulation, the Commission implements the general budget

using the following methods: direct or indirect centralised management (by means of bodies or agencies of public law or other); decentralised management where the Commission delegates certain tasks for the implementation of the budget to third countries; and, thirdly, shared management where budget implementation tasks are delegated to Member States, in areas such as agricultural expenditure and structural actions.

The document also presents the different financial actors involved in the budget process (accounting officers, internal officers and authorising officers) and recalls their respective roles in the context of the tasks of sound financial management.

Amongst the other legal elements relating to the implementation of the EU budget presented in this document, the paper focuses on the following issues:

- accounting principles applicable to the management of EU spending (business continuity, consistency of accounting methods, comparability of information ...);
- consolidation methods of figures for all major controlled entities (the consolidated financial statements of the EU comprise all significant controlled entities –institutions, organisations and agencies, this being 50 controlled entities, 5 joint ventures and 4 associates. In comparison with 2010, the scope of consolidation has been extended by 7 controlled entities (one institution, 6 agencies);
- the recognition of financial assets in the EU (tangible and intangible assets, financial assets and other miscellaneous investments);
- the way in which EU public expenditure is committed and spent, including pre-financing (cash advances intended for the benefit of an EU organ);
- the means of recovery following irregularities detected;
- the *modus operandi* of the accounting system;
- the audit process followed by the European Parliament's granting of the discharge.

To recap, the **final control is the discharge of the budget for a given financial year. The discharge 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 from its responsibility for management of a given budget by marking the end of that budget's existence.

The document also details specific expenditure of the institutions, in particular: i) pensions of former Members and officials of institutions; ii) joint sickness insurance scheme and iii) buildings. For the Parliament, the outstanding contractual obligation relating to building contracts totalled EUR 434 million in 2011.

Lastly, the document presents a series of tables and detailed technical indicators on (i) the balance sheet; (ii) the economic outturn account; (iii) cashflow tables; (iv) technical annexes concerning the financial statements.

2) Implementation of appropriations under Section I of the budget for the financial year 2011: the document comprises a series of detailed tables, the most important concerning the implementation of the budget. Concerning the European Parliament's expenditure, the table on the financial and budgetary implementation of this institution is presented as follows (information drawn from the [Report on budgetary and financial management - Section European Parliament](#)).

- **Revenue:** total revenue entered in the accounts as at 31 December 2011 amounted to **EUR 173 293 432**, including **EUR 23 815 077** in assigned revenue.
- **Initial budget and amending budgets:** authorised appropriations in Parliament's initial budget for 2011 totalled **EUR 1 685 829 393**, a 4% increase over the 2010 budget (EUR 1 616 760 399).
 - **commitments** totalled **EUR 1 570 478 058**, or 93% of final appropriations (2010: 96 %);
 - **payments** totalled **EUR 1 347 577 674**, or 86% of commitments entered into (2010: 85 %).
- **Carry-overs from 2011 to 2012:** automatic carry-overs to the financial year 2012 totalled EUR 222 900 384, or 14% of appropriations committed (2010: 15%). Uncommitted appropriations at year-end that were carried over to the financial year 2012 (non-automatic carry-overs) totalled EUR 21 700 000 — or 1.3% of final appropriations (2010: 0.6 %) – essential building payments.

3) Budgetary implementation - conclusions: the main characteristics of the Parliament's budgetary implementation for the financial year 2011 were chiefly marked by continued adjustments, started in 2010, to cope with the entry into force of the Treaty of Lisbon and thus enable Parliament to capitalise to the full on its enhanced institutional role.

Parliament also:

- made arrangements to accommodate the 18 additional Members provided for by the Treaty of Lisbon;
- began the preparations for the accession of Croatia;
- made beneficial changes in the area of information and communication policy (with a particular focus on visitors' services and the opening of the new Centre, the "Parliamentarium", as well as the pursuit of the project, "The House of European History");
- continued to implement multiannual programmes to rationalise and modernise key sectors of its Administration;
- continued its building projects (in particular, the purchase of the TREBEL building).