Basic information

2012/2206(DEC) DEC - Discharge procedure	Procedure completed
2011 discharge: European Institute for Gender Equality (EIGE) **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	GERBRANDY Gerben-Jan (ALDE)	29/02/2012
	Shadow rapporteur SARVAMAA Petri (PPE) AYALA SENDER Inés (S&D) STAES Bart (Verts/ALE) BRADBOURN Philip (ECR) SØNDERGAARD Søren Bo (GUE/NGL) ANDREASEN Marta (EFD) EHRENHAUSER Martin (NI)	

Committee for opinion	Rapporteur for opinion	Appointed
FEMM Women's Rights and Gender Equality	CLIVETI Minodora (S&D)	10/10/2012

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		

19/03/2013	Vote in committee		
21/03/2013	Committee report tabled for plenary	A7-0081/2013	Summary
16/04/2013	Debate in Parliament		
17/04/2013	Decision by Parliament	T7-0147/2013	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	2012/2206(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/10559

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE497.828	23/01/2013	
Committee opinion	FEMM	PE500.565	23/01/2013	
Amendments tabled in committee		PE497.876	27/02/2013	
Committee report tabled for plenary, single reading		A7-0081/2013	21/03/2013	Summary
Text adopted by Parliament, single reading		T7-0147/2013	17/04/2013	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05753/2013	01/02/2013	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2012)0436	25/07/2012	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0019/2013 OJ C 388 15.12.2012, p. 0098	11/09/2012	Summary

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Final act	
Decision 2013/0578 OJ L 308 16.11.2013, p. 0235	Summary

2011 discharge: European Institute for Gender Equality (EIGE)

2012/2206(DEC) - 11/09/2012 - 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 financial year 2011, 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 Joint Undertaking for the European Institute for Gender Equality.

In the Court's opinion, the **Institute's Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2011** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also considers that the **transactions underlying the annual accounts** of the Institute for the financial year ended 31 December 2011 are, in all material respects, **legal and regular**.

The report confirms that the Institute's 2011 budget amounted to EUR 7.5 million and that the number of staff employed by the Institute at the end of the year was 35.

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

Court's comments:

- budget appropriations: the Court states that appropriations carried over to 2012 amount to EUR 3.3 million, 50 % of total commitments. This high level of carryover is at odds with the budgetary principle of annuality;
- internal audit: the European Commission's Internal Audit Service carried out a "Limited review of the implementation of Internal Control Standards" at the Institute in December 2011. The Court notes that the Institute accepted the recommendations to finalise the procedure for the implementation of the Internal Control Standards and management adopted an action plan to be implemented in 2012.

Institute's replies:

- as of 2011 EIGE has introduced adequate budget implementation reporting and monitoring. From 2013 (start-up phase) onwards EIGE will operate within the ceilings;
- the EIGE will develop and implement "EIGE's Inventory Procedure" in order to assure proper management of its assets. An action plan was adopted and is under implementation. The Court will be informed on the progress prior to their next mission to Vilnius.

Lastly, the Court of Auditors' report contains a summary of the **Institute's activities in 2011**. This is focused on the following:

- focal areas: comparable and reliable data and indicators on Gender equality; collecting and processing methods and practices for Gender equality work;
- resource and documentation centre;
- awareness-raising, networking and communication;
- studies launched and contributions to Presidency countries;
- expert meetings;

- international Conference;
- research reports, annual reports.

2011 discharge: European Institute for Gender Equality (EIGE)

2012/2206(DEC) - 01/02/2013

Having examined the revenue and expenditure accounts for the financial year 2011 and the balance sheet at 31 December 2011 of the European Institute for Gender Equality, and the report by the Court of Auditors on the annual accounts of the Institute for the financial year 2011, accompanied by the Institute's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the Institute in respect of the implementation of the budget for the financial year 2011.

The observations in the Court of Auditors' report in relation to the financial year 2011 call for some comments by the Council, which may be summarised as follows:

- the Council welcomes the Court's opinion that, in all material respects, the Institute's annual accounts present fairly its financial position as at 31 December 2011 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Institute's Financial Regulation, and that the underlying transactions for that financial year are legal and regular;
- nevertheless, the Council urges the Institute to continue to improve its financial programming and its monitoring of the budget implementation in order to **reduce the amounts carried over to the next financial year**, in line with the budgetary principle of annuality;
- it calls on the Institute to improve the management of fixed assets, the documentation of physical inventory and the estimation of accrued charges.

2011 discharge: European Institute for Gender Equality (EIGE)

2012/2206(DEC) - 21/03/2013 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Gerben-Jan GERBRANDY (ADLE, NL) on discharge to be granted to the Director of the European Institute for Gender Equality (EIGE) in respect of the implementation of the Institute’s budget for the financial year 2011.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the EIGE’s annual accounts for the financial year 2011 are reliable and that the underlying transactions are legal and regular, Members approve the closure of the Institute’s accounts. However, they make a number of recommendations that need to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies:

- **Financing, budget and financial management**: the overall budget of the Institute for the financial year 2011 was EUR 7.53 million, which shows a 32.6 % increase since 2010, and is entirely financed by the Union’s contribution. Members note that the Institute recorded a positive budget outturn of EUR 1.156 million, which was then recorded in the accounts as a liability towards the Commission;
- **Implementation rate of appropriations and carryovers:** Members note that the Institute registered a budget execution ratio of 44.19 % for payments and of 88.54 % for commitments at the end of 2011. They also observe that considerable commitment appropriations contracted by the end of 2011 but not yet paid were carried forward to 2012, represent 50 % of total commitments. They call on the Institute to inform the discharge authority of the actions taken to ensure a satisfactory budget execution rate in the future.

Lastly, Members made a series of observations as regards the Institute’s accounting system, procurement procedures, recruitment procedures, performance and control systems.

2011 discharge: European Institute for Gender Equality (EIGE)

2012/2206(DEC) - 17/04/2013 - Text adopted by Parliament, single reading

The European Parliament adopted a decision on discharge to be granted to the Director of the European Institute for Gender Equality (EIGE) in respect of the implementation of the Institute’s budget for the financial year 2011. The vote on the decision to grant discharge covers the closure of the accounts (in accordance with Annex VI, Article 5(1) of the European Parliament’s Rules of Procedure).

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the EIGE’s annual accounts for the financial year 2011 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing a number of recommendations that need to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies:

- **Financing, budget and financial management**: Parliament recalls that the overall budget of the Institute for the financial year 2011 was EUR 7.53 million, which shows a 32.6% increase since 2010, and is entirely financed by the Union’s contribution. Members note that the Institute recorded a positive budget outturn which was then recorded in the accounts as a liability towards the Commission.
- **Implementation rate of appropriations and carryovers**: Parliament notes that the Institute registered a budget execution ratio of 44.19% for payments and of 88.54% for commitments at the end of 2011. It also observes that considerable commitment appropriations contracted by the end of 2011 but not yet paid were carried forward to 2012, representing 50% of total commitments. Parliament calls on the Institute to inform the discharge authority of the actions taken to ensure a satisfactory budget execution rate in the future.

Lastly, Parliament made a series of observations as regards the Institute's accounting system, procurement procedures, recruitment procedures, performance and control systems.

2011 discharge: European Institute for Gender Equality (EIGE)

2012/2206(DEC) - 17/04/2013 - Final act

PURPOSE: to grant discharge to the European Institute for Gender Equality (EIGE) for the financial year 2011.

NON-LEGISLATIVE ACT: Decision 2013/578/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Institute for Gender Equality for the financial year 2011.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union (TFEU), the European Parliament grants discharge to the Director of the EIGE for the implementation of its budget for the financial year 2011.

This 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).

A parallel decision, 2013/579/EU, adopted on the same day, approves the closure of the Institute's accounts for the 2011 financial year.

2011 discharge: European Institute for Gender Equality (EIGE)

2012/2206(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 **European Institute for Gender Equality (EIGE)**.

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2011 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the European Institute for Gender Equality (EIGE).

In 2011, the tasks and budget of this agency were as follows:

- **description of the EIGE's tasks**: the Institute, which is located in Vilnius, was established by Regulation (EC) No 1922/2006 of the European Parliament and of the Council. The Institute's task is to collect, analyse and disseminate information as regards gender equality, develop, analyse, evaluate and disseminate methodological tools in order to support the integration of gender equality into all Union policies and the resulting national policies. The Institute became fully autonomous in 2010;
- **the EIGE's budget for the 2011 financial year**: the Institute's budget for 2011, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:
    - forecasted income budget: EUR 8 million;
    - entitlements established: EUR 8 million;
    - amounts received: EUR 8 million;
    - outstanding: EUR 0 million.

The complete version of the EIGE's final accounts may be found at the following address: http://www.eige.europa.eu/content/important-documents