Basic information

2014/2083(DEC) DEC - Discharge procedure	Procedure completed
2013 discharge: EU general budget, Committee of the Regions **Subject** 8.70.03.03 2013 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	CZARNECKI Ryszard (ECR)	25/09/2014
	Shadow rapporteur DEUTSCH Tamás (PPE) AYALA SENDER Inés (S&D) THEURER Michael (ALDE) KARI Rina Ronja (GUE/NGL) ŠOLTES Igor (Verts/ALE) VALLI Marco (EFDD)	

Committee for opinion	Rapporteur for opinion	Appointed
AFET Foreign Affairs	The committee decided not to give an opinion.	
DEVE Development	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	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
30/07/2014	Non-legislative basic document published	COM(2014)0510	Summary
20/10/2014	Committee referral announced in Parliament		
23/03/2015	Vote in committee		
31/03/2015	Committee report tabled for plenary	A8-0105/2015	Summary
28/04/2015	Debate in Parliament		
29/04/2015	Decision by Parliament	T8-0127/2015	Summary
29/04/2015	Results of vote in Parliament		
29/04/2015	End of procedure in Parliament		
30/09/2015	Final act published in Official Journal		

Technical information

Procedure reference	2014/2083(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/01392

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE539.740	27/01/2015	
Amendments tabled in committee		PE539.834	06/03/2015	
Committee report tabled for plenary, single reading		A8-0105/2015	31/03/2015	Summary
Text adopted by Parliament, single reading		T8-0127/2015	29/04/2015	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05303/2015	30/01/2015	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2014)0510	30/07/2014	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Budget 2015/1628 OJ L 255 30.09.2015, p. 0131	Summary

2013 discharge: EU general budget, Committee of the Regions

2014/2083(DEC) - 30/01/2015

On the basis of the observations made by the Court of Auditors, the Council recommends the European Parliament to **give a discharge to all the Union institutions in respect of the implementation of the budget of the European Union for the financial year 2013**.

The Council welcomes the fact that, as in previous years, the administrative and related expenditure of the institutions and bodies of the European Union remained free from material error and that their examined control systems were **assessed as effective**.

However, according to the Court, the estimated error rate of this policy group increased from 0% to **1%**. The Council takes note that 10% of the audited sample of transactions were affected by error.

The Council welcomes the measures already taken and encourages the institutions concerned to address the remaining weaknesses identified by the Court.

2013 discharge: EU general budget, Committee of the Regions

2014/2083(DEC) - 29/04/2015 - Final act

PURPOSE: to grant discharge to the Committee of the Regions for the financial year 2013.

NON LEGISLATIVE ACT: Decision (EU) 2015/1628 of the European Parliament on discharge in respect of the implementation of the general budget of the European Union for the financial year 2013, Section VII — Committee of the Regions

CONTENT: with the present decision, the European Parliament grants the Secretary-General of the Committee of the Regions discharge in respect of the implementation of the budget of the Committee of the Regions for the financial year 2013.

This decision is in line with the European Parliament's resolution adopted on 29 April 2015 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 29 April 2015).

Amongst Parliament’s main observations, the latter recommended that the Committee continues to develop the **regular screening of the budgetary savings** resulting from the implementation of the new administrative cooperation agreement with the EESC.

2013 discharge: EU general budget, Committee of the Regions

2014/2083(DEC) - 31/03/2015 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Ryszard CZARNECKI (ECR, PL) and called on the European Parliament to give discharge to the Secretary General of the Committee of the Regions in respect of the implementation of the budget of the Court for the financial year 2013.

It welcomed the fact that the Court of Auditors observed that **no significant weaknesses** had been identified in respect of the audited topics relating to human resources and procurement for the Committee. The latter concluded that the payments as a whole for the year ended on 31 December 2013 for administrative and other expenditure of the institutions and bodies were **free from material error**.

Budgetary and financial management: Members observed that in 2013, the Committee had an approved budget of EUR 87 373 000, of which EUR 84 800 000 were commitment appropriations with an utilisation rate of 97 %. They regretted the **decrease of the utilisation rate in 2013** when compared to that of 98.2 % in 2012.

Actions of the Committee of the Regions: the report noted with satisfaction that the recommendations and requirements made by Parliament's Committee on Budgetary Control were recorded by the budget service of the Committee in a central database and that the progress of implementation was regularly monitored. It welcomed the fact that a committee, consisting of five members and an external expert, had been set up for internal audit purposes and that the Court of Auditors' and Parliament's recommendations were so far being taken into account.

Members made a series of observations on the daily management of the Committee and asked for:

- more information on the plans and budgetary consequences of measures taken regarding the Committee's **political activities**;
- an assessment of the advantages that the Committee had ascertained when implementing the **new budgetary system**;
- an individual assessment of the impact that the **savings made from the Cooperation Agreement** between the European Economic and Social Committee (EESC), the Committee, and Parliament, which was eventually signed on 5 February 2014 and led to the transfer of a large number of Committee staff to the new European Parliamentary Research Service (EPRS);
- information on the Committee's intention to **rationalise translation requests** and to standardise some types of documents;
- more information on the **common methodology** agreed with other institutions to calculate and compare translation costs and other indicators;
- reduction in the costs of staff **away days**;
- improvement in the rate of **unused interpretation services** and better planning meetings;
- improvement in **raising the Committee's profile** by stepping up the necessary information and communication policy;
- establishment of an **equality plan**, particularly with regard to management posts;
- clarifications on buildings policy ;
- inclusion in its annual activity reports, in compliance with the existing rules on confidentiality and data protection, the **results and consequences of closed OLAF cases**, where the institution or any of the individuals working for it were the subject of the investigation.

2013 discharge: EU general budget, Committee of the Regions

2014/2083(DEC) - 29/04/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 556 votes to 129, with 6 abstentions, a decision to **give discharge** to the Secretary General of the Committee of the Regions in respect of the implementation of the budget of the Committee of the Regions for the financial year 2013.

In its resolution accompanying the discharge decision, adopted by 579 votes to 109, with 4 abstentions, Parliament welcomed the fact that the Court of Auditors observed that **no significant weaknesses** had been identified in respect of the audited topics relating to human resources and procurement for the Committee of the Regions. The payments as a whole for the year ended on 31 December 2013 for administrative and other expenditure of the institutions and bodies were **free from material error**.

Budgetary and financial management: in 2013, the Committee had an approved budget of EUR 87 373 000, of which EUR 84 800 000 were commitment appropriations with an utilisation rate of 97%; Members regretted the **decrease of the utilisation rate in 2013** when compared to that in 2012 (98.2%), while taking into account the Committee's explanation for the decreased utilisation rate.

Actions of the Committee of the Regions: Members:

- noted with satisfaction that the recommendations and requirements made by Parliament's Committee on Budgetary Control were recorded by the budget service of the Committee in a **central database** and that the progress of implementation was regularly monitored;
- welcomed the fact that an **internal audit committee** had been set up, consisting of five members and an external expert, and that the Court of Auditors' and Parliament's recommendations were so far being taken into account.

Parliament made a series of **observations** on the daily management of the Committee of the Regions and asked for:

- increased publicity for the Annual Subsidiarity Report 2013 on the Committee's subsidiarity monitoring activities which is a valuable tool for Parliament's legislative work;
- more information on the plans and budgetary consequences of measures taken regarding the Committee's **political activities**, notably, the creation of a new political group (ECR) in the Committee;
- an assessment of the advantages of the **new budgetary system** implemented by the Committee;

- the establishment of a regular review of the savings made from the **new Cooperation Agreement** between the European Economic and Social Committee (EESC), the Committee, and Parliament, which was eventually signed on 5 February 2014 and led to the transfer of a large number of Committee staff to the new European Parliamentary Research Service (EPRS);
- information on the Committee's intention to **rationalise translation requests** and to standardise some types of documents;
- more information on the **common methodology** agreed with other institutions to calculate and compare translation costs;
- reduction in the costs of staff **away days**;
- improvement in the rate of **unused interpretation services** and better planning meetings;
- improvement in **raising the Committee's profile** by stepping up the necessary information and communication policy;
- establishment of an **equality plan**, particularly with regard to management posts;
- clarifications on buildings policy;
- inclusion in its annual activity reports, in compliance with the existing rules on confidentiality and data protection, the **results and consequences of closed OLAF cases**, where the institution or any of the individuals working for it were the subject of the investigation.

Parliament recalled that the Committee was enmeshed, from 2013, in the same case related to a **whistleblowing**. It stressed the considerable cost to the taxpayers of the Union as well as the harm suffered by the informant. It demanded that the Committee of the Regions complies within the shortest deadlines to the conclusions contained in the judgment of the European Union Civil Service Tribunal dated 7 May 2013, to recognize the action of the applicant as being legitimate and finally closing the case.

Lastly, it stressed that the Parliament will not tolerate **any unfavourable treatment against whistleblowers** in its own ranks and in any other institution of the Union.

2013 discharge: EU general budget, Committee of the Regions

2014/2083(DEC) - 30/07/2014 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2013, as part of the 2013 discharge procedure.

Analysis of the accounts of the EU Institutions: **Committee of the Regions**.

Legal reminder: the consolidated annual accounts of the European Union for the year 2013 have been prepared on the basis of the information presented by the institutions and bodies under Article 148(2) of the Financial Regulation applicable to the general budget of the European Union. They were prepared in accordance with Title IX of this Financial Regulation.

(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 2013** , including the different expenses of the European institutions. It should be recalled that only the Commission budget contains administrative appropriations and operating appropriations. **The other Institutions have only administrative appropriations.**

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);
- 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.

Discharge procedure: 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. When granting discharge, Parliament may make observations which it considers important and often recommends the Commission and the other institutions to **take actions concerning these matters.**

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.

The document also 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 the Committee of the Regions' appropriations for the financial year 2013: the document comprises a series of detailed annexes, the most important concerning the implementation of the budget. The appropriations available for 2013 amounted to **EUR 87 million with 97% committed**.

Additional information on the management of resources of the Committee can be found in the 2013 Report on the budgetary and financial management of the Committee of the Regions.

(3) Budgetary implementation - conclusions: in more general and political terms, the implementation of the Committee's budget in 2013 was marked by the following:

- the continuation of legislative monitoring with the adoption of opinions by the Committee of Regions (73 opinions in 2013 + 7 resolutions);
- the continuation of cooperation with other EU institutions and regional and local authorities.

In 2013, the Committee met 6 times in plenary and organised 2 extraordinary sessions including one in Dublin and one in Vilnius under the rotating Presidency of the EU.

Furthermore, the report also noted the following:

- monitoring of specific platforms and networks established by the Committee, such as Europe 2020 Monitoring or Subsidiarity Monitoring;
- organising an interinstitutional dialogue on the Europe 2020 sustainable growth strategy with the presence Mr Van Rompuy (22 March 2013) and an Open Days, specifically dedicated to this issue;
- monitoring of the 2014-2020 financial framework negotiations within the budgets for local investment;
- organising debates with EU citizens in the framework of the European Year of Citizens 2013, devoted in particular to the European elections in 2014;
- strengthening the external dimension of the Committee's activities as regards foreign policy, the EU neighbourhood policy and cooperation, with a focus on Mediterranean countries;
- negotiation of a new administrative cooperation framework with the European Parliament and renewed framework for the management of multilingualism within the institution.