Basic information

2014/2082(DEC) DEC - Discharge procedure	Procedure completed
2013 discharge: EU general budget, Economic and Social Committee **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	A8-0114/2015	Summary
28/04/2015	Debate in Parliament		
29/04/2015	Decision by Parliament	T8-0126/2015	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	2014/2082(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/01372

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE539.745	22/01/2015	
Amendments tabled in committee		PE539.830	06/03/2015	
Committee report tabled for plenary, single reading		A8-0114/2015	31/03/2015	Summary
Text adopted by Parliament, single reading		T8-0126/2015	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 2015/1627 OJ L 255 30.09.2015, p. 0127	Summary

2013 discharge: EU general budget, Economic and Social Committee

2014/2082(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, Economic and Social Committee

2014/2082(DEC) - 29/04/2015 - Final act

PURPOSE: to grant discharge to the European Economic and Social Committee for the financial year 2013.

NON LEGISLATIVE ACT : Decision (EU) 2015/1627 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 VI — European Economic and Social Committee.

CONTENT: with the present decision, the European Parliament grants the Secretary-General of the European Economic and Social Committee discharge in respect of the implementation of the budget of the European Economic and Social Committee 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 demanded that the EESC's building policy be attached to its annual activity report, especially given that it is important that the **costs of such a policy are properly rationalised** and that such costs are not excessive.

2013 discharge: EU general budget, Economic and Social Committee

2014/2082(DEC) - 31/03/2015 - Committee report tabled for plenary, single reading

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

Members welcomed the fact that on the basis of its audit work, the Court of Auditors 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**. They also welcomed the fact that **no significant weaknesses** had been identified in respect of the audited topics related to the human resources and procurement.

Budgetary and financial management: the report observed that in 2013 the EESC budget amounted to EUR 130 104 400, with a utilisation rate of **94.1%.** It regretted the decrease of the utilisation rate in 2013 when compared to the 96.8% in 2012, but took note of the EESC explanation for the utilisation rate decrease being due to precautionary measures.

Noting the rise by 1% in the 2013 budget compared to the previous annual budget, Members supported the EESC's efforts to **limit the budgets of the coming years**, thereby ensuring a flat rate increase.

Administrative Cooperation Agreement: the Cooperation Agreement between the EESC, the Committee of the Regions and Parliament, which was eventually signed on 5 February 2014 and had led to the transfer of a large number of committee staff to the new European Parliamentary Research Service. Members expected that the agreement would benefit all three institutions equally, and contribute positively to the further rationalisation of resources. They recommended that the EESC develop a regular screening of the **budgetary savings** resulting from the implementation of the new administrative cooperation agreement with the Committee of the Regions.

EESC actions: Members went on to make a series of observations on the EESC's daily management and asked for:

- strengthening cooperation with the other institutions to work out a uniform method of presenting **translation costs**;
- an overview of staff holding **management positions sorted by nationality, sex and position** in the annual activity report;
- an **equal opportunities plan** to be set in motion, particularly as regards management positions;
- information of progress made on the still-limited use of **videoconferencing** tools;
- a further **reduction in interpretation costs**, since the unused rate of interpretation services was still high;
- lowering the cost of staff **'away days'**;
- better planning and rationalization of the organisation of **in-house events**;
- adoption, without further delay, of the **internal whistle-blowing rules**;
- clarification of the EESC's **buildings policy**;
- inclusion in the annual activity reports, in compliance with the existing rules on **confidentiality and data protection**, the results and consequences of closed European Anti-Fraud Office cases, where the institution or any of the individuals working for it were the subject of the investigation.

Lastly, deploring the European Civil Service Tribunal judgment published on 22 May 2014 condemning the EESC for breaching the **Charter of Fundamental Rights of the European Union** when dismissing one of its staff members in 2013, Members called on the EESC and its new Secretary-General to take the steps required to prevent further serious breaches of the Charter of Fundamental Rights of the Union.

2013 discharge: EU general budget, Economic and Social Committee

2014/2082(DEC) - 29/04/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 556 votes to 135, with 1 abstention, a decision to **give discharge** to the Secretary General of the European Economic and Social Committee (EESC) in respect of the implementation of the EESC budget for the financial year 2013.

In its resolution accompanying the discharge decision, adopted by 576 votes to 109, with 4 abstentions, Parliament welcomed the fact that the Court of Auditors 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**. It also welcomed the fact that **no significant weaknesses** had been identified in respect of the audited topics related to the EESC human resources and procurement.

Budgetary and financial management: in 2013, the EESC budget amounted to EUR 130 104 400, with a **utilisation rate of 94.1%.** Parliament regretted the decrease of the utilisation rate in 2013 when compared to that in 2012 (96.8%), but took note of the EESC explanation for the utilisation rate decrease being due to precautionary measures.

Noting the rise by 1% in the 2013 budget compared to the previous annual budget, Members supported the EESC's efforts to **limit the budgets of the coming years**, thereby ensuring a flat rate increase. They asked to be informed about the detailed spending review and the results of that exercise;

Administrative Cooperation Agreement: the Cooperation Agreement between the EESC, the Committee of the Regions and Parliament, which was eventually signed on 5 February 2014 and had led to the transfer of a large number of committee staff to the new European Parliamentary Research Service.

Members expected that the agreement would benefit all three institutions equally, and contribute positively to the further rationalisation of resources. They recommended that the EESC develop a regular screening of the **budgetary savings** resulting from the implementation of the new administrative cooperation agreement with the Committee of the Regions.

EESC actions: Parliament went on to make a series of observations on the EESC's daily management and asked for:

- strengthening cooperation with the other institutions to work out a uniform method of presenting **translation costs**; if the use of external translation was less frequent in 2013, Members find, however, that the productivity of the internal translation service has also decreased;
- an overview of staff holding **management positions sorted by nationality, sex and position** in the annual activity report;
- an **equal opportunities plan** to be set in motion, particularly as regards management positions;
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- information of progress made on the still-limited use of **videoconferencing** tools;
- a further **reduction in interpretation costs**, since the unused rate of interpretation services was still high;
- lowering the cost of staff **'away days'**;
- better planning and rationalization of the organisation of **in-house events**;
- adoption, without further delay, of the **internal whistle-blowing rules**;
- clarification of the EESC's **buildings policy**;
- inclusion in the annual activity reports, in compliance with the existing rules on **confidentiality and data protection**, the results and consequences of closed European Anti-Fraud Office cases, where the institution or any of the individuals working for it were the subject of the investigation.

Parliament deplored the European Civil Service Tribunal judgment published on 22 May 2014 condemning the EESC for breaching the **Charter of Fundamental Rights of the European Union** when dismissing one of its staff members in 2013. It called on the EESC and its new Secretary-General to take the steps required to prevent further serious breaches of the Charter of Fundamental Rights of the Union.

2013 discharge: EU general budget, Economic and Social Committee

2014/2082(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: **Economic and Social Committee**.

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 Economic and Social Committee's 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 126 million with 93.9% committed**.

Additional information on the management of resources of the Committee can be found in the Economic and Social Committee Annual Activity Report 2013.

(3) Budgetary implementation - conclusions: in more general and political terms, the implementation of the Committee's budget in 2013 was marked by the strengthening of the democratic legitimacy and effectiveness of the European Union by enabling civil society organisations from the Member States to express their views at European level.

This Committee also fulfilled three key missions:

1. **helping to ensure that European policies and legislation tie in better with economic, social and civic circumstances** on the ground, by assisting the **European Parliament, Council and European Commission**, making use of EESC members' experience and representativeness, dialogue and efforts to secure consensus serving the general interest;
2. **promoting the development of a more participatory European Union** which is more in touch with popular opinion, by acting as an institutional forum representing, informing, expressing the views of and securing dialogue with organised civil society;
3. **promoting the values on which European integration is founded** and advancing, in Europe and across the world, the cause of democracy and participatory democracy, as well as the role of civil society organisations.