Basic information

2015/2187(DEC) DEC - Discharge procedure	Procedure completed
2014 discharge: European Institute for Gender Equality (EIGE) **Subject** 8.70.03.04 2014 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	VAUGHAN Derek (S&D)	20/08/2015
	Shadow rapporteur DEUTSCH Tamás (PPE) VISTISEN Anders (ECR) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE/NGL) JÁVOR Benedek (Verts/ALE) VALLI Marco (EFDD) KAPPEL Barbara (ENF)	

Committee for opinion	Rapporteur for opinion	Appointed
FEMM Women's Rights and Gender Equality	MATERA Barbara (PPE)	13/10/2015

European Commission

Commission DG	Commissioner
Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
23/07/2015	Non-legislative basic document published	COM(2015)0377	Summary
05/10/2015	Committee referral announced in Parliament		

04/04/2016	Vote in committee		
07/04/2016	Committee report tabled for plenary	A8-0085/2016	Summary
27/04/2016	Debate in Parliament		
28/04/2016	Decision by Parliament	T8-0173/2016	Summary
28/04/2016	Results of vote in Parliament		
28/04/2016	End of procedure in Parliament		
14/09/2016	Final act published in Official Journal		

Technical information

Procedure reference	2015/2187(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/04212

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee opinion	FEMM	PE571.743	29/01/2016	
Committee draft report		PE569.751	01/02/2016	
Amendments tabled in committee		PE576.944	04/03/2016	
Committee report tabled for plenary, single reading		A8-0085/2016	07/04/2016	Summary
Text adopted by Parliament, single reading		T8-0173/2016	28/04/2016	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05584/2016	27/01/2016	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2015)0377	23/07/2015	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0134/2015 OJ C 409 09.12.2015, p. 0168	08/09/2015	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Budget 2016/1525 OJ L 246 14.09.2016, p. 0260	Summary

2014 discharge: European Institute for Gender Equality (EIGE)

2015/2187(DEC) - 28/04/2016 - Final act

PURPOSE: to grant discharge to the European Institute for Gender Equality (EIGE) for the financial year 2014.

NON LEGISLATIVE ACT: Decision (EU) 2016/1525 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 2014.

CONTENT: with the present decision, the European Parliament grants discharge to the Director of the European Institute for Gender Equality for the implementation of its budget for the financial year 2014.

This decision is in line with the European Parliament's resolution adopted on 28 April 2016 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 28 April 2016).

Amongst Parliament’s main observations in the resolution accompanying the discharge decision, the latter called on the Institute to enhance its procedures and practices aimed at **safeguarding the financial interests of the Union** and to actively contribute to a results-oriented discharge process. It also noted that the Institute works closely with the European Union Agency for Fundamental Rights (FRA) and the European Foundation for the Improvement of Living and Working Conditions (Eurofound).

2014 discharge: European Institute for Gender Equality (EIGE)

2015/2187(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament decided to grant the Director of the European Institute for Gender Equality discharge in respect of the implementation of the budget for the financial year 2014. The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex V, Article 5(1) (a) to Parliament’s Rules of Procedure.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Office’s annual accounts for the financial year 2014 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 508 votes to 125 with 3 abstentions, a resolution containing a series of recommendations, which form an integral part of the decision on discharge and which add to the general recommendations set out in the resolution on performance, financial management and control of EU agencies:

- **Institute’s financial statements**: Parliament noted that the final budget of the European Institute for Gender Equality for the financial year 2014 was EUR 7 340 081, representing a decrease of 3.08 % compared to 2013.
- **Budget and financial management**: Parliament noted that budget monitoring efforts during the financial year 2014 resulted in a high budget implementation rate of 99.04 % indicating that commitments were made in a timely manner. The payment appropriations execution rate was 71.91 %, representing an increase of 1.75 % compared to the previous year.

Parliament also made a series of observations regarding commitments and carryovers, payments, contract award, recruitment and internal audit procedures. It pointed out that the Institute must scrutinise conflict-of-interest declarations by its members, administrative staff and experts and publish the report concerned without delay.

Lastly, Parliament noted that **the Institute regularly consults Parliament’s Committee on Women’s Rights and Gender Equality on defined topics**, through direct contacts with its members or via liaisons. It noted, furthermore, that the Institute takes part in the Commission (Eurostat) working groups

and works closely with the European Union Agency for Fundamental Rights (FRA) and the European Foundation for the Improvement of Living and Working Conditions (Eurofound). It noted with satisfaction that the Institute is looking for synergies by pooling certain tasks and introducing shared services with other agencies.

2014 discharge: European Institute for Gender Equality (EIGE)

2015/2187(DEC) - 08/09/2015 - 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 year 2014, 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 Institute for Gender Equality (EIGE).

Statement of assurance: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the Agency, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2014, and
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, the Institute's annual accounts present fairly, in all material respects, its financial position as at 31 December 2014 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commission's accounting officer.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2014 are legal and regular in all material respects.

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

The Court's observations:

- **budgetary management**: the level of carry-overs for committed appropriations was high for operational expenditure at 54 %. The main reasons were delayed procurements of surveys and studies and ongoing studies which are expected to be finalised as planned in 2015.

The Institute's reply:

- **budgetary management**: since the beginning of its operation EIGE has made great efforts to decrease the amount of carry-overs in the operational budget. However, under operational appropriations delays are due to circumstances very often outside EIGE's control, i.e. a delayed decision by the Presidency of the Council of the EU regarding a subject of study.

Lastly, the Court of Auditors' report contains a summary of the **Institute's activities in 2014**. This is focused on the following:

Budget: EUR 7.4 million of which the Union subsidy is 98.5 %.

Activities:

- comparable and reliable data and indicators on gender equality;
- implementing gender equality and gender mainstreaming; resource and documentation centre (RDC); awareness-raising, networking and communication;
- 8 studies launched;
- 2 contributions to Presidency countries;
- 26 experts and working group meetings;
- 1 international conference;
- 2 research reports and 1 annual reports.

2014 discharge: European Institute for Gender Equality (EIGE)

2015/2187(DEC) - 07/04/2016 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Derek VAUGHAN (S&D, UK) on discharge in respect of the implementation of the budget of the European Institute for Gender Equality for the financial year 2014.

The parliamentary committee calls on the European Parliament to grant the Director of the Institute discharge in respect of the implementation of the agency's budget for the financial year 2014.

Noting that the Court of Auditors issued a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions for the financial year 2014, Members call on Parliament to approve the closure of the Institute's accounts. They made, however, a number of recommendations that needed 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:

- **Institute's financial statements:** Members note that the final budget of the European Institute for Gender Equality for the financial year 2014 was EUR 7 340 081, representing a decrease of 3.08 % compared to 2013.

- **Budget and financial management:** Members note that budget monitoring efforts during the financial year 2014 resulted in a high budget implementation rate of 99.04 % indicating that commitments were made in a timely manner. The payment appropriations execution rate was 71.91 %, representing an increase of 1.75 % compared to the previous year

Members also made a series of observations regarding commitments and carryovers, payments, contract award, recruitment and internal audit procedures. They point out that the Institute must scrutinise conflict-of-interest declarations by its members, administrative staff and experts and publish the report concerned without delay.

Lastly, Members note that **the Institute regularly consults Parliament's Committee on Women's Rights and Gender Equality on defined topics**, through direct contacts with its members or via liaisons. They note, furthermore, that the Institute takes part in the Commission (Eurostat) working groups and works closely with the European Union Agency for Fundamental Rights (FRA) and the European Foundation for the Improvement of Living and Working Conditions (Eurofound) which **reflects the Institute's wish to find synergies** in particular by pooling certain tasks and introducing shared services with other agencies.

2014 discharge: European Institute for Gender Equality (EIGE)

2015/2187(DEC) - 27/01/2016 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2014 and the balance sheet as at 31 December 2014 of the European Institute for Gender Equality (EIGE), as well as the Court of Auditors' report on the annual accounts of the Institute for the financial year 2014, accompanied by the Institute's replies to the Court's observations, the Council recommended 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 2014.

The Council welcomed the Court's opinion that, in all material respects, the Institute's annual accounts present fairly its financial position as at 31 December 2014 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 2014 are legal and regular in all material respects.

Nevertheless, the Council has made some observations which may be summarised as follows:

- **financial programming**: the Council noted that a high level of commitment appropriations was carried over to 2015. It encouraged the Institute to continue improving its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over to the following financial year to the strict minimum, in line with the budgetary principle of annuality.

2014 discharge: European Institute for Gender Equality (EIGE)

2015/2187(DEC) - 23/07/2015 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2014, as part of the 2014 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 2014 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 148 (2) of the Financial Regulation applicable to the EU's General Budget, including the European Institute for Gender Equality (EIGE).

The document contains the figures on which the discharge procedure is based.

On this basis, the Financial Controller of the European Commission ensures the certification of the consolidated accounts as declared by the institutions, agencies and bodies of the European Union.

Discharge procedure of the EU agencies: the EU Budget finances a wide range of policies and programmes throughout the EU. In accordance with the priorities set by the European Parliament and the Council in the multi-annual financial framework (MFF), the European Commission carries out specific programmes, activities and projects in the field with the technical support of some specialised agencies.

The consolidated annual accounts of the EU provide information on the activities of the institutions, agencies and other bodies of the EU from a budgetary and accrual accounting perspective.

The consolidated reports on the implementation of the general budget of the EU include the budget implementation of all Institutions. **Agencies do not have a separate budget inside the EU budget**; and they are partially financed by a Commission budget subsidy.

This document sets out how the Agencies spent and implemented their budget in 2014. Each agency is subject to its own discharge procedure.

EIGE: in 2014, the tasks and budget of this agency were as follows:

- **description of the EIGE's tasks**: the Institute, which is located in Vilnius (LT), was established by Regulation (EC) No 1922/2006 of the European Parliament and of the Council in order to collect, analyse and disseminate information as regards gender equality and to raise awareness on all issues regarding this area;
- **the EIGE's budget for the 2014 financial year**: the Institute's budget for 2014, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:

Commitment appropriations :

- **committed** : EUR 7 million;

- **paid** : EUR 7 million;

- **carried-over** : 0.

Payment appropriations :

- **committed** : EUR 10 million;

- **paid** : EUR 8 million;

- **carried-over** : EUR 2 million.

Please refer also to the final accounts of the EIGE.