Basic information

2016/2185(DEC) DEC - Discharge procedure	Procedure completed
2015 discharge: European Institute for Gender Equality (EIGE) **Subject** 8.70.03.05 2015 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	AYALA SENDER Inés (S&D)	05/08/2016
	Shadow rapporteur ZDECHOVSKÝ Tomáš (PPE) FITTO Raffaele (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	DĂNCILĂ Viorica (S&D)	11/10/2016

European Commission

Commission DG	Commissioner
Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
11/07/2016	Non-legislative basic document published	COM(2016)0475	Summary

04/10/2016	Committee referral announced in Parliament		
22/03/2017	Vote in committee		
29/03/2017	Committee report tabled for plenary	A8-0106/2017	Summary
26/04/2017	Debate in Parliament		
27/04/2017	Decision by Parliament	T8-0169/2017	Summary
27/04/2017	Results of vote in Parliament		
27/04/2017	End of procedure in Parliament		
29/09/2017	Final act published in Official Journal		

Technical information

Procedure reference	2016/2185(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/07500

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee opinion	FEMM	PE593.954	27/01/2017	
Committee draft report		PE593.865	03/02/2017	
Amendments tabled in committee		PE599.887	06/03/2017	
Committee report tabled for plenary, single reading		A8-0106/2017	29/03/2017	Summary
Text adopted by Parliament, single reading		T8-0169/2017	27/04/2017	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05873/2017	07/02/2017	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2016)0475	11/07/2016	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N8-0121/2016 OJ C 449 01.12.2016, p. 0102	13/09/2016	Summary

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

Final act	
Budget 2017/1672 OJ L 252 29.09.2017, p. 0232	Summary

2015 discharge: European Institute for Gender Equality (EIGE)

2016/2185(DEC) - 27/04/2017 - Final act

PURPOSE: to grant discharge to the European Institute for Gender Equality (EIGE) for the financial year 2015.

NON-LEGISLATIVE ACT: Decision (EU) 2017/1672 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 2015.

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 2015.

This decision is in line with the European Parliament's resolution adopted on 27 April 2017 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 27 April 2017).

Amongst Parliament’s main observations in the resolution accompanying the discharge decision, the latter called for more staff to be allocated to the Institute to work on priority areas, including the fight against violence against women, and to strengthen its capacity to assist the Commission by providing relevant data and technical assistance. It also called for the incorporation of the fight against violence against women and migrant women, and female genital mutilation into the tasks of the Institute.

2015 discharge: European Institute for Gender Equality (EIGE)

2016/2185(DEC) - 13/09/2016 - 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 2015, 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 focused on the annual accounts of the European Institute for Gender Equality (EIGE). To recall, the Institute’s task is to collect, analyse and disseminate information as regards gender equality and to 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.

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 2015, 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 2015 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 2015 are legal and regular in all material respects.

The report made 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 Court noted that the level of committed appropriations carried over under operational expenditure remained high mainly due to the nature of activities of the Institute which involve procuring studies that span over many months, often beyond year-end.

The Institute's reply:

- **budgetary management**: the EIGE stated that it shall put all efforts in to decrease the amount of carry overs in the operational budget, operational delays are due to circumstances often outside EIGE's control, e.g. a delayed decision by the Presidency of the Council of the EU regarding the subject of a study.

Lastly, the Court of Auditors' report also contained a summary of the **Institute's key figures in 2015**:

- **Budget**: EUR 7.9 million (payment appropriations).
- **Staff**: 42 including officials, temporary and contract staff and seconded national experts.

2015 discharge: European Institute for Gender Equality (EIGE)

2016/2185(DEC) - 11/07/2016 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2015, as part of the 2015 discharge procedure.

Analysis of the accounts of the European Institute for Gender Equality (EIGE).

CONTENT: the organisational governance of the EU consists of institutions, agencies and other EU bodies whose expenditure is included in the general budget of the Union.

The EU's operational expenditure of these institutions takes different forms, depending on how the money is paid out and managed.

From 2014 onwards, the Commission classifies its expenditure as follows:

- **Direct management**: the budget is implemented directly by the Commission services.
- **Indirect management**: the Commission confers tasks of implementation of the budget to bodies of EU law or national law, **such as the EU agencies**.
- **Shared management**: under this method of budget implementation tasks are delegated to Member States. About 80 % of the expenditure falls under this management mode covering such areas as agricultural spending and structural actions.

This Commission document concerns the EU's consolidated accounts for the year 2015 and details how spending by the EU institutions and bodies was carried out. The consolidated annual accounts of the EU provide financial information on the activities of the institutions, agencies and other bodies of the EU from an accrual accounting and budgetary perspective.

It is the responsibility of the Commission's Accounting Officer to prepare the EU's consolidated annual accounts and ensure that they present fairly, in all material aspects, the financial position, the result of the operations and the cash flows of the EU institutions and bodies, including the European Institute for Gender Equality (EIGE), with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge of the budget for a given financial year. It 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 (and other EU bodies) from its responsibility for management of a given budget by marking the end of that budget's existence. The European Parliament is the discharge authority within the EU.

The discharge procedure may produce three outcomes: (i) the granting; (ii) postponement or; (iii) the refusal of the discharge.

The final discharge report including specific recommendations to the Commission for action is adopted in plenary by the European Parliament and are subject to an annual follow up report in which the Commission outlines the concrete actions it has taken to implement the recommendations made.

Each agency is subject to its own discharge procedure, including the EIGE.

EIGE: 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.

As regards the EIGE's accounts, these are presented in detail in the document on the consolidated annual accounts of the European Union for 2015:

Commitment appropriations:

- **committed**: EUR 8 million;
- **paid**: EUR 8 million;
- **carried-over**: EUR 3 million.

Payment appropriations:

- **committed**: EUR 10 million;
- **paid**: EUR 7 million;
- **carried-over**: EUR 3 million.

For further details on expenditure, please refer to the final accounts of the EIGE.

2015 discharge: European Institute for Gender Equality (EIGE)

2016/2185(DEC) - 27/04/2017 - Text adopted by Parliament, single reading

The European Parliament decided to **grant discharge** 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 2015.

The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex IV, 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 Institute's annual accounts for the financial year 2015 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 499 votes to 111 with 5 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.

These recommendations may be summarised as follows:

- **Institute's financial statements**: Parliament noted that the final budget of the European Institute for Gender Equality for the financial year 2015 was EUR 7 658 166, representing a decrease of 4.33 % compared to 2014.
- **Budget and financial management**: It noted that the budget monitoring efforts during the financial year 2015 resulted in a high budget implementation rate of 98.55 %, indicating that commitments were made in a timely manner, representing a slight decrease of 0.5 % compared to 2014. It noted that, in 2015, the Institute signed a contract with an external consultant to advise on how it could move towards project-based organisation and activity-based budgeting/costing. The services included a range of **reforms to maximise workflows**, assure quality and improve monitoring and management tools. Members noted with satisfaction that after the successful first year of the project, the Institute continued to fully implement the approach from 2016.

Parliament also made a series of observations regarding commitment and carry-overs, the prevention and management of conflicts of interests, procurement and recruitment procedures and internal audits and controls.

It 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). It held meetings with key partners such as UN Women and UNESCO on gender issues.

It also welcomed that the Institute is looking for synergies by pooling certain tasks and introducing shared services with other agencies and took note of the agreement signed between the Institute and the **European Border and Coast Guard Agency** (Frontex), which was signed in order to exchange services on the exchange of experts between the parties in the area of ex post controls.

Parliament noted the Institute's efforts to reorganise its structure to put a focus on communication and stakeholder engagement activities.

Collaboration with the European Parliament: Parliament appreciated the contribution of the Institute to the ongoing work of the Committee on Women's Rights and Gender Equality (FEMM). It called for further interaction between the legislative and non-legislative priorities of the FEMM Committee and the Institute's research, also taking into account the Gender Equality Index developed by the Institute.

2015 discharge: European Institute for Gender Equality (EIGE)

2016/2185(DEC) - 07/02/2017 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2015 and the balance sheet as at 31 December 2015 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 2015, 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 2015.

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 2015 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 2015 are legal and regular in all material respects.

Nevertheless, one observation was made:

- **financial programming**: the Council noted that a high level of commitment appropriations was carried over to 2016. 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 minimum strictly necessary.

2015 discharge: European Institute for Gender Equality (EIGE)

2016/2185(DEC) - 29/03/2017 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Inés AYALA SENDER (S&D, ES) on discharge in respect of the implementation of the budget of the European Institute for Gender Equality for the financial year 2015.

The committee called 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 2015.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Institute for the financial year 2015 were reliable and that the underlying transactions were legal and regular, Members called 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 noted that the final budget of the European Institute for Gender Equality for the financial year 2015 was EUR 7 658 166, representing a decrease of 4.33 % compared to 2014.
- **Budget and financial management**: Members noted that the budget monitoring efforts during the financial year 2015 resulted in a high budget implementation rate of 98.55 %, indicating that commitments were made in a timely manner, representing a slight decrease of 0.5 % compared to 2014. They noted that, in 2015, the Institute signed a contract with an external consultant to advise on how it could move towards project-based organisation and activity-based budgeting/costing. The services included a range of **reforms to maximise workflows**, assure quality and improve monitoring and management tools. They noted with satisfaction that after the successful first year of the project, the Institute continued to fully implement the approach from 2016.

Members also made a series of observations regarding commitment and carry-overs, the prevention and management of conflicts of interests, procurement and recruitment procedures and internal audits and controls.

Members 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). It held meetings with key partners such as UN Women and UNESCO on gender issues.

They welcomed that the Institute is looking for synergies by pooling certain tasks and introducing shared services with other agencies and took note of the agreement signed between the Institute and the **European Border and Coast Guard Agency** (Frontex), which was signed in order to exchange services on the exchange of experts between the parties in the area of *ex post* controls.

Lastly, Members noted the Institute's efforts to reorganise its structure to put a focus on communication and stakeholder engagement activities.