Basic information

2017/2170(DEC) DEC - Discharge procedure	Procedure completed
2016 discharge: European Institute for Gender Equality (EIGE) **Subject** 8.70.03.06 2016 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	STAES Bart (Verts/ALE)	14/09/2017
	Shadow rapporteur SARVAMAA Petri (PPE) LIBERADZKI Bogusław (S&D) FITTO Raffaele (ECR) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE/NGL) VALLI Marco (EFDD) KAPPEL Barbara (ENF)	

Committee for opinion	Rapporteur for opinion	Appointed
FEMM Women's Rights and Gender Equality	MATERA Barbara (PPE)	16/10/2017

European Commission

Commission DG	Commissioner
Budget	OETTINGER Günther

Key events

Date	Event	Reference	Summary
26/06/2017	Non-legislative basic document published	COM(2017)0365	Summary
13/09/2017	Committee referral announced in Parliament		

20/03/2018	Vote in committee		
23/03/2018	Committee report tabled for plenary	A8-0087/2018	Summary
18/04/2018	Decision by Parliament	T8-0147/2018	Summary
18/04/2018	Results of vote in Parliament		
18/04/2018	Debate in Parliament		
18/04/2018	End of procedure in Parliament		
03/10/2018	Final act published in Official Journal		

Technical information

Procedure reference	2017/2170(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/10821

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE613.467	24/01/2018	
Committee opinion	FEMM	PE613.484	05/02/2018	
Amendments tabled in committee		PE618.248	02/03/2018	
Committee report tabled for plenary, single reading		A8-0087/2018	23/03/2018	Summary
Text adopted by Parliament, single reading		T8-0147/2018	18/04/2018	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05941/2018	09/02/2018	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2017)0365	26/06/2017	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0025/2018 OJ C 417 06.12.2017, p. 0120	19/09/2017	Summary

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

Final act	
Budget 2018/1379 OJ L 248 03.10.2018, p. 0241	Summary

2016 discharge: European Institute for Gender Equality (EIGE)

2017/2170(DEC) - 03/10/2018 - Final act

PURPOSE: to grant discharge to the European Institute for Gender Equality (EIGE) for the financial year 2016.

NON-LEGISLATIVE ACT: Decision (EU) 2018/1379 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 2016.

CONTENT: the European Parliament decided to **grant discharge** to the Director of the European Institute for Gender Equality for the implementation of its budget for the financial year 2016.

This decision is accompanied by a resolution of the European Parliament containing the observations which form an integral part of the discharge decision in respect of the implementation of the general budget of the European Union for the financial year 2016 (*please refer to the summary dated 18.4.2018*).

In this resolution, Parliament welcomed the prioritising of the work on several areas with outputs of high quality and high visibility, without losing focus on gender mainstreaming.

However, it regretted that in 2016 the gender balance ratio was 72 % female to 28 % male. This Institute is called on to aim for a more gender-balanced staff composition.

2016 discharge: European Institute for Gender Equality (EIGE)

2017/2170(DEC) - 18/04/2018 - Text adopted by Parliament, single reading

The European Parliament decided to **grant discharge** to the Director of the European Institute for Gender Equality in respect of the implementation of the Agency's budget for the financial year 2016, and to approve the closure of the accounts for the financial year in question.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the agency's annual accounts for the financial year 2016 are reliable and that the underlying transactions are **legal and regular**, Parliament adopted by 560 votes to 128 with 10 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**: Members noted that the final budget of the Institute for the financial year 2016 was EUR 7 628 000, representing a decrease of 3.15 % compared to 2015.
- **Budget and financial management**: budget monitoring efforts in the financial year 2016 resulted in a high budget implementation rate of 98.42 %, indicating that commitments were made in a timely manner and representing a slight decrease of 0.13 % compared to 2015.
- **Commitment and carry-overs**: the level of committed appropriations carried over remained high for operational expenditure at EUR 1.7 million, i.e. 51 % (compared to EUR 2.2 million in 2015, i.e. 60 %), mainly in relation to studies going beyond the year end. The Institute will carry out a feasibility analysis as to whether it will take a future decision on introducing differentiated appropriations. Carry-overs are often justified and do not necessarily indicate weaknesses in budget planning and implementation.

Parliament also made a series of observations regarding the prevention and management of conflicts of interests, procurement and staff policy and internal audits and controls.

It regretted that, having regard to the number of all posts occupied on 31 December 2016, the gender balance ratio was 72 % female to 28 % male. They noted furthermore the gender imbalance in the management board, with a ratio of 80 % to 20 % and called on the Institute to aim for a **more gender-balanced staff composition**.

Parliament noted with concern that in 2016 the Institute registered six exceptions with financial and procedural deviation, compared to three in the previous year. It stressed the need to establish an independent body with sufficient budgetary resources to help **whistle-blowers** to disclose information about possible irregularities affecting the Union's financial interests, while protecting their confidentiality.

Members noted with satisfaction that the Institute worked closely in 2016 with its sister agencies, the European Foundation for the Improvement of Living and Working Conditions (Eurofound), the European Union Agency for Fundamental Rights (FRA) and the European Agency for Safety and Health at Work (EU-OSHA). Parliament discussed **synergies** and presented its work to other agencies such as the European Asylum Support Office (EASO) and the European Chemicals Agency (ECHA). Members highlighted, as an example of synergies, the Institute's participation in the Fundamental Rights Forum organised by the FRA, which provided an opportunity to reach out to other important policy stakeholders.

Following an external evaluation in 2016, several recommendations were made to improve the Institute's operations, for instance by setting clearer priorities, better targeting its outputs, developing synergies with relevant external actors and also by strengthening the role of its management board and clarifying the role of the Experts' Forum.

Parliament called for **further interaction** between the legislative and non-legislative priorities of the Committee on Women's Rights and Gender Equality and the Institute's research.

2016 discharge: European Institute for Gender Equality (EIGE)

2017/2170(DEC) - 26/06/2017 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2016, as part of the 2016 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.

This Commission document concerns the EU's consolidated accounts for the year 2016 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. It works to provide evidence, facts and recommendations to address gender inequalities and strengthen the inclusion of a gendered perspective in EU policy making.

Main challenges in 2016: 2016 was a demanding year for EIGE as it was requested by key stakeholders to take on additional requests. EIGE's management has also adopted new working methods to comply with the revised administrative processes proposed for the EU's decentralised Agencies by the Secretariat General of the European Commission.

The EIGE's Management Board considers that in 2016, the sixth full operational year following EIGE's administrative and financial independence, the Institute has successfully developed its administrative, financial and operational framework and that EIGE carried out its tasks effectively within the frame of its mandate as specified in the Founding Regulation and its annual work programme.

As regards the accounts, the Management Board noted a reasonably high execution of the budget with commitment appropriations up to 98.42 % in 2016 (compared to 88 % in 2011 but slightly below 98.55 % of that of 2015), while payment appropriations in 2016 were 72.83 % (improvement of 5 percentage points compared with 67.64% in 2015).

Commitment appropriations:

- available: EUR 8 million;
- made: EUR 8 million.

Payment appropriations:

- available: EUR 10 million;
- paid: EUR 8 million.

For further details on expenditure, please refer to EIGE's consolidated annual activity report.

2016 discharge: European Institute for Gender Equality (EIGE)

2017/2170(DEC) - 19/09/2017 - 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 2016, 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 2016, 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 2016 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 2016 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 remained high for operational expenditure at EUR 1.7 million, mainly in relation to studies going beyond the year end. The Institute may consider introducing differentiated budget appropriations to better reflect the multi annual nature of operations and unavoidable delays between the signature of contracts, deliveries and payments;
- **internal controls**: the Court highlighted that in 2016 the Institute launched an open call for tender for a framework contract on the maintenance and update of its gender statistics tools and resources for a maximum amount of EUR 1.6 million. The call was split into two lots without indicating the respective amounts per lot. Following a question from one tenderer, the Institute clarified on its website that the maximum amount per lot was estimated at EUR 800 000. However, two separate framework contracts were signed with the same tenderer for a maximum amount of EUR 1.6 million per lot and an option to further increase the amounts by up to 50 % per lot, allowing the Institute to sign specific contracts over the maximum duration of the FWC (four years) for up to EUR 4.8 million or three times the amount announced in the contract notice. In reaction to the audit, the Institute signed amendments to both FWC, reducing the maximum amounts to EUR 800 000 each (with a potential increase by maximum 50 %).

The Institute's replies:

- **budgetary management**: the Institute stated that the level of carry-overs remained at the given level due to significant challenges imposed on five projects, which caused them to be carried forward to 2017. EIGE considers the fact that despite all the challenges caused by 'force majeure' factors, that impacted negatively on the implementation of EIGE's budget, EIGE managed to decrease the operational (C1) carry-overs down by more than 9 % is a good achievement worth mentioning. Regarding differentiated appropriations, it is important to note that in the past EIGE was discouraged from introducing this approach because of the annuality principle of the budget, despite that it will carry out a feasibility analysis to develop a solid basis for taking a future decision on introducing or not differentiated appropriations;
- **internal controls**: the Institute takes note of the Court's comment on the matter which was caused by an administrative error due to which the amount specified in the framework contract for each lot was not amended accordingly. The signed framework contracts have no budget implication, both lots have been awarded to the same contractor and the candidates were duly informed during the tendering phase.

Lastly, the Court of Auditors' report also contained a summary of the **Institute's key figures in 2016**:

- **Budget**: EUR 7.8 million.
- **Staff**: 45 including officials, temporary and contract staff and seconded national experts.

2016 discharge: European Institute for Gender Equality (EIGE)

2017/2170(DEC) - 23/03/2018 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Bart STAES (Greens/EFA, BE) on discharge in respect of the implementation of the budget of the European Institute for Gender Equality for the financial year 2016.

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 2016.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Institute for the financial year 2016 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 Institute for the financial year 2016 was EUR 7 628 000, representing a decrease of 3.15 % compared to 2015.
- **Budget and financial management**: budget monitoring efforts in the financial year 2016 resulted in a high budget implementation rate of 98.42 %, indicating that commitments were made in a timely manner and representing a slight decrease of 0.13 % compared to 2015.
- **Commitment and carry-overs**: the level of committed appropriations carried over remained high for operational expenditure at EUR 1.7 million, i.e. 51 % (compared to EUR 2.2 million in 2015, i.e. 60 %), mainly in relation to studies going beyond the year end. The Institute will carry out a feasibility analysis as to whether it will take a future decision on introducing differentiated appropriations. Carry-overs are often justified and do not necessarily indicate weaknesses in budget planning and implementation.

Members also made a series of observations regarding the prevention and management of conflicts of interests, procurement and staff policy and internal audits and controls.

They regretted that, having regard to the number of all posts occupied on 31 December 2016, the gender balance ratio was 72 % female to 28 % male. They noted furthermore the gender imbalance in the management board, with a ratio of 80 % to 20 % and called on the Institute to aim for a more gender-balanced staff composition.

Members noted with satisfaction that the Institute worked closely in 2016 with its sister agencies, the European Foundation for the Improvement of Living and Working Conditions (Eurofound), the European Union Agency for Fundamental Rights (FRA) and the European Agency for Safety and Health at Work (EU-OSHA). It discussed synergies and presented its work to other agencies such as the European Asylum Support Office (EASO) and the European Chemicals Agency (ECHA). Members highlighted, as an example of synergies, the Institute's participation in the Fundamental Rights Forum organised by the FRA, which provided an opportunity to reach out to other important policy stakeholders.

Following an external evaluation in 2016, several recommendations were made to improve the Institute's operations, for instance by setting clearer priorities, better targeting its outputs, developing synergies with relevant external actors and also by strengthening the role of its management board and clarifying the role of the Experts' Forum.

2016 discharge: European Institute for Gender Equality (EIGE)

2017/2170(DEC) - 09/02/2018 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2016 and the balance sheet as at 31 December 2016 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 2016, 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 2016.

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 2016 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 2016 are legal and regular in all material respects.

Nevertheless, the following observations were made:

- **carry-overs**: the Council acknowledged the multiannual nature of the Institute's expenditure in relation to studies and called on the Institute to consider the Court's suggestion to use differentiated appropriations to address the high level of commitments carried over. It also called on the Institute to continue monitoring its budget implementation in order to reduce the level of commitments carried over to the following financial year to the minimum strictly necessary, in line with the budgetary principle of annuality;

- **procurement**: the Council regretted the deficiencies found by the Court in the Institute's procurement procedures, which could have had an impact on the choice of the economically most advantageous offer. It urged the Institute to take the appropriate actions to ensure the effectiveness of its procurement procedures, as well as full transparency and equal treatment of tenderers.