Basic information	
2018/2173(DEC) DEC - Discharge procedure	Procedure completed
2017 discharge: EU general budget, European Committee of the Regions **Subject** 8.70.03.02 2017 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	KOHN Arndt (S&D)	27/07/2018
	Shadow rapporteur SALAFRANCA SÁNCHEZ-NEYRA José Ignacio (PPE) FITTO Raffaele (ECR) KLINZ Wolf (ALDE) DE JONG Dennis (GUE/NGL) JÁVOR Benedek (Verts/ALE) VALLI Marco (EFDD) JALKH Jean-François (ENF)	

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	OETTINGER Günther

Key events

Date	Event	Reference	Summary
28/06/2018	Non-legislative basic document published	COM(2018)0521	Summary
11/09/2018	Committee referral announced in Parliament		
20/02/2019	Vote in committee		
27/02/2019	Committee report tabled for plenary	A8-0101/2019	Summary
26/03/2019	Decision by Parliament	T8-0250/2019	Summary
26/03/2019	Results of vote in Parliament		
26/03/2019	Debate in Parliament		
26/03/2019	End of procedure in Parliament		
27/09/2019	Final act published in Official Journal		

Technical information

Procedure reference	2018/2173(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/14203

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE626.822	13/12/2018	
Amendments tabled in committee		PE634.535	12/02/2019	
Committee report tabled for plenary, single reading		A8-0101/2019	27/02/2019	Summary
Text adopted by Parliament, single reading		T8-0250/2019	26/03/2019	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05824/2019	11/02/2019	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2018)0521	28/06/2018	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0013/2019 OJ C 357 04.10.2018, p. 0001	12/07/2018	Summary

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

Final act
Budget 2019/1428 OJ L 249 27.09.2019, p. 0122

2017 discharge: EU general budget, European Committee of the Regions

2018/2173(DEC) - 28/06/2018 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2017, as part of the 2017 discharge procedure.

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

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 2017** 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 with a view to granting discharge.

Discharge procedure: **the final step of a budget lifecycle is the discharge**. It is the decision by which the European Parliament '**releases**' the Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its annual report, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of 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.

All EU institutions and other agencies, bodies and joint undertakings are subject to their own discharge procedures.

Implementation of the Committee of the Regions' appropriations for the financial year 2017: the approved budget for 2017 was **EUR 93.3 million**. **98%** of all appropriations were committed by the end of 2017.

As regards the budgetary implementation of the CoR, the 2017 Annual Activity Report noted that the Committee focused on the following:

- 2017 was the third year of the CoR's sixth term of office 2015-2020 under the Presidency of Markku Markkula as its President and Karl-Heinz Lambertz as First Vice-President. In 2017, Karl-Heinz Lambertz took over as President and Markku Markkula became in his turn First Vice-President;
- the CoR met five times in Plenary Session in 2017 and two external Bureau meetings were organised marking the EU Presidencies.

2017 discharge: EU general budget, European Committee of the Regions

2018/2173(DEC) - 27/02/2019 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Arndt KOHN (S&D, DE) calling on the European Parliament to give discharge to the Committee of the Regions in respect of the implementation of the general budget of the European Union for the financial year 2017, Section VII – Committee of the Regions.

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 Court concluded that the payments as a whole for the year ended on 31 December 2017 for administrative and other expenditure of the institutions and bodies were free from material error.

Budgetary and financial management

In 2017, the Committee had an approved budget of EUR 93 295 000 (compared with EUR 90 500 000 in 2016), of which EUR 91.5 million (compared with EUR 89.4 million in 2016) comprised commitment appropriations with an implementation rate of 98.0 % (98.7 % in 2016) and of which EUR 83.9 million were payment appropriations with an implementation rate of 89.9 %. Members called on the Committee to extend the performance-based budgeting methodology to relevant parts of its budget.

They also noted the fact that the overall execution rate for payments at the end of December 2017 was 89.9 %.

Staff

The report noted that the Committee reduced the overall number of posts in its establishment plan by 48 from 537 to 489 between 2013 and 2017 mainly due to the 5 % staff cuts. It welcomed that despite the staff cuts the Committee managed to reinforce its political work by reallocating more human resources from support services to the core business areas related to political and legislative activities.

The number of members of contract staff increased from 34 posts in 2013 to 54 in 2017, while temporary staff increased from 64 posts in 2013 to 71 in 2017. This increase of temporary and contract staff is mainly related to security issues prompted by the situation in Brussels.

Members regretted that the share of women in middle management has not seen any significant improvement in 2017 with around 38 % (compared to 37 % in 2015 and 33 %in 2016). The share of women in senior management positions further decreased from 33 % in 2016 to around 25 % in 2017. The Committee is encouraged to significantly improve its performance in this regard.

Brexit

Lastly, Members noted that the Committee estimates that the financial impact of the United Kingdom's decision to withdraw from the Union amounts to EUR 373 666 in 2019 and EUR 576 559 in 2020 due to the reduction of its membership by the 24 seats currently attributed to the United Kingdom. They welcomed the establishment of a group to reflect about maintaining close relations with regional and local authorities in the United Kingdom after its departure from the Union.

2017 discharge: EU general budget, European Committee of the Regions

2018/2173(DEC) - 26/03/2019 - Text adopted by Parliament, single reading

The European Parliament decided by 508 votes to 125, with 7 abstentions, to grant discharge to the Committee of the Regions on the implementation of the EU's general budget for the 2017 financial year, Section VII – Committee of the Regions.

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 Court concluded that the payments as a whole for the year ended on 31 December 2017 for administrative and other expenditure of the institutions and bodies were free from material error.

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The number of members of contract staff increased from 34 posts in 2013 to 54 in 2017, while temporary staff increased from 64 posts in 2013 to 71 in 2017. This increase of temporary and contract staff is mainly related to security issues prompted by the situation in Brussels.

Members welcomed the inter-institutional administrative cooperation with Parliament and the mid-term evaluation results on the implementation of the cooperation agreement between the Committee and the Economic and Social Committee, which highlights the successful implementation of several measures. They noted that in the context of a redeployment exercise, 70 translators have been transferred to other services. They also welcomed the results of the mid-term evaluation on the implementation of the cooperation agreement between the Committee and the European Economic and Social Committee which highlights that the governance and administrative structure was successfully simplified.

Members regretted that the share of women in middle management has not seen any significant improvement in 2017 with around 38 % (compared to 37 % in 2015 and 33 %in 2016). The share of women in senior management positions further decreased from 33 % in 2016 to around 25 % in 2017. The Committee is encouraged to significantly improve its performance in this regard.

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2017 discharge: EU general budget, European Committee of the Regions

2018/2173(DEC) - 12/07/2018

PURPOSE: presentation of the Annual report of the Court of Auditors on the implementation of the budget concerning the financial year 2017.

CONTENT: the Court of Auditors published its 41th annual report on the implementation of the general budget of the Union for the year 2017. This report follows a five-part structure:

- the statement of assurance (DAS) and a summary of the results of the audit on the reliability of accounts and the regularity of transactions;

- the analysis of budgetary and financial management;

- the Commission’s performance reporting framework;

- the findings on EU revenue;

- the presentation of the main headings of the current multiannual financial framework (MFF), the results of the testing of the regularity of transactions.

The Court concludes that payments for 2017 are legal and regular, with the expenditure recorded in 2017 covering spending on a reimbursement basis. It believes that the EU accounts present a true and fair view of the EU’s financial position.

The report also assessed the potential impact on the 2017 accounts of the United Kingdom’s withdrawal from the European Union. On 29 March 2017, the United Kingdom (UK) formally notified the European Council of its intention to leave the European Union (EU). On 22 May 2017, the negotiations started for the withdrawal agreement between the EU and the UK.

Part Five (Financial Provisions) of the draft withdrawal agreement of 19 March 2018 concerning the financial settlement states that the UK will pay all its obligations under the current and previous Multiannual Financial Frameworks as if it were still a Member State.

Based on this, the Court concluded that the accounts as at 31 December 2017 correctly reflect the withdrawal process.

The audit also focuses on the budget implementation of the Committee of the ***European Committee of the Regions***.

The overall audit evidence indicates that the level of error in spending on ‘Administration’ was not material. For this MFF heading, the testing of transactions produced an estimated overall level of error of 0.5 %

The Court did not detect any specific problem regarding the European Committee of the Regions.

2017 discharge: EU general budget, European Committee of the Regions

2018/2173(DEC) - 11/02/2019 - Supplementary non-legislative basic document

Based on the observations contained in the report by the Court of Auditors, the Council called on the European Parliament to grant discharge to all of the EU institutions in respect of the implementation of their respective budgets for the financial year 2017.

However, it considered that budget implementation required a series of comments from the Council which should be fully taken into account by the Commission.

The Council welcomed the fact that the administrative and related expenditure of the EU institutions remained, as in previous years, free from material error with an estimated level of error of 0.5 %, which while being well below the materiality threshold is higher by 0.3 % compared to the Court's findings for 2016 (0.2 %). It noted with satisfaction that no serious weaknesses were identified by the Court in the supervisory and control systems and in the examined annual activity reports.

The Council took note that, as in previous years, there was a small number of errors relating to staff costs and some weaknesses in the Office for Administration and Payment of individual entitlements' (PMO) management of family allowances. It called on the Commission to improve its procedures to avoid errors related to staff expenditure.

The Court did not identify any specific problems concerning the European Committee of the Regions.