



Basic information	
2010/2148(DEC) DEC - Discharge procedure 2009 discharge: EU general budget, Committee of the Regions Subject 8.70.03.07 Previous discharges	Procedure completed

Key players


European Parliament	Committee responsible		Rapporteur	Appointed
	CONT Budgetary Control		RIVELLINI Crescenzo (PPE)	23/03/2010
			Shadow rapporteur AYALA SENDER Inés (S&D) DE MAGISTRIS Luigi (ALDE) STAES Bart (Verts/ALE)	
	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, Climate 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	ŠEMETA Algirdas	

Key events			
Date	Event	Reference	Summary
20/07/2010	Non-legislative basic document published	SEC(2010)0963 	Summary
07/10/2010	Committee referral announced in Parliament		
22/03/2011	Vote in committee		Summary
07/04/2011	Committee report tabled for plenary	A7-0139/2011	

10/05/2011	Decision by Parliament	T7-0200/2011	Summary
10/05/2011	Results of vote in Parliament		
10/05/2011	Debate in Parliament	CRE link	
10/05/2011	End of procedure in Parliament		
27/09/2011	Final act published in Official Journal		

Technical information	
Procedure reference	2010/2148(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/03988

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE450.661	20/01/2011	
Amendments tabled in committee		PE458.802	21/02/2011	
Committee report tabled for plenary, single reading		A7-0139/2011	07/04/2011	
Text adopted by Parliament, single reading		T7-0200/2011	10/05/2011	Summary
Council of the EU				
Document type	Reference	Date	Summary	
Document attached to the procedure	05891/2011	03/02/2011	Summary	
European Commission				
Document type	Reference	Date	Summary	
Non-legislative basic document	SEC(2010)0963 	20/07/2010	Summary	
Other institutions and bodies				
Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0083/2010 OJ C 303 09.11.2010, p. 0001	09/09/2010	Summary

Final act	
Decision 2011/0561 OJ L 250 27.09.2011, p. 0101	Summary

2009 discharge: EU general budget, Committee of the Regions

2010/2148(DEC) - 10/05/2011 - Final act

PURPOSE: to grant discharge to the Committee of the Regions for the financial year 2009.

NON-LEGISLATIVE ACT: Decision 2011/561/EU of the European Parliament on discharge in respect of the implementation of the European Union general budget for the financial year 2009, Section VII -Committee of the Regions.

CONTENT: with the present decision, the European Parliament grants discharge to the Secretary-General of the Committee of the Regions for the implementation of its budget for the financial year 2009.

This decision is in line with the European Parliament's resolution adopted on 10 May 2011 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 10/05/2011).

A parallel decision, adopted on the same day, approves the closure of this Institution's accounts.

2009 discharge: EU general budget, Committee of the Regions

2010/2148(DEC) - 03/02/2011

Having regard to the observations made in the Court of Auditor's report, the Council calls on the European Parliament to give a discharge to the Commission in respect of the implementation of the budget of the European Union for the financial year 2009. Although the observations made by the Council are positive as regards institution expenditure, the Council considers that the budget implementation calls for a series of comments which should be taken in to account when discharge is granted.

The Council is concerned about the Court's finding that, in several cases, and in different institutions and bodies, the information serving as the basis for the payment of allowances provided for by the relevant staff regulations was not up-to-date. Therefore, the Council supports the Court's recommendation that **administrative systems should be improved to timely monitor and control the documents proving the staff's personal situation**. It notes that the institutions and bodies addressed by the Court have already taken action and encourages them to pursue it.

2009 discharge: EU general budget, Committee of the Regions

2010/2148(DEC) - 20/07/2010 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2009, as part of the 2009 discharge procedure.

Analysis of the accounts of the EU Institutions: Section VII – **Committee of the Regions (CoR)**.

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2009 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the Committee of the Regions.

The document helps to bring insight into the EU budget mechanism and the **way in which the budget has been managed and spent in 2009**. It recalls that European Union's operational expenditure covers the various headings of the financial framework and takes different forms, depending on how the money is paid out and managed.

In accordance with the Financial Regulation, the Commission implements the general budget using the following methods:

- **direct centralised management:** direct implementation of the budget by the Commission services;
- **indirect centralised management:** the Commission confers tasks of implementation of the budget to bodies of EU law or national law, such as the EU agencies of public law or with public service missions;
- **decentralised management:** the Commission delegates certain tasks for implementation of the budget to third countries;
- **shared management:** under this method of management budget implementation tasks are delegated to Member States. The majority of the expenditure falls under this mode "Shared Management" involving the delegation of tasks to Member States, covering such areas as agricultural spending and Structural Actions;
- **joint management:** under this method, the Commission entrusts certain implementation tasks to an international organisation.

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:

- the way in which EU public expenditure is committed and spent;
- 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.

To recall, 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.

Lastly, the document 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.

Implementation of appropriations under Section VII of the budget for the financial year 2009: the document comprises a series of detailed tables, the most important concerning the implementation of the budget. As regards the Committee of the Region's expenditure, the table on the financial and budgetary implementation of this institution shows the following:

A) Table showing the commitment appropriations:

- Commitments: EUR 87 million (98.37% rate of implementation)
- Carry-overs to 2010: (0.08% of authorised appropriations)
- Cancelled: EUR 1 million

B) Table showing the implementation of payments:

- Payments: EUR 86 million (98.37% rate of implementation)
- Carry-overs to 2010: EUR 6 million (6.75% of authorised appropriations)
- Cancellations: EUR 3 million.

Lastly, the annexes detail specific expenditure of the institutions, in particular:

- **joint sickness insurance scheme:** a valuation is made for the estimated liability that the EU has regarding its contributions to the Joint Sickness Insurance Scheme in relation to its retired staff. This gross liability has been valued at EUR 3 535 million. The calculations take into account active officials and pensioners from the various EU Institutions and Agencies.

For further details on the budgetary implementation of expenditure of Section VII of the Budget (Committee of the Regions) please refer to the [Committee's Annual Activity Report 2009](#).

The main challenges in 2009 were:

- taking account of the effects of the Lisbon Treaty on the Committee: greater involvement of regional and local bodies in the legislative process (extension of the areas of consultation of legislative texts in preparation by the CoR);
- the increase in the number of opinions (59 in 2009 with special opinions requested by certain EU Presidencies) ;
- participation in numerous events representing regional and local level government (e.g. European Summit of Regions and Cities, European Week of Regions and Cities, Open days, etc);
- continuing the Lisbon Monitoring Platform (on the regional impact of the Lisbon Treaty);
- strengthening territorial dialogue on sustainable growth and jobs;
- further work with members of the Subsidiarity Monitoring Network and various communication and awareness raising actions on regional cooperation and subsidiarity.

The report gives an overview of the results achieved as against the objectives set for 2009.

2009 discharge: EU general budget, Committee of the Regions

2010/2148(DEC) - 09/09/2010

PURPOSE: to present the report of the Court of Auditors on the implementation of the budget for the financial year 2009 (other institutions – Committee of the Regions).

CONTENT: the Court of Auditors published its 33rd annual report on the implementation of the general budget of the European Union, covering the financial year 2009.

Pursuant to the Treaty on the Functioning of the European Union (TFEU), the Court of Auditors provides the European Parliament and the Council with a Statement of Assurance concerning the reliability of the accounts and the legality and regularity of the underlying transactions ('the DAS').

For the first time, the Court is forwarding its annual report to national parliaments at the same time as to the European Parliament and the Council, as provided for under Protocol No 1 to the Treaty of Lisbon.

This audit concerns, in particular, the budget implementation of the Committee of the Regions.

Based on its audit work, the Court concludes that the payments for the year ended 31 December 2009 for administrative expenditure of the institutions were free from material error. The Court notes that all the institutions operated satisfactorily the supervisory and control systems required by the Financial Regulation and the transactions tested were free from material error of legality and regularity.

Although the legality and regularity of the transactions underlying the accounts have been confirmed by the Court of Auditors, it does however draw attention to a number of findings which should be taken into consideration by the institutions concerned. It recalls that the main risks in the administrative and other expenditure policy group are non-compliance with the provisions on procurement, the implementation of contracts, recruitment procedures and the calculation of salaries and allowances.

Based on its audit work, the Court states that in the area of the payment of social allowances, the Court recommended to the Institutions and bodies concerned that they request their staff to deliver at appropriate intervals documents confirming their personal situation and that they implement a system for the timely monitoring of these documents.

The specific observations that follow and which are presented by Institution or body of the European Union are based on the Court's audit. These findings do not call into question the positive assessments as they are not material to administrative expenditure as a whole but are significant in the context of the individual Institution concerned.

In the specific case of the Committee of the Region's audit, the Court notes that the audit did not identify any reportable weakness in respect of the topics audited.

2009 discharge: EU general budget, Committee of the Regions

2010/2148(DEC) - 10/05/2011 - Text adopted by Parliament, single reading

The European Parliament adopted by 563 votes to 86, with 7 abstentions a decision to grant discharge to the Secretary-General of the Committee of the Regions in respect of the implementation of its budget for the financial year 2009.

Parliament also adopted by 566 votes to 78, with 10 abstentions a resolution containing a number of observations which forms an integral part of the discharge decision. The resolution recalls that, in 2009, the Committee of the Regions (CoR) had commitment appropriations available amounting to a total of **EUR 88 million** (2008: EUR 93 million), with a utilisation rate of 98.37%, higher than the average of the other institutions (97.69%).

Noting that the Court of Auditors had indicated, in its Annual Report, that the audit did not give rise to any significant observations, Parliament notes that, in 2009, the CoR obtained 10 more posts in 2009 (and 4 more in 2010). It welcomes the considerable increase of the CoR's training budget (12% compared to 2008).

Parliament also welcomes the fact that the CoR had:

- updated its budget analytical-monitoring tool ("BudgetWatch"), providing more comprehensive information on the CoR's budget;
- the Administrative Cooperation Agreement between the CoR and the European Economic and Social Committee (EESC) for the period 2008 to 2014 is sufficiently implemented;
- made efforts in the area of interinstitutional cooperation, in particular, in regard to the ongoing introduction of the staff management system 'Sysper2'.

Parliament reminds the CoR of Parliament's request that CoR members declare their financial interests, disclosing relevant information on declarable professional activities and remunerated posts or activities and calls on the CoR to examine this matter in its Annual Activity Report.

Lastly, in an amendment adopted in plenary, Parliament calls on the CoR to undertake urgently during 2011 **a comprehensive spending review of all areas of activity to ensure all expenditure is delivering value for money** in order to identify possible savings which would reduce the pressure on the budget in this period of austerity.