

Procedure file

Basic information		
DEC - Discharge procedure	2012/2173(DEC)	Procedure completed
2011 discharge: EU general budget, Committee of the Regions		
Subject 8.70.03.07 Previous discharges		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	CONT Budgetary Control		29/02/2012
		ECR ČEŠKOVÁ Andrea	
		Shadow rapporteur	
		PPE DEUTSCH Tamás	
		PPE SONIK Bogusław	
		S&D KALFIN Ivailo	
		ALDE SKYLAKAKIS Theodoros	
		Verts/ALE STAES Bart	
		EFD ANDREASEN Marta	
		NI EHRENHAUSER Martin	
	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](#)

ŠEMETA Algirdas

Key events

25/07/2012	Non-legislative basic document published	COM(2012)0436	Summary
13/09/2012	Committee referral announced in Parliament		
19/03/2013	Vote in committee		
21/03/2013	Committee report tabled for plenary	A7-0093/2013	Summary
16/04/2013	Debate in Parliament		
17/04/2013	Results of vote in Parliament		
17/04/2013	Decision by Parliament	T7-0130/2013	Summary
17/04/2013	End of procedure in Parliament		
16/11/2013	Final act published in Official Journal		

Technical information

Procedure reference	2012/2173(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/10421

Documentation gateway

Non-legislative basic document	COM(2012)0436	25/07/2012	EC	Summary
Court of Auditors: opinion, report	N7-0127/2012 OJ C 344 12.11.2012, p. 0001	06/09/2012	CofA	Summary
Committee draft report	PE497.970	25/01/2013	EP	

Document attached to the procedure		05752/2013	01/02/2013	CSL	Summary
Amendments tabled in committee		PE506.054	27/02/2013	EP	
Committee report tabled for plenary, single reading		A7-0093/2013	21/03/2013	EP	Summary
Text adopted by Parliament, single reading		T7-0130/2013	17/04/2013	EP	Summary

Final act

[Decision 2013/548](#)
[OJ L 308 16.11.2013, p. 0130](#) Summary

2011 discharge: EU general budget, Committee of the Regions

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2011, as part of the 2011 discharge procedure.

Analysis of the accounts of the EU Institutions: Section VII Committee of the Regions.

Legal reminder: the consolidated annual accounts of the European Union for the year 2011 have been prepared on the basis of the information presented by the institutions and bodies under Article 129(2) of the Financial Regulation applicable to the general budget of the European Union. They were prepared in accordance with Title VII of the Financial Regulation and with the accounting principles, rules and methods set out in the notes to the financial statements.

The objective of the financial statements is to provide information about the financial position, performance and cashflow of a body that is useful to a wide range of users. The objective is to provide information that is useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it.

1) Purpose: the document helps to bring insight into the EU budget mechanism and the way in which the budget has been managed and spent in 2011. It recalls that the 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 or indirect centralised management (by means of bodies or agencies of public law or other); decentralised management where the Commission delegates certain tasks for the implementation of the budget to third countries; and, thirdly, shared management where budget implementation tasks are delegated to Member States, in areas such as agricultural expenditure and structural actions.

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:

- accounting principles applicable to the management of EU spending (business continuity, consistency of accounting methods, comparability of information ...);
- consolidation methods of figures for all major controlled entities (the consolidated financial statements of the EU comprise all significant controlled entities institutions, organisations and agencies, this being 50 controlled entities, 5 joint ventures and 4 associates. In comparison with 2010, the scope of consolidation has been extended by 7 controlled entities (one institution, 6 agencies);
- the recognition of financial assets in the EU (tangible and intangible assets, financial assets and other miscellaneous investments);
- the way in which EU public expenditure is committed and spent, including pre-financing (cash advances intended for the benefit of an EU organ);
- 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 recap, 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.

The document also details specific expenditure of the institutions, in particular: i) pensions of former Members and officials of institutions; ii) joint sickness insurance scheme and iii) buildings. For the Parliament, the outstanding contractual obligation relating to building contracts totalled EUR 434 million in 2011.

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.

2) Implementation of appropriations under Section VII of the budget for the financial year 2011: the document also comprises a series of detailed tables, the most important concerning the implementation of the budget. Concerning the expenditure of the Committee of the Regions (CoR), the information drawn from the [CoR Impact Report 2011](#) shows that:

- credits authorised for 2011 were EUR 94 million;

- the rate of budgetary implementation was 97.76%

3) Budgetary implementation - conclusions: in more general and political terms, the Committees budgetary implementation for the financial year 2011 primarily consisted in the following of files on which this body is called to take a position and issue non-binding opinions. It should be noted that in 2011, the CoR adopted 62 opinions the importance of which can vary depending on the area on which the opinion covers.

The CoR Impact Report highlights the following opinions:

- opinion on the Commissions Work Programme for 2011;
- opinion on the future financial framework (2014-2020);
- opinion on the future European Social Fund (2014-2020) before the publication of the text by the European Commission;
- follow-up document on CoR opinions;
- publication of CoR impact assessment sheets on the political impact of CoR opinions on other EU institutions;
- continuation of the Rolling planning sheet: the objective being the production of a constantly updated planning sheet in order to plan, structure and monitor the CoR's political activities relating to an opinion, with the aim of enhancing the CoRs political impact.

The Committee also continued its activities relating to cohesion policy and in particular the follow-up of the European Grouping of Territorial Cooperation (EGTC). Work also continued in the classical areas of cohesion policy and the Structural Funds in all of the Committees activities as well as on the implications of the 2020 strategy, the economic and social development of the Union in the context of the financial crisis, citizenship (with particular focus on the Roms), sustainable development and climate change.

There were also certain interinstitutional activities with the European Parliament, the President of the European Council as well as activities beyond Europes borders with the organisation of the ARLEM and CORLEAP networks on the Neighbourhood Policy.

Lastly, the Committee also organised a number of events focused on regional policy.

2011 discharge: EU general budget, Committee of the Regions

The Committee on Budgetary Control adopted the report by Andrea ?EKOVÁ (ECR, CZ) in which it calls on the European Parliament to grant the Secretary-General of the Committee of the Regions discharge in respect of the implementation of the Committee of the Regions' budget for the financial year 2011.

Members welcome the fact that, on the basis of its audit work, the Court of Auditors concluded that the payments as a whole for the year ended on 31 December 2011 for administrative and other expenditure of the institutions and bodies were free from material error. They note that no significant weaknesses had been identified in respect of the audited topics related to the human resources and the procurement for the Committee of the Regions.

Members note that in 2011, the Committee had an approved budget of EUR 84.1 million, of which EUR 82 million were commitment appropriations, with a utilisation rate of 97.5%, which was lower than 2010.

Members welcome the projects on the internal organisation of the Committee which set out the objectives of cooperation between services and the development of synergies in common activities and joint actions. They ask to be updated on the projects and be informed more precisely on the budgetary consequences of the measures taken.

Members also call for : (i) a better timetable for translation demands; (ii) the publication of the declarations and the updates of financial interests of members from all the institutions.

Lastly, Members support the conclusions of the mid-term evaluation of the administrative cooperation agreement between the Committee and the EESC and share the view that some improvements should be made to rationalise human resources in the Joint Services and in translation. They also call for detailed information on the aims of administrative cooperation, the extent to which those aims are being achieved and the impact this is having in terms of savings.

2011 discharge: EU general budget, Committee of the Regions

The European Parliament adopted by 556 votes to 67, with 6 abstentions, a decision to grant the Secretary-General of the Committee of the Regions discharge in respect of the implementation of the Committee of the Regions' budget for the financial year 2011.

In its resolution accompanying the discharge decision, Parliament agrees with the Court of Auditors that the payments as a whole for the year ended on 31 December 2011 for administrative and other expenditure of the institutions and bodies were free from material error. It notes that no significant weaknesses had been identified in respect of the audited topics related to the human resources and the procurement for the Committee of the Regions.

In parallel, Parliament notes that in 2011, the Committee had an approved budget of EUR 84.1 million, of which EUR 82 million were commitment appropriations, with a utilisation rate of 97.5%, which was lower than 2010.

It welcomes the projects on the internal organisation of the Committee which set out the objectives of cooperation between services and the development of synergies in common activities and joint actions. It asks to be updated on the projects and be informed more precisely on the budgetary consequences of the measures taken.

Parliament also calls for : (i) a better timetable for translation demands; (ii) the publication of the declarations and the updates of financial interests of members from all the institutions.

Cooperation with the EESC: Parliament welcomes the progress made as regards the cooperation with the European Economic and Social

Committee (EESC) and waits for some improvements to be made to rationalise human resources in the Joint Services and in translation. Parliament calls for detailed information on the aims of administrative cooperation, the extent to which those aims are being achieved and the impact this is having in terms of savings.

As regards environmental issues, Parliament congratulates both the Committee and the European Economic and Social Committee (EESC) for receiving EMAS and ISO-14001 certification but regrets, however, that no information was provided on the energy used from renewable sources as requested in last year's Parliament discharge resolution. It draws attention to the obligation to publish renewable energy share figures and environmental impact data.

2011 discharge: EU general budget, Committee of the Regions

PURPOSE: to grant discharge to the Committee of the Regions for the financial year 2011.

NON-LEGISLATIVE ACT: Decision 2013/548/EU of the European Parliament on discharge in respect of the implementation of the European Unions General Budget, section VII Committee of the Regions, for the financial year 2011.

CONTENT: with the present decision, and in accordance with Article 318 of the Treaty on the Functioning of the European Union (TFEU), the European Parliament grants discharge to the Secretary-General of the Committee of the Regions in respect of the implementation of the budget for the financial year 2011.

The decision is in line with the European Parliament's resolution adopted on 17 April 2013 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 17 April 2013).