



Procedure file

Basic information		
DEC - Discharge procedure	2012/2174(DEC)	Procedure completed
2011 discharge: EU general budget, European Ombudsman		
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.		
	PECH Fisheries	The committee decided not to give an opinion.		
AGRI Agriculture and Rural Development	The committee decided not to give an opinion.			
ENVI Environment, Public Health and Food Safety	The committee decided not to give an opinion.			
EMPL Employment and Social Affairs	The committee decided not to give an opinion.			
BUDG Budgets	The committee decided not to give an opinion.			
ITRE Industry, Research and Energy	The committee decided not to give an opinion.			
JURI Legal Affairs	The committee decided not to give an opinion.			
ECON Economic and Monetary Affairs	The committee decided not to give an opinion.			
LIBE Civil Liberties, Justice and Home Affairs	The committee decided not to give an opinion.			
INTA International Trade	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			

European Commission		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.
	REGI Regional Development	The committee decided not to give an opinion.
	AFCO Constitutional Affairs	The committee decided not to give an opinion.
	DEVE Development	The committee decided not to give an opinion.
	CULT Culture and Education	The committee decided not to give an opinion.
	Commission DG	Commissioner
	Budget	ŠEMETA Algirdas

Key events			
24/07/2012	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	A7-0094/2013	Summary
16/04/2013	Debate in Parliament		
17/04/2013	Results of vote in Parliament		
17/04/2013	Decision by Parliament	T7-0131/2013	Summary
17/04/2013	End of procedure in Parliament		
16/11/2013	Final act published in Official Journal		

Technical information	
Procedure reference	2012/2174(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/10441

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		PE497.971	25/01/2013	EP	
Document attached to the procedure		05752/2013	01/02/2013	CSL	Summary
Amendments tabled in committee		PE506.050	27/02/2013	EP	
Committee report tabled for plenary, single reading		A7-0094/2013	21/03/2013	EP	Summary

Final act[Decision 2013/549](#)[OJ L 308 16.11.2013, p. 0133](#) Summary

2011 discharge: EU general budget, European Ombudsman

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 VIII European Ombudsman.

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 this 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 an entity that is useful to a wide range of users. The objective is to provide information 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. When granting the discharge, Parliament may highlight some observations that it considers important, often by recommending that the Commission takes action on the aspects in question.

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.

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 VIII of the budget for the financial year 2011: the document comprises a series of detailed tables, the most important concerning the implementation of the budget. Concerning the Ombudsmans expenditure, the table on the financial and budgetary implementation of this institution is presented as follows (information drawn from the [European Ombudsmans Report on the Budgetary and Financial Management 2011](#)).

- Budgeted appropriations 2011: EUR 9.427 million;
- Commitments: EUR 8.724 million (rate of commitments entered into: 92.54%);
- Payments: EUR 8.072 million.

3) Budget 2011 - conclusions: in more general and political terms, the Ombudsmans budgetary implementation for the financial year 2011 was chiefly marked by the following activities (see [European Ombudsman Annual Report 2011](#)).

The budgetary implementation was also marked by:

- a fall in the total number of complaints to the Ombudsman for the third year in a row (the number has dropped from 3406 in 2008 to 2510 in 2011); in more than 65% of cases, it was possible to open an inquiry into the case by transferring it to a competent body;
- the publication of a special Eurobarometer on citizens rights and the performance of the EU administration which confirmed the importance citizens attach to their fundamental right to complain;
- efforts to inform, advise and guide citizens by publishing a specific booklet information and improving the website;
- greater cooperation with national ombudsmen (European Network of Ombudsmen);
- improvement of inquiry procedures by making them more citizen-friendly and the introduction of a new type of inquiry (clarificatory inquiry) which enables complainants to clarify their complaint;
- promoting a culture of service in the EU institutions (in 2011, the number of cases fell overall);
- improvement in interinstitutional administrative cooperation to avoid unnecessary duplications of staff (in the European Parliament for accounting, technical services concerning telecommunications, translation and interpretation; the Official Publications Office; the Paymasters Office (PMO) of the European Union as regards pensions; the Translation Centre).

2011 discharge: EU general budget, European Ombudsman

The Committee on Budgetary Control adopted the report by Andrea ?EKOVÁ (ECR, CZ) in which it calls on the European Parliament to grant the European Ombudsman discharge in respect of the implementation of its 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 state that no significant weaknesses had been identified in respect to the audited topics related to the human resources and the procurement for the European Ombudsman.

Members also stress that the Ombudsman's budget is purely administrative and amounted in 2011 to EUR 9 427 395 and that of the total appropriations, 92.54% were committed and 85.62% paid. They call for further efforts to improve the utilisation rate and for the changes made to be monitored.

Members invite the Ombudsman to include the following in the next annual activity report:

- the percentage of unused interpretation services requested during the year;
- an exhaustive table of all the human resources at the Ombudsman's disposal, broken down by category, grade, sex, participation in professional training and nationality;

and on an operational level, an improvement of the following:

- handling of complaints received;
- the average duration of proceedings.

2011 discharge: EU general budget, European Ombudsman

PURPOSE: to grant discharge to the European Ombudsman for the financial year 2011.

NON-LEGISLATIVE ACT: Decision 2013/549/EU of the European Parliament on discharge in respect of the implementation of the European Unions General Budget, section VIII - European Ombudsman 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 European Ombudsman 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).

2011 discharge: EU general budget, European Ombudsman

The European Parliament adopted by 597 votes to 43 with 17 abstentions, a decision granting the European Ombudsman discharge in respect of the implementation of its budget for the financial year 2011.

In its resolution accompanying the discharge, Parliament welcomes the fact that 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. It also notes that no significant weaknesses had been identified in respect to the audited topics related to the human resources and the procurement for the European Ombudsman.

At the same time, Parliament stresses that the Ombudsman's budget is purely administrative and amounted in 2011 to EUR 9 427 395 and that of the total appropriations, 92.54% were committed and 85.62% paid. It calls for further efforts to improve the utilisation rate and wants the changes made to be monitored.

Parliament invites the Ombudsman to include the following in the next annual activity report:

- the percentage of unused interpretation services requested during the year;
- an exhaustive table of all the human resources at the Ombudsman's disposal, broken down by category, grade, sex, participation in professional training and nationality.

Parliament also calls for a sustainable increase of the percentage of decisions on admissibility taken within one month of receiving a

complaint, which attained a figure of 70% in 2011. It believes that the re-structuring of the Ombudsman's office, put in place at the beginning of 2012, together with a more streamlined procedure of the Registry can contribute to a better performance of the Complaint Unit in the coming years.