















# Procedure file

Basic information		
DEC - Discharge procedure	2014/2086(DEC)	Procedure completed
2013 discharge: EU general budget, European External Action Service		
Subject 8.70.03.03 2013 discharge		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>CONT</b> Budgetary Control	 <a href="#">CZARNECKI Ryszard</a>	25/09/2014
		Shadow rapporteur	
		 <a href="#">DEUTSCH Tamás</a>	
		 <a href="#">DEUTSCH Tamás</a>	
		 <a href="#">AYALA SENDER Inés</a>	
		 <a href="#">AYALA SENDER Inés</a>	
		 <a href="#">THEURER Michael</a>	
		 <a href="#">THEURER Michael</a>	
		 <a href="#">KARI Rina Ronja</a>	
	 <a href="#">KARI Rina Ronja</a>		
	 <a href="#">ŠOLTES Igor</a>		
	 <a href="#">ŠOLTES Igor</a>		
	 <a href="#">VALLI Marco</a>		
	 <a href="#">VALLI Marco</a>		
	NI <a href="#">ALIOT Louis</a>		
Committee for opinion		Rapporteur for opinion	Appointed
<b>AFET</b> Foreign Affairs			20/10/2014
		 <a href="#">JÄÄTTEENMÄKI Anneli</a>	
<b>DEVE</b> Development		The committee decided not to give an opinion.	

European Commission	<b>INTA</b> International Trade	The committee decided not to give an opinion.
	<b>AFCO</b> Constitutional Affairs	The committee decided not to give an opinion.
	Commission DG <a href="#">Budget</a>	Commissioner GEORGIEVA Kristalina

### Key events

30/07/2014	Non-legislative basic document published	COM(2014)0510	Summary
20/10/2014	Committee referral announced in Parliament, 1st reading/single reading		
23/03/2015	Vote in committee, 1st reading/single reading		
31/03/2015	Committee report tabled for plenary, single reading	<a href="#">A8-0109/2015</a>	Summary
28/04/2015	Debate in Parliament		
29/04/2015	Results of vote in Parliament		
29/04/2015	Decision by Parliament, 1st reading/single reading	<a href="#">T8-0123/2015</a>	Summary
29/04/2015	End of procedure in Parliament		
30/09/2015	Final act published in Official Journal		

### Technical information

Procedure reference	2014/2086(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/01198

### Documentation gateway

Non-legislative basic document		COM(2014)0510	30/07/2014	EC	Summary
Committee draft report		<a href="#">PE539.742</a>	27/01/2015	EP	
Document attached to the procedure		<a href="#">05303/2015</a>	30/01/2015	CSL	Summary
Committee opinion	<b>AFET</b>	<a href="#">PE541.336</a>	10/02/2015	EP	
Amendments tabled in committee		<a href="#">PE539.828</a>	06/03/2015	EP	
Committee report tabled for plenary, single reading		<a href="#">A8-0109/2015</a>	31/03/2015	EP	Summary
Text adopted by Parliament, single reading		<a href="#">T8-0123/2015</a>	29/04/2015	EP	Summary

### Final act

Budget 2015/1624  
[OJ L 255 30.09.2015, p. 0111](#) Summary

**PURPOSE:** presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2013, as part of the 2013 discharge procedure.

Analysis of the accounts of the EU Institutions: European External Action Service (EEAS).

Legal reminder: the consolidated annual accounts of the European Union for the year 2013 have been prepared on the basis of the information presented by the institutions and bodies under Article 148(2) of the Financial Regulation applicable to the general budget of the European Union. They were prepared in accordance with Title IX of this Financial Regulation.

(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 2013, including the different expenses of the European institutions. It should be recalled that only the Commission budget contains administrative appropriations and operating appropriations. The other Institutions have only administrative appropriations.

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);
- 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.

Discharge procedure: 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 discharge, Parliament may make observations which it considers important and often recommends the Commission and the other institutions to take actions concerning these matters.

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.

The document also 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 the EEASs appropriations for the financial year 2013: the document comprises a series of detailed tables, the most important concerning the implementation of the budget.

Budget 2013: at the end of 2013, an amount of EUR 761 million was committed.

Budget implementation: information concerning the implementation of the budget of the EEAS is drawn from the [Report on Budgetary and Financial Management 2013](#) which sets out that the budget for this institution is presented as follows:

- the final budget of the EEAS Headquarters (Brussels): EUR 195.81 million;
- the final EEAS budget for managing delegations in third countries: EUR 312.95 million;
- the total budget of the EEAS: EUR 508.8 million in 2013. A contribution from the European Commission is added to this amount in order to finance the costs of the Commission staff in delegations (EUR 210.4 million). The implementation rate for the level of commitments was 98% and 88% for payments.

(3) Implementation of the budget - conclusions in more general and political terms, the implementation of the EEAS budget during 2013 was mainly marked the difficulty of managing a hybrid budget from various sources, particularly regarding the distribution costs and expenses to be distributed among the staff of the Commission and the EEAS (requiring transfers between budget items and lines).

Lastly, the document also raises the difficulty of managing the 140 delegations, including some which are in a state of acute crisis (Iraq, Afghanistan, Ukraine, Syria, Libya, ...) involving additional costs in terms of safety issues and potential evacuation (costs which are difficult to anticipate).

## 2014/2086(DEC) - 30/01/2015 Document attached to the procedure

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On the basis of the observations made by the Court of Auditors, the Council recommends the European Parliament to **give a discharge to all the Union institutions in respect of the implementation of the budget of the European Union for the financial year 2013.**

The Council welcomes the fact that, as in previous years, the administrative and related expenditure of the institutions and bodies of the European Union remained free from material error and that their examined control systems were **assessed as effective.**

However, according to the Court, the estimated error rate of this policy group increased from 0% to **1%.**

The Council takes note that 10% of the audited sample of transactions were affected by error. The Council calls on the European External Action Service to reinforce the guidance provided by the Headquarters in the preparation and support of the **different procurement procedures launched in Delegations**.

The Council welcomes the measures already taken and encourages the institutions concerned to address the remaining weaknesses identified by the Court.

## 2014/2086(DEC) - 31/03/2015 Committee report tabled for plenary, single reading

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The Committee on Budgetary Control adopted the report by Ryszard CZARNECKI (ECR, PL) and called on Parliament to grant the High Representative of the Union for Foreign Affairs and Security Policy discharge in respect of the implementation of the budget of the European External Action Service for the financial year 2013.

Members welcomed the fact that in its third financial year, the European External Action Service ('EEAS') has continued to implement its budget without major errors.

Budgetary and financial management: the report noted that the final budget for the year 2013 for EEAS Headquarters was EUR 508.8 million, representing a 4.09 % increase. In addition to the EEAS' own budget, the Commission contributed EUR 272.4 million. At EEAS Headquarters, 69 % of the budget is intended for the payment of salaries and other entitlements of statutory and external staff and 10 % for buildings and associated costs. For the Union Delegations 34 % related to the remuneration of statutory staff, 19,9 % for external staff and 31,8 % for buildings and associated costs.

EEAS actions: Members made a series of observations on the daily management of the EEAS and asked for:

- more rigorous controls on staff allowances;
- continuous support provided to Delegation staff in order to reduce the inherent risk exposure in public procurement, in particular for sensitive tenders and contracts;
- due care in terms of the traceability of operations and access to accurate and comprehensive management and administrative information;
- strengthening the new Anti-fraud Strategy covering third countries;
- adoption and implementation of the internal whistleblowing rules;
- inclusion in annual activity reports, in compliance with the existing rules on confidentiality and data protection, of the results and consequences of closed OLAF cases where the institution or any of the individuals working for it were the subject of the investigation;
- rationalisation of EEAS top management and streamlining decision-making processes;
- improvement in geographical balance in the recruitment and the appointment of staff;
- an equal opportunities plan to be set in motion, particularly as regards management positions;
- integration into EEAS of Union Special Representatives to improve clarity and proper monitoring;
- a concerted approach in place to optimise the profile of Delegation staff;
- reduction in the cost of away days for staff;
- introduction of a requirement by the EEAS that newly appointed EEAS staff gave a declaration of honour stating that they had not worked for intelligence services in the past;
- simplification of the budget scheme for supporting Delegations;
- clarification about inequality of treatment and a detailed comparison of payments and benefits for Union Delegation staff and Union staff on CFSP missions;
- clarifications on EEASs buildings policy;
- setting-up a Shared Services Centre that would result in important cost savings by providing centralised logistical, procurement and administrative support to the CSDP missions and to the Union Special Representatives and their offices.

Lastly, Members urged the EEAS to maximise the benefits of economies of scale by creating new synergies within the EEAS Headquarters and Delegations, as well as in cooperation with Member States and national diplomatic services in the spirit of a true Union external policy and services.

## 2014/2086(DEC) - 29/04/2015 Final act

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PURPOSE: to grant discharge to the European External Action Service for the financial year 2013.

NON LEGISLATIVE ACT: Decision (EU, Euratom) 2015/1624 of the European Parliament on discharge in respect of the implementation of the general budget of the European Union for the financial year 2013, Section X European External Action Service.

CONTENT: with the present decision, the European Parliament grants the High Representative of the Union for Foreign Affairs and Security Policy discharge in respect of the implementation of the budget of the European External Action Service for the financial year 2013.

This decision is in line with the European Parliament's resolution adopted on 29 April 2015 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 29 April 2015).

Amongst Parliaments main observations, the latter asked to have an exhaustive table of all the human resources at the disposal of the EEAS, with a breakdown according to grade, gender and nationality. It asked the EEAS to strengthen the geographical balance, in particular as regards appointments to management posts and the posts of Heads of Delegations and reiterated the need for geographical balance of the Member States at all levels of the administration.

## 2014/2086(DEC) - 29/04/2015 Text adopted by Parliament, single reading

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The European Parliament adopted by 516 votes to 177, with 1 abstention, a decision to grant the High Representative of the Union for Foreign Affairs and Security Policy discharge in respect of the implementation of the budget of the European External Action Service (EEAS) for the financial year 2013.

In its resolution accompanying the discharge decision, adopted by 530 votes to 140, with 22 abstentions, Parliament welcomed the fact that in its third financial year, the European External Action Service ('EEAS') has continued to implement its budget without major errors.

Budgetary and financial management: Parliament noted that the final budget for the year 2013 for EEAS Headquarters was EUR 508.8 million, representing a 4.09% increase; in addition to the EEAS' own budget, the Commission contributed EUR 272.4 million.

At EEAS Headquarters, 69% of the budget is intended for the payment of salaries and other entitlements of statutory and external staff and 10% for buildings and associated costs; for the Union Delegations 34% related to the remuneration of statutory staff, 19,9% for external staff and 31,8% for buildings and associated costs.

EEAS actions: Parliament is of the view that the EEAS is not yet a fully-fledged Union diplomatic service because of resource constraints. It made a series of observations on the daily management of the EEAS and asked for:

- strengthening Commission engagement in order to improve the inter-service cooperation with a view to remedying continued top-heavy EEAS administration;
- more rigorous controls on staff allowances;
- continuous support provided to Delegation staff in order to reduce the inherent risk exposure in public procurement, in particular for sensitive tenders and contracts;
- due care in terms of the traceability of operations and access to accurate and comprehensive management and administrative information;
- strengthening the new Anti-fraud Strategy covering third countries;
- adoption and implementation of the internal whistleblowing rules;
- inclusion in annual activity reports, in compliance with the existing rules on confidentiality and data protection, of the results and consequences of closed OLAF cases where the institution or any of the individuals working for it were the subject of the investigation;
- rationalisation of EEAS top management and streamlining decision-making processes;
- improvement in geographical balance in the recruitment and the appointment of staff;
- an equal opportunities plan to be set in motion, particularly as regards management positions;
- integration into EEAS of Union Special Representatives to improve clarity and proper monitoring;
- a concerted approach in place to optimise the profile of Delegation staff;
- reduction in the cost of away days for staff;
- introduction of a requirement by the EEAS that newly appointed EEAS staff gave a declaration of honour stating that they had not worked for intelligence services in the past;
- better taking into account the possible effect that the foreign policy of particular Member States has on Union foreign policy;
- an increase in the budget for security expenditure of the Delegations, situated in areas of conflict and the most dangerous places in the world;
- simplification of the budget scheme for supporting Delegations;
- clarifications on EEASs buildings policy;
- setting-up a Shared Services Centre that would result in important cost savings by providing centralised logistical, procurement and administrative support to the CSDP missions and to the Union Special Representatives and their offices.

Parliament urged the EEAS to maximise the benefits of economies of scale by creating new synergies within the EEAS Headquarters and Delegations, as well as in cooperation with Member States and national diplomatic services in the spirit of a true Union external policy.