

Procedure file

Basic information		
DEC - Discharge procedure	2016/2185(DEC)	Procedure completed
2015 discharge: European Institute for Gender Equality (EIGE)		
Subject 8.70.03.05 2015 discharge		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	 Budgetary Control	 AYALA SENDER Inés	05/08/2016
		Shadow rapporteur	
		 ZDECHOVSKÝ Tomáš	
		 FITTO Raffaele	
		 ALI Nedzhmi	
		 JÁVOR Benedek	
		 VALLI Marco	
		 KAPPEL Barbara	
	Committee for opinion	Rapporteur for opinion	Appointed
	 Women's Rights and Gender Equality	 DĂNCILĂ Viorica	11/10/2016
European Commission	Commission DG Budget	Commissioner GEORGIEVA Kristalina	

Key events			
11/07/2016	Non-legislative basic document published	COM(2016)0475	Summary
04/10/2016	Committee referral announced in Parliament		
22/03/2017	Vote in committee		
29/03/2017	Committee report tabled for plenary	A8-0106/2017	Summary
26/04/2017	Debate in Parliament		
27/04/2017	Results of vote in Parliament		
	Decision by Parliament		Summary

27/04/2017		T8-0169/2017	
27/04/2017	End of procedure in Parliament		
29/09/2017	Final act published in Official Journal		

Technical information

Procedure reference	2016/2185(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/07500

Documentation gateway

Non-legislative basic document		COM(2016)0475	11/07/2016	EC	Summary
Court of Auditors: opinion, report		N8-0121/2016 OJ C 449 01.12.2016, p. 0102	13/09/2016	CofA	Summary
Committee opinion	FEMM	PE593.954	27/01/2017	EP	
Committee draft report		PE593.865	03/02/2017	EP	
Supplementary non-legislative basic document		05873/2017	07/02/2017	CSL	Summary
Amendments tabled in committee		PE599.887	06/03/2017	EP	
Committee report tabled for plenary, single reading		A8-0106/2017	29/03/2017	EP	Summary
Text adopted by Parliament, single reading		T8-0169/2017	27/04/2017	EP	Summary

Final act

Budget 2017/1672
[OJ L 252 29.09.2017, p. 0232](#) Summary

2015 discharge: European Institute for Gender Equality (EIGE)

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2015, as part of the 2015 discharge procedure.

Analysis of the accounts of the European Institute for Gender Equality (EIGE).

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.

The EU's operational expenditure of these institutions takes different forms, depending on how the money is paid out and managed.

From 2014 onwards, the Commission classifies its expenditure as follows:

- Direct management: the budget is implemented directly by the Commission services.
- Indirect management: the Commission confers tasks of implementation of the budget to bodies of EU law or national law, such as the EU agencies.
- Shared management: under this method of budget implementation tasks are delegated to Member States. About 80 % of the expenditure falls under this management mode covering such areas as agricultural spending and structural actions.

This Commission document concerns the EU's consolidated accounts for the year 2015 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, including

the European Institute for Gender Equality (EIGE), with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge of the budget for a given financial year. It 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 (and other EU bodies) from its responsibility for management of a given budget by marking the end of that budget's existence. The European Parliament is the discharge authority within the EU.

The discharge procedure may produce three outcomes: (i) the granting; (ii) postponement or; (iii) the refusal of the 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.

Each agency is subject to its own discharge procedure, including the EIGE.

EIGE: the Institute, which is located in Vilnius (LT), was established by [Regulation \(EC\) No 1922/2006](#) of the European Parliament and of the Council in order to collect, analyse and disseminate information as regards gender equality and to raise awareness on all issues regarding this area.

As regards the EIGEs accounts, these are presented in detail in the document on the consolidated annual accounts of the European Union for 2015:

Commitment appropriations:

- committed: EUR 8 million;
- paid: EUR 8 million;
- carried-over: EUR 3 million.

Payment appropriations:

- committed: EUR 10 million;
- paid: EUR 7 million;
- carried-over: EUR 3 million.

For further details on expenditure, please refer to the [final accounts of the EIGE](#).

2015 discharge: European Institute for Gender Equality (EIGE)

PURPOSE: presentation of the EU Court of Auditors report on the annual accounts of the European Institute for Gender Equality for the year 2015, together with the Institutes reply.

CONTENT: in accordance with the tasks conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, the Court presents to the European Parliament and to the Council, in the context of the discharge procedure, a Statement of Assurance as to the reliability of the annual accounts of each institution, body or agency of the EU, and the legality and regularity of the transactions underlying them, on the basis of an independent external audit.

This audit focused on the annual accounts of the European Institute for Gender Equality (EIGE). To recall, the Institutes task is to collect, analyse and disseminate information as regards gender equality and to develop, analyse, evaluate and disseminate methodological tools in order to support the integration of gender equality into all Union policies and the resulting national policies.

Statement of assurance: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the Agency, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2015, and
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Courts opinion, the Institutes annual accounts present fairly, in all material respects, its financial position as at 31 December 2015 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commissions accounting officer.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Courts opinion, the transactions underlying the annual accounts for the year ended 31 December 2015 are legal and regular in all material respects.

The report made a series of observations on the budgetary and financial management of EIGE, accompanied by the latters response. The main observations may be summarised as follows:

The Courts observations:

- budgetary management: the Court noted that the level of committed appropriations carried over under operational expenditure remained high mainly due to the nature of activities of the Institute which involve procuring studies that span over many months, often beyond year-end.

The Institutes reply:

- budgetary management: the EIGE stated that it shall put all efforts in to decrease the amount of carry overs in the operational budget, operational delays are due to circumstances often outside EIGEs control, e.g. a delayed decision by the Presidency of the Council of the EU regarding the subject of a study.

Lastly, the Court of Auditors report also contained a summary of the Institutes key figures in 2015:

- Budget: EUR 7.9 million (payment appropriations).
- Staff: 42 including officials, temporary and contract staff and seconded national experts.

2015 discharge: European Institute for Gender Equality (EIGE)

Having examined the revenue and expenditure accounts for the financial year 2015 and the balance sheet as at 31 December 2015 of the European Institute for Gender Equality (EIGE), as well as the Court of Auditors' report on the annual accounts of the Institute for the financial year 2015, accompanied by the Institute's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Director of the Institute in respect of the implementation of the budget for the financial year 2015.

The Council welcomed the Court's opinion that, in all material respects, the Institute's annual accounts present fairly its financial position as at 31 December 2015 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Institute's Financial Regulation, and that the underlying transactions for 2015 are legal and regular in all material respects.

Nevertheless, one observation was made:

- financial programming: the Council noted that a high level of commitment appropriations was carried over to 2016. It encouraged the Institute to continue improving its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over to the following financial year to the minimum strictly necessary.

2015 discharge: European Institute for Gender Equality (EIGE)

The Committee on Budgetary Control adopted the report by Inés AYALA SENDER (S&D, ES) on discharge in respect of the implementation of the budget of the European Institute for Gender Equality for the financial year 2015.

The committee called on the European Parliament to grant the Director of the Institute discharge in respect of the implementation of the agency's budget for the financial year 2015.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Institute for the financial year 2015 were reliable and that the underlying transactions were legal and regular, Members called on Parliament to approve the closure of the Institute's accounts. They made, however, a number of recommendations that needed to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the [draft resolution on performance, financial management and control of EU agencies](#):

- Institutes financial statements: Members noted that the final budget of the European Institute for Gender Equality for the financial year 2015 was EUR 7 658 166, representing a decrease of 4.33 % compared to 2014.
- Budget and financial management: Members noted that the budget monitoring efforts during the financial year 2015 resulted in a high budget implementation rate of 98.55 %, indicating that commitments were made in a timely manner, representing a slight decrease of 0.5 % compared to 2014. They noted that, in 2015, the Institute signed a contract with an external consultant to advise on how it could move towards project-based organisation and activity-based budgeting/costing. The services included a range of reforms to maximise workflows, assure quality and improve monitoring and management tools. They noted with satisfaction that after the successful first year of the project, the Institute continued to fully implement the approach from 2016.

Members also made a series of observations regarding commitment and carry-overs, the prevention and management of conflicts of interests, procurement and recruitment procedures and internal audits and controls.

Members noted that the Institute works closely with the European Union Agency for Fundamental Rights (FRA) and the European Foundation for the Improvement of Living and Working Conditions (Eurofound). It held meetings with key partners such as UN Women and UNESCO on gender issues.

They welcomed that the Institute is looking for synergies by pooling certain tasks and introducing shared services with other agencies and took note of the agreement signed between the Institute and the European Border and Coast Guard Agency (Frontex), which was signed in order to exchange services on the exchange of experts between the parties in the area of ex post controls.

Lastly, Members noted the Institute's efforts to reorganise its structure to put a focus on communication and stakeholder engagement activities.

2015 discharge: European Institute for Gender Equality (EIGE)

The European Parliament decided to grant discharge to the Director of the European Institute for Gender Equality (EIGE) in respect of the implementation of the Institute's budget for the financial year 2015.

The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex IV, Article 5 (1) (a) to Parliament's Rules of Procedure).

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Institute's annual accounts for the financial year 2015 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 499 votes to 111 with 5 abstentions, a resolution containing a series of recommendations, which form an integral part of the decision on discharge and which add to the general recommendations set out in the [resolution on performance, financial management and control of EU agencies](#).

These recommendations may be summarised as follows:

- Institutes financial statements: Parliament noted that the final budget of the European Institute for Gender Equality for the financial

year 2015 was EUR 7 658 166, representing a decrease of 4.33 % compared to 2014.

- Budget and financial management: It noted that the budget monitoring efforts during the financial year 2015 resulted in a high budget implementation rate of 98.55 %, indicating that commitments were made in a timely manner, representing a slight decrease of 0.5 % compared to 2014. It noted that, in 2015, the Institute signed a contract with an external consultant to advise on how it could move towards project-based organisation and activity-based budgeting/costing. The services included a range of reforms to maximise workflows, assure quality and improve monitoring and management tools. Members noted with satisfaction that after the successful first year of the project, the Institute continued to fully implement the approach from 2016.

Parliament also made a series of observations regarding commitment and carry-overs, the prevention and management of conflicts of interests, procurement and recruitment procedures and internal audits and controls.

It noted that the Institute works closely with the European Union Agency for Fundamental Rights (FRA) and the European Foundation for the Improvement of Living and Working Conditions (Eurofound). It held meetings with key partners such as UN Women and UNESCO on gender issues.

It also welcomed that the Institute is looking for synergies by pooling certain tasks and introducing shared services with other agencies and took note of the agreement signed between the Institute and the European Border and Coast Guard Agency (Frontex), which was signed in order to exchange services on the exchange of experts between the parties in the area of ex post controls.

Parliament noted the Institutes efforts to reorganise its structure to put a focus on communication and stakeholder engagement activities.

Collaboration with the European Parliament: Parliament appreciated the contribution of the Institute to the ongoing work of the Committee on Women's Rights and Gender Equality (FEMM). It called for further interaction between the legislative and non-legislative priorities of the FEMM Committee and the Institutes research, also taking into account the Gender Equality Index developed by the Institute.

2015 discharge: European Institute for Gender Equality (EIGE)

PURPOSE: to grant discharge to the European Institute for Gender Equality (EIGE) for the financial year 2015.

NON-LEGISLATIVE ACT: Decision (EU) 2017/1672 of the European Parliament on discharge in respect of the implementation of the budget of the European Institute for Gender Equality for the financial year 2015.

CONTENT: with the present decision, the European Parliament grants discharge to the Director of the European Institute for Gender Equality for the implementation of its budget for the financial year 2015.

This decision is in line with the European Parliament's resolution adopted on 27 April 2017 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 27 April 2017).

Amongst Parliaments main observations in the resolution accompanying the discharge decision, the latter called for more staff to be allocated to the Institute to work on priority areas, including the fight against violence against women, and to strengthen its capacity to assist the Commission by providing relevant data and technical assistance. It also called for the incorporation of the fight against violence against women and migrant women, and female genital mutilation into the tasks of the Institute.