








Procedure file

Basic information		
DEC - Discharge procedure	2018/2173(DEC)	Procedure completed
2017 discharge: EU general budget, European Committee of the Regions		
Subject 8.70.03.02 2017 discharge		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	CONT Budgetary Control	 KOHN Arndt	27/07/2018
		Shadow rapporteur	
		 SALAFRANCA SÁNCHEZ-NEYRA José Ignacio	
		 FITTO Raffaele	
		 KLINZ Wolf	
		 JÁVOR Benedek	
		 VALLI Marco	
		 JALKH Jean-François	
	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](#)

OETTINGER Günther

Key events

28/06/2018	Non-legislative basic document published	COM(2018)0521	Summary
11/09/2018	Committee referral announced in Parliament		
20/02/2019	Vote in committee		
27/02/2019	Committee report tabled for plenary	A8-0101/2019	Summary
26/03/2019	Results of vote in Parliament		
26/03/2019	Debate in Parliament		
26/03/2019	Decision by Parliament	T8-0250/2019	Summary
26/03/2019	End of procedure in Parliament		
27/09/2019	Final act published in Official Journal		

Technical information

Procedure reference	2018/2173(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/14203

Documentation gateway					
Non-legislative basic document		COM(2018)0521	28/06/2018	EC	Summary
Court of Auditors: opinion, report		N8-0013/2019 OJ C 357 04.10.2018, p. 0001	12/07/2018	CofA	Summary
Committee draft report		PE626.822	13/12/2018	EP	
Supplementary non-legislative basic document		05824/2019	11/02/2019	CSL	Summary
Amendments tabled in committee		PE634.535	12/02/2019	EP	
Committee report tabled for plenary, single reading		A8-0101/2019	27/02/2019	EP	Summary
Text adopted by Parliament, single reading		T8-0250/2019	26/03/2019	EP	Summary

Final act	
Budget 2019/1428	OJ L 249 27.09.2019, p. 0122

2017 discharge: EU general budget, European Committee of the Regions

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2017, as part of the 2017 discharge procedure.

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

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.

This Commission document concerns the EU's consolidated accounts for the year 2017 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 with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge. It is the decision by which the European Parliament releases the Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its annual report, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of 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.

All EU institutions and other agencies, bodies and joint undertakings are subject to their own discharge procedures.

Implementation of the Committee of the Regions appropriations for the financial year 2017: the approved budget for 2017 was EUR 93.3 million. 98% of all appropriations were committed by the end of 2017.

As regards the budgetary implementation of the CoR, the [2017 Annual Activity Report](#) noted that the Committee focused on the following:

- 2017 was the third year of the CoRs sixth term of office 2015-2020 under the Presidency of Markku Markkula as its President and Karl-Heinz Lambertz as First Vice-President. In 2017, Karl-Heinz Lambertz took over as President and Markku Markkula became in his turn First Vice-President;
- the CoR met five times in Plenary Session in 2017 and two external Bureau meetings were organised marking the EU Presidencies.

2017 discharge: EU general budget, European Committee of the Regions

Based on the observations contained in the report by the Court of Auditors, the Council called on the European Parliament to grant discharge to all of the EU institutions in respect of the implementation of their respective budgets for the financial year 2017.

However, it considered that budget implementation required a series of comments from the Council which should be fully taken into account by the Commission.

The Council welcomed the fact that the administrative and related expenditure of the EU institutions remained, as in previous years, free from material error with an estimated level of error of 0.5 %, which while being well below the materiality threshold is higher by 0.3 % compared to the Court's findings for 2016 (0.2 %). It noted with satisfaction that no serious weaknesses were identified by the Court in the supervisory and control systems and in the examined annual activity reports.

The Council took note that, as in previous years, there was a small number of errors relating to staff costs and some weaknesses in the Office for Administration and Payment of individual entitlements' (PMO) management of family allowances. It called on the Commission to improve its procedures to avoid errors related to staff expenditure.

The Court did not identify any specific problems concerning the European Committee of the Regions.

2017 discharge: EU general budget, European Committee of the Regions

The Committee on Budgetary Control adopted the report by Arndt KOHN (S&D, DE) calling on the European Parliament to give discharge to the Committee of the Regions in respect of the implementation of the general budget of the European Union for the financial year 2017, Section VII Committee of the Regions.

It welcomed the fact that the Court of Auditors observed that no significant weaknesses had been identified in respect of the audited topics relating to human resources and procurement for the Committee. The Court concluded that the payments as a whole for the year ended on 31 December 2017 for administrative and other expenditure of the institutions and bodies were free from material error.

Budgetary and financial management

In 2017, the Committee had an approved budget of EUR 93 295 000 (compared with EUR 90 500 000 in 2016), of which EUR 91.5 million (compared with EUR 89.4 million in 2016) comprised commitment appropriations with an implementation rate of 98.0 % (98.7 % in 2016) and of which EUR 83.9 million were payment appropriations with an implementation rate of 89.9 %. Members called on the Committee to extend the performance-based budgeting methodology to relevant parts of its budget.

They also noted the fact that the overall execution rate for payments at the end of December 2017 was 89.9 %.

Staff

The report noted that the Committee reduced the overall number of posts in its establishment plan by 48 from 537 to 489 between 2013 and 2017 mainly due to the 5 % staff cuts. It welcomed that despite the staff cuts the Committee managed to reinforce its political work by reallocating more human resources from support services to the core business areas related to political and legislative activities.

The number of members of contract staff increased from 34 posts in 2013 to 54 in 2017, while temporary staff increased from 64 posts in 2013 to 71 in 2017. This increase of temporary and contract staff is mainly related to security issues prompted by the situation in Brussels.

Members regretted that the share of women in middle management has not seen any significant improvement in 2017 with around 38 % (compared to 37 % in 2015 and 33 % in 2016). The share of women in senior management positions further decreased from 33 % in 2016 to around 25 % in 2017. The Committee is encouraged to significantly improve its performance in this regard.

Brexit

Lastly, Members noted that the Committee estimates that the financial impact of the United Kingdoms decision to withdraw from the Union amounts to EUR 373 666 in 2019 and EUR 576 559 in 2020 due to the reduction of its membership by the 24 seats currently attributed to the United Kingdom. They welcomed the establishment of a group to reflect about maintaining close relations with regional and local authorities in the United Kingdom after its departure from the Union.

2017 discharge: EU general budget, European Committee of the Regions

The European Parliament decided by 508 votes to 125, with 7 abstentions, to grant discharge to the Committee of the Regions on the implementation of the EUs general budget for the 2017 financial year, Section VII Committee of the Regions.

It welcomed the fact that the Court of Auditors observed that no significant weaknesses had been identified in respect of the audited topics relating to human resources and procurement for the Committee. The Court concluded that the payments as a whole for the year ended on 31 December 2017 for administrative and other expenditure of the institutions and bodies were free from material error.

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Members welcomed the inter-institutional administrative cooperation with Parliament and the mid-term evaluation results on the implementation of the cooperation agreement between the Committee and the Economic and Social Committee, which highlights the successful implementation of several measures. They noted that in the context of a redeployment exercise, 70 translators have been transferred to other services. They also welcomed the results of the mid-term evaluation on the implementation of the cooperation agreement between the Committee and the European Economic and Social Committee which highlights that the governance and administrative structure was successfully simplified.

Members regretted that the share of women in middle management has not seen any significant improvement in 2017 with around 38 % (compared to 37 % in 2015 and 33 % in 2016). The share of women in senior management positions further decreased from 33 % in 2016 to around 25 % in 2017. The Committee is encouraged to significantly improve its performance in this regard.

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