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*Plenary sitting*

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**A8-0085/2016**

7.4.2016

# REPORT

on discharge in respect of the implementation of the budget of the European  
Institute for Gender Equality for the financial year 2014  
(2015/2187(DEC))

Committee on Budgetary Control

Rapporteur: Derek Vaughan

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## 1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

### **on discharge in respect of the implementation of the budget of the European Institute for Gender Equality for the financial year 2014 (2015/2187(DEC))**

*The European Parliament,*

- having regard to the final annual accounts of the European Institute for Gender Equality for the financial year 2014,
- having regard to the Court of Auditors' report on the annual accounts of the European Institute for Gender Equality for the financial year 2014, together with the Institute's replies<sup>1</sup>,
- having regard to the statement of assurance<sup>2</sup> as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2014, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 12 February 2016 on discharge to be given to the Institute in respect of the implementation of the budget for the financial year 2014 (05584/2016 – C8 - 0085/2016),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>3</sup>, and in particular Article 208 thereof,
- having regard to Regulation (EC) No 1922/2006 of the European Parliament and of the Council of 20 December 2006 on establishing a European Institute for Gender Equality<sup>4</sup>, and in particular Article 15 thereof,
- having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities<sup>5</sup>,
- having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council<sup>6</sup>, and in particular Article 108 thereof,

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<sup>1</sup> OJ C 409, 9.12.2015, p. 168.

<sup>2</sup> OJ C 409, 9.12.2015, p. 168.

<sup>3</sup> OJ L 298, 26.10.2012, p. 1.

<sup>4</sup> OJ L 403, 30.12.2006, p. 9.

<sup>5</sup> OJ L 357, 31.12.2002, p. 72.

<sup>6</sup> OJ L 328, 7.12.2013, p. 42.

- having regard to Rule 94 of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Women's Rights and Gender Equality (A8-0085/2016),
1. Grants the Director of the European Institute for Gender Equality discharge in respect of the implementation of the Institute's budget for the financial year 2014;
  2. Sets out its observations in the resolution below;
  3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the Director of the European Institute for Gender Equality, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

## 2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

**on the closure of the accounts of the European Institute for Gender Equality for the financial year 2014  
(2015/2187(DEC))**

*The European Parliament,*

- having regard to the final annual accounts of the European Institute for Gender Equality for the financial year 2014,
- having regard to the Court of Auditors' report on the annual accounts of the European Institute for Gender Equality for the financial year 2014, together with the Institute's replies<sup>1</sup>,
- having regard to the statement of assurance<sup>2</sup> as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2014, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 12 February 2016 on discharge to be given to the Institute in respect of the implementation of the budget for the financial year 2014 (05584/2016 – C8 - 0085/2016),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>3</sup>, and in particular Article 208 thereof,
- having regard to Regulation (EC) No 1922/2006 of the European Parliament and of the Council of 20 December 2006 on establishing a European Institute for Gender Equality<sup>4</sup>, and in particular Article 15 thereof,
- having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities<sup>5</sup>,
- having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council<sup>6</sup>,

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<sup>1</sup> OJ C 409, 9.12.2015, p. 168.

<sup>2</sup> OJ C 409, 9.12.2015, p. 168.

<sup>3</sup> OJ L 298, 26.10.2012, p. 1.

<sup>4</sup> OJ L 403, 30.12.2006, p. 9.

<sup>5</sup> OJ L 357, 31.12.2002, p. 72.

<sup>6</sup> OJ L 328, 7.12.2013, p. 42.

and in particular Article 108 thereof,

- having regard to Rule 94 of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Women's Rights and Gender Equality (A8-0085/2016),
1. Notes that the final annual accounts of the European Institute for Gender Equality are as annexed to the Court of Auditors' report;
  2. Approves the closure of the accounts of the European Institute for Gender Equality for the financial year 2014;
  3. Instructs its President to forward this decision to the Director of the European Institute for Gender Equality, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Union* (L series).

### **3. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION**

**with observations forming an integral part of the decision on discharge in respect of the implementation of the budget of the European Institute for Gender Equality for the financial year 2014  
(2015/2187(DEC))**

*The European Parliament,*

- having regard to its decision on discharge in respect of the implementation of the budget of the European Institute for Gender Equality for the financial year 2014,
  - having regard to Rule 94 of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Women's Rights and Gender Equality (A8-0085/2016),
- A. whereas, according to its financial statements, the final budget of the European Institute for Gender Equality (“the Institute”) for the financial year 2014 was EUR 7 340 081, representing a decrease of 3,08 % compared to 2013;
- B. whereas the Court of Auditors (“the Court”), in its report on the annual accounts of the European Institute for Gender Equality for the financial year 2014 (“the Court’s report”), stated that it has obtained reasonable assurances that the Institute’s annual accounts for the financial year 2014 are reliable and that the underlying transactions are legal and regular;
1. Recalls that the Institute was established in order to contribute to and strengthen the promotion of gender equality including, first and foremost, gender mainstreaming in all Union policies and the resulting national policies, and the fight against discrimination based on sex, and to raise Union citizens' awareness of gender equality; notes with satisfaction that in 2014 the Institute achieved 95 % of its planned output; stresses that the objectives and tasks of the Institute require the maintenance of a separate dedicated entity within the institutional framework of the Union;

#### ***Budget and financial management***

2. Notes that budget monitoring efforts during the financial year 2014 resulted in a high budget implementation rate of 99,04 % indicating that commitments were made in a timely manner; notes that the payment appropriations execution rate was 71,91 %, representing an increase of 1,75 % compared to the previous year;

#### ***Commitments and carry-overs***

3. Welcomes the further reduction of the overall level of committed appropriations carried over from EUR 2 500 000 (32 %) in 2012 and EUR 2 200 000 (29 %) in 2013 to EUR 1 900 000 (27 %) in 2014; notes from the Court's report that the level of carry-overs was high at EUR 1 800 000 (54 %) for Title III (operational expenditure); acknowledges that the main reasons for these carry-overs were delayed procurements of surveys and studies as well as ongoing studies which were expected to be finalised as planned in 2015; understands that the reasons for the delayed studies under operational appropriations are

often due to circumstances outside the control of the Institute; calls, however, on the Institute to continue its effort to decrease the amount of carry-overs in the operational budget to respect the budgetary principle of annuality;

4. Observes that an amount of EUR 2 167 128 was carried forward from the financial year 2013; notes with satisfaction that only 1,76 % of the 2013 carry-overs were cancelled;
5. Calls on the Institute in future to keep the level of committed appropriations carried over to the following year as low as possible;

#### ***Procurement and recruitment procedures***

6. Notes that the Institute's public procurement contracts were tendered on the broadest possible basis, while for negotiated procedures on low-value contracts the number of invited candidates was set to ensure a balance between publicity and proportionality; notes furthermore that 47 operational procurement procedures were completed for the amount of EUR 3 217 653, while the remainder of the 2014 operations budget was spent on translations, daily subsistence allowances paid to experts, staff missions and occasional purchase against invoices;
7. Notes from the Court's report that at year-end, the Institute had 29 posts in its establishment plan, all of which were occupied; ascertains that in anticipation of the staff reduction and evolving work priorities, the Institute reduced its number of posts by one in comparison to the previous year, while the reduction of two other temporary posts is foreseen for the 2016-2017 period; observes that these reductions will bring the total reduction of its establishment plan to 10 %;

#### ***Prevention and management of conflicts of interests and transparency***

8. Points out that the Institute must scrutinise conflict-of-interest declarations by its members, administrative staff and experts and publish the report concerned without delay;

#### ***Internal audit***

9. Acknowledges that the Institute submitted to the Commission's Internal Audit Service (IAS) in December 2014 an action plan addressing high risk areas identified during the course of the IAS' risk analysis made in 2013; acknowledges that at year-end, all processes were duly implemented within the set timeline;
10. Notes that in March 2014 the IAS carried out an Annual Internal Audit Report at the Institute for the financial year 2013; notes with satisfaction that no recommendations marked as "Critical" or "Very important" were issued by the IAS; takes note that following the full risk assessment exercise, the IAS prepared a Strategic Internal Audit Plan 2015-2017, which was endorsed by the Institute's Management Board; ascertains that the IAS, in its report from April 2015, confirmed that no open recommendations were rated as "Critical" and that one open recommendation was rated as "Very important";

#### ***Internal controls***

11. Ascertains that the Institute, within the framework of the implementation of its Internal



Control Standards, concentrated on adopting the quality management framework, the implementation of an ex-ante control system, strengthening the anti-fraud and anti-harassment environment as well as on the development of its Business Continuity Plan; notes that some measures were effectively implemented by 2014 while others were scheduled to continue during 2015;

### *Other comments*

12. Notes that the Institute regularly consults the Parliament's Committee on Women's Rights and Gender Equality on defined topics, through direct contacts with its members or via liaisons; notes, furthermore, that the Institute takes part in the Commission (Eurostat) working groups to explore synergies, but also to provide advice on technical issues, the gender perspective of data collection and harmonisation; takes note 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); observes that this is reflected in the Gender Equality Index and in the Institute's Beijing reports for the Presidency of the Council;
  13. Calls on the Institute to enhance its procedures and practices aimed at safeguarding the financial interests of the Union and to actively contribute to a results-oriented discharge process;
  14. Notes with satisfaction that the Institute is looking for synergies by pooling certain tasks and introducing shared services with other agencies; notes in particular the introduction of a service level agreement with the European Agency for the Management of Operational Cooperation at the External Borders of the Member States of the European Union (Frontex) in the area of ex-post controls;
  15. Welcomes the productive ongoing cooperation between the Institute and the Committee on Women's Rights and Gender Equality; calls for further interaction between legislative and non-legislative priorities of the Committee on Women's Rights and Gender Equality and the Institute's research, taking also into account the Gender Equality Index developed by the Institute;
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16. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of 4 April 2016<sup>1</sup> on the performance, financial management and control of the agencies.

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<sup>1</sup> Texts adopted of that date, P[8\_TA(-PROV)(2016)0000].

29.1.2016

## **OPINION OF THE COMMITTEE ON WOMEN'S RIGHTS AND GENDER EQUALITY**

for the Committee on Budgetary Control

on discharge in respect of the implementation of the budget of the European Institute for Gender Equality for the financial year 2014  
(2015/2187(DEC))

Rapporteur: Barbara Matera

### **SUGGESTIONS**

The Committee on Women's Rights and Gender Equality calls on the Committee on Budgetary Control, as the committee responsible, to incorporate the following suggestions into its motion for a resolution:

1. Recalls that the European Institute for Gender Equality (EIGE) has been established in order to contribute to and strengthen the promotion of gender equality including, first and foremost, gender mainstreaming in all Union policies and the resulting national policies, and the fight against discrimination based on sex, and to raise EU citizens' awareness of gender equality; notes with satisfaction that in 2014, EIGE achieved 95% of its planned outputs; stresses that the objectives and tasks of the Institute necessitate to maintain a separate dedicated entity within the EU institutional framework;
2. Notes the Court of Auditors' opinion that EIGE's annual accounts present fairly, in all material respects, its financial position as at 31 December 2014 and the results of its operations and its cash flows for the year ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commission's accounting officer;
3. Points out the Court of Auditors' opinion that the transactions underlying EIGE's annual accounts for the year ended 31 December 2014 are legal and regular in all material respects;
4. Welcomes the fact that in 2014, the overall level of committed appropriations was 99,04 %, the overall available budget implementation rate for 2014 was 77,97% and 100% of the Staff Establishment Plan posts were filled by the end of 2014;
5. Notes that the level for carry-overs for committed appropriations was high for title III operational expenditure (54%), which is an improvement to the 2013 level of 56%; the

main reasons as identified by the Court of Auditors were delayed procurements of surveys and studies and ongoing studies which were expected to be finalised in 2015; notes that operational appropriations delays are sometimes due to circumstances outside EIGE's control; urges EIGE to continue its efforts to progressively reduce them;

6. Notes with satisfaction the endorsement of a Strategic Internal Audit Plan 2015-2017 for EIGE and subsequent partial or full implementation of actions contained in the related Action Plan;
7. Welcomes the productive ongoing cooperation between EIGE and the Committee on Women's Rights and Gender Equality; calls for further interaction between legislative and non-legislative priorities of the Committee on Women's Rights and Gender Equality and EIGE's research, taking also into account the evidencies of the Gender Equality Index developed by EIGE;
8. Is of the opinion, on the basis of the data available now, that discharge can be granted to the Director of EIGE in respect of the implementation of its budget for the financial year 2014.

## RESULT OF FINAL VOTE IN COMMITTEE ASKED FOR OPINION

<b>Date adopted</b>	28.1.2016						
<b>Result of final vote</b>	<table><tr><td>+: </td><td>22</td></tr><tr><td>–: </td><td>5</td></tr><tr><td>0: </td><td>0</td></tr></table>	+:	22	–:	5	0:	0
+:	22						
–:	5						
0:	0						
<b>Members present for the final vote</b>	Daniela Aiuto, Maria Arena, Catherine Bearder, Malin Björk, Anna Maria Corazza Bildt, Iratxe García Pérez, Mary Honeyball, Vicky Maeijer, Angelika Mlinar, Angelika Niebler, Maria Noichl, Marijana Petir, Terry Reintke, Jordi Sebastià, Ernest Urtasun, Beatrix von Storch, Jadwiga Wi niewska						
<b>Substitutes present for the final vote</b>	Izaskun Bilbao Barandica, Stefan Eck, Eleonora Forenza, Ildikó Gáll-Pelcz, Constance Le Grip, Clare Moody, Julie Ward						
<b>Substitutes under Rule 200(2) present for the final vote</b>	Pedro Silva Pereira, Claudiu Ciprian T n sescu, Kristina Winberg						

## RESULT OF FINAL VOTE IN COMMITTEE RESPONSIBLE

<b>Date adopted</b>	4.4.2016
<b>Result of final vote</b>	+: 15 -: 4 0: 0
<b>Members present for the final vote</b>	Louis Aliot, Inés Ayala Sender, Dennis de Jong, Martina Dlabajová, Ingeborg Gräßle, Verónica Lope Fontagné, Monica Macovei, Dan Nica, Gilles Pargneaux, Georgi Pirinski, Petri Sarvamaa, Claudia Schmidt, Bart Staes, Marco Valli, Derek Vaughan, Anders Primdahl Vistisen, Tomáš Zdechovský
<b>Substitutes present for the final vote</b>	Marian-Jean Marinescu
<b>Substitutes under Rule 200(2) present for the final vote</b>	Bodil Valero