2013 discharge: European Foundation for the Improvement of Living and Working Conditions (Eurofound)

2014/2088(DEC) - 30/01/2015

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the European Foundation for the Improvement of Living and Working Conditions (Eurofound), as well as the Court of Auditors' report on the annual accounts of the Foundation for the financial year 2013, accompanied by the Foundation's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the Foundation in respect of the implementation of the budget for the financial year 2013.

The Council welcomes the Court's opinion that, in all material respects, the Foundation's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Foundation's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular.

Nevertheless, the Council has made some observations which may be summarised as follows:

- **physical inventory**: the Council calls on the Foundation to address the shortcomings identified by the Court in its fixed assets registration and accounting procedures, and to correct and finalise its physical inventory report;
- **carry-overs**: the Council encourages the Foundation to continue improving its financial management by systematically scrutinising carry-overs of appropriations to the following budgetary year and by limiting them to the minimum necessary.