

# 2014 discharge: European Foundation for the Improvement of Living and Working Conditions (Eurofound)

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The Committee on Budgetary Control adopted the report by Derek VAUGHAN (S&D, UK) on discharge in respect of the implementation of the budget of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) for the financial year 2014.

The parliamentary committee calls on the European Parliament to grant the Director of the Foundation discharge in respect of the implementation of the Foundation's budget for the financial year 2014.

Noting that the Court of Auditors issued a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions for the financial year 2014, Members call on Parliament to approve the closure of the Foundation'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](#):

- **Foundation's financial statements:** Members note the final budget of the Foundation for the financial year 2014 was EUR 20 774 000, representing an increase of 0.73 % compared to 2013.
- **Budget and financial management:** Members note that the Foundation's budget monitoring efforts during the financial year 2014 resulted in a budget implementation rate of 99.66 %. They also note that the level of committed appropriations carried over to 2015 was 53.7 % for operational expenditure and acknowledge that those carry-overs related mainly to multiannual projects.

Members also made a series of observations regarding commitments and carryovers, the prevention and management of conflicts of interest, as well as on payments, contract award, recruitment and internal audit procedures.

Members note, in particular, that although the Foundation became operational in 1975, a **comprehensive headquarters agreement between the Foundation and the host Member State** was not signed during 2014. They note with satisfaction that negotiations with the host Member State, which started in February 2014, were completed and that the signing of the Foundation's seat agreement took place on 10 November 2015.

Lastly, Members acknowledge that the Foundation remained an essential contributor to policy development, the use of its expertise in key Union policy documents remained significant. They welcome the fact that the key performance indicators suggest a high visibility and recognition of the scientific value of the Foundation's research.