2016 discharge: European Foundation for the Improvement of Living and Working Conditions (Eurofound)

2017/2148(DEC) - 09/02/2018 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2016 and the balance sheet as at 31 December 2016 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 2016, accompanied by the Foundation's replies to the Court's observations, the Council recommended 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 2016.

The Council welcomed the Court's opinion that, in all material respects, the Foundation's annual accounts present fairly its financial position as at 31 December 2016 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 that the underlying transactions for 2016 are legal and regular in all material respects.

Nevertheless, the following observations were made:

- **carry-overs**: the Council regretted that, in spite of its recommendations for 2015, an **even higher level** of commitment appropriations was carried over to 2017. The Council called on the Foundation 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, in line with the budgetary principle of annuality;
- **staff**: the Council noted the Court's observation that the Foundation has not complied with certain of the Staff Regulations' provisions on remuneration and, while welcoming the Foundation's corrective actions, invited the Foundation to improve its payroll function.