1995 discharge: European Foundation for the Improvement of Living and Working Conditions budget EFILWC (Dublin)

1997/2020(DEC) - 28/11/1996 - Court of Auditors: opinion, report

In its report on the management of the European Foundation for the Improvement of Living and Working Conditions (Dublin), the Court of Auditors sets out the financial statements for the foundation for the 1995 financial year. According to the report, the available appropriations for the 1995 financial year amounted to ECU 12.5 million. Commitments entered into gave rise to ECU 9.3 million in payments and ECU 3 million in carryovers to the 1996 financial year, the balance of ECU 0.2 million having been cancelled. Appropriations carried over from the previous year gave rise to ECU 1.9 million in payments and ECU 0.2 million in cancellations. In its comments, the Court repeats the observation already made in previous years regarding the inadequate separation of duties between the authorizing officer and the accounting officer. In addition, with regard to the imprest account, a high proportion of payments (59% in 1995) continues to be made prior to approval by a financial controller. The Court considered that it would be more acceptable to limit the use of the imprest account to ongoing or small expenses. Moreover, the Foundation continues to make transfers of appropriations between titles despite the fact that this is contrary to Regulation (EEC) No 1417/76. Finally, it makes a number of general observations concerning: - mission expenses: some missions appeared to be unnecessary or unjustified; - the question of the ownership of the Foundation land had still not been settled (a proposal to grant a long-term lease is currently being studied). For the rest, the budgetary implementation was satisfactory, as was the Foundation's revenue and expenditure account. However, the Court made a number of observations concerning certain payments linked to current contracts with the Foundation. An audit of a sample of payments revealed problems of contract management and inappropriate modification of key documents (certain documents were modified using correction fluid or final reports were received months after the deadline set in the contract).