2003 discharge: European Foundation for the Improvement of Living and Working Conditions

2004/2060(DEC) - 08/03/2005 - Supplementary non-legislative basic document

Having examined the revenue and expenditure account for the financial year 2003, the balance sheet of revenue and expenditure at 31 December 2003 of the European Foundation for the Improvement of Living and Working Conditions and the Court of Auditors' report on the financial statements of the Foundation for the financial year 2003, the Council recommends that the European Parliament gives a discharge to the Director of the Foundation in respect of the implementation of the budget for the financial year 2003.

To recall, EUR 3.9 million (98%) of the EUR 4.0 million in appropriations carried forward from the financial year 2002 to the financial year 2003 have been used. EUR 3.1 million in appropriations have been carried forward from the financial year 2003 to the financial year 2004 and EUR 0.1 million have been cancelled.

Observations in the Court of Auditors' report in relation to the financial year 2003 call for comments by the Council, which are annexed to this Recommendation.

The Council welcomes the fact that the Court of Auditors has been able to obtain reasonable assurance that the Foundation's annual accounts for the financial year ended 31 December 2003 are reliable and that the underlying transactions, taken as a whole, are legal and regular. However, some observations need to be made.

In order to avoid any management of funds outside the budget and to respect the principles of budgetary unity and accuracy, the Council urges the Foundation to use an amending budget to include subsidies received in the context of the PHARE programme, as well as in the case of a deficit in the outturn account. In 2003, the Foundation did not respect such a procedure for both events.

The Council intends in its ongoing review of the Foundation's basic regulation to duly take into account the Court's remarks on developing possible synergies and avoiding any overlapping of tasks with other Agencies that deal with subjects related to the same area of activities.