2004 discharge: European Foundation for the Improvement of Living and Working Conditions

2005/2107(DEC) - 06/02/2006

Having examined the Foundation’s revenue and expenditure account for the financial year 2004 and the observations made by the Court of Auditors, 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 2004.

In doing so, the Council confirms that EUR 3.115 million (98.9 %) of the EUR 3.149 million in appropriations carried forward from the financial year 2003 to the financial year 2004 have been used. In addition, EUR 3.143 million in appropriations have been carried forward from the financial year 2004 to the financial year 2005 and EUR 0.042 million have been cancelled.

In parallel, the Court makes accompanying comments on the discharge which should be followed up. In particular, it:

- notes that 37% of the commitments carried over to the financial year 2005, mainly relating to contracts for studies to be carried out in 2005, were entered into only in December 2004. It urges the Foundation to improve consistency between the Foundation's annual work programme and the budget estimates;

- notes that the negative budget outturn for the financial year 2003 has not been included in an amending budget for the financial year 2004, the Council expects this to be done in the future in order to respect the principles of unity and of budget accuracy.