2005 discharge: European Foundation for the Improvement of Living and Working Conditions

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Having examined the revenue and expenditure account for the financial year 2005, the balance sheet of revenue and expenditure at 31 December 2005 of the European Foundation for the Improvement of Living and Working Conditions, 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 2005.

In doing so, the Council confirms that EUR 3.1 million (97.8%) of the EUR 3.2 million in appropriations carried forward from the financial year 2004 to the financial year 2005 have been used. In addition, EUR 4.6 million in appropriations have been carried forward from the financial year 2005 to the financial year 2006 and EUR 100 000 has been cancelled.

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

- regrets the persistently high **carry-over rate** for administrative expenditure (Title II) and operating activities (Title III) and, once again, calls on the Foundation to improve consistency between the Foundation's annual work programme and the budget estimates;
- takes note of the accumulated imbalance resulting from the Foundation's **budgetary loss** in 1998 and expects it to be reduced within the shortest time period possible following an agreement between the Foundation and the Commission on the nature and the solution of the problem;
- calls on the Foundation to continue its efforts in setting measurable goals and subsequently monitoring their performance as well as in carrying out a sufficiently comprehensive and well-documented **risk analysis**.