Basic information

1997/2020(DEC) DEC - Discharge procedure	Procedure completed
1995 discharge: European Foundation for the Improvement of Living and Working Conditions budget EFILWC (Dublin) **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	KELLETT-BOWMAN Edward T. (PPE)	22/01/1997

Key events

Date	Event	Reference	Summary
24/01/1997	Committee referral announced in Parliament		
19/03/1997	Vote in committee		
19/03/1997	Committee report tabled for plenary	A4-0139/1997	
23/04/1997	Debate in Parliament		
24/04/1997	End of procedure in Parliament		
19/06/1997	Final act published in Official Journal		

Technical information

Procedure reference	1997/2020(DEC)
Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 102
Stage reached in procedure	Procedure completed
Committee dossier	CONT/4/08583

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary

Committee report tabled for plenary, single reading		A4-0139/1997 OJ C 150 19.05.1997, p. 0003	19/03/1997	
Text adopted by Parliament, single reading		T4-0200/1997 OJ C 150 19.05.1997, p. 0013-0028	24/04/1997	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05289/1997	17/04/1997	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N4-0051/1997 OJ C 081 13.03.1997, p. 0018	28/11/1996	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Decision 1997/0388
OJ L 162 19.06.1997, p. 0054

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

1997/2020(DEC) - 24/04/1997 - Text adopted by Parliament, single reading

Adopting the report by Mr Edward KELLETT-BOWMAN (PPE, UK), the European Parliament gave discharge to the management board of the European Foundation for the Improvement of Living and Working Conditions (Dublin) with respect to the budgetary implementation for the 1995 financial year. However, it reiterated its repeated call for a part-time financial controller to be appointed in order to reduce excessive use of the imprest account, pending which it proposes that a system be introduced which allows the Foundation to present financial proposals to the department of the Commission's financial controller which will examine them electronically. At the same time, it proposes budgetary guidelines in order to avoid transfers between titles in the Foundation's budget. Again with regard to the budget, it called on the Commission to create a special fund for unforeseen expenditure by decentralized agencies and hoped that a new joint accounting system for all agencies would be introduced in 1998 in order to avoid certain errors highlighted by the Court of Auditors. Finally, it stated that it was satisfied overall with the regularity and legality of the financial management of the Foundation despite the continuing problem of the ownership of the land on which the Foundation is located.

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).