Basic information

2001/2111(DEC) DEC - Discharge procedure	Procedure completed
2000 discharge: European Foundation for the Improvement of Living and Working Conditions EFILWC budget Dublin **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	STAES Bart (V/ALE)	06/11/2001

Key events

Date	Event	Reference	Summary
10/10/2001	Non-legislative basic document published	N5-0126/2002	Summary
14/03/2002	Committee referral announced in Parliament		
19/03/2002	Vote in committee		
19/03/2002	Committee report tabled for plenary	A5-0101/2002	
20/03/2002	Vote in committee		
09/04/2002	Debate in Parliament		
10/04/2002	Decision by Parliament	T5-0168/2002	Summary
10/04/2002	End of procedure in Parliament		
16/04/2002	Vote in committee		
17/06/2002	Final act published in Official Journal		

Technical information

Procedure reference	2001/2111(DEC)
Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 102
Stage reached in procedure	Procedure completed

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, single reading		A5-0101/2002	19/03/2002	
Text adopted by Parliament, single reading		T5-0168/2002 OJ C 127 29.05.2003, p. 0163-0571 E	10/04/2002	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	01640/2002	05/03/2002	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Non-legislative basic document	N5-0126/2002 OJ C 372 28.12.2001, p. 0053-0061	10/10/2001	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2002/0450
OJ L 158 17.06.2002, p. 0055 Summary

2000 discharge: European Foundation for the Improvement of Living and Working Conditions EFILWC budget Dublin

2001/2111(DEC) - 10/04/2002 - Text adopted by Parliament, single reading

The European Parliament adopted the report by Mr Bart STAES (Greens/EFA) granting discharge to the European Foundation for the Improvement of Living and Working Conditions in respect of the management of its budget for the year 2000. (Please refer to the previous text). In the resolution annexed to its opinion, the Parliament expresses concern at the volume of appropriations carried over from 2000 to 2001, appropriations which totalled EUR 3 600 000 or 25% of the commitments entered into (EUR 14 400 000). It urges the Foundation to take steps to ensure better monitoring of the implementation of its budget with the aim of keeping carryovers and cancellations of appropriations to a minimum and bringing an end to the situation whereby a large volume of appropriations is not disbursed; takes account of the installation of a computerised planning/monitoring system, improved scheduling of tender procedures and changes in the timing of the Administrative Board meeting (from November to October) at which it approves the annual work programme. The Parliament notes the replies given by the Foundation to the observations made by the Court of Auditors concerning the shortcomings in the accounting systems employed and welcomes the installation of an appropriate computerised system (the EXACT system) for maintenance of general ledger accounts. Parliament calls on the Foundation to take steps to ensure that all shortcomings have been remedied in time for the 2001 discharge. However, it regrets the fact that in 2000 the Foundation continued to make excessive use of imprest accounts, whereby in 2000 18% of all payments were still made via such accounts. On the other hand, it welcomes the completion of the staff assessment exercise for the two-year period ending 31 December 2001, using staff reports for nearly all assessments and notes with satisfaction that the Foundation has used the Commission's 'staff assessment handbook' and improved staff management and information arrangements during 2001. Concerning the external assessment, the resolution takes note of the fact that the Administrative Board commissioned an external evaluation report in March 2000 which will be

examined by the Board at its meeting in March 2002. It insists on the immediate adoption of an action plan for implementation of the report's recommendations and requests that a copy of the report and the action plan be sent to the European Parliament.

2000 discharge: European Foundation for the Improvement of Living and Working Conditions EFILWC budget Dublin

2001/2111(DEC) - 10/04/2002 - Final act

PURPOSE : to grant discharge to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of its budget for the 2000 financial year. COMMUNITY MEASURE : Decision 2002/450/EC of the European Parliament concerning discharge to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of its budget for the 2000 financial year. CONTENT : with the present decision, the European Parliament grants discharge to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of its budget for the 2000 financial year. This is in accordance with the Parliament's opinion (please refer to the summary of 10 April 2002).

2000 discharge: European Foundation for the Improvement of Living and Working Conditions EFILWC budget Dublin

2001/2111(DEC) - 10/10/2001 - Non-legislative basic document

PURPOSE : to present the report from the Court of Auditors on the financial statements and the management of the European Foundation for the improvement of the living and working conditions for the financial year ended 31 December 2000. CONTENT : through this audit, the Court obtained a reasonable assurance that accounts for the financial year ended 31 December 2000 are reliable and that the underlying operations are, taken as a whole, legal and regular. With regard to the implementation of the budget, the budget for 2000 amounted to EUR 15 million against EUR 14,8 million in 1999, representing an increase of 1,4%. Of this total, EUR 14,4 million was committed of which EUR 3,6 million was carried over the financial year 2001 and EUR 0,5 million was cancelled. The Court highlights the fact that in 2000, the Foundation again made heavy use of carryovers of appropriations. By far the largest part was in Title III with EUR 3,2 million or 89% of total carryovers. As was the case last year for Title III, the appropriations carried over were in excess of the financial payments for the year. The continued high level of under-implementation of the appropriations for the year, as well as the high level of carryovers, is evidence of weaknesses in the Foundation's monitoring of its annual programme, a situation which has shown little improvement compared to the previous year. As regards the budgetary and general accounting system, in its 1999 Annual Report, the Court referred to the weakness of the Foundation's accounting systems. In 2000, this shortcoming still exists: the S12 budgetary accounting system had only been partially tested. The general accounts were still kept using a spreadsheet, with the attendant risk. The introduction in 2000 of the SAGE general accounting system had to be abandoned as it was unable to handle the electronic management of bank payments. The replacement system chosen was still not operational in April 2001. The monitoring of the implementation of the Foundation's work programme and of the financial implementation of projects was hampered throughout the year by an inability to obtain from the accounts financial data on individual projects. Moreover, in 2000, the Foundation continued to make excessive use of the imprest account. Payments represented 18% of all payments in 2000 (the equivalent figure in 1999 was 20%). As regards the management of human resources, since 1997, the Foundation has not drawn up staff reports, as it is required to do. Under these circumstances, promotions for 1999 and 200 were approved without consideration being given to this essential means of comparing employees' relative merits. In addition, the organisation and documentation of staff files are very inconsistent, although files on staff recruited more recently are more complete and better organised. In 2000 the Foundation's budget authorised a staff of 85 employees, however, the number actually employed was only 72; the shortfall was partially covered by 12 employment-agency staff recruited through a private company. On average, the number of staff has increased more slowly that the Foundation's workload. However, the Foundation should take great care to maintain control of the increase in salary costs and administrative expenditure which is greater than the increase in its activities over the 1995-2000 period. The Foundation should keep a close eye on changes in its salary costs and administrative expenditure. It might be preferable for the Foundation, in the case of posts involving support and administrative activities which require qualifications of an administrative nature, to join forces with the Community Institutions and other decentralised bodies with a view to recruiting staff on the broadest possible basis. More specifically, there was an increase in salary costs of only 0.4% compared to an increase in staff of 4%. The actual increases in salary costs are due largely to the increase in the weighting factor for Ireland from 93,6 in 1996 to 116,5 in 2000. In effect this has resulted in an increase of 24,5% in salary costs.

2000 discharge: European Foundation for the Improvement of Living and Working Conditions EFILWC budget Dublin

2001/2111(DEC) - 05/03/2002 - Supplementary non-legislative basic document

PURPOSE : to present the Council's recommendations on the discharge to be given to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of the statement of revenue and expenditure of the Foundation for the financial year 2000. CONTENT : the Council welcomes the fact that the Court has been able to issue a statement of assurance in respect of the reliability of the Foundation's accounts for the financial year 2000, and in respect of the legality and regularity of the underlying transactions as a whole. However, it repeats the invitation made to the Foundation in its Recommendation concerning the discharge for the financial year 1999, to make further progress in the implementation of its budget in order to improve compliance with the principle of annuality. Furthermore, the Council urges the Foundation to continue its efforts to reduce payment through imprests and to ensure the effective operation of its computerised budgetary and general accounting systems. With regard to human resources management, the Council calls on the Foundation to pay particular attention to the transparency of its recruitment procedures and to keep a close eye on changes in its salary costs and administrative expenditure. The Council recommends the

European Parliament to give a discharge to the Administrative Board of the Foundation in respect of the implementation of the statement of revenue and expenditure for the financial year 2000.