## Basic information

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|---|---|
| **2008/2255(DEC)**<br>DEC - Discharge procedure | Procedure completed |
| 2007 discharge: European Foundation for the Improvement of Living and Working Conditions EUROFOUND<br>**Subject**<br>8.70.03.07 Previous discharges | |

## Key players

### European Parliament

| Committee responsible | Rapporteur | Appointed |
|---|---|---|
| CONT Budgetary Control | FJELLNER Christofer (PPE-DE) | 26/03/2008 |

| Committee for opinion | Rapporteur for opinion | Appointed |
|---|---|---|
| EMPL Employment and Social Affairs | The committee decided not to give an opinion. | |

### Council of the European Union

| Council configuration | Meetings | Date |
|---|---|---|
| Economic and Financial Affairs ECOFIN | 2922 | 2009-02-10 |

### European Commission

| Commission DG | Commissioner |
|---|---|
| Budget | KALLAS Siim |

## Key events

| Date | Event | Reference | Summary |
|---|---|---|---|
| 23/07/2008 | Non-legislative basic document published | SEC(2008)2359 | Summary |
| 20/11/2008 | Committee referral announced in Parliament | | |
| 16/03/2009 | Vote in committee | | Summary |
| 23/03/2009 | Committee report tabled for plenary | A6-0173/2009 | |
| 21/04/2009 | Debate in Parliament | | |
| 23/04/2009 | Decision by Parliament | T6-0302/2009 | Summary |
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|---|---|---|---|
| 23/04/2009 | Results of vote in Parliament | | |
| 23/04/2009 | End of procedure in Parliament | | |
| 26/09/2009 | Final act published in Official Journal | | |

## Technical information

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|---|---|
| **Procedure reference** | 2008/2255(DEC) |
| **Procedure type** | DEC - Discharge procedure |
| **Legal basis** | Rules of Procedure EP 102 |
| **Stage reached in procedure** | Procedure completed |
| **Committee dossier** | CONT/6/67260 |

## Documentation gateway

**European Parliament**

| Document type | Committee | Reference | Date | Summary |
|---|---|---|---|---|
| Committee draft report | | PE416.350 | 29/01/2009 | |
| Committee report tabled for plenary, single reading | | A6-0173/2009 | 23/03/2009 | |
| Text adopted by Parliament, single reading | | T6-0302/2009 | 23/04/2009 | Summary |

**Council of the EU**

| Document type | Reference | Date | Summary |
|---|---|---|---|
| Document attached to the procedure | 05588/2009 | 23/01/2009 | Summary |

**European Commission**

| Document type | Reference | Date | Summary |
|---|---|---|---|
| Non-legislative basic document | SEC(2008)2359 | 23/07/2008 | Summary |

**Other institutions and bodies**

| Institution/body | Document type | Reference | Date | Summary |
|---|---|---|---|---|
| CofA | Court of Auditors: opinion, report | N6-0004/2009<br>OJ C 311 05.12.2008, p. 0001 | 05/12/2008 | Summary |

## Additional information

| Source | Document | Date |
|---|---|---|
| European Commission | EUR-Lex | |

Final act

Budget 2009/0677
OJ L 255 26.09.2009, p. 0190 Summary

# 2007 discharge: European Foundation for the Improvement of Living and Working Conditions EUROFOUND

2008/2255(DEC) - 23/04/2009 - Text adopted by Parliament, single reading

The European Parliament adopted a decision concerning the discharge to be granted to the Director of the European Foundation for the Improvement of Living and Working Conditions discharge in respect of the implementation of its budget for the financial year 2007. The decision to grant discharge is also an approval of the closure of the accounts of this EU agency.

In parallel, the European Parliament adopted by 405 votes to 13, with 19 abstentions, a resolution with observations which are an integral part of the decision to grant discharge.

Parliament notes that certain weaknesses can be found in the following areas:

- **recruitment process**: Parliament regrets that in 2007, as in 2006, the European Court of Auditors (ECA) found weaknesses in recruitment procedures. Although measures have been taken, the Court notes that they do not ensure transparent and non-discriminatory recruitment procedures. Parliament therefore calls on the Foundation to pay particular attention to the legality of its recruitment procedures and to specify, in its annual activity report for 2008, the action taken in follow-up to the ECA's observations;
- **procurement procedures**: Parliamentregrets the anomalies identified by the Court, which considers that they affected the quality of the final selection procedure. It therefore calls on the Foundation to also specify, in its annual activity report for 2008, the action taken in follow-up to the ECA's observations;
- as regards the **introduction of Accrual Based Accounting (ABAC)**: Parliament is satisfied that the Foundation introduced ABAC in 2008, although it notes anomalies in terms of assigned revenue;
- in relation to **follow-up to the previous discharge exercise**: Parliamentrecalls that, in 2006, the Foundation launched an ex-post evaluation of the 2001-2004 work programme, with a view to determining the organisation's impact. It calls on the Foundation to inform them of the results of the evaluation in time for the 2008 discharge exercise.

Lastly, noting that the Foundation’s annual accounts for the financial year 2007 are reliable, and the underlying transactions are legal and regular, the Parliament approves the closure of its accounts and refers, for other observations accompanying its decision on discharge, to its resolution on financial management and control of EU agencies - see 2008/2207(INI) - adopted in parallel.

# 2007 discharge: European Foundation for the Improvement of Living and Working Conditions EUROFOUND

2008/2255(DEC) - 23/04/2009 - Final act

PURPOSE: to grant discharge to the European Foundation for the Improvement of Living and Working Conditions for the financial year 2007.

LEGISLATIVE ACT: Decision 2009/677/EC of the European Parliament on the discharge for implementation of the budget of the European Foundation for the Improvement of Living and Working Conditions for the financial year 2007.

CONTENT: with the present decision, the European Parliament grants discharge to the Director of the European Foundation for the Improvement of Living and Working Conditions for the financial year 2007.

This decision is in line with the European Parliament’s resolution adopted on 23 April 2009 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 23/04/2009). The decision to grant discharge is also an approval of the closure of the accounts of this EU agency.

# 2007 discharge: European Foundation for the Improvement of Living and Working Conditions EUROFOUND

2008/2255(DEC) - 05/12/2008

PURPOSE: to present the Court of Auditors report on the annual accounts of the European Foundation for the Improvement of Living and Working Conditions (EUROFOUND) for the financial year 2007.

CONTENT: the Court of Auditors report includes a detailed section on the expenditure of the European Foundation as well as an analysis of the expenditure in the accounts and the Foundation's replies.

- **The Court's analysis of the accounts**: the Court of Auditors makes a series of observations in its report, including on the recovery of an unsubstantiated amount of VAT, and on recruitment and procurement procedures (weakness in the tender evaluation procedure);
- **The Foundation's replies**: the Foundation notes that the VAT recovery for 2007 was delayed due to reasons of an essentially technical nature. It also notes that it adapted the recruitment procedure to address the issues highlighted by the Court and that it used the criticised procedure due to budgetary uncertainties. The Foundation states, however, that it is confident that best value for money was achieved.

# 2007 discharge: European Foundation for the Improvement of Living and Working Conditions EUROFOUND

2008/2255(DEC) - 23/07/2008 - Non-legislative basic document

PURPOSE: to present the final accounts of the European Foundation for the Improvement of Living and Working Conditions for the financial year 2007.

CONTENT: this document sets out a detailed account of the implementation of the Foundation's budget for 2007. It indicates that the Foundation's final budget amounted to EUR 20.2 million in 2007 (compared with EUR 19.8 million in 2006).

With regard to staff, the Foundation - with headquarters in Dublin (Ireland) - has 94 posts available of which 84 are occupied, and 13 other members of staff (Seconded National Experts, employment agency staff and Contract Agents), which is equivalent to a total staff of 97 undertaking operating activities, administrative tasks and mixed duties.

In 2007, the work undertaken by the Foundation included:

**Monitoring and surveys**:

- The European Industrial Relations Observatory (EIRO), the European Working Conditions Observatory (EWCO) and the European Restructuring Monitor (ERM);
- 4th European Working Conditions Survey: secondary analysis (themes of gender and working conditions, ageing workforce, work organisation, working time and work intensity, etc.);
- European survey on working time and work-life balance: five reports published in 2007.

**Employment and restructuring**:

- Undeclared work;
- European Restructuring Monitor case studies;
- Stakeholder enquiry service.

**Work–life balance and working conditions**:

- Attractive workplace for all;
- Flexibility and security over the life course;
- Changes in the job structure.

**Industrial relations and partnership**:

- Codes of conduct and framework agreements;
- Capacity building for sectoral and local level; social dialogue in the EU 10;
- Working time and industrial relations.

**Social cohesion and quality of life**:

- Role of local authorities in the integration of migrants;
- Developments in childcare services in disadvantaged areas;
- Promoting quality of life in rural Europe.

**Communication and sharing ideas and experience**:

- 376 publications, 1.57 million users sessions (average of 4 303/day);
- 37 press activities, 45 press releases, up 28% on 2006;
- 1 126 article cuttings with advertising value equivalent (AVE) of EUR 2.1 million, reaching ca 58 765 000 people, up 80% from 2006;
- Promotion campaign 'Fourth Working Conditions Survey: what workers say', 'Quality of Life in Turkey';
- Roadshows in five countries;
- Company Network Seminars on Diversity in Europe and Environmental Changes;
- Foundation Seminar Series 'Youth and Work';

- National Outreach Centres covering 10 Members States;
- 16 exhibitions;
- 58 visits to the Foundation, including the Finnish President.

The Foundation’s full 2007 accounts may be found at the following address: http://www.eurofound.europa.eu/about/publicaccess/categories/finance/2008.htm

# 2007 discharge: European Foundation for the Improvement of Living and Working Conditions EUROFOUND

2008/2255(DEC) - 23/01/2009

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Foundation for the Improvement of Living and Working Conditions for the financial year 2007, as well as on the Court of Auditor’s report and the Foundation’s replies to the Court’s observations, the Council recommends that the Parliament grant the Director of the Foundation discharge in respect of the implementation of the budget for the financial year 2007.

In doing so, the Council confirms that EUR 4.1 million (94%) of the EUR 4.3 million in appropriations carried forward from the financial year 2006 to the financial year 2007 were used and that EUR 5 million in appropriations were carried forward from the financial year 2007 to the financial year 2008 and EUR 0.5 million were cancelled.

Recalling that the Court of Auditors was able to obtain reasonable assurance that the Foundation’s annual accounts were, in all material aspects, reliable, the Council believes that there is a certain number of observations that must be taken into consideration when providing the discharge on the implementation of the 2006 budget, particularly regarding the following points:

- **Carry-overs**: the Council reiterates the call on the Foundation to remedy in the short term the situation of recurrent exceptionally high carry-over rates for administrative expenditure and operating activities. In this context, the Council draws the attention of the Foundation on the crucial importance of a thorough expenditure planning, which should be fully consistent with its operational programming;
- **VAT, recruitment procedure and procurement**: the Council takes note of Court’s observation that a considerable amount of recoverable VAT for the 2007 financial year was not claimed by the year end. Therefore, the Council calls on the Foundation to act in full conformity with the provisions of the Financial Regulation. As regards recruitment, the Council notes, once again, the Court's observation on deficiencies regarding the selection criteria which were neither defined at the right time nor in conformity with the vacancy notice. The Council urges the Foundation to act thereupon without further delay in order to ensure transparent and non-discriminatory procedures. Lastly, the Council notes with concern the weaknesses that undermine the quality of the procurement procedures and calls on the Foundation to remedy this situation.