Basic information

2013/2210(DEC) DEC - Discharge procedure	Procedure completed
2012 discharge: European Foundation for the Improvement of Living and Working Conditions (Eurofound) **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	SARVAMAA Petri (PPE)	10/10/2013
	Shadow rapporteur KADENBACH Karin (S&D) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE) ANDREASEN Marta (ECR) DE JONG Dennis (GUE/NGL) VANHECKE Frank (EFD) EHRENHAUSER Martin (NI)	

Committee for opinion	Rapporteur for opinion	Appointed
EMPL Employment and Social Affairs	BERÈS Pervenche (S&D)	09/10/2013

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
26/07/2013	Non-legislative basic document published	COM(2013)0570	Summary

22/10/2013	Committee referral announced in Parliament		
17/03/2014	Vote in committee		
20/03/2014	Committee report tabled for plenary	A7-0183/2014	Summary
02/04/2014	Debate in Parliament		
03/04/2014	Decision by Parliament	T7-0325/2014	Summary
03/04/2014	Results of vote in Parliament		
03/04/2014	End of procedure in Parliament		
05/09/2014	Final act published in Official Journal		

Technical information

Procedure reference	2013/2210(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/13848

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE521.667	22/01/2014	
Committee opinion	EMPL	PE524.626	14/02/2014	
Amendments tabled in committee		PE521.808	25/02/2014	
Committee report tabled for plenary, single reading		A7-0183/2014	20/03/2014	Summary
Text adopted by Parliament, single reading		T7-0325/2014	03/04/2014	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05849/2014	05/02/2014	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2013)0570	26/07/2013	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0035/2014 OJ C 365 13.12.2013, p. 0221	10/09/2013	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Budget 2014/0609 OJ L 266 05.09.2014, p. 0281	Summary

2012 discharge: European Foundation for the Improvement of Living and Working Conditions (Eurofound)

2013/2210(DEC) - 03/04/2014 - Final act

PURPOSE: to grant discharge to the European Foundation for the Improvement of Living and Working Conditions (EUROFOUND) for the financial year 2012.

NON-LEGISLATIVE ACT: Decision 2014/609/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Foundation for the Improvement of Living and Working Conditions for the financial year 2012.

CONTENT: with the present decision, the European Parliament grants discharge to the Director of EUROFOUND for the implementation of its budget for the financial year 2012.

This decision is in line with the European Parliament's resolution adopted on 3 April 2014 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 3 April 2014).

Amongst the main observations made, Parliament acknowledged that the Foundation’s Governing Board discussed a **comprehensive strategy on the detection and management of conflicts of interest**.

2012 discharge: European Foundation for the Improvement of Living and Working Conditions (Eurofound)

2013/2210(DEC) - 26/07/2013 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2012, as part of the 2012 discharge procedure.

Analysis of the accounts of the **European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)**.

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2012 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the European Foundation for the Improvement of Living and Working Conditions (EUROFOUND).

In 2012, the tasks and budget of this agency were as follows:

- **description of the Foundation's tasks**: the European Foundation for the Improvement of Living and Working Conditions, which is located in Dublin, was set up by Council Regulation (EEC) No 1365/75. Its aim is to contribute to the planning and establishment of better living and

working conditions in the Union by increasing and disseminating knowledge which is relevant to this subject. In particular, it is required to consider the following areas: (i) man at work, (ii) organisation of work and particularly job design, (iii) specific problems to certain categories of workers, (iv) improvement of the work environment;

- **the Foundation's budget for the 2012 financial year**: the Foundation's budget for 2012, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:

  § **Commitment appropriations** :

  - **committed** : EUR 22 million;

  - **paid** : EUR 21 million;

  - **carried-over** : 0.

  § **Payment appropriations** :

  - **committed** : EUR 26 million;

  - **paid** : EUR 20 million;

  - **carried-over** : EUR 5 million.

Please refer also to the final accounts of the Foundation.

2012 discharge: European Foundation for the Improvement of Living and Working Conditions (Eurofound)

2013/2210(DEC) - 10/09/2013 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU 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 2012, together with the Foundation's reply.

CONTENT: in accordance with the tasks conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, the Court presents to the European Parliament and to the Council, in the context of the discharge procedure, a Statement of Assurance as to the reliability of the annual accounts of each institution, body or agency of the EU, and the legality and regularity of the transactions underlying them, on the basis of an independent external audit.

This audit concerned, amongst others, the annual accounts of the European Foundation for the Improvement of Living and Working Conditions (EUROFOUND).

In the Court's opinion, the **Foundation's Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2012** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its financial rules and the accounting rules adopted by the Commission's accounting officer.

The Court also considers that the **transactions underlying the annual accounts** of the Foundation for the financial year ended 31 December 2012 are, in all material respects, **legal and regular**.

The report confirms that the resources made available for the Foundation in 2012 amounted to EUR 21.4 million.

The report also makes a series of observations on the budgetary and financial management of the Foundation, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

- budgetary management: the Court notes that the carry-over of committed appropriations for operational expenditure was high at 50%. A large part of the carry-overs (71%) concern two projects for which the activities were implemented as planned and as set out in the Annual Work Programme.

The Foundation's replies:

- budget implementation: the Foundation stresses the multiannual nature of most of Eurofound's research projects. Eurofound will continue to scrutinise the carry-over of committed appropriations by annually establishing an amount of appropriations to be carried over on the basis of its Annual work programme ('planned carry-overs') and comparing it to the unplanned amount due to delays or changes in the work programme implementation ('unplanned carry-overs').

Lastly, the Court of Auditors' report contains a summary of the **Foundations's activities in 2012**. This is focused on the following:

- implementing the Network of European Observatories (NEO);
- monitoring and investigating working conditions;
- reporting on employment and competitiveness in Europe as well as industrial relations, workplace development and social cohesion;
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- communication and sharing ideas and experiences: industrial relations and working conditions development in Europe 2011, work organisation and innovation and workplace development, working conditions in the retail sector, flexicurity;
- monitoring social cohesion and quality of life;
- internet monitoring.

2012 discharge: European Foundation for the Improvement of Living and Working Conditions (Eurofound)

2013/2210(DEC) - 20/03/2014 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) on discharge in respect of the implementation of the budget of the European Foundation for the Improvement of Living and Working Conditions for the financial year 2012, and called on the European Parliament to grant the Director of the Foundation discharge in respect of the implementation of the Foundation's budget for the financial year 2012.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Foundation for the financial year 2012 are reliable, and that the underlying transactions are legal and regular, Members approved the closure of the Foundation's accounts. They made, however, a number of recommendations that needed to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies.

- **Financing, budget and financial management**: Members recalled that the budget of the Foundation for the financial year 2012 was EUR 21 . 4 million.

- **Carryovers:** Members stressed that while the carry-over of committed appropriations is high at 50 %; this corresponds to payment schedules and reflects the multiannual nature of the Foundation's operations.

Members also made a series of observations on transfers, procurement and recruitment procedures as well as comments on internal controls.

They acknowledged from the Foundation that since 2011, the Foundation had established a **system of monitoring and reporting potential conflicts of interest** of members of the Governing Board and the relevant forms were published on the Foundation's website. The report acknowledged, furthermore, that the Foundation's Governing Board discussed a comprehensive strategy on the detection and management of conflicts of interest and that the policy is currently being finalised on this basis. It called on the Foundation to submit the adopted document to the discharge authority.

Lastly, Members asked the Foundation to strengthen transparency and prevent conflicts of interests, as well as make publicly available the Declarations of Interests of certain members.

2012 discharge: European Foundation for the Improvement of Living and Working Conditions (Eurofound)

2013/2210(DEC) - 05/02/2014

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Foundation for the Improvement of Living and Working Conditions (EUROFOUND), as well as the Court of Auditors' report on the annual accounts of the Foundation for the financial year 2012, accompanied by the Foundation's replies to the Court's observations, 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 2012.

The observations in the Court of Auditors' report call for certain comments by the Council which can be summarised as follows:

- in general, the Council welcomes the Court's opinion that, in all material respects, the Foundation's annual accounts present fairly its financial position as at 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Foundation's Financial Regulation and that the underlying transactions for that financial year are legal and regular.
- **Carry-overs of appropriations**: notwithstanding this favourable finding, the Council encourages the Foundation to continue improving its financial management by systematically scrutinising carry-overs of appropriations to the following budgetary year on the basis of the budget implementation schedules for its multiannual operations, and by limiting them to the minimum necessary, in line with the budgetary principle of annuality.

2012 discharge: European Foundation for the Improvement of Living and Working Conditions (Eurofound)

2013/2210(DEC) - 03/04/2014 - 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 (Eurofound) in respect of the implementation of the Foundation's budget for the financial year 2012. The vote on the discharge decision approved the closure of the accounts (in accordance with Annex VI, Article 5(1) of the Rules of Procedure of the European Parliament.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Foundation for the financial year 2012 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 483 votes to 77, with 10 abstentions, a resolution containing a series of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies.

These recommendations are summarised as follows:

- **Foundation's role**: Parliament welcomed the Foundation's contribution to the promotion of knowledge about living and working conditions in the Union at a time when these conditions are continuing to deteriorate in some Member States. It recalled the launch of the overview report from the fifth European Working Conditions Survey containing important and relevant findings about trends in job quality, sustainable work and ageing workforce, health and well-being, and working time and work-life balance. It also welcomed the Foundation's prompt reaction to the changes of policy priorities induced by the economic crisis by launching new projects linked to priority themes on the social impact of the crisis, recovery and job creation, demographic change and sustainable public sector.
- **Financing, budget and financial management**: Parliament recalled that the budget of the Foundation for the financial year 2012 was EUR 21 .4 million.
- **Carryovers**: it stressed that while the carry-over of committed appropriations is high at 50 %; this corresponds to payment schedules and reflects the multiannual nature of the Foundation's operations.
- **Performance**: Parliament requested that the Foundation communicate the results and impact its work has on European citizens in an accessible way, mainly through its website.

Parliament also made a series of observations on transfers, procurement and recruitment procedures as well as comments on internal controls.

It acknowledged from the Foundation that since 2011, the Foundation had established a **system of monitoring and reporting potential conflicts of interest** of members of the Governing Board and the relevant forms were published on the Foundation's website. Parliament also acknowledged that the Foundation's Governing Board discussed a comprehensive strategy on the detection and management of conflicts of interest and that the policy is currently being finalised on this basis. It called on the Foundation to submit the adopted document to the discharge authority.

Lastly, Parliament asked the Foundation to strengthen transparency and prevent conflicts of interests, as well as make publicly available the Declarations of Interests of certain members.