




Basic information	
2012/2184(DEC) DEC - Discharge procedure 2011 discharge: European Foundation for the Improvement of Living and Working Conditions (EUROFOUND) Subject 8.70.03.07 Previous discharges	Procedure completed

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	CONT	Budgetary Control	GERBRANDY Gerben-Jan (ALDE)	29/02/2012
			Shadow rapporteur SARVAMAA Petri (PPE) AYALA SENDER Inés (S&D) STAES Bart (Verts/ALE) BRADBOURN Philip (ECR) ANDREASEN Marta (EFD) EHRENHAUSER Martin (NI)	
	Committee for opinion		Rapporteur for opinion	Appointed
	EMPL	Employment and Social Affairs	BERÈS Pervenche (S&D)	26/10/2012
European Commission	Commission DG		Commissioner	
	Budget		ŠEMETA Algirdas	

Key events			
Date	Event	Reference	Summary
25/07/2012	Non-legislative basic document published	COM(2012)0436 	Summary
13/09/2012	Committee referral announced in Parliament		
19/03/2013	Vote in committee		
21/03/2013	Committee report tabled for plenary	A7-0067/2013	Summary
16/04/2013	Debate in Parliament	CRE link	
17/04/2013	Decision by Parliament	T7-0159/2013	Summary

17/04/2013	Results of vote in Parliament		
17/04/2013	End of procedure in Parliament		
16/11/2013	Final act published in Official Journal		

Technical information	
Procedure reference	2012/2184(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/10509

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE497.843	18/01/2013	
Amendments tabled in committee		PE504.219	30/01/2013	
Committee opinion	EMPL	PE502.001	22/02/2013	
Amendments tabled in committee		PE497.844	27/02/2013	
Committee report tabled for plenary, single reading		A7-0067/2013	21/03/2013	Summary
Text adopted by Parliament, single reading		T7-0159/2013	17/04/2013	Summary
Council of the EU				
Document type		Reference	Date	Summary
Document attached to the procedure		05753/2013	01/02/2013	Summary
European Commission				
Document type		Reference	Date	Summary
Non-legislative basic document		COM(2012)0436 	25/07/2012	Summary
Other institutions and bodies				
Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0030/2013 OJ C 388 15.12.2012, p. 0174	05/09/2012	Summary

Final act	
Decision 2013/0602 OJ L 308 16.11.2013, p. 0303	Summary

2011 discharge: European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)

2012/2184(DEC) - 05/09/2012 - 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 2011, 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 2011** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also considers that the **transactions underlying the annual accounts** of the Foundation for the financial year ended 31 December 2011 are, in all material respects, **legal and regular**.

The report confirms that the Foundation's 2011 budget amounted to EUR 20.6 million, and that the number of staff employed by the Foundation at the end of the year was 106.

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:

Court's observations:

carry-overs: the Court notes that the Foundation carried over 47% of appropriations (operational expenditure) which is at odds with the budgetary principle of annuality;

recruitment: the Court identified a need to improve the transparency of recruitment procedures: selection board meetings were not always sufficiently documented and there is no evidence that questions for interviews or written tests were set before the examinations.

Foundation's replies:

Eurofound is highly committed to continue and even increase efforts to reduce the amount of unplanned carry-forward through closer budget monitoring;

the Foundation noted that the audited procedures took place before the improvements initiated following previous audits became fully evident. The shortlisting and interview criteria are exactly as used in the vacancy notice. The questions are linked directly to these criteria. Therefore, the areas of questioning, and by extension the questions, are set from the moment that the vacancy notice is agreed and published. The written tests are always set before the shortlisting of candidates.

Lastly, the Court of Auditors' report contains a summary of the **Foundation's activities in 2011**. This is focused on the following:

- networking of European observatories such as European Industrial Relations Observatory (EIRO), European working conditions (EWCO), European Restructuring Monitor (ERM);
- monitoring and investigating working conditions;
- reporting on employment and competitiveness in Europe as well as industrial relations, workplace development and social cohesion;
- communication and sharing ideas and experiences: dissemination of 73 952 printed publications, four e-alerts totalling of 18 440, 895 new web and print publications; 873 contacts and briefings with policy makers at European level; over 2 million user sessions, 20 media activities resulted in reaching 178 million Europeans in the work of the Foundation; 228 enquiries from journalists more 3 300 quotations in European media, more than 450 quotations of The Foundation research in scientific journals in Europe;
- cooperation with other EU agencies in a joint European Parliament seminar/EU agencies on youth and employment.

2011 discharge: European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)

2012/2184(DEC) - 01/02/2013

Having examined the revenue and expenditure accounts for the financial year 2011 and the balance sheet at 31 December 2011 of the European Foundation for the Improvement of Living and Working Conditions, as well as the Court of Auditors' report on the annual accounts of the Foundation for the financial year 2011, 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 2011.

The observations in the Court of Auditors' report in relation to the financial year 2011 call for some comments by the Council, which may be summarised as follows:

- 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 2011 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;
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the Council urges the Foundation to improve its financial programming and its monitoring of the budget implementation in order to **reduce the amounts carried over to the next financial year**, in line with the budgetary principle of annuality;

- the Council encourages the Foundation to pursue its efforts to address the shortcomings detected by the Court in its staff recruitment procedures.

2011 discharge: European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)

2012/2184(DEC) - 21/03/2013 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Gerben-Jan GERBRANDY (ADLE, NL) on 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 Agency's budget for the financial year 2011.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Foundation for the financial year 2011 are reliable and that the underlying transactions are legal and regular, Members approve the closure of Eurofound's accounts. However, they make a number of recommendations that need 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 recall that the overall budget of the Foundation for the year 2011 was EUR 20.6 million which is a decrease compared to 2010. The initial contribution of the Union to the Foundation's budget amounted to EUR 20.21 million.
- **Implementation rate of appropriations and carryovers:** Members state that 47% of operational expenditure went unused (of which EUR 1.6 million were unplanned). They express concern that this situation indicates delays in the implementation of the Foundation's activities and is at odds with the budgetary principle of annuality.

Lastly, Members made a series of observations as regards the Foundation's follow-up of the previous discharge, recruitment procedures and performances of this Agency.

2011 discharge: European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)

2012/2184(DEC) - 17/04/2013 - Text adopted by Parliament, single reading

The European Parliament adopted a decision on 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 Agency's budget for the financial year 2011. The vote on the decision to grant discharge covers the closure of the accounts (in accordance with Annex VI, Article 5(1) of the European Parliament's Rules of Procedure).

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Foundation for the financial year 2011 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing a number of recommendations that need 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:** Parliament recalls that the overall budget of the Foundation for the year 2011 was EUR 20.6 million which is a decrease compared to 2010. The initial contribution of the Union to the Foundation's budget amounted to EUR 20.21 million.
- **Implementation rate of appropriations and carryovers:** it states that 47% of operational expenditure went unused (of which EUR 1.6 million were unplanned). It expresses concern that this situation indicates delays in the implementation of the Foundation's activities and is at odds with the budgetary principle of annuality.
- **Recruitment procedures:** Parliament notes that the Court of Auditors identified a need to improve the transparency of recruitment procedures.

Lastly, Parliament made a series of observations as regards the Foundation's follow-up of the previous discharge and performances of this Agency.

2011 discharge: European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)

2012/2184(DEC) - 17/04/2013 - Final act

PURPOSE: to grant discharge to the European Foundation for the Improvement of Living and Working Conditions (EUROFOUND) for the financial year 2011.

NON-LEGISLATIVE ACT: Decision 2013/602/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 2011.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union (TFEU), the European Parliament grants discharge to the Director of EUROFOUND for the implementation of its budget for the financial year 2011.

This decision is in line with the European Parliament's resolution adopted on 17 April 2013 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 17 April 2013).

A parallel decision, 2013/603/EU, adopted on the same day, approves the closure of the Foundation's accounts for the 2011 financial year.

2011 discharge: European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)

2012/2184(DEC) - 25/07/2012 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2011, as part of the 2011 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 2011 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 2011, 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;
- **the Foundation's budget for the 2011 financial year:** the Foundation's budget for 2011, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:
 - forecasted income budget: EUR 21 million;
 - entitlements established: EUR 21 million;
 - amounts received: EUR 21 million;
 - outstanding: EUR 0 million.

The complete version of the Foundation's final accounts may be found at the following address: <http://www.eurofound.europa.eu/about/publicaccess/categories/finance/2011.htm>