


# Procedure file

Basic information		
DEC - Discharge procedure	<a href="#">1997/2020(DEC)</a>	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
	<b>CONT</b> Budgetary Control	PPE <a href="#">KELLETT-BOWMAN Edward T.</a>	22/01/1997

Key events			
24/01/1997	Committee referral announced in Parliament		
19/03/1997	Vote in committee		
19/03/1997	Committee report tabled for plenary	<a href="#">A4-0139/1997</a>	
23/04/1997	Debate in Parliament		
24/04/1997	Decision by Parliament	T4-0200/1997	Summary
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 100
Stage reached in procedure	Procedure completed
Committee dossier	CONT/4/08583

Documentation gateway					
Court of Auditors: opinion, report		<a href="#">N4-0051/1997</a> <a href="#">OJ C 081 13.03.1997, p. 0018</a>	28/11/1996	CofA	Summary

Committee report tabled for plenary, single reading	<a href="#">A4-0139/1997</a> <a href="#">OJ C 150 19.05.1997, p. 0003</a>	19/03/1997	EP	
Supplementary non-legislative basic document	<a href="#">05289/1997</a>	17/04/1997	CSL	
Text adopted by Parliament, single reading	T4-0200/1997 <a href="#">OJ C 150 19.05.1997, p. 0013-0028</a>	24/04/1997	EP	Summary

#### Final act

[Decision 1997/388](#)  
[OJ L 162 19.06.1997, p. 0054](#)

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

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).?

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

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.?