



Plenary sitting

A9-0109/2023

3.4.2023

REPORT

on discharge in respect of the implementation of the budget of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) for the financial year 2021 (2022/2119(DEC))

Committee on Budgetary Control

Rapporteur: Olivier Chastel

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1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

**on discharge in respect of the implementation of the budget of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) for the financial year 2021
(2022/2119(DEC))**

The European Parliament,

- having regard to the final annual accounts of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) for the financial year 2021,
- having regard to the Court of Auditors' annual report on EU agencies for the financial year 2021, together with the agencies' replies¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2021, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 28 February 2023 on discharge to be given to the Foundation in respect of the implementation of the budget for the financial year 2021 (06248/2023 – C9-0101/2023),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012³, and in particular Article 70 thereof,
- having regard to Regulation (EU) 2019/127 of the European Parliament and of the Council of 16 January 2019 establishing the European Foundation for the improvement of living and working conditions (Eurofound), and repealing Council Regulation (EEC) No 1365/75⁴, and in particular Article 16 thereof,
- having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of

¹ OJ C 412, 27.10.2022, p. 12.

² OJ C 412, 27.10.2022, p. 12.

³ OJ L 193, 30.7.2018, p. 1.

⁴ OJ L 30, 31.1.2019, p. 74.

the European Parliament and of the Council⁵, and in particular Article 105 thereof,

- having regard to Rule 100 of and Annex V to its Rules of Procedure,
 - having regard to the opinion of the Committee on Employment and Social Affairs,
 - having regard to the report of the Committee on Budgetary Control (A9-0109/2023),
1. Grants the Executive Director of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) discharge in respect of the implementation of the Foundation's budget for the financial year 2021;
 2. Sets out its observations in the resolution below;
 3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the Executive Director of the European Foundation for the Improvement of Living and Working Conditions (Eurofound), the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

⁵ OJ L 122, 10.5.2019, p. 1.

2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on the closure of the accounts of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) for the financial year 2021 (2022/2119(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) for the financial year 2021,
- having regard to the Court of Auditors' annual report on EU agencies for the financial year 2021, together with the agencies' replies¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2021, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 28 February 2023 on discharge to be given to the Foundation in respect of the implementation of the budget for the financial year 2021 (06248/2023 – C9-0101/2023),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012³, and in particular Article 70 thereof,
- having regard to Regulation (EU) 2019/127 of the European Parliament and of the Council of 16 January 2019 establishing the European Foundation for the improvement of living and working conditions (Eurofound), and repealing Council Regulation (EEC) No 1365/75⁴, and in particular Article 16 thereof,
- having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council⁵, and in particular Article 105 thereof,

¹ OJ C 412, 27.10.2022, p. 12.

² OJ C 412, 27.10.2022, p. 12.

³ OJ L 193, 30.7.2018, p. 1.

⁴ OJ L 30, 31.1.2019, p. 74.

⁵ OJ L 122, 10.5.2019, p. 1.

- having regard to Rule 100 of and Annex V to its Rules of Procedure,
 - having regard to the opinion of the Committee on Employment and Social Affairs,
 - having regard to the report of the Committee on Budgetary Control (A9-0109/2023),
1. Approves the closure of the accounts of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) for the financial year 2021;
 2. Instructs its President to forward this decision to the Executive Director of the European Foundation for the Improvement of Living and Working Conditions (Eurofound), the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Union* (L series).

3. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

with observations forming an integral part of the decision on discharge in respect of the implementation of the budget of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) for the financial year 2021 (2022/2119(DEC))

The European Parliament,

- having regard to its decision on discharge in respect of the implementation of the budget of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) for the financial year 2021,
 - having regard to Rule 100 of and Annex V to its Rules of Procedure,
 - having regard to the opinion of the Committee on Employment and Social Affairs,
 - having regard to the report of the Committee on Budgetary Control (A9-0109/2023),
- A. whereas, according to its statement of revenue and expenditure, the final budget of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) (the ‘Foundation’) for the financial year 2021 was EUR 21 757 000, representing an increase of 1,69 % compared to 2020; whereas the budget of the Foundation derives mainly from the Union budget;
- B. whereas the Court of Auditors (the ‘Court’), in its report on the Foundation’s annual accounts for the financial year 2021 (the ‘Court’s report’), stated that it has obtained reasonable assurance that the Foundation’s annual accounts are reliable and that the underlying transactions are legal and regular;

Budget and financial management

1. Notes with appreciation that the budget monitoring efforts during the financial year 2021 resulted in a budget implementation rate of current year appropriations of 99,98 %, slight increase of 0,06 % compared to 2020; takes note of the fact that the current year payment appropriations execution rate was 83,56 %, representing an increase of 3,12 % compared to 2020;
2. Is concerned that the real purchasing power of the budget decreases and the share of the operational budget decreased from 39 % in 2010 to 28 % in 2021; stresses that the continuation of this trend puts at risk the ability of the Foundation to collect sufficient, timely and reliable data;
3. Notes with satisfaction that the rate of implementation of funds carry forward from 2020 was 98,10 %, which is 1,7 percentage points higher than the same figure in 2020;
4. Notes with concern that due to the increased costs of living in Ireland, the share of the operating budget of the Foundation is constantly shrinking from 37,6 % in 2012 to 26,4 % in 2021; warns that the continuation of this trend will put at risk the ability of the Foundation to preserve and further improve the quality of its work;

5. Welcomes the fact that the Foundation has been sharing its accounting officer's services with the European Labour Authority (ELA), which helped the latter with a smooth ramp-up;

Performance

6. Acknowledges the fact that the delivery of work programme outputs planned for 2021 reached 93 % of achievement, with 38 out of 41 deliverables achieved in 2021;
7. Notes that the Foundation uses eight key performance indicators included in its performance monitoring system; notes in particular a visibly improved performance with regards to the uptake of the Foundation's expertise in key Union-level policy documents, from 34,6 % in 2020 to 74 % in 2021, such as the proposal for a directive on strengthening the application of the principle of equal pay, the Council conclusions on telework, Commission reports on long-term care in the Union, digital labour platforms in the Union and the 2021 Employment and Social Developments in Europe review; notes, further, a strong performance with regard to the uptake of the Foundation's knowledge in the media, with 1 083 press articles in 2021 compared to 703 in 2020, and commends, in particular, the Foundation for its high-profile visibility in key European and international media outlets on the most pertinent topics such as the various impacts of the COVID-19 pandemic, telework, the right to disconnect and minimum wage issues; takes note of an increase in the Foundation's engagement at policy-relevant events and meetings throughout 2021, from 202 contributions in 2020 to 360 contributions in 2021;
8. Welcomes in particular the very timely and useful actions to communicate findings relevant to the changes brought by the COVID-19 pandemic, such as teleworking, platform work, increasing gender inequalities and intergenerational differences, labour shortages, long-term care, industrial relations, drawing on the living, working and COVID-19 e-survey and the COVID-19 EU PolicyWatch, including reports entitled 'Working conditions in the time of COVID-19: Implications for the future'¹ and 'Impact of COVID-19 on young people in the EU'²; believes that the Foundation can play a crucial role in further analysing the increase in telework and related impacts on work-life balance and quality of working conditions, the dissemination of best practices and assessing possible policy responses; welcomes the fact that the Foundation's work programme analyses policy options to improve working conditions, industrial relations, employment and living conditions;
9. Reiterates the importance of high-quality data provided by the Foundation's ongoing monitoring tools for evidence-based policymaking, especially the Europe-wide surveys conducted by the Foundation;
10. Commends the Foundation's active collaboration in 2021 with its stakeholders such as the European Parliament, the Commission, the Council (under the Portuguese and

¹ <https://www.eurofound.europa.eu/publications/report/2022/working-conditions-in-the-time-of-covid-19-implications-for-the-future>

² <https://www.eurofound.europa.eu/publications/report/2021/impact-of-covid-19-on-young-people-in-the-eu#:~:text=COVID%2D19%20pandemic,-,Young%20people%20were%20more%20likely%20than%20older%20groups%20to%20experience,home%20requirements%20and%20school%20closures>

Slovenian Presidencies), Union agencies such as the European Agency for Safety and Health at Work (EU-OSHA), the European Centre for the Development of Vocational Training (Cedefop), the European Training Foundation (ETF), the European Institute for Gender Equality (EIGE), and the European Union Agency for Fundamental Rights (FRA) as well as other international organisations; notes the Foundation's noteworthy output in 2021 with six webinars, six activity videos, the launch of Foundation's podcast series (EurofoundTalks), three social media campaigns, contributions to the Conference on the Future of Europe and the delivery of executive summaries of research reports in 21 languages; underlines the development of joint events and publications with several other Union agencies;

11. Commends the fact that the Foundation developed an action plan in response to recommendations in the ex-ante evaluation of its programme 2021-2024; acknowledges that some actions require a medium-term effort, while others were already carried out, such as the optimisation of the use of financial resources to match programme ambitions to available resources; notes further that, in 2021, external evaluation contractors conducted an evaluation of two activities ('*The digital age: Opportunities and challenges for work and employment*' and '*Monitoring convergence in the European Union*') that were new in the 2017-2020 programming period; notes that this evaluation looked at the achievements and learning from the implementation of those activities, the extent to which the ambitions for those activities set out at the start have been achieved and how they have impacted on policy making; takes note that in 2021 the Foundation launched an evaluation of its current learning and development programme and approach;
12. Notes that the focus of the Foundation's COVID-19 EU Policy Watch has been expanded to investigate policies related to several (crisis) contexts, including the war in Ukraine, the increase in inflation and the temporary protection of refugees, the greening and the digital agenda, and it has thus been renamed into the EU Policy Watch database; notes that this database is the only existing Union-wide source which rigorously captures the form of social partners' involvement in the design and implementation of such policies and can therefore feed into various monitoring requirements related to national social dialogue, such as, for example, the European Semester;

Staff policy

13. Regrets the fact that on 31 December 2021, the establishment plan was only 89 % completed (compared to 95 % in 2020), with nine officials and 74 temporary agents appointed out of 91 authorised under the Union budget (91 authorised posts in 2020), whereas two staff members were on leave on personal grounds and were not immediately replaced; points out, however, that considering the vacant positions offered and accepted in 2021, 94 % of position were filled; notes that, in addition, 13 contract agents were working for the Foundation in 2021; notes that six staff members left the Foundation in 2021 (turnover 5,8 %), two of them because of retirement; regrets that three senior positions were not filled; commends the Foundation for its continuous reflection on good practices and improvement of the working conditions; recalls the importance of fighting against staff turnover within Union agencies;
14. Notes that in 2021 the breakdown by gender of the Foundation's senior management was five men (56 %) and four women (44 %), its management board members was 54

men (64 %) and 30 women (36 %), and its overall staff was 41 men (43 %) and 55 women (57 %); notes the underrepresentation of staff from Cyprus, Estonia, Malta and Slovenia; reminds the Commission and the Member States to take into account the importance of ensuring gender and geographical balance when nominating members to the Foundation's management board; urges the Foundation to ensure gender and geographical balance when recruiting its staff;

15. Notes that since 2013 the Foundation has a policy on protecting the dignity and respect of persons and prevention of harassment (Eurofound Policy); notes that the Foundation has a draft procedure manual for the Eurofound Policy which is in a consultation process; welcomes the fact that new staff, trainees and local temporary staff participate at the dignity and respect programme as part of their induction training; welcomes the fact that in 2021 physical and psychological well-being and the technology necessary to maintain a high level of performance while working remotely was addressed in training;
16. Commends the Foundation's proactive approach to measuring the well-being of staff through internal surveys and questionnaires; welcomes the annual programme entitled Ethics Month with sessions in 2021 focused on creating a positive workplace, having analysed behaviour to be adopted on specific situations; recalls the importance of developing a long-term human resources policy on work-life balance, lifelong career guidance and the offer of specific training opportunities for career development, gender balance at all staff levels, teleworking, the right to disconnect, the enhancement of a geographical balance to ensure an appropriate representation from all Member States, and the recruitment and integration of people with disabilities as well as ensuring that they are treated equally and that their opportunities are widely promoted;

Procurement

17. Notes that, in 2021, the Foundation launched seven open tenders resulting in contracts with a value of EUR 1 942 570; notes further that the Foundation launched 21 low and medium-value procedures (negotiated with three and five candidates) with a total value of EUR 1 248 790;
18. Recalls the Court's observation that the Foundation concluded a framework contract in June 2019 for a maximum amount of EUR 170 000 to supply of electricity on the basis of a negotiated procurement procedure with a single candidate, without the prior publication of a contract notice waiver; notes the Court's observation that the contractor is a retail supplier with the provision of electricity not quoted and purchased on a commodity market, and that therefore the exception of a negotiated procurement procedure as followed by the Foundation is not applicable; notes the Court's conclusion that the payments made in connection with this contract are irregular and that in 2021 they amounted to EUR 30 689; notes that the underlying contract has expired in June 2021; welcomes the fact that the internal procedures for procurement were adjusted accordingly;
19. Notes that the Foundation adopted the revised procurement plan 2021; notes further that the Foundation has begun to investigate the procurement methodology used to tender for the large surveys; takes note that, in Autumn 2021, the Internal Audit Service (IAS) started an audit of the Foundation's procurement and contract management; welcomes the Foundation's on-boarding to the public procurement management tool;

20. Recalls the importance of all procurement procedure ensuring fair competition between tenderers and of procuring goods and services at the best price, respecting the principles of transparency, proportionality, equal treatment and non-discrimination; asks for the implementation of the e-procurement information technology (IT) tools developed by the Commission; calls for an updated clarification of the procedures and templates in the procurement guidelines; notes with concern the Court's observation that the public procurement weaknesses are increasing and remain the largest source of irregular payments in most Union agencies;

Prevention and management of conflicts of interest and transparency

21. Notes that declarations of conflicts of interest and CVs of management board members and of management staff haven been published on the Foundation's website; commends the Foundation for having in place a conflicts of interest policy with a detailed procedure for situations of potential situations of conflicts of interest;
22. Notes the Foundation's reply to the written questions that it is aligned with Directive (EU) 2019/1937 of the European Parliament and of the Council³; notes that in 2021 there was no whistleblowing case; welcomes the fact that, as a complement to the anti-fraud strategy 2021-2023, the guideline on whistleblowing was explained to staff in a more accessible manner; welcomes further the Foundation's transparency with regard to visitor groups and academic experts who are nominated to the Foundation's advisory committees;

Internal control

23. Notes that the Foundation's internal control framework covers five components (control environment, risk assessment, control activities, information and communication and monitoring activities) and includes 17 principles; notes that the effectiveness of these components is assessed through a combination of ongoing monitoring, findings and recommendations by the IAS on risks and controls in specific areas and an internal appraisal; notes the support by the IAS with regard to the Foundation's existing reporting mechanism;
24. Notes that in April 2021, the IAS delivered its final report on human resources and ethics, with four recommendations, none of which was labelled critical; notes that an action plan was agreed to implement those recommendations in 2022;
25. Commends the Foundation for having developed and implemented a policy on sensitive posts; notes that the Foundation's risk register and mitigating actions for 2021 were reviewed and assessment of risks related to the programme for 2022 was carried out; commends the rollout in 2021 of the anti-fraud strategy 2021-2023 and the access provided to all the Foundation's staff to an anti-fraud roadmap and infographic with steps to take in cases where fraud is suspected; further, welcomes the fact that information sessions and awareness campaigns were organised in areas such as cybersecurity, anti-plagiarism, conflicts of interest and prevention of data breaches;

³ Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (OJ L 305, 26.11.2019, p. 17).

26. Recalls the importance to strengthen management and control systems to ensure the proper functioning of the Agency; strongly insists on the requirement of an effective management and control systems to avoid potential cases of conflict of interest, missing *ex-ante* or *ex-post* controls, inadequate management of budgetary and legal commitments, and failures to report issues in the register of exceptions;

Digitalisation and the green transition

27. Welcomes the measures put in place in 2021 with regard to the Foundation's cybersecurity; notes in particular the cybersecurity awareness programme 2021 and the awareness trainings provided to all staff, the rolling-out of the multi factor authentication system and the performance by CERT-EU (Computer Emergency Response Team for the Union Institutions, bodies and agencies) of network penetration and phishing simulation tests; welcomes the Foundation's proactive approach in preparing for the update of its information systems security policy in light of the upcoming two Union regulations on cybersecurity and information security in Union institutions and bodies; encourages the Foundation to work in close cooperation with ENISA (the European Union Agency for Cybersecurity);
28. Commends the Foundation's consistent implementation of its 'digital first' approach in different areas of its work, in particular with regard to content production and dissemination through online and mobile channels; notes that in 2021 actions in this area focused on data visualisation, on the development of an online explorer tool and on establishing a plan to develop a central data warehouse for sharing statistical data; notes that in 2021 the Foundation prepared the rollout of the qualified electronic signature; commends the development by the Foundation of the web application that enables the computation of convergence in gender equality in real time; commends further the use of a new software for extracting Union policy documents which increased efficiency in recording uptake in key Union-level policy documents;
29. Commends the Foundation's environmentally friendly measures to reduce its electricity consumption, to improve the energy efficiency of its boilers and to install additional charging points for electric cars; congratulates the Foundation for the sharp decrease in its paper consumption from 1,9 million sheets in 2019, to 148 980 sheets in 2020 and to 84 990 sheets in 2021; notes with appreciation the Foundation's reply that for the last five years it has procured only 100 % green electricity from renewable sources; notes that in 2021 the Foundation took significant additional steps to prepare for the EMAS certification that was to take place in Q3 2022;

Business continuity along crisis

30. Notes that the Foundation's work programme for 2021 and its business continuity plan were adapted to the new reality brought about by the COVID-19 crisis, different stakeholder needs and disruptions in executing current obligations;
31. Notes that, in spite of the prolonged lockdown due to the COVID-19 pandemic, the Foundation successfully continued its data collection for ongoing projects such as its COVID-19 EU Policy Watch database and the European Working Conditions (telephone) Survey, to monitor the impact of the COVID-19 pandemic; notes that the fifth round of that e-survey, published in July 2021, aims to capture the wide-ranging impact of the COVID-19 pandemic on the work and lives of Union citizens over the last

two years and also sheds light on the new uncertain reality caused by the war in Ukraine, record high inflation and the sharp rises in the cost of living; welcomes those innovative methods for data collection which allowed the Foundation to create and maintain an unmatched relevant and trustworthy database for the developments across the Union, assisting policy makers to take well-founded decisions;

Other comments

32. Notes the Foundation's actions and efforts towards compliance with the General Data Protection Regulation; notes in particular the adoption of a personal data breach policy, the performance of a data protection audit to assess the internal level of compliance with the Union data protection law, the publication of data protection notices on the Foundation's internet or intranet, the update of its employee data protection policy and the continued efforts to increase and consolidate the staff's awareness of data protection;
33. Welcomes that the Foundation has cooperation agreements or memorandum of understandings with several Union agencies such as EU-OSHA, Cedefop, the ETF, EIGE and the FRA; notes that such agreements are the basis for exchanges of data sources and joint initiatives in the areas of research, events and operations systems; notes further that such agreements allow for inter-agencies coordination that ensures an early exchange on programming documents in order to provide feedback, avoid overlaps, identify synergies and potential areas of cooperation; calls on the Foundation to continue to develop its synergies (for instance human resources, building management, IT services and security), cooperation and exchanges of good practices with other Union agencies, with a view to improving efficiency;
34. Notes that in 2021 the Foundation stepped up its cooperation with other Union agencies through joint events and publications with EIGE on upward convergence in gender equality and on the gender pay gap, with Cedefop based on the joint analysis of the European company survey, and with the European Environment Agency on the social challenges of low-carbon energy policies; notes further that the Foundation continued its exchange of experience and cooperation with FRA in the area of survey methodology and its development and with EU-OSHA in the research area of digitalisation, including telework, and other areas;
35. Notes that the Foundation signed a memorandum of understanding with the ELA in June 2022; notes that in November 2021, the Foundation signed a cooperation agreement with the European University Institute in Florence; notes that in September 2022 it signed a new framework agreement for cooperation with the International Labour Organization; notes, further, that while a draft agreement for collaboration with the Organisation for Economic Co-operation and Development is still under preparation, collaboration continues on an ad-hoc basis in various research areas, such as job quality, collective bargaining, and minimum wages; notes with appreciation that the Foundation extended its cooperation to include the European Centre for Disease Prevention and Control;
36. Welcomes that the Foundation is consistently working on enhancing accessibility and dissemination of its findings, reaching out to new audiences, and ensuring that Union stakeholders can access information in a variety of ways through its 'digital first'

approach, including through newly launched podcast series and enhanced data visualisation; urges the Foundation to step up its efforts and report relevant performance information to the Union citizens and general public in clear and accessible language; urges the Foundation to ensure greater transparency and public accountability by better-utilizing media and social media channels; expects the Foundation to report developments in that regard to the discharge authority;

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37. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of ...⁴ on the performance, financial management and control of the agencies.

⁴ Texts adopted, P9_TA(2023)0000.

OPINION OF THE COMMITTEE ON EMPLOYMENT AND SOCIAL AFFAIRS

for the Committee on Budgetary Control

on discharge in respect of the implementation of the budget of the European Foundation for the improvement of living and working conditions (Eurofound)
(2022/2119(DEC))

Rapporteur for opinion: Romana Tomc

SUGGESTIONS

The Committee on Employment and Social Affairs calls on the Committee on Budgetary Control, as the committee responsible, to incorporate the following suggestions into its motion for a resolution:

1. Expresses its satisfaction that the Court of Auditors (the ‘Court’) has declared the transactions underlying the European Foundation for the improvement of living and working conditions (the ‘Foundation’) annual accounts for the financial year 2021 to be legal and regular and that its financial position as at 31 December 2021 is fairly represented;
2. Appreciates the Foundation’s work to enhance and disseminate knowledge, and provide evidence and expertise to support policies concerning the improvement of living and working conditions in Europe; highly recognises the Foundation’s successful adaptation to the difficult conditions created by COVID-19, in particular through the use of new tools such as the e-survey, and the focus of its research on the most pertinent issues such as the implications of COVID-19, notably on teleworking and the care sector, and lastly on the Russian invasion of Ukraine; highlights that this research is extremely useful for decision makers and social partners at EU and national level; welcomes further the investment made by the Foundation in digital communication and in particular the development of innovative communication channels and digital outputs to enhance awareness and accessibility of its work in the context of the new ways of working - not least via its input and support to the Interinstitutional Conference on the Future of Europe;
3. Welcomes in particular the very timely and useful actions to communicate findings relevant to the changes brought by the COVID-19 pandemic (i.e. teleworking, platform work, increasing gender inequalities and intergenerational differences, labour shortages, long-term care, industrial relations, etc.) drawing on the Living, working and COVID-19 e-survey and the COVID-19 EU PolicyWatch, including the report on ‘Working conditions in the time of COVID-19: Implications for the future’¹ and the report on the

¹ <https://www.eurofound.europa.eu/publications/report/2022/working-conditions-in-the-time-of-covid-19-implications-for-the-future>

‘Impact of COVID-19 on young people in the EU’²; believes that the Foundation can play a crucial role in further analysing the increase in telework and related impacts on work–life balance and quality of working conditions, dissemination of best practices and assessing possible policy responses; welcomes the Foundation’s work programme to analyse policy options to improve working conditions, industrial relations, employment and living conditions;

4. Notes that the final budget of the Foundation amounted to EUR 27 million; is concerned that the real purchasing power of the budget decreases and the share of the operational budget decreased from 39% in 2010 to 28% in 2021; stresses that the continuation of this trend puts at risk the ability of the Foundation to collect sufficient, timely and reliable data; expresses its satisfaction that the Foundation’s budget for 2021 was executed by 100%;
5. Reiterates the importance of high-quality data provided by the Foundation’s ongoing monitoring tools for evidence-based policymaking, especially the Europe-wide surveys conducted by the Foundation;
6. Notes with satisfaction the active cooperation of the Foundation with the other agencies partnering with DG Employment but also with EEA, FRA, EIGE, ECDC, as this cooperation increases the relevance of research, the visibility, brings additional cross-sectoral value and to a much lower extend brings to efficiency of financial and human resources;
7. Appreciates the Foundation’s leadership in seeking close cooperation with other European Union Agencies, including Cedefop, EU-OSHA, ETF, EIGE, FRA, and EEA, which aims at strengthening the synergies between these agencies and avoid overlaps; welcomes the Foundation’s active participation in the EU Agencies Network, including chairing the sub-network on Scientific Advice;
8. Welcomes the cooperation with the European Environmental Agency in the area of anticipating and managing the impact of the transition to a carbon-neutral economy especially joint work on socio-economic impacts of climate policies, including their distributional effects;
9. Takes note of the consequent irregular payments related to the irregular procurement procedures for the supply of electricity in the financial year 2019, in 2021, the associated payments amounted to EUR 30 689; takes note that the underlying procurement contract has expired in 2021;
10. Welcomes however that the Foundation implemented a new policy on sensitive posts on 23 June 2021 after the Court’s audit remarked that the Foundation inventory of sensitive posts had not been updated since 2012;
11. Welcomes the fact that the Foundation is in the process of implementing actions in response to the Court’s observations of 2020;

² <https://www.eurofound.europa.eu/publications/report/2021/impact-of-covid-19-on-young-people-in-the-eu#:~:text=COVID%2D19%20pandemic,-,Young%20people%20were%20more%20likely%20than%20older%20groups%20to%20experience,home%20requirements%20and%20school%20closures>

12. Recommends, on the basis of the facts available, that discharge be granted to the Executive Director of the European Foundation for the improvement of living and working conditions in respect of the implementation of the Foundation's budget for the financial year 2021.

INFORMATION ON ADOPTION IN COMMITTEE ASKED FOR OPINION

Date adopted	24.1.2023
Result of final vote	+: 41 -: 2 0: 1
Members present for the final vote	João Albuquerque, Atidzhe Alieva-Veli, Dominique Bilde, Gabriele Bischoff, Vilija Blinkevičiūtė, Milan Brglez, David Casa, Leila Chaibi, Ilan De Basso, Margarita de la Pisa Carrión, Özlem Demirel, Estrella Durá Ferrandis, Lucia Ďuriš Nicholsonová, Rosa Estaràs Ferragut, Helmut Geuking, Alicia Homs Ginel, Agnes Jongerius, Irena Joveva, Radan Kanev, Katrin Langensiepen, Miriam Lexmann, Elena Lizzi, Sara Matthieu, Max Orville, Kira Marie Peter-Hansen, Dragoș Pîslaru, Dennis Radtke, Elżbieta Rafalska, Guido Reil, Daniela Rondinelli, Mounir Satouri, Monica Semedo, Romana Tomc, Marianne Vind
Substitutes present for the final vote	Abir Al-Sahlani, Konstantinos Arvanitis, Robert Biedroń, Krzysztof Hetman, Livia Járóka, Peter Lundgren
Substitutes under Rule 209(7) present for the final vote	Deirdre Clune, Jens Geier, Robert Hajšel, Mircea-Gheorghe Hava

FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

41	+
ECR	Margarita de la Pisa Carrión, Elżbieta Rafalska
ID	Dominique Bilde
NI	Livia Járóka, Daniela Rondinelli
PPE	David Casa, Deirdre Clune, Rosa Estaràs Ferragut, Helmut Geuking, Mircea-Gheorghe Hava, Krzysztof Hetman, Radan Kanev, Miriam Lexmann, Dennis Radtke, Romana Tomc
Renew	Atidzhe Alieva-Veli, Abir Al-Sahlan, Lucia Ďuriš Nicholsonová, Irena Joveva, Max Orville, Dragoș Pîslaru, Monica Semedo
S&D	João Albuquerque, Robert Biedroń, Gabriele Bischoff, Vilija Blinkevičiūtė, Milan Brglez, Ilan De Basso, Estrella Durá Ferrandis, Jens Geier, Robert Hajšel, Alicia Homs Ginel, Agnes Jongerius, Marianne Vind
The Left	Konstantinos Arvanitis, Leila Chaïbi, Özlem Demirel
Verts/ALE	Katrin Langensiepen, Sara Matthieu, Kira Marie Peter-Hansen, Mounir Satouri

2	-
ECR	Peter Lundgren
ID	Guido Reil

1	0
ID	Elena Lizzi

Key to symbols:

+ : in favour

- : against

0 : abstention

INFORMATION ON ADOPTION IN COMMITTEE RESPONSIBLE

Date adopted	22.3.2023
Result of final vote	+ : 21 - : 1 0 : 0
Members present for the final vote	Gilles Boyer, Olivier Chastel, Caterina Chinnici, Ilana Cicurel, Corina Crețu, José Manuel Fernandes, Daniel Freund, Isabel García Muñoz, Monika Hohlmeier, Jean-François Jalkh, Claudiu Manda, Alin Mituța, Markus Pieper, Petri Sarvamaa, Eleni Stavrou, Angelika Winzig, Lara Wolters, Tomáš Zdechovský
Substitutes present for the final vote	Maria Grapini, Niclas Herbst, Mikuláš Peksa
Substitutes under Rule 209(7) present for the final vote	Anne-Sophie Pelletier

FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

21	+
PPE	José Manuel Fernandes, Niclas Herbst, Monika Hohlmeier, Markus Pieper, Petri Sarvamaa, Eleni Stavrou, Angelika Winzig, Tomáš Zdechovský
Renew	Gilles Boyer, Olivier Chastel, Ilana Cicurel, Alin Mituța
S&D	Caterina Chinnici, Corina Crețu, Isabel García Muñoz, Maria Grapini, Claudiu Manda, Lara Wolters
The Left	Anne-Sophie Pelletier
Verts/ALE	Daniel Freund, Mikuláš Peksa

1	-
ID	Jean-François Jalkh

0	0

Key to symbols:

+ : in favour

- : against

0 : abstention