DECISION OF THE EUROPEAN PARLIAMENT

of 13 April 1988

on the discharge to be granted to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of its appropriations for the 1986 financial year

(88/339/EEC)

THE EUROPEAN PARLIAMENT,

A. having regard to the EEC Treaty, and in particular Article 206b thereof,

B. having regard to the revenue and expenditure accounts of the European Foundation for the Improvement of Living and Working Conditions for the 1986 financial year and the report of the Court of Auditors on these accounts (Doc. C 2-275/87),

C. having regard to the decision of the Council (Doc. C 2-10/88),

D. having regard to the report of the Committee on Budgetary Control (Doc. A 2-7/88),

1. Notes the following figures for the accounts of the European Foundation for the Improvement of Living and Working Conditions:

Financial year 1986

	(ECU)
Revenue	3 786 840,27
1. Subsidy from the Commission of the EEC	3 711 000,00
2. Bank interest	38 683,09
3. Other	37 157,18
Expenditure	
1. Final budget appropriations	5 271 000,00
2. Commitments	5 243 825,00
3. Unused appropriations (1 — 2)	27 175,00
4. Payments	3 497 315,24
5. Carry-overs from 1985 to 1986	1 366 388,88
6. Payments against appropriations carried over	1 307 468,08
7. Appropriations carried over and cancelled (5 — 6)	cancelled 58 920,80
8. Carry-overs from 1986 to 1987	1 746 509,88

2. Regards the Council's Decision of 7 March 1988 as a recommendation for the grant of discharge to the Administrative Board of the Foundation; instructs the Commission to submit proposals for adjustment of the provisions governing the grant of discharge to the Foundation which will ensure that the European Parliament's legal position under the Treaties and the Financial Regulation is respected;

3. Calls on the Administration of the Foundation to show clearly in its accounts the diffision of expenditure between its two areas of activity;

4. Requests the Foundation to forward the analyses of the results of its research and calls on the Administration to step up its marketing and sales activities with regard to the work of the Foundation, since these can be used to measure public awareness of its activities and the extent to which they are geared to practical application;

5. Grants a discharge to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions on the basis of the report of the Court of Auditors, in respect of the accounts for the 1986 financial year;

6. Instructs its President to communicate this decision to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Communities* (L series).

Done at Strasbourg, 13 April 1988.

The Secretary-General

Enrico VINCI

The President

PLUMB