DECISION OF THE EUROPEAN PARLIAMENT

of 3 April 1990

granting discharge 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 1988 financial year

(90/359/EEC)

THE EUROPEAN PARLIAMENT,

— having regard to the Treaty establishing the European Economic Community and in particular Article 206b thereof,

— having regard to the revenue and expenditure accounts of the European Foundation for the Improvement of Living and Working Conditions for the 1988 financial year and the report of the Court of Auditors on these accounts,

— having regard to the Council Decision of 12 March 1990 (DOC C3 — 85/90),

— having regard to the report of the Committee on Budgetary Control (Doc. A3-69/90),

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

1988 Financial year	*(in ecus)*
Revenue	6 507 935,03
1. Subsidy from the Commission	6 385 990,78
2. Bank interest	57 215,21
3. Other	64 789,04
Expenditure	
1. Final budget appropriations	6 900 000,00
2. Commitments	6 707 024,12
3. Unused appropriations (1 − 2)	192 975,88
4. Payments	5 253 399,02
5. Cary-overs from 1987 to 1988	1 593 544,91
6. Payments against appropriations carried over	1 373 908,09
7. Appropriations carried over and cancelled (5 − 6)	219 636,82
8. Carry-overs from 1988 to 1989	1 453 625,10
9. Cancellations (1 − 4 − 8)	192 975,88

2. Calls for modification without delay of the Foundation's Financial Provisions as required by the revised Financial Regulation applicable to the general budget of the European Communities;

3. Notes the Court of Auditors' recommendation that the Foundation should move to a system of analytical accounting by research objectives and requests that the Foundation conduct a pilot exercise to ascertain the usefulness of such a method of accounting;

4. Welcomes the comprehensive report submitted by the Foundation in response to the decision granting discharge in respect of the 1987 financial year;

5. Looks forward to a recommendation from the Administrative Board as regards the most suitable division between printing in-house and printing by outside contract;

6. Grants 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 1988 financial year;

7. 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, 3 April 1990.

The Secretary-General
Enrico VINCI

The President
Enrique BARON CRESPO