DECISION OF THE EUROPEAN PARLIAMENT

of 16 April 1991

giving discharge to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of its budget for the 1989 financial year

(91/295/EEC)

THE EUROPEAN PARLIAMENT,

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

— having regard to the statement of accounts of the European Foundation for the Improvement of Living and Working Conditions and the report of the Court of Auditors on this subject (Doc. C3-0094/91),

— having regard to the Council Decision of 18 March 1991 (Doc. C3-0169/91),

— having regard to the report of the Committee on Budgetary Control (Doc. A3-0053/91),

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

1989 FINANCIAL YEAR	*ECU*
Revenue	6 386 477,16
1. Subsidy from the Commission	6 254 819,19
2. Bank Interest	74 387,59
4. Other	57 270,38
Expenditure	
1. Final budget appropriations	6 471 000,00
2. Commitments	6 428 541,25
3. Unused appropriations	42 458,75
4. Payments	4 848 599,52
5. Carry-overs from 1988 to 1989	1 453 625,10
6. Payments against appropriations carried over	1 392 733,19
7. Appropriations carried over and cancelled (5-6)	60 891,91
8. Carry-overs from 1989 to 1990	1 579 941,73
9. Cancellations (1-4-8)	42 458,75

2. Notes that the Commission has put forward proposals to bring the Foundation's Financial Provisions into line with the revised Financial Regulation of 13 March 1990 applicable to the general budget of the European Communities;

3. Welcomes the growth of activity at the Foundation and regards the expanding demand for its books, pamphlets and reports as a measure of the quality of the Foundation's output;

4. Believes that the new hierarchical table and nomenclature enables the Foundation to comply with the Court's request that authorization and payment officers' duties should be separate;

5. Recommends that the Financial Controllar should visit the Foundation at least every two months in order to reduce reliance on the imprest account, to the extent that it continues to be used; also recommends that the Foundation exploit the facilities for obtaining prior approval by the Financial Controller provided by new communication technologies (electronic visa) as and when they become available;

6. Waits to be convinced that the analytical management accounting requested by the Court can add any cost-benefit to the Foundation's effectiveness;

7. Calls upon the Commission to ensure that the quarterly instalments of the subsidy to the Foundation from the general budget are paid on time and recommends that the usefulness of opening current contra accounts between the Commission and the Foundation be examined by both parties;

8. Considers that the Foundation might be asked to take on the research management sector envisaged in the proposed European Health and Safety Agency, since this falls within the Foundation's existing terms of reference;

9. Believes that circumstances are now such that the remarks against Chapters 3 and 4 of the Foundation's budget should be deleted in the 1992 budget; accepts the Foundtion's undertaking to comply with the Court's requests for further transparency in the accounts of the Foundation;

10. Observes that the recently approved extension to Loughlinstown House is proceeding apace; records the fact that the extension will at last provide working conditions for this establishment's staff in keeping with the Foundation's own recommendations for Community standards;

11. Gives discharge to the European Foundation for the Improvement of Living and Working Conditions, in respect of the implementation of its budget for the 1989 financial year, on the basis of the report of the Court of Auditors;

12. Instructs its President to forward 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 have it published in the *Official Journal of the European Communities* (L series).

Done at Strasbourg, 16 April 1991.

Secretary-General	*President*
Enrico VINCI	E. BARON CRESPO