DECISION OF THE EUROPEAN PARLIAMENT

of 8 April 1992

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 budget for the 1990 financial year

(92/249/EEC)

THE EUROPEAN PARLIAMENT,

— having regard to the Treaty establishing the European Economic Community 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 (C3-0107/92),

— having regard to the Council Decision of 16 March 1992 (C3-0109/92),

— having regard to the report of the Committee on Budgetary Control (A3-0117/92),

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

1990 Financial year	*Ecus*
Revenue	6 832 942,86
1. Subsidy from the Commission	6 664 000,00
2. Bank Interest	119 939,36
4. Other	49 003,50
Expenditure	
1. Final budget appropriations	6 950 000,00
2. Commitments	6 836 868,60
3. Unused appropriations	113 131,40
4. Payments	5 583 192,99
5. Carry-overs from 1989	1 579 941,73
6. Payments against appropriations carried over	1 487 113,55
7. Appropriations carried over and cancelled (5 – 6)	92 828,18
8. Carry-overs to 1991	1 253 675,61
9. Cancellations (1 – 4 – 8)	113 131,40

2. Welcomes the fact that the Foundation has reorganized its administrative departments in such a way as to effect a clearer separation between duties involving management of appropriations and accounting duties;

3. Welcomes the Commission's moves to speed up correspondence between its Financial Control services and the Foundation as a measure of reducing the latter's recourse to the imprest account procedure;

4. Calls upon the Foundation henceforward to submit proposals to the Commission for any transfer of appropriations involving a fundamental change in destination, particularly those between administrative and operating expenditure;

5. Asks that the question of the eventual ownership of the Foundation's new building be settled by the end of the current financial year, taking into account also that the land is the property of the Irish State;

6. Calls upon the Foundation to review its publication and distribution policy and to write down appropriately in the accounts the value of its stocks of publications;

7. Grants discharge to the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of its budget for the 1990 financial year, on the basis of the report of the Court of Auditors;

8. 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, 8 April 1992.

The Secretary-General
Enrico VINCI

The President
Dr Egon KLEPSCH