DECISION OF THE EUROPEAN PARLIAMENT

of 21 April 1994

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 1992 financial year

(94/355/EC)

THE EUROPEAN PARLIAMENT,

— having regard to the EC Treaty and in particular Article 206 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 (C3-0488/93),

— having regard to the Council Decision of 21 March 1994 (C3-0149/94),

— having regard to the report of the Committee on Budgetary Control (A3-0181/94),

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

1992 Financial year	*Ecu*
Revenue	11 122 643,82
1. Subsidy from the Commission	10 874 103,35
2. Bank interests	186 798,86
3. Other	61 741,61
Expenditure	
1. Final budget appropriations	10 785 000,00
2. Commitments	10 547 620,16
3. Unused appropriations	237 379,84
4. Payments	8 646 761,76
5. Carry-overs from 1991	2 046 216,81
6. Payments against appropriations carried over	1 959 720,19
7. Appropriations carried over and cancelled (5-6)	104 496,62
8. Carry-overs to 1993	1 900 858,40
9. Cancellations (1-4-8)	237 379,84

2. Notes that the Council adopted the Foundation's new financial regulation on 30 June 1993; asks the Foundation to pursue its efforts to bring its administrative procedures into line with that regulation;

3. Stresses that the subsidy from the European Community budget must be paid over in instalments by the fifteenth day of each quarter and in accordance with actual requirements; asks the Foundation to ensure that its forecasts of the real needs for each quarter are as accurate as possible;

4. Notes that there has been no formal reply the Irish Government to the Foundation's repeated approaches aimed at reaching an agreement concerning ownership of the land on which the Foundation's new building is located;

5. Therefore asks the Commission to present a report to its Committee on Budgetary Control in time for the 1995 budgetary procedure outlining the situation and making proposals in respect of ownership of the land on which the Foundation's new building is sited;

6. Notes the detailed data supplied in response to its request for a report on the Foundation's management of contracts over the period from 1983 to 1992; instructs its Committee on Budgetary Control to analyse those data and report back to it as appropriate; calls upon the Foundation henceforward to report annually to Parliament on its management of contracts, and invites the Court of Auditors to extend its annual audit to this area;

7. Recalls that under the Foundation's new financial provisions Parliament will be required to include in its discharge decisions an assessment of the responsibility of the Administrative Board's budgetary management during the financial year in question; therefore asks the Court of Auditors to ensure that its annual audits provide the information necessary to enable Parliament to fulfill this obligation;

8. Gives discharge to the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of its budget for the 1992 financial year, on the basis of the report of the Court of Auditors;

9. 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, 21 April 1994.

The Secretary-General — Enrico VINCI

The President — Dr Egon KLEPSCH