EUROPEAN PARLIAMENT DECISION

of 17 April 1996

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 1994 financial year

(96/379/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 (C4-0565/95) [1],

— Having regard to the Council recommendation of 11 March 1996 (C4-0197/96),

— Having regard to the report of the Committee on Budgetary Control (A4-0082/96),

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

1994 Financial year

(ECU)

	1994	1993
Revenue	**11 459 602,98**	**11 564 999,71**
1. Subsidy from the Commission	11 240 000,00	11 240 000,00
2. Bank Interest	134 337,39	238 986,94
3. Other	85 265,59	86 012,77
Expenditure		
1. Final budget appropriations	11 610 000,00	11 500 000,00
2. Commitments	10 362 419,42	11 200 943,17
3. Unused appropriations	1 247 580,58	299 056,83
4. Payments	8 301 557,70	8 345 502,16
5. Carry-overs from 1993	2 855 441,01	1 900 858,40
6. Payments against appropriations carried over	2 550 137,42	1 697 642,18
7. Appropriations carried over and cancelled (5 – 6)	305 303,59	203 216,22
8. Carry-overs to 1995	2 060 861,72	2 855 441,01
9. Cancellations (1 – 4 – 8)	1 247 580,58	299 056,83

2. Recommends again the appointment of a part-time financial controller for the Centre, working under the Commission's financial controller, as a means of reducing the excessive recourse to imprest accounts; suggests that this reform be introduced across the board as part of a general review of the financial regulations applying to all the external agencies of the European Union;

3. Calls on the Management Board of the Foundation to respect the terms of the its financial regulation in respect of transfers of appropriations;

4. Asks the Foundation to review its policy on holding large cash balances, and in future to draw down its subsidy from the Commission in a manner more closely related to its actual need to carry out expenditure;

[1] OJ No C 354, 30. 12. 1995, p. 8.

5. Continues to consider it essential to avoid overlap between the activities of the Foundation and those of the Commission and other Community bodies with closely related mandates; notes the Commission's willingness to report to the European Parliament on the integration and organization of Union activities in the fields concerned, and to present proposals, as appropriate, aimed at ensuring greater complementarity and cost-effectiveness; again asks it therefore to do so;

6. Looks forward to the definitive resolultion of the long-standing difficulties relating to the ownership of the land occupied by the Foundation; asks the Foundation to inform the European Parliament as soon as the legal formalities for the acquisition of the leasehold of the land have been completed;

7. Gives 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 1994 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).

The Secretary-General
Enrico VINCI

The President
Klaus HÄNSCH