EUROPEAN PARLIAMENT DECISION

of 31 March 1998

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 1996 financial year

(98/331/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 (C4-0052/98) [1],

— Having regard to the Council Recommendation of 9 March 1998 (C4-0165/98),

— Having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Employment and Social Affairs (A4-0092/98),

A. Whereas the Court of Auditors finds that the financial statements for the financial year ended 31 December 1996 are reliable and the underlying transactions are, as a whole, legal and regular,

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

1996 Financial Year	*(ECU)*
Revenue	**13 106 034,08**
1. Subsidy from the Commission	12 895 623,67
2. Bank interest	120 422,93
3. Other	89 978,48
Expenditure	
1. Final budget appropriations	13 800 000,00
2. Commitments	13 603 844,28
3. Unused appropriations	196 155,72
4. Payments	10 505 529,17
5. Carry-overs from 1996	3 011 938,09
6. Payments against appropriations carried over	2 869 742,60
7. Appropriations carried over and cancelled (5-6)	142 195,49
8. Carry-overs to 1997	3 098 315,11

2. Expects that, by the time the 1997 discharge Decision falls due, the remaining technical problems affecting the separation of duties between the authorising officer and the accounting officer will have been resolved;

3. Calls on the management boards of the Foundation for the Improvement of Living and Working Conditions and the European Agency for Safety and Health at Work, swiftly to adopt their Memorandum of Understanding in order to establish structured cooperation between them; as soon as this Memorandum is adopted, expects the directors of these two bodies to present it to its Committees on Employment and Social Affairs, on Budgetary Control and on Budgets;

4. Draws the Court's attention to the fact that coordination with Directorate F is now primarily a matter for the European Agency for Safety and Health at Work, not the Foundation for the Improvement of Living and Working Conditions;

[1] OJ C 393, 29. 12. 1997, p. 10.

5. Points out that the Foundation exists to advise all EU Institutions, including the European Parliament; expects all Institutions to be allowed the opportunity to provide a timely input into the Foundation's work programme, in order to ensure that the Foundation's work is relevant for their agendas;

6. 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 1996 financial year, on the basis of the report of the Court of Auditors;

7. 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
Julian PRIESTLEY

The President
José María GIL-ROBLES