DECISION OF THE EUROPEAN PARLIAMENT

of 4 May 1999

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 1997 financial year

(1999/432/EC)

THE EUROPEAN PARLIAMENT,

— Having regard to the EC Treaty and in particular Article 276 thereof,

— Having regard to the report of the Court of Auditors on the financial statements and management of the European Foundation for the Improvement of Living and Working Conditions (Dublin Foundation) for the financial year 1997, and the Foundation's reply thereto (C4-0054/99) [1],

— Having regard to the Council Recommendation of 11 February 1999 (5913/99 – C4-0149/99),

— Having regard to the report of the Committee on Budgetary Control (A4-0163/99),

A. Whereas the Court of Auditors finds that the financial statements for the financial year ended 31 December 1997 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:

1997 FINANCIAL YEAR

	(ECU 1 000)
(a) **Revenue**	**13 646**
1. Subsidy from the Commission	13 451
2. Miscellaneous revenue	146
3. Revenue from services rendered against payment	49
(b) **Expenditure**	**13 833**
Staff expenditure	
1. Payments for the year	6 617
2. Appropriations carried over	7
Administrative expenditure	
1. Payments for the year	898
2. Appropriations carried over	145
Operating expenditure	
1. Payments for the year	2 954
2. Appropriations carried over	3 212
Balance for the year	– 24
Outturn for the year (a) – (b)	– 187
Appropriations carried over from the previous year which lapse	159
Exchange differences for the year	4

[1] OJ C 406, 28.12.1998, p. 12.

2. Acknowledges the positive steps taken by the Foundation to resolve remaining technical problems affecting the separation of duties between the authorising officer and the accounting officer and the implementation of a new decentralised financial system;

3. Welcomes the adoption of a Memorandum of Understanding in order to establish structured cooperation between the management boards of the Foundation for the Improvement of Working and Living Conditions and the European Agency for Health and Safety;

4. Encourages efforts made by the Foundation to improve day-to-day management of imprest accounts by the establishment of clear definitions, the application of strict guidelines to reduce mission expenses and improvements in procedures for establishing the annual budget as regards study contracts;

5. 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 1997 financial year, on the basis of the report of the Court of Auditors;

6. 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 (L series).

The Secretary-General — Julian PRIESTLEY

The President — José María GIL-ROBLES