

**EUROPEAN PARLIAMENT DECISION**

of 5 April 1995

**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 1993 financial year**

(95/224/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<sup>(1)</sup>,
- having regard to the Council recommendation of 20 March 1995 (C4-0096/95),
- having regard to the report of the Committee on Budgetary Control (A4-0050/95),

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

1993 financial year

	<i>(ECU)</i>
<i>Revenue</i>	11 564 999,71
1. Subsidy from the Commission	11 240 000,00
2. Bank Interest	238 986,94
3. Other	86 012,77
 <i>Expenditure</i>	
1. Final budget appropriations	11 500 000,00
2. Commitments	11 200 943,17
3. Unused appropriations	299 056,83
4. Payments	8 345 502,16
5. Carry-overs from 1992	1 900 858,40
6. Payments against appropriations carried over	1 697 642,18
7. Appropriations carried over and cancelled (5-6)	203 216,22
8. Carry-overs to 1994	2 855 441,01
9. Cancellations (1-4-8)	299 056,83 ;

- 2. Recommends 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 ;
- 3. Calls upon the Administrative Board to continue to improve the Foundation's costing and control system, including the allocation of staff, mission and publication costs to individual projects to the extent possible ;
- 4. Also asks the Administrative Board to enhance project evaluation procedures along the lines recommended by the Court of Auditors, in particular with respect to considerations of value for money for each project ;
- 5. Considers it essential to avoid overlap between the activities of the Foundation and those of the Commission and other Community bodies with closely related mandates ; calls therefore on the Commission to present to Parliament by 31 August 1995 a report on the integration and organization of Union activities in the fields concerned, together with proposals, as appropriate, aimed at ensuring greater complementarity and cost-effectiveness ;

<sup>(1)</sup> OJ No C 387, 31. 12. 1994, p. 1.

6. Asks the Commission to report to it by 12 May 1995 on the results of its examination of the Irish Government's proposal relating to ownership of the land on which the Foundation's new building stands ;
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 1993 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

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