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Report

drawn up on behalf of the Committee on Budgetary Control

on the discharge to be granted to the Administration Board of the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of its appropriations for the 1982 financial year and the comments accompanying this decision

Rapporteur : Mr Edward KELLET-BOWMAN

PE 88.396/fin.

At its meeting on 3 November 1983, the Committee on Budgetary Control confirmed the mandate of Mr. KELLETT-BOWMAN as rapporteur for the discharge to be granted to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions.

On 9 December 1983, the Commission of the European Communities transmitted to Parliament the management accounts, financial statement, the report of the Court of Auditors in respect of the 1982 accounts of the Foundation and the replies to the observations of the Court of Auditors.

These documents were referred to the Committee on Budgetary Control on 16 January 1984.

At its meeting on 24/25 January 1984, the Committee on Budgetary Control considered the draft report and adopted the proposed decision unanimously. The motion for a resolution was also adopted unanimously.

Participated in the vote: Mr. Aigner, chairman; Mrs. Boserup, vice-chairman; Mr. Kellett-Bowman, rapporteur; Mr. Battersby; Mr. Couste; Mr. Mart; Mr. Ryan.

This report was tabled on 26 January 1984.

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The Committee on Budgetary Control hereby submits to the European Parliament the following proposed decision:

PROPOSED DECISION

on the discharge to be granted to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of its appropriations for the 1982 financial year

The European Parliament,

- a) having regard to the Treaty establishing the EEC and in particular Article 206b thereof,
- b) having regard to the revenue and expenditure accounts of the European Foundation for the Improvement of Living and Working Conditions for the 1982 financial year and the report of the Court of Auditors on these accounts, (Doc. 1-1227/83),
- c) recalling its resolution of 16th December 1983¹;

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

Financial year 1982	ECU	%
<u>Receipts</u>		
1. Subsidy from the Commission of the EC	3,423,115	97.4
2. Bank interest	62,375	1.8
3. Other	28,201	0.8
	<u>3,513,691</u>	<u>100.0</u>
<u>Expenditure</u>		
1. Final budget appropriations	3,546,200	
2. Commitments	3,513,691	
3. Appropriations unused (1-2)	32,510	
4. Payments	2,595,639	
5. Appropriations brought forward	672,370	
6. Payments from appropriations brought forward	612,420	
7. Unused appropriations brought forward	59,950	
8. Appropriations carried forward	918,052	

2. Grants a discharge to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions on the basis of the report of the Court of Auditors, in respect of the accounts for the 1982 financial year;

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3. Instructs its President to communicate this decision and the attached comments to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions, to the Council, to the Commission and to the Court of Auditors and to arrange for their publication in the Official Journal (L series).

A

II

The Committee on Budgetary Control hereby submits to the European Parliament the following motion for a resolution together with explanatory statement:

MOTION FOR A RESOLUTION

embodying the comments accompanying the decision granting a discharge to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions in respect of its revenue and expenditure accounts for the 1982 financial year

The European Parliament,

- A having regard to the report of the Court of Auditors on the 1982 accounts (Doc. 1-1270/83),
- B having regard to the report of the Committee on Budgetary Control (Doc. 1-1336/83),
1. Asks the Commission and the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions to take the necessary measures to comply with the following comments and calls on the Commission to submit a written report by 1 November 1984 on the follow-up to these comments;

Accounting matters

2. Believes that the Foundation, despite certain averred technical difficulties, should draw up its balance sheet, in future, as recommended by the Court of Auditors, in terms of the conversion rate to ECUs at 31 December each year;

Publications

3. Calls on the Foundation to review the mailing list by asking the recipients periodically to confirm whether they wish to continue to receive mailings;

Research contracts

4. Reflects that the limited spread of use of research establishments in certain Member States is far too narrow and calls on the Foundation to seek to widen this spread;

Other contracts

5. Believes that the contracts for the supply of goods and services to the Foundation should be subject to the financial provisions applying to the Foundation in the matter of issuing of invitations to tender and awarding of resulting contracts and urges that this requirement be observed in future;

Financial provisions

6. Expects that the Foundation will produce recommendations for the revision of its financial provisions as far as tendering systems for research contracts are concerned and also will put forward any other suggestions for amendments considered to be useful;

Analysis of expenditure

7. Asks the Foundation to require the recipients of research contracts to complete a standard form of contract designed by the Foundation to include the expense breakdown of the contract so as to satisfy the wishes of the Court of Auditors;

EXPLANATORY STATEMENT

1. Parliament granted discharge to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions - a satellite body which is located in Dublin - for the implementation of appropriations for the financial years 1976-1981. (See Official Journals Nos. L 180, 4.7.80, p.13; L 342, 28.11.81, p.4; L 144, 24.5.82, p.4 and L 119, 6.5.83, p.26.)
2. Descriptions of the Foundation and of its role have been set out in previous reports of the Committee on Budgetary Control. (See Docs. 1-726/79; 1-251/81, 1-33/81 and 1-70/83.) Furthermore, a comprehensive statement on the Foundation, with suggested reforms, is set out at Annex II to Doc. 1-760/83. The full views of the Committee on satellites generally are to be found in Doc. 1-1002/83.
3. In view of the volume of published information referred to in the two preceding paragraphs, the present explanatory statement can be succinct.
4. The Court of Auditors has examined the accounts of the Foundation for the 1982 financial year and has found no cause to refuse or defer the grant of discharge.
5. Therefore, the Committee on Budgetary Control recommends that discharge be granted to the Foundation in respect of the implementation of its budget for the 1982 financial year. This recommendation is accompanied by comments in accordance with Article 85 of the financial regulation (OJ No. L 356, 31.12.77).

