# 1994 discharge: European Foundation for the Improvement of Living and Working Conditions EFILWC budget (Dublin)

1996/2045(DEC) - 11/03/1996 - Non-legislative basic document

In its recommendation the Council called on Parliament to give discharge to the Management Board of the European Centre for the Development of Vocational Training for the financial year 1994. It pointed out that according to the Foundation's revenue and expenditure account, the appropriations carried over from the 1993 financial year to the 1994 financial year, i.e. ECU 2 855 441.01 had been utilized at the rate of 89.3% (ECU 2 550 137.42) and that the appropriations carried over from the 1994 financial year to the 1995 financial year were ECU 2 060 861.72. The Council also included in its recommendation a certain number of comments based on the observations made by the Court of Auditors. In its report the Court had noted in particular that the Foundation still had to establish a certain number of procedures in order to conform to the Financial Regulation, namely: . virtually systematic use of payments of advances before receipt of the financial controller's visa, . carrying out of transfers between titles of the budget, . separation of the functions of accounting officers and authorizing officers, . growth in the size of the carry over of appropriations, calling into question respect for the principle of annuality and the under-utilization of these carry-overs the next year. The Council noted that the Foundation had already taken a certain number of steps to respond to the Court's observations. Nevertheless it recommended that during 1996 the Foundation should take action on the other observations. It pointed out that the transfers put forward by the Court were not excluded from the provisions in force.