DECISION OF THE EUROPEAN PARLIAMENT

of 27 April 2006

on the closure of the accounts of the European Foundation for the Improvement of Living and Working Conditions for the financial year 2004

(2006/823/EC)

THE EUROPEAN PARLIAMENT,

— having regard to the final annual accounts of the European Foundation for the Improvement of Living and Working Conditions for the financial year 2004 ([1]),

— having regard to the Court of Auditors' report on the annual accounts of the European Foundation for the Improvement of Living and Working Conditions for the financial year 2004, together with the Foundation's replies ([2]),

— having regard to the Council's recommendation of 14 March 2006 (5972/2006 — C6-0093/2006),

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

— having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities ([3]), and in particular Article 185 thereof,

— having regard to Council Regulation (EEC) No 1365/75 of 26 May 1975 on the creation of a European Foundation for the Improvement of Living and Working Conditions ([4]), and in particular Article 16 thereof,

— having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities ([5]), and in particular Article 94 thereof,

— having regard to Rule 71 of and Annex V to its Rules of Procedure,

— having regard to the Report of the Committee on Budgetary Control (A6-0093/2006),

1. Notes the following figures for the accounts of the European Foundation for the Improvement of Living and Working Conditions for the financial years 2004 and 2003:

Revenue and expenditure account for the financial years 2004 and 2003

(1 000 EUR)

	2004	2003
Revenue		
Commission subsidies	18 000	17 090
Miscellaneous revenue	85	47
Financial revenue	0	35
Total revenue (a)	**18 085**	**17 172**

([1]) OJ C 269, 28.10.2005, p. 40.
([2]) OJ C 332, 28.12.2005, p. 82.
([3]) OJ L 248, 16.9.2002, p. 1.
([4]) OJ L 139, 30.5.1975, p. 1. Regulation as last amended by Regulation (EC) No 1111/2005 (OJ L 184, 15.7.2005, p. 1).
([5]) OJ L 357, 31.12.2002, p. 72. Regulation as amended by Regulation (EC, Euratom) No 1261/2005 (OJ L 201, 2.8.2005, p. 3).

(1 000 EUR)

	2004	2003
Expenditure		
Staff— Title I of the budget		
Payments	8 606	8 927
Appropriations carried over	132	109
Administration — Title II of the budget		
Payments	1 267	968
Appropriations carried over	489	224
Operating activities — Title III of the budget		
Payments	5 056	3 733
Appropriations carried over	2 522	2 817
Total expenditure (b)	**18 072**	**16 778**
Outturn for the financial year (a — b)	**13**	**394**
Balance carried over from the previous financial year	- 1 296	- 1 836
Appropriations carried over and cancelled	35	118
Sums from the previous financial year for reuse that were not used	17	19
Exceptional result from previous years	2	0
Phare appropriations carried over and cancelled	8	0
Phare revenue collected	0	639
Phare revenue to be collected	0	361
Phare expenditure	0	- 1 000
Exchange-rate differences	- 4	9
Balance for the financial year	**- 1 225**	**- 1 296**

2. Approves the closure of the accounts of the European Foundation for the Improvement of Living and Working Conditions for the financial year 2004;

3. Instructs its President to forward this decision to the Director 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 Union* (L series).

The President
Josep BORRELL FONTELLES

The Secretary-General
Julian PRIESTLEY