DECISION OF THE EUROPEAN PARLIAMENT

of 13 April 1988

on the discharge to be granted to the Administrative Board of the European Centre for the Development of Vocational Training in respect of the implementation of its appropriations for the 1986 financial year

(88/338/EEC)

THE EUROPEAN PARLIAMENT,

A. having regard to the Treaty establishing the European Economic Community, and in particular Article 206b thereof,

B. having regard to the revenue and expenditure accounts of the European Centre for Development of Vocational Training for the 1986 financial year and the report of the Court of Auditors on these accounts (Doc. C 2-274/87),

C. having regard to the decision of the Council (Doc. C 2-10/88),

D. having regard to the report of the Committee on Budgetary Control (Doc. A 2-7/88),

1. Notes the following figures for the accounts of the European Centre for the Development of Vocational Training:

Financial year 1986

	ECU
Revenue	7 332 796,10
1. Subsidy from the Commission of the EEC	7 290 661,99
2. Banks interest	26 581,48
3. Other	15 552,63
Expenditure	
1. Final budget appropriations	7 388 000,00
2. Commitments	7 332 796,10
3. Unused appropriations (1 – 2)	55 203,90
4. Payments	5 358 690,80
5. Carry-overs from 1985 to 1986	725 210,53
6. Payments against appropriations carried over	614 599,44
7. Appropriations carried over and cancelled (5 – 6)	110 611,09
8. Carry-overs from 1986 to 1987	1 974 105,30
9. Cancellations (1 – 4 – 8)	55 203,90

2. Regards the Council's Decision of 7 March 1988 as a recommendation for the grant of discharge to the Administrative Board of the Centre; instructs the Commission to submit proposals for adjustment of the provisions governing the grant of discharge to the Centre which will ensure that the European Parliament's legal position under the Treaties and the Financial Regulation is respected;

3. Calls on the Administration of the Centre, in the interests of more efficient programme management and more transparent accounting, to make a clear distinction between staff and administrative costs, on the one hand, and actual projet expenditure, on the other;

4. Recommends that the Centre should pay greater attention to the supervision and control of its research projects, as suggested by the Court of Auditors;

5. Grants a discharge to the Administrative Board of the European Centre for the Development of Vocational Training on the basis of the report of the Court of Auditors, in respect of the accounts for the 1986 financial year;

6. Instructs its President to communicate this decision to the Administrative Board of the European Centre for the Development of Vocational Training, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Communities* (L series).

Done at Strasbourg, 13 April 1988.

The Secretary-General

Enrico VINCI

The President

PLUMB