DECISION OF THE EUROPEAN PARLIAMENT

of 16 April 1991

granting a discharge to the Management Board of the European Centre for the Development of Vocational Training in respect of the implementation of its budget for the 1989 financial year

(91/294/EEC)

THE EUROPEAN PARLIAMENT,

— having regard to the EEC Treaty and in particular Article 206b thereof,

— having regard to the statement of accounts of the European Centre for Development of Vocational Training and the report of the Court of Auditors on this subject (Doc. C3-0095/91),

— having regard to the Council Decision of 18 March 1991 (Doc. C3-0170/91),

— having regard to the report of the Committee on Budgetary Control (Doc. A3-0054/91),

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

1989 FINANCIAL YEAR	*ECU*
Revenue	8 409 000,00
1. Subsidy from the Commission	8 339 850,67
2. Bank Interest	51 938,02
4. Other	10 901,07
Expenditure	
1. Final budget appropriations	8 409 000,00
2. Commitments	8 321 811,89
3. Unused appropriations	87 188,11
4. Payments	7 150 435,86
5. Carry-overs from 1988 to 1989	1 301 556,87
6. Payments against appropriations carried over	1 147 514,77
7. Appropriations carried over and cancelled (5-6)	154 012,10
8. Carry-overs from 1989 to 1990	1 171 376,03
9. Cancellations (1-4-8)	87 188,11

2. Records the fact that the Centre has reported its finances in ecu;

3. Notes that the Commission has put forward proposals to bring the Centre's Financial Provisions into line with the revised Financial Regulation of 13 March 1990 applicable to the general budget of the European Communities;

4. Waits to be convinced that the analytical management accounting requested by the Court can add any cost-benefit to the Centre's effectiveness;

5. Requests the Commission's Financial Controller to visit the Centre at least every two months in order to visa authorizations and payments so as to reduce the use of the imprest account; recommends that separate accounts be kept for the imprest account, to the extent that it continues to be used; also recommends that the Centre exploit the facilities for obtaining prior approval by the Financial Controller provided by new communication technologies (electronic visa) as and when they become available;

6. Welcomes the Centre's proposals to organize its administration so as to have separated powers over transactions for authorizing officer and accounting officer;

7. Endorses the Court's request that bank interest received by the Centre on deposited advances from the Commission should offset bank charges but not exchange rate costs, which should be separately reported;

8. Welcomes the fact that the Centre has now taken the necessary steps to obtain access to the more favourable terms for interpreting services available to the Commission;

9. Calls upon the Commission to ensure that the quarterly instalments of the subsidy to the Centre from the general budget are paid on time and recommends that the usefulness of opening current contra accounts between the Commission and the Centre be examined by both parties;

10. Gives discharge to the Management Board of the European Centre for Development of Vocational Training, in respect of the implementation of its budget for the 1989 financial year, on the basis of the report of the Court of Auditors;

11. Instructs its President to forward this Decision to the Management Board of the European Centre for Development of Vocational Training, the Council, the Commission and the Court of Auditors and to have it published in the *Official Journal of the European Communities* (L series).

Done at Strasbourg, 16 April 1991.

Secretary-General
Enrico VINCI

President
E. BARON CRESPO