II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

DECISION OF THE EUROPEAN PARLIAMENT

of 8 April 1992

granting 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 1990 financial year

(92/248/EEC)

THE EUROPEAN PARLIAMENT,

— having regard to the Treaty establishing the European Economic Community 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 (C3-0108/92),

— having regard to the Council Decision of 16 March 1992 (C3-0110/92),

— having regard to the report of the Committee on Budgetary Control (A3-0118/92),

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

1990 **Financial year**	*Ecus*
Revenue	8 621 280,29
1. Subsidy from the Commission	8 573 166,51
2. Bank Interest	43 505,30
4. Other	4 608,48
Expenditure	
1. Final budget appropriations	8 988 000,00
2. Commitments	8 621 280,29
3. Unused appropriations	366 719,71
4. Payments	7 098 253,13
5. Carry-overs from 1989	1 171 376,03
6. Payments against appropriations carried over	1 010 335,71
7. Appropriations carried over and cancelled (5 – 6)	161 040,32
8. Carry-overs to 1991	1 523 027,16
9. Cancellations (1 – 4 – 8)	366 719,71

2. Welcomes the fact that the Centre has reorganized its administrative departments in such a way as to effect a clearer separation between duties involving management of appropriations and accounting duties;

3. Urges the Centre to pursue its efforts to reduce recourse to the imprest account procedure, notably by using modern telecommunication techniques and courrier services to speed up correspondence with the Commission's Financial Control services;

4. Calls upon the Centre to implement the recommendations of the Court of Auditors that it keep separate accounts for the imprest account and for established entitlements as soon as its new accounting software is in place;

5. Further calls upon the Centre henceforward to submit proposals to the Commission for any transfer of appropriations involving a fundamental change in destination, particularly those between administrative and operating expenditure;

6. Grants discharge to the Management Board of the European Centre for Development of Vocational Training, in respect of the implementation of its budget for the 1990 financial year, on the basis of the report of the Court of Auditors;

7. Instructs its President to forward this Decision to the Management Board of the European Centre for the 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, 8 April 1992.

The Secretary-General
Enrico VINCI

The President
Dr Egon KLEPSCH