DECISION OF THE EUROPEAN PARLIAMENT

of 22 April 1993

giving 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 1991 financial year

(93/370/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 the Development of Vocational Training and the report of the Court of Auditors on this subject (C3-0094/93),

— Having regard to the Council Decision of 15 March 1993 (C3-0129/93),

— Having regard to the report of the Committee on Budgetary Control (A3-0119/93),

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

1991 **Financial Year**	*(in ecus)*
Revenue	
1. Subsidy from the Commission	9 890 231,41
2. Bank interests	101 779,13
3. Other	11 933,69
Expenditure	
1. Final budget appropriations	10 390 000,00
2. Commitments	10 003 944,23
3. Unused appropriations	386 055,77
4. Payments	7 933 193,56
5. Carry-overs from 1990	1 523 027,16
6. Payments against appropriations carried over	1 248 657,66
7. Appropriations carried over and cancelled (5 - 6)	274 369,50
8. Carry-overs to 1992	2 070 750,67
9. Cancellations (1 − 4 − 8)	386 055,77

2. Notes that the Management Board commissioned an initial assessment of the Centre's operation from an outside management consultant in 1992 (Mallet report);

3. Notes that the Mallet report identifies weaknesses in the procedures for concluding contracts and further notes that, over the last four years, only some 5 % of all study contracts involved amounts requiring reference to the Management Board;

4. Notes further, with surprise, that the bulk of the study contracts relating to the comparability of vocational training qualifications were awarded to a body based outside the Community;

5. Calls upon the Centre actively to elicit the widest possible range of suitable applicants to ensure balance in the award of study contracts;

6. Urges the Management Board to commission a comprehensive study during 1993 aimed at ascertaining the extent to which the Centre fulfils its statutory goals and at recommending possible improvements to existing arrangements, focusing on the demand for and policy- and cost-effectiveness of the Centre's various products, on the division of labour between in-house staff and outside consultants, and on internal evaluation procedures, and to communicate the report to Parliament;

7. Calls upon Council to take a decision without further delay on the proposed new Financial Regulation for the Centre;

8. Gives 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 1991 financial year, on the basis of the report of the Court of Auditors;

9. 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, 22 April 1993.

The Secretary-General
Enrico VINCI

The President
Dr Egon KLEPSCH