DECISION OF THE EUROPEAN PARLIAMENT

of 21 April 1994

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 1992 financial year

(94/354/EC)

THE EUROPEAN PARLIAMENT,

— having regard to the EC Treaty and in particular Article 206 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 (C3-0489/93),

— having regard to the Council Decision of 21 March 1994 (C3-0148/94),

— having regard to the report of the Committee on Budgetary Control (A3-0180/94),

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

1992 Financial year	*Ecu*
Revenue	10 623 587,86
1. Subsidy from the Commission	10 491 722,30
2. Bank interest	126 302,67
3. Other	5 562,89
Expenditure	
1. Final budget appropriations	10 838 000,00
2. Commitments	10 623 587,86
3. Unused appropriations	214 412,14
4. Payments	8 953 347,35
5. Carry-overs from 1991	2 070 750,67
6. Payments against appropriations carried over	1 816 883 28
7. Appropriations carried over and cancelled (5-6)	253 867,39
8. Carry-overs to 1993	1 670 240,51
9. Cancellations (1-4-8)	214 412,14

2. Notes that the Council adopted the Centre's new financial regulation on 30 June 1993 ; asks the Centre to pursue its efforts to bring its administrative procedures into line with that regulation ;

3. Stresses that the subsidy from the European Community budget must be paid over in instalments by the fifteenth day of each quarter and in accordance with actual requirements ; asks the Centre to ensure that its forecasts of the real needs for each quarter are as accurate as possible ;

4. Calls upon the Centre to report, in the framework of the discharge procedure relating to financial year 1993, on its efforts to elicit the widest possible range of suitable applicants for its study contracts ;

5. Calls upon the Centre henceforward to report to Parliament each year on its management of study contracts, and invites the Court of Auditors to extend its annual audits to this area ;

6. Notes that the Centre has issued a call for tenders to carry out the study requested by Parliament in 1993 to ascertain the extent to which the Centre fulfills its statutory goals and to recommend possible improvements, and looks forward to receiving the completed study in due course ;

7. Notes the relatively high level of carry-overs of appropriations and of subsequent cancellation of such carry-overs ; suggests that the Centre's capacity to absorb appropriations be examined in the context of the report referred to above ;

8. Is disturbed to learn that a staff member of the Centre was seconded to Commission duties relating to the Phare programme from 1990 to 1992; recalls that the duty of the Centre is to provide support to the Commission in the area of vocational training within the European Community; calls therefore upon the Commission and the Centre in future not to allow the Centre's staff to be assigned to duties which do not correspond to this description;

9. Recalls that under the Centre's new financial provisions Parliament will be required to include in its discharge decisions an assessment of the responsibility of the Management Board's budgetary management during the year in question; therefore asks the Court of Auditors to ensure that its annual audits provide the information necessary to enable Parliament to fulfill this obligation;

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 1992 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, 21 April 1994.

The Secretary-General
Enrico VINCI

The President
Dr Egon KLEPSCH