

DECISION OF THE EUROPEAN PARLIAMENT

of 3 April 1990

granting discharge to the Management Board of the European Centre for the Development of Vocational Training in respect of the implementation of its appropriations for the 1988 financial year

(90/358/EEC)

THE EUROPEAN PARLIAMENT,

- having regard to the Treaty establishing the European Economic Community and in particular Article 206b thereof,
- having regard to the revenue and expenditure accounts of the European Centre for the Development of Vocational Training for the 1988 financial year and the report of the Court of Auditors on these accounts,
- having regard to the Council Decision of 12 March 1990,
- having regard to the report of the Committee on Budgetary Control (DOC. A3-69/90),

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

1988 Financial year

<i>Revenue</i>	<i>(in ecus)</i>
1. Subsidy from the Commission	7 116 520,27
2. Bank interest	18 621,06
3. Exchange rate gains	0,00
4. Other	8 764,48

Expenditure

1. Final budget appropriations	7 318 000,00
2. Commitments	7 133 118,41
3. Unused appropriations (1-2)	184 881,59
4. Payments	5 831 561,54
5. Carry-overs from 1987 to 1988	1 221 527,02
6. Payments against appropriations carried over	1 054 402,86
7. Appropriations carried over and cancelled (5-6)	167 124,16
8. Carry-overs from 1988 to 1989	1 301 556,87
9. Cancellations (1-4-8)	184 881,59

2. Calls for modification without delay of the Centre's Financial Provisions as required by the revised Financial Regulation applicable to the general budget of the European Communities;

3. Takes note of the Court of Auditors' recommendation that the Centre should move to a system of analytical accounting by research objectives and requests that the Centre conduct a pilot exercise to ascertain the usefulness of such a method of accounting;

4. Notes that, in response to the recommendation by the Court of Auditors, the European Centre for the Development of Vocational Training has already commissioned a report by an external consultant on the upgrading of its computing facilities and that the report justifies the decisions taken by the Management Board;

5. Grants discharge to the Management 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 1988 financial year;

6. Instructs its President to communicate 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 arrange for its publication in the *Official Journal of the European Communities* (L series).

Done at Strasbourg, 3 April 1990.

The Secretary-General

Enrico VINCI

The President

Enrique BARON CRESPO
