

EUROPEAN PARLIAMENT DECISION

of 5 April 1995

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 1993 financial year

(95/223/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 the Development of Vocational Training and the report of the Court of Auditors on this subject⁽¹⁾,
- having regard to the Council recommendation of 20 March 1995 (C4-0095/95),
- having regard to the report of the Committee on Budgetary Control (A4-0049/95),

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

1993 financial year

	(ECU)
<i>Revenue</i>	11 247 800,27
1. Subsidy from the Commission	10 994 443,10
2. Bank interest	202 628,28
3. Other	50 728,89
<i>Expenditure</i>	
1. Final budget appropriations	11 922 000,00
2. Commitments	11 247 800,27
3. Unused appropriations	674 199,73
4. Payments	8 227 299,51
5. Carry-overs from 1992	1 670 240,51
6. Payments against appropriations carried over	1 244 794,89
7. Appropriations carried over and cancelled (5-6)	425 445,62
8. Carry-overs to 1994	3 020 500,76
9. Cancellations (1-4-8)	674 199,73 ;

2. Welcomes the wide-ranging character of the Court of Auditors' report on the Centre for 1993 ;
3. Recommends the appointment of a part-time financial controller for the Centre, working under the Commission's financial controller, as a means of reducing the excessive recourse to imprest accounts ;
4. Notes that the Commission used the Centre for translation of documents produced under the Force programme ; considers this to be an abuse of the Centre and one which may conceal the full extent of Commission administrative expenditure ; asks the Commission to refrain from such practice in future ;
5. Calls upon the Management Board to act on the Court's recommendations for improving the Centre's operational management, notably the drawing up of detailed pluriannual work programmes and assessment reports ;

⁽¹⁾ OJ No C 378, 31. 12. 1994, p. 1.

6. Also calls upon the Management Board to present the Centre's budget and accounts in accordance with the work programmes, to reintroduce computerized analytical accounting, and to establish a system of budgetary management supported by adequate cost and management information on which the Court of Auditors can base the audit necessary to enable Parliament to assess the responsibility of the Board's budgetary management ;
7. Urges the Centre to ensure that relevant external experts have an opportunity to bid for work for which they are well qualified, that the selection and performance of these experts are rigorously monitored and recorded, and that the results of the evaluation of each contract are documented and taken into consideration as further contracts are to be awarded ;
8. Asks the Management Board to examine the Centre's systems and costs related to translation, printing and conference facilities before the move to Thessaloniki with a view to improving cost-effectiveness ;
9. Notes that the study of the extent to which the Centre fulfils its statutory goals, requested by Parliament in the discharge for 1992, is nearing completion, and looks forward to receiving it in due course ;
10. Considers that the time has come to re-examine the respective roles of the Centre, Commission services and new EU bodies dealing with vocational training, bearing in mind the goals of enhancing the Community's economic competitiveness at the same time as reducing unemployment, and the principle of subsidiarity ; calls therefore on the Commission to present by 31 August 1995 a report on competitiveness, employment and vocational training in the European Union, together with proposals on the future integration and administration of Community activities in these areas ;
11. Also calls on the Commission to report to it by 31 May 1995 on the present situation regarding the Centre's removal to Thessaloniki and in particular on its proposals with respect to those staff-members unable or unwilling to move ; asks the Centre to report to Parliament by the same date on the age and sex breakdown of staff who have agreed to move ;
12. Gives discharge to the Management Board in respect of the implementation of the Centre's budget for the 1993 financial year, on the basis of the report by the Court of Auditors ;
13. 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).

The Secretary-General

Enrico VINCI

The President

Klaus HÄNSCH
