

European Communities

EUROPEAN PARLIAMENT

Working Documents

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DCOUMENT 1-1335/83

Report

drawn up on behalf of the Committee on Budgetary Control

on the discharge to be granted to the Management board
of the European Centre for the Development of Vocational
Training in respect of the implementation of its appropriations
for the 1982 financial year and the comments accompanying
this decision

Rapporteur : Mr Edward KELLET-BOWMAN

PE 88.386/fin.

At its meeting on 3 November 1983, the Committee on Budgetary Control confirmed the mandate of Mr. KELLETT-BOWMAN as rapporteur for the discharge to be granted to the Management Board of the European Centre for the Development of Vocational Training.

On 23 November 1983, the Commission of the European Communities transmitted to Parliament the management accounts, financial statement, the report of the Court of Auditors in respect of the 1982 accounts of the Centre and the replies to the observations of the Court of Auditors.

These documents were referred to the Committee on Budgetary Control on 16 January 1984.

At its meeting on 24/25 January 1984, the Committee on Budgetary Control considered the draft report and adopted the proposed decision unanimously. The motion for a resolution was also adopted unanimously.

Participating in the vote were: Mr. Aigner, chairman;
Mrs. Boserup, vice-chairman; Mr. Kellett-Bowman, rapporteur;
Mr. Battersby; Mr. Cousté; Mr. Mart; Mr. Ryan; Mr. Konrad Schön.

This report was tabled on 26 January 1984.

C O N T E N T S

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	Page
A I PROPOSED DECISION	5
II MOTION FOR A RESOLUTION	7
B EXPLANATORY STATEMENT	9

A

I

The Committee on Budgetary Control hereby submits to the European Parliament the following proposed decision:

PROPOSED DECISION

on the discharge to be granted to the Management Board of the European Centre for the Development of Vocational Training in respect of the implementation of its appropriations for the 1982 financial year

The European Parliament,

- a) having regard to the Treaty establishing the EEC and in particular Article 206b thereof,
- b) having regard to the revenue and expenditure accounts of the European Centre for the Development of Vocational Training for the 1982 financial year and the report of the Court of Auditors on these accounts, (Doc. 1-1228/83),
- c) recalling its resolution on the budgetary control aspects of decentralised agencies, autonomous organs and satellite bodies of the EC together with other recipients of subsidies¹,

1. Notes the following figures for the accounts of the European Centre for the Development of Vocational Training for the 1982 financial year;

Financial year 1982	ECU
<u>Receipts</u>	3,864,243
1. Subsidy from the Commission of the EC	3,809,719
2. Bank interest	23,605
3. Other (including exchange rate gains)	30,919
<u>Expenditure</u>	
1. Final budget appropriations	4,006,000
2. Commitments	3,864,243
3. Appropriations unused (1-2)	141,757
4. Payments	3,254,506
5. Appropriations brought forward	692,555
6. Payments from appropriations brought forward	612,046
7. Appropriations brought forward and cancelled	80,510
8. Appropriations carried forward	609,737
9. Appropriations cancelled (1-4-8)	141,757

2. Grants a 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 1982 financial year

¹ OJ no.

3. Instructs its President to communicate this decision and the attached comments to the Management Board of the European Centre for the Development of Vocational Training, to the Council and the Commission and to the Court of Auditors and to arrange for their publication in the Official Journal (L series).

A

II

The Committee on Budgetary Control hereby submits to the European Parliament the following motion for a resolution together with explanatory statement

embodying the comments accompanying the decision granting a discharge to the Management Board of the European Centre for the Development of Vocational Training in respect of its revenue and expenditure accounts for the 1982 financial year

The European Parliament

- A having regard to the report of the Court of Auditors on the 1982 accounts (Doc. 1-1270/83),
- B having regard to the report of the Committee on Budgetary Control (Doc. 1-1335/83),
1. Asks the Commission and the Management Board of the European Centre for the Development of Vocational Training to take the necessary measures to comply with the following comments and calls on the Commission to submit a written report by 1 November 1984 on the follow-up to these comments;

Inventory

2. Notes the improvements in the inventory of the Centre and trusts that these improvements will be maintained;

Accounting matters

3. Believes that the Centre, in future, despite certain averred technical difficulties, should, complete the annual accounts more speedily as recommended by the Court of Auditors;

Publications

4. Calls on the Centre to review its mailing list by asking the recipients periodically to confirm whether they wish to continue to receive mailings;

Research contracts

5. Reflects that the limited spread of use of research establishments in certain Member States is far too narrow and calls on the Centre to seek to widen this spread;

Other contracts

6. Believes that the contracts for the supply of goods and services to the Centre should be subject to the financial provisions applying to the Centre in the matter of issuing of invitations to tender and awarding of resulting contracts and urges that this requirement be observed in future;

Financial provisions

7. Expects that the Centre will produce recommendations for the revision of its financial provisions as far as tendering systems for research contracts are concerned and also will put forward any other suggestions for amendments considered to be useful;

Analysis of expenditure

8. Asks the Centre to require the recipients of research contracts to complete a standard form of contract designed by the Centre to include the expense breakdown of the contract so as to satisfy the wishes of the Court of Auditors;

EXPLANATORY STATEMENT

1. Parliament has given discharge to the Management Board of the European Centre for the Development of Vocational Training - a satellite body which is located in Berlin - for the implementation of appropriations for the financial years 1975-1981. (See Official Journal Nos. C 265, 13.10.80, p.91; L 342, 25.11.81, p.1; L 144, 24.5.82, p.1 and L 119, 6.5.83, p.24.)
2. A description of the role of this satellite, its origins and its founding regulation, together with further relevant information, can be found in Docs. 1-344/80, 1-350/81, 1-32/82 and 1-96/83.
3. A comprehensive account of the approach of the Committee on Budgetary Control to the supervision of this and other satellites is contained in the special report (Doc. 1-1002/82) on the budgetary control aspects of decentralised agencies, autonomous organs and satellite bodies of the EC together with other recipients of subsidies. The resolution embodying the principles set out in this report was adopted by Parliament on 16 December 1983.
4. The Committee on Budgetary Control suggested certain reforms in the workload of this satellite and of the EFILWC in Dublin in an opinion to the Committee on the Environment, Public Health and Consumer Protection. This opinion is annexed to Doc. 1-760/83. It was accepted by the Committee with basic responsibility and has been approved by Parliament. The suggested changes would ensure greater transparency of the roles of the two satellites, and would improve their effectiveness.
5. In view of the content of the texts referred to in the preceding paragraphs, the present explanatory statement can be succinct.
6. The Court of Auditors has examined the accounts of the Centre for the 1982 financial year and has found no major problems. The Committee on Budgetary Control recommends that discharge be granted and puts forward certain comments, accompanying the draft decision, which reflect the preoccupations of the Court of Auditors, for Parliament to approve.

