

EUROPEAN PARLIAMENT

1
Working Documents

1984-1985

1 March 1985

DOCUMENT 2-1800/84

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

and to

the Administrative Board of the European Foundation
for the improvement of Living and Working Conditions

in respect of the implementation of their appropriations
for the 1983 financial year

Rapporteur : Mr Konrad SCHON



At its meeting on 20/21 November 1984, the Committee on Budgetary Control confirmed the appointment of Mr. Schön as rapporteur for the discharge to be granted to the Management Board of the European Centre for the Development of Vocational Training and to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions.

On 21 November 1984, the Commission of the EC transmitted to Parliament the management accounts, financial statement and the report of the Court of Auditors in respect of the 1983 accounts of the Centre and the replies to the observations of the Court of Auditors. On 11 December 1984, the Commission of the EC transmitted to Parliament the management accounts, financial statement and the report of the Court of Auditors in respect of the 1983 accounts of the Foundation and the replies to the observations of the Court of Auditors.

At its meeting on 28 February/1 March 1985 the Committee on Budgetary Control considered the draft report and adopted the proposed decision on the discharge to be granted to the European Centre for the Development of Vocational Training unanimously.

Present at the vote: Mr. Aigner, chairman; Mr. Martin, vice-chairman; Mrs. Boserup, vice-chairman; Mr. Battersby, vice-chairman; Mr. Schön, rapporteur; Mr. Bardong; Mr. Dankert; Mr. Dimitriadis; Mrs. Lentz-Cornette; Mr. Marck; Mr. Provan (deputising for Mr. Simmonds); Mr. Ryan; Mr. Schreiber; Mr. Wettig.

At the same meeting, the Committee adopted the proposed decision on the discharge to be granted to the European Foundation for the Improvement of Living and Working Conditions by 10 votes for, none against and 2 abstentions.

Present at the vote: Mr. Aigner, chairman; Mr. Martin, vice-chairman; Mrs. Boserup, vice-chairman; Mr. Battersby, vice-chairman; Mr. Schön, rapporteur; Mr. Bardong; Mr. Dankert; Mr. Dimitriadis; Mrs. Lentz-Cornette; Mr. Marck; Mr. Price; Mr. Provan (deputising for Mr. Simmonds); Mr. Ryan; Mr. Schreiber; Mr. Wettig.

The report was tabled on 4 March 1985.

The deadline for tabling amendments to this report will be indicated in the draft agenda for the part-session at which it will be debated.

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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 1983 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 1983 financial year, and the report of the Court of Auditors on these accounts (Doc. 2-1790/84),
- c) having regard to the report of the Committee on Budgetary Control (Doc. 2-1800/84),

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

Financial year 1983	ECU
<u>Receipts</u>	3 870 992.72
1. Subsidy from the Commission of the EC	3 841 449.70
2. Bank interest	12 012.00
3. Other	17 531.02
<u>Expenditure</u>	
1. Final budget appropriations	4 210 000.00
2. Commitments	3 870 992.72
3. Appropriations unused	339 007.28
4. Payments	3 071 288.00
5. Appropriations brought forward	609 736.83
6. Payments from appropriations brought forward	497 405.00
7. Appropriations brought forward and cancelled (5-6)	112 331.83
8. Appropriations carried forward to 1984	799 704.72
9. Appropriations cancelled (1-4-8)	339 007.28

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 1983 financial year.

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

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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 Administrative Board of the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of its appropriations for the 1983 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 Foundation for the Improvement of Living and Working Conditions for the 1983 financial year, and the report of the Court of Auditors on these accounts (Doc. 2-1791/84),
- c) having regard to the report of the Committee on Budgetary Control (Doc. 2-1800/84),

1. Notes the following figures for the accounts of the European Foundation for the Improvement of Living and Working Conditions;

Financial year 1983	ECU
<u>Receipts</u>	3 664 927
1. Subsidy from the Commission of the EC	3 596 486
2. Bank interest	47 516
3. Other	20 925
<u>Expenditure</u>	
1. Final budget appropriations	3 960 600
2. Commitments	3 664 927
3. Appropriations unused (1-2)	295 673
4. Payments	2 708 062
5. Appropriations brought forward	918 052
6. Payments from appropriations brought forward	839 347
7. Appropriations brought forward and cancelled (5-6)	78 705
8. Appropriations carried forward to 1984	956 865

2. Grants a discharge to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions, on the basis of the report of the Court of Auditors, in respect of the accounts for the 1983 financial year.

3. Asks its President to communicate this decision to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions, to the Council, to the Commission and to the Court of Auditors and to arrange for its publication in the Official Journal (L series).

Explanatory Statement

1. In this report, the rapporteur deals with two satellites of the EC one of which is located in Berlin - CEDEFOP - and the other is situated in Dublin - EFILWC. Over the past five years, the Committee on Budgetary Control has examined the accounts of these two satellites very carefully. For this reason, and also because the rapporteur sets out relevant principles in the working document accompanying the draft decision on the 1983 discharge for the Commission, a relatively brief explanation is called for in the present context. The intensive work of the previous rapporteur, Mr. Edward Kellett-Bowman is much appreciated and has resolved many problems.

CEDEFOP (European Centre for the Development of Vocational Training)

2. Parliament has given discharge to the Management Board of the CEDEFOP for the implementation of appropriations for the financial years 1975-1982. (See Official Journal nos. C265, 13.10.80, p.91; L342, 28.11.81, p.1; L144, 24.5.82, p.1; L119, 6.5.83, p.24 and L173, 30.6.84, p.4.)

3. A description of the rôle 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, 1-96/83 and 1-1335/83.

4. 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. 1-1002/83) 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 that report was adopted by Parliament on 16 December 1983 (OJ no. C10, 16.1.84, p.275).

5. The Court of Auditors has examined the accounts of the CEDEFOP for the 1983 financial year and has put forward no grounds which would call the grant of discharge into question. Certain minor details that have been discussed bilaterally between the Management Board of the CEDEFOP and the Court of Auditors are in the process of being resolved therefore, discharge can be granted without reservation for the accounts of this satellite, which has fully cooperated with the Parliament - especially in the recent past.

EFILWC (European Foundation for the Improvement of Living and Working Conditions)

6. Parliament granted discharge to the Administrative Board of the EFILWC for the implementation of appropriations for the financial years 1976-1982. (See Official Journal nos. L180, 4.7.80, p.13; L342, 28.11.81, p.4; L144, 24.5.82, p.4; L119, 6.5.83, p.26; L173, 30.6.84, p.1).

7. Descriptions of the Foundation and of its rôle have been set out in previous reports of the Committee on Budgetary Control. (See Docs. 1-726/79; 1-251/81, 1-33/81, 1-70/83 and 1-1336/83.) In view of the volume of published information referred to, the comments in the present explanatory statement can be succinct.

8. The Court of Auditors has examined the accounts of the EFILWC for the 1983 financial year and has found no grounds to refuse or defer the grant of discharge. This being the case, the Committee on Budgetary Control recommends that discharge be granted to the Foundation, without reservation, in respect of the implementation of its appropriations for the 1983 financial year.

