



European Communities

EUROPEAN PARLIAMENT

WORKING DOCUMENTS

English Edition

1986-87

26 March 1986

A SERIES

_DOCUMENT A 2-9/86

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

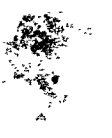
and to

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 1984 financial year

Rapporteur : Mr Konrad SCHÖN

PE 103 577/fin.
Or.En.



At its meeting on 15 May 1985, 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 for the 1984 financial year.

On 18 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 1984 accounts and the replies to the observations of the Court of Auditors for the Centre and for the Foundation.

The Committee on Budgetary Control was authorised to draw up the report on 10 March 1986. The Committee on Social Affairs and Employment and the Committee on the Environment, Public Health and Consumer Protection were asked for opinions.

At its meeting on 18 March 1986 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 and the proposed decision on the discharge to be granted to the European Foundation for the Improvement of Living and Working Conditions unanimously.

Present at the vote:- Mr. Aigner, Chairman; Mrs. Boserup, vice-chairman; Mrs. Barbarella, Mr. Colom I Naval; Mr. Dankert; Mrs. Fullet; Mr. Price; Mr. Prout (deputising for Mr. Escuder Croft); Mr. Ryan; Mr. Saridakis (deputising for Mr. Giummarra); Mr. Simmonds; Mr. Tomlinson (deputising for Mr. Sutra); Mr. Wettig.

The report was tabled on 21 March.

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.

CONTENTS

	Page
Proposed decision on the discharge to be granted to the Management Board of the European Centre for the Development of Vocational Training	5
Proposed decision on the discharge to be granted to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions	6
Explanatory Statement	7

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 1984 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 1984 financial year, and the report of the Court of Auditors on these accounts (Doc. C 2-197/85),
- c) having regard to the decision of the Council (Doc. C 2-1/86),
- d) having regard to the report of the Committee on Budgetary Control (Doc. A 2-9/86),

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

<u>Financial year 1984</u>	ECU
<u>Receipts</u>	4 221 192,23
1. Subsidy from the Commission of the EC	4 192 775,81
2. Bank interest	13 903,66
3. Other	14 512,76
<u>Expenditure</u>	
1. Final budget appropriations	4 560 000,00
2. Commitments	4 210 171,74
3. Appropriations unused	349 828,26
4. Payments	3 413 436,38
5. Appropriations brought forward	799 704,72
6. Payments from appropriations brought forward	703 634,81
7. Appropriations brought forward and cancelled (5-6)	96 069,91
8. Appropriations carried forward	796 735,36
9. Appropriations cancelled (1-4-8)	349 828,26

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 1984 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).

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 1984 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 1984 financial year, and the report of the Court of Auditors on these accounts (Doc. C 2-196/85),
- c) having regard to the decision of the Council (Doc. C 2-1/86),
- d) having regard to the report of the Committee on Budgetary Control (Doc. A 2-9/86),

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

<u>financial year 1984</u>	ECU
<u>Receipts</u>	3 933 209
1. Subsidy from the Commission of the EC	3 819 261
2. Bank interest	50 714
3. Other	63 234
<u>Expenditure</u>	
1. Final budget appropriations	4 370 000
2. Commitments	3 933 209
3. Appropriations unused (1-2)	436 791
4. Payments	2 638 137
5. Appropriations brought forward	956 864
6. Payments from appropriations brought forward	938 916
7. Appropriations brought forward and cancelled (5-6)	17 948
8. Appropriations carried forward	1 295 072

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 1984 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

Introduction

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 six years, the Committee on Budgetary Control has examined the accounts of these two satellites very carefully. Therefore, only a relatively brief explanation is called for in the present context.

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 1975-1983. (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.; L132, 21.5.85, p.35)

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 1984 (OJ no. C10, 16.1.84, p.275).

5. The Court of Auditors has examined the accounts of the CEDEFOP for the 1984 financial year and has put forward no grounds which would call the grant of discharge into question. Therefore, discharge may be granted without reservation for the accounts of this satellite.

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 1976-1983. (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; L132, 21.5.85, p.36).

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 1984 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 1984 financial year.