1994 discharge: European Centre for the Development of Vocational Training ECDVT budget

1996/2044(DEC) - 11/03/1996 - Non-legislative basic document

In its recommendation, the Council asks the European Parliament to give discharge to the Management Board of the Centre for the Development of Vocational Training, in respect of the financial year 1994. It recalls that, according to the Centre's revenue and expenditure account, 87.6% (ECU 2 645 904.05) of the ECU 3 020 500.76 in appropriations carried forward from the financial year 1993 to the financial year 1994 were used and that the appropriations carried forward from the financial year 1994 to the financial year 1995 amounted to ECU 2 451 765.13. Attached to the Council recommendation are a series of comments based on the observations made by the Court of Auditors on the Centre's management. In its report, the Court of Auditors noted that, although the Centre had acted on its previous observations with regard to recruitment, it was increasingly using imprest accounts and too frequently resorting to transfers of appropriations, including what it considered to be unauthorized transfers between titles. The Court considers that the planning of expenditure might be improved and the annual work programme executed more strictly. It also considers that the Centre should make withdrawals of the Community subsidy from the Commission in tranches which more closely reflect its actual cash requirements. For its part, the Centre replied that, as a result of more rigorous management, it had been able to reduce the proportion of available appropriations cancelled at the end of the financial year or carried over to the next year, and had thus improved the rate of utilization during the year of the final appropriations for 1994. The Commission expressed readiness to support the Centre's efforts to act on the Court's observations regarding budgetary and financial management, and considered that this task would be considerably simplified with the resumption of the Centre's normal activities following its move to its new seat. The Council, for its part, asks the Centre and the Commission to make every effort to ensure that the Centre is fully operational and able to realize its full potential while demonstrating effective budgetary and financial management. It also points out that the transfers between titles to which the Court alludes are not in breach of the financial rules applicable to the Centre.