DECISION OF THE EUROPEAN PARLIAMENT

of 27 April 2006

on the closure of the accounts of the European Centre for the Development of Vocational Training for the financial year 2004

(2006/821/EC)

THE EUROPEAN PARLIAMENT,

— having regard to the final annual accounts of the European Centre for the Development of Vocational Training for the financial year 2004 ([1]),

— having regard to the Court of Auditors' report on the annual accounts of the European Centre for the Development of Vocational Training for the financial year 2004, together with the Centre's replies ([2]),

— having regard to the Council's recommendation of 14 March 2006 (5972/2006 — C6-0093/2006),

— having regard to the EC Treaty, and in particular Article 276 thereof,

— having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities ([3]), and in particular Article 185 thereof,

— having regard to Council Regulation (EEC) No 337/75 of 10 February 1975 establishing a European Centre for the Development of Vocational Training ([4]), and in particular Article 12a thereof,

— having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities ([5]), and in particular Article 94 thereof,

— having regard to Rule 71 of and Annex V to its Rules of Procedure,

— having regard to the report of the Committee on Budgetary (A6-0094/2006),

1. Notes the following figures for the accounts of the European Centre for the Development of Vocational Training for the financial years 2004 and 2003:

Revenue and expenditure account for the financial years 2004 and 2003

(1 000 EUR)

	2004	2003
Revenue		
Commission subsidies	13 700	14 500
Revenue from previous financial years	0	0
Miscellaneous revenue	42	3
Assigned revenue (Phare and third countries)	724	792
Financial revenue	0	0
Total revenue (a)	**14 466**	**15 295**

([1]) OJ C 269, 28.10.2005, p. 29.
([2]) OJ C 332, 28.12.2005, p. 60.
([3]) OJ L 248, 16.9.2002, p. 1.
([4]) OJ L 39, 13.2.1975, p. 1. Regulation as last amended by Regulation (EC) No 2051/2004 (OJ L 355, 1.12.2004, p. 1).
([5]) OJ L 357, 31.12.2002, p. 72. Regulation as amended by Regulation (EC, Euratom) No 1261/2005 (OJ L 201, 2.8.2005, p. 3).

(1 000 EUR)

	2004	2003
Budgetary expenditure for the financial year		
Staff— Title I of the budget		
Payments	8 579	7 554
Appropriations carried over	466	443
Administration — Title II of the budget		
Payments	768	778
Appropriations carried over	542	358
Operating activities — Title III of the budget (except for assigned revenue)		
Payments	2 508	2 381
Payments against RAL (outstanding commitments) at 31.12.2003	2 702	
Appropriations carried over	0	3 138
Assigned revenue (Phare and third countries)		
Payments	416	546
Appropriations carried over	309	246
Total expenditure (b)	**16 290**	**15 444**
Outturn for the financial year (a — b)	**- 1 824**	**- 149**
Balance carried over from the previous financial year	- 993	- 545
Appropriations carried over and cancelled	56	399
Neutralisation of the carry-over n-1 in Title 3 linked to the change to differentiated appropriations	3 138	
Sums for reuse from the previous financial year not used	1	10
Refunds to the Commission		- 716
Exchange-rate differences	- 4	8
Balance for the financial year	**374**	**- 993**

2. Approves the closure of the accounts of the European Centre for the Development of Vocational Training for the financial year 2004;

3. Instructs its President to forward this decision to the Director 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 Union* (L series).

The President
Josep BORRELL FONTELLES

The Secretary-General
Julian PRIESTLEY