

2009 discharge: European Centre for the Development of Vocational Training CEDEFOP

2010/2166(DEC) - 21/03/2011

The Committee on Budgetary Control adopted the report by Georgios STAVRAKAKIS (S&D, EL) on discharge to be granted to the Director of the European Centre for the Development of Vocational Training in respect of the implementation of the Centre's budget for the financial year 2009.

Noting that the Centre's annual accounts for the financial year 2009 are reliable, and the underlying transactions are legal and regular, MEPs approve the closure of the Centre's accounts. However, they make a number of recommendations that need to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on financial management and control of EU agencies (see [DEC/2010/2271](#)):

- **performance:** Members congratulate the Centre for having introduced a performance measurement system (PMS) in 2009 for its medium term priorities 2009-2011 and its annual work programme, and for having set up a framework of performance indicators. They consider, in particular, that the introduction of a PMS helps the Centre manage and evaluate its impact, efficiency, effectiveness and relevance. They believe, furthermore, that this system could include further improvements to the activity-based budget and closer monitoring of payment appropriations to avoid carryovers. Members call on the Centre to set out a clear comparison between operations carried out during the year for which discharge is to be granted and in the previous financial year so as to enable the discharge authority to assess more effectively its performance from one year to the next;
- **human resources:** Members note that the Centre has introduced changes in its recruitment procedures following remarks by the Court of Auditors in its 2009 report;
- **carry-over appropriations:** Members draw attention to the fact that the Centre has carried appropriations forward (31 % of the administrative expenditure) and cancelled payment appropriations (24 % of total appropriations for operating activities). They call on the Centre to continue to improve the programming and monitoring and respect the principle of annuality more fully;
- **budget management:** Members call on the Centre to apply, more effectively, the budgetary principles of specification and transparency;
- **internal audit:** Members call on the Director of the Centre to provide specific information on the content of the 15 recommendations opened on 31 December 2008 and the new 14 recommendations opened on 31 December 2009 by the IAS.