



Procedure file

Basic information		
DEC - Discharge procedure	2011/2213(DEC)	Procedure completed
2010 discharge: European Centre for the Development of Vocational Training (CEDEFOP)		
Subject 8.70.03.07 Previous discharges		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	CONT Budgetary Control	PPE MACOVEI Monica Shadow rapporteur S&D HERCZOG Edit ALDE GERBRANDY Gerben-Jan Verts/ALE STAES Bart ECR CZARNECKI Ryszard EFD ANDREASEN Marta NI EHRENHAUSER Martin	03/03/2011
European Parliament	Committee for opinion	Rapporteur for opinion	Appointed
	EMPL Employment and Social Affairs	PPE ÖRY Csaba	15/09/2011
European Commission	Commission DG Budget	Commissioner ŠEMETA Algirdas	

Key events			
26/07/2011	Non-legislative basic document published	COM(2011)0473	Summary
12/10/2011	Committee referral announced in Parliament		
27/03/2012	Vote in committee		
12/04/2012	Committee report tabled for plenary	A7-0129/2012	Summary
10/05/2012	Results of vote in Parliament		
10/05/2012	Debate in Parliament		
	Decision by Parliament		Summary

10/05/2012		T7-0166/2012	
10/05/2012	End of procedure in Parliament		
17/10/2012	Final act published in Official Journal		

Technical information

Procedure reference	2011/2213(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/07181

Documentation gateway

Non-legislative basic document		COM(2011)0473	26/07/2011	EC	Summary
Court of Auditors: opinion, report		N7-0021/2012 OJ C 366 15.12.2011, p. 0127	13/09/2011	CofA	Summary
Committee draft report		PE473.987	06/02/2012	EP	
Document attached to the procedure		06083/2012	08/02/2012	CSL	Summary
Committee opinion	EMPL	PE478.470	15/02/2012	EP	
Amendments tabled in committee		PE483.622	07/03/2012	EP	
Committee report tabled for plenary, single reading		A7-0129/2012	12/04/2012	EP	Summary
Text adopted by Parliament, single reading		T7-0166/2012	10/05/2012	EP	Summary

Final act

[Decision 2012/564](#)
[OJ L 286 17.10.2012, p. 0149](#) Summary

2010 discharge: European Centre for the Development of Vocational Training (CEDEFOP)

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2010, as part of the 2010 discharge procedure.

Analysis of the accounts of the European Centre for the Development of Vocational Training (CEDEFOP).

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2010 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the European Centre for the Development of Vocational Training (CEDEFOP).

In 2010, the tasks and budget of this agency were as follows:

- description of the Centre's tasks: the CEDEFOP, which is located in Thessaloniki, was established by [Council Regulation \(EEC\) No 337/75](#). The Centre's core mandate is to serve the development of vocational training at Union level. In order to achieve this objective, it has the task of compiling and disseminating documentation on vocational training systems;
- the Centre's budget for the financial year 2010: the Centre's 2010 budget amounted to EUR 18.3 million, compared with EUR 18.6 million the previous year. The number of staff employed by the Centre at the end of the year was 125, compared with 125 the previous year.

The complete version of CEDEFOP's final accounts may be found at the following address:
<http://www.cedefop.europa.eu/EN/about-cedefop/governance/budget-and-discharge.aspx>

2010 discharge: European Centre for the Development of Vocational Training (CEDEFOP)

PURPOSE: presentation of the EU Court of Auditors report on the annual accounts of the European Centre for the Development of Vocational Training (CEDEFOP), for the financial year 2010, together with the Centres reply.

CONTENT: in accordance with the tasks conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, the Court presents to the European Parliament and to the Council, in the context of the discharge procedure, a Statement of Assurance as to the reliability of the annual accounts of each institution, body or agency of the EU, and the legality and regularity of the transactions underlying them, on the basis of an independent external audit.

This audit concerned, amongst others, the annual accounts of the European Centre for the Development of Vocational Training (CEDEFOP).

In the Courts opinion, the Centres Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2010 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also considers that the transactions underlying the annual accounts of the Centre for the financial year ended 31 December 2010 are, in all material respects, legal and regular.

The report confirms that the Centres 2010 budget amounted to EUR 18.3 million, of which the EU contribution was 98%. The number of staff employed by the Centre at the end of the year was 125.

The report also makes a series of observations on the budgetary and financial management of the Centre, accompanied by the latters response. The main observations may be summarised as follows:

The Courts observations:

- the Court states that the Centre receives annual contributions from two non-EU Member States who benefit from the Centres work. These funds are managed as assigned revenue, requiring them to be committed for specific projects. The 2010 target for using these funds has not been met.

The Centres response:

- the Centre indicates that it takes note of the Courts comment and confirms its commitment to implement the plan agreed until 2013.

Lastly, the Court of Auditors report contains a summary of the Centres activities in 2010. This is focused on the following:

- the implementation of the work programme in 2010, based on the following priorities: (i) policy analysis and reporting; (ii) supporting the development of European tools and principles for Vocational Educational Training (VET) and lifelong learning; (iii) formulating qualifications for lifelong learning ; (iv) researching vocational educational training;
- communication and dissemination: positive impact of new website and targeted publication formats such as the briefing notes.
- key indicators show a high impact of Cedefop activities: the work of the Agency is cited in 88 EU policy documents, and 21 mandates demanding future contributions.

2010 discharge: European Centre for the Development of Vocational Training (CEDEFOP)

The Committee on Budgetary Control adopted the report by Monica Luisa MACOVEI (EPP, RO) 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 budget for the financial year 2010.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Centre for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Members approve the closure of the Centres 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 performance, financial management and control of EU agencies:

- Budget and financial management: Members note from the Centres annual accounts for the financial year 2010 that the representation expenses and the meeting expenses increased respectively by 233 % and 37 % compared with 2009. They also note that, in 2010, the Centre did not meet the target for using funds (annual contributions from two non-Member States which are managed as assigned revenue requiring them to be committed for specific projects), as already commented on by the Court in its report on the 2009 financial year. They call on the Centre to keep the discharge authority informed of the use of these contributions;
- Carryover appropriations: Members note that the Centre carried forward a number of appropriations from one budget heading to another (when some carryovers were unauthorised because they were not automatic). They note some improvements as cancelled payment appropriations were down from 24 % in 2009 to 14 % in 2010 but, nevertheless, call on the Centre to put further efforts into reducing carryover appropriations;
- Transfers: Members call on the Centre to reduce as much as possible transfers of commitment appropriations in order also to apply the principle of specification;
- Human resources: Members observe from its Annual Activity Report (AAR) that on 31 December 2010 the Centre employed 96 staff, 5 posts fewer than provided for in its establishment plan. They take note of the Governing Board's statement in its opinion on the Centre's 2010 final Annual Account that the recruitment procedures for all five open posts were in progress or had been successfully completed by 31 December 2010;
- Internal audit: Members note that that the Internal Audit Service (IAS) had observed that the Centre has started to implement new Internal Control Standards (ICS) in 2009 and baseline requirements were fully met by the end of 2010 with very few exceptions. As far as the Internal Audit Capacity (IAC) is concerned, Members note that following an IAC audit of grant procedures the Centre proceeded to recover amounts paid to national grant beneficiaries totalling EUR 23 647.67. On the whole, they are of the view that the IACs reports could lead to further improvements in the internal control measures for procurement and grant procedures.

2010 discharge: European Centre for the Development of Vocational Training (CEDEFOP)

PURPOSE: to grant discharge to the European Centre for the Development of Vocational Training (CEDEFOP) in respect of the implementation of the Centre's budget for the financial year 2010.

NON-LEGISLATIVE ACT: Decision 2012/564/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Centre for the Development of Vocational Training for the financial year 2010.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union, the European Parliament grants discharge to the Director of CEDEFOP for the implementation of its budget for the financial year 2010.

This decision is in line with the European Parliament's resolution adopted on 10 May 2012 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 10/05/2012).

A parallel decision, 2012/565/EU, adopted on the same day, approves the closure of the Centre's accounts for the 2010 financial year.

2010 discharge: European Centre for the Development of Vocational Training (CEDEFOP)

The European Parliament adopted a decision to grant discharge to the Director of the European Centre for the Development of Vocational Training in respect of the implementation of the budget for the financial year 2010. This decision also approves the closure of the Agency's accounts.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Centre for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing a series 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 performance, financial management and control of EU agencies.

These recommendations may be summarised as follows:

- **Budget and financial management:** Parliament notes from the Centres annual accounts for the financial year 2010 that the representation expenses and the meeting expenses increased respectively by 233 % and 37 % compared with 2009. It also notes that, in 2010, the Centre did not meet the target for using funds as already commented on by the Court in its report on the 2009 financial year. It calls on the Centre to keep the discharge authority informed of the use of these contributions. It welcomes in this respect the fact that, in 2011, the target was reached and 100 % of the planned budget was executed;
- **Carryover appropriations:** Members note that the Centre carried forward a number of appropriations from one budget heading to another (when some carryovers were unauthorised because they were not automatic). They note some improvements as cancelled payment appropriations were down from 24 % in 2009 to 14% in 2010 but, nevertheless, call on the Centre to put further efforts into reducing carryover appropriations;
- **Transfers:** Members call on the Centre to reduce as much as possible transfers of commitment appropriations in order also to apply the principle of specification;
- **Human resources:** Parliament observes from its Annual Activity Report (AAR) that on 31 December 2010 the Centre employed 96 staff, 5 posts fewer than provided for in its establishment plan. It takes note of the Governing Board's statement in its opinion on the Centre's 2010 final Annual Account that the recruitment procedures for all five open posts were in progress or had been successfully completed by 31 December 2010;
- **Internal audit:** Parliament notes that that the Internal Audit Service (IAS) had observed that the Centre has started to implement new Internal Control Standards (ICS) in 2009 and baseline requirements were fully met by the end of 2010 with very few exceptions. As far as the Internal Audit Capacity (IAC) is concerned, Parliament notes that following an IAC audit of grant procedures the Centre proceeded to recover amounts paid to national grant beneficiaries totalling EUR 23 647.67. On the whole, they are of the view that the IACs reports could lead to further improvements in the internal control measures for procurement and grant procedures.