

Procedure file

Basic information		
DEC - Discharge procedure	2013/2217(DEC)	Procedure completed
2012 discharge: European Training Foundation (ETF)		
Subject 8.70.03.07 Previous discharges		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	CONT Budgetary Control		10/10/2013
		PPE SARVAMAA Petri	
		Shadow rapporteur	
		S&D KADENBACH Karin	
		ALDE GERBRANDY Gerben-Jan	
		Verts/ALE STAES Bart	
		ECR ANDREASEN Marta	
		EFD VANHECKE Frank	
		NI EHRENHAUSER Martin	
	Committee for opinion	Rapporteur for opinion	Appointed
	EMPL Employment and Social Affairs		09/10/2013
		S&D BERÈS Pervenche	
European Commission	Commission DG	Commissioner	
	Budget	ŠEMETA Algirdas	

Key events			
26/07/2013	Non-legislative basic document published	COM(2013)0570	Summary
22/10/2013	Committee referral announced in Parliament		
17/03/2014	Vote in committee		
20/03/2014	Committee report tabled for plenary	A7-0182/2014	Summary
02/04/2014	Debate in Parliament		
03/04/2014	Results of vote in Parliament		
03/04/2014	Decision by Parliament	T7-0322/2014	Summary
03/04/2014	End of procedure in Parliament		
05/09/2014	Final act published in Official Journal		

Technical information

Procedure reference	2013/2217(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/13884

Documentation gateway

Non-legislative basic document		COM(2013)0570	26/07/2013	EC	Summary
Court of Auditors: opinion, report		N7-0033/2014 OJ C 365 13.12.2013, p. 0206	10/09/2013	CofA	Summary
Committee draft report		PE521.674	22/01/2014	EP	
Document attached to the procedure		05849/2014	05/02/2014	CSL	Summary
Committee opinion	EMPL	PE524.628	13/02/2014	EP	
Amendments tabled in committee		PE521.801	25/02/2014	EP	
Committee report tabled for plenary, single reading		A7-0182/2014	20/03/2014	EP	Summary
Text adopted by Parliament, single reading		T7-0322/2014	03/04/2014	EP	Summary

Final act

Budget 2014/603
[OJ L 266 05.09.2014, p. 0267](#) Summary

2012 discharge: European Training Foundation (ETF)

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2012, as part of the 2012 discharge procedure.

Analysis of the accounts of the European Training Foundation (ETF).

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2012 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 Training Foundation (ETF).

In 2012, the tasks and budget of this agency were as follows:

- description of the Foundation's tasks: the European Training Foundation, which is located in Turin, was created by [Council Regulation \(EEC\) No 1360/90](#) . Its objective is to contribute to improving human capital development in the following countries: the countries eligible for support under Council Regulation (EC) No 1085/2006 and Regulation No 1638/2006 of the European Parliament and of the Council and subsequent related legal acts. The ETF aims particularly to: (i) provide information, policy analyses and advice on human capital development issues in the partner countries; (ii) promote knowledge and analysis of skills needs in national and local labour markets.
- the Foundation's budget for the financial year 2012: the Foundations budget for 2012, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:
 - § Commitment appropriations:
 - committed : EUR 20 million;
 - paid : EUR 20 million;
 - carried over : 0.
 - § Payment appropriations:
 - committed : EUR 21 million;
 - paid : EUR 20 million;
 - carried over : EUR 1 million.

2012 discharge: European Training Foundation (ETF)

PURPOSE: presentation of the EU Court of Auditors report on the annual accounts of the European Training Foundation (ETF) for the financial year 2012, together with the Foundations 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 Training Foundation (ETF).

In the Courts opinion, the Foundations Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its financial rules and the accounting rules adopted by the Commissions accounting officer.

The Court also considers that the transactions underlying the annual accounts of the Foundation for the financial year ended 31 December 2012 are, in all material respects, legal and regular.

The report confirms that the Foundations 2012 budget amounted to EUR 20.1 million.

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

The Courts observations:

- budgetary management: in 2012 the overall level of committed appropriations was 99,9 %, indicating that commitments were made in a timely manner. The level of committed appropriations carried over to 2013 however was high for title II (administrative expenditure) at EUR 600 000 (36,8 %). The main reasons were the late receipt of invoices for building-related services delivered in 2012 and a number of IT hardware and software purchases ordered as planned during the last months of 2012 but not delivered until 2013.

The Foundations replies:

- budgetary management: the Foundation states that of the EUR 590 000 in commitments carried forward for administrative expenses, some EUR 300 000 related to activities completed in 2012 but paid only in 2013 owing to invoicing and payment processing times. ETF will continue to pay great attention to the principle of annuality of the budget while ensuring sound management of the financial resources entrusted to it.

Lastly, the Court of Auditors report contains a summary of the Foundations activities in 2012. This is focused on the following:

- improvement of human capital development in 30 partner countries;
- regional policy learning conferences that enabled stakeholders to share cross- countries experience on policy developments. Two Corporate conferences were organised in 2012 one in May on the topic of Multi-level Governance in the field of Vocational Education and Training and another one in November on the topic of Entrepreneurship;
- supporting the EU policies and project cycle of external relations instruments for the partner countries;
- capacity building of partner countries;
- policy analysis;
- dissemination and networking;
- responses to the Commission on the management of training in third countries.

2012 discharge: European Training Foundation (ETF)

The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) on discharge in respect of the implementation of the budget of the European Training Foundation for the financial year 2012, and called on the European Parliament to grant the Director of the Foundation discharge in respect of the implementation of the Foundation's budget for the financial year 2012.

Noting that the Court of Auditors stated that it had obtained reasonable assurances that the annual accounts of the Foundation for the financial year 2012 are reliable, and that the underlying transactions are legal and regular, Members approved the closure of the Foundations accounts. They made, however, a number of recommendations that needed 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.](#)

- Financing, budget and financial management: Members recalled that the budget of the Foundation for the financial year 2012 was EUR 20.20 million, and that budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 99.91 %.
- Rate of implementation and carryovers: they noted that the level of committed appropriations carried over to 2013 was high but appreciated that the main reasons were the late receipt of invoices for building-related services delivered in 2012.

Members also made a series of observations on transfers, procurement and recruitment procedures as well as comments on internal controls.

Lastly, they asked the Foundation to strengthen transparency and prevent conflicts of interests, as well as make publicly available the Declarations of Interests of certain members.

2012 discharge: European Training Foundation (ETF)

PURPOSE: to grant discharge to the European Training Foundation (ETF) for the financial year 2012.

NON-LEGISLATIVE ACT: Decision 2014/603/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Training Foundation for the financial year 2012.

CONTENT: with the present decision, the European Parliament grants discharge to ETFs Director for the implementation of its budget for the financial year 2012.

This decision is in line with the European Parliament's resolution adopted on 3 April 2014 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 3 April 2014).

Amongst the main observations made, Parliament highlighted called on the Foundation to communicate the results and impact its work has on European citizens in an accessible way, mainly through its website.

2012 discharge: European Training Foundation (ETF)

The European Parliament adopted a decision concerning the discharge to be granted to the Director of the Foundation discharge in respect of the implementation of the Foundation's budget for the financial year 2012. The vote on the discharge decision approved the closure of the accounts (in accordance with Annex VI, Article 5(1) of the Rules of Procedure of the European Parliament.

Noting that the Court of Auditors stated that it had obtained reasonable assurances that the annual accounts of the Foundation for the financial year 2012 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 490 votes to 73, with 17 abstentions, a resolution containing a series of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in the [draft resolution on performance, financial management and control of EU agencies](#).

These recommendations are summarised as follows:

- Role and activities of the Foundation: Parliament welcomed the achievement of the objectives of the work programme in 2012 and acknowledged the emphasis placed by the Foundations activity on the important issues of youth employment and the renewed focus on vocational education and training, the skills dimension of small and medium-sized enterprises and migration processes. It noted with regret from the Foundations annual accounts that the issue of the Foundations premises remained unsolved in 2012, despite the preventive and mitigation actions put in place. It welcomed the fact that an agreement was concluded with the regional authorities in 2013, which ensures the continuation of the Foundation's activities for the 2013-2015 period.
- Financing, budget and financial management: Parliament recalled that the budget of the Foundation for the financial year 2012 was EUR 20.20 million, and that budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 99.9%.
- Rate of implementation and carryovers: Parliament noted that the level of committed appropriations carried over to 2013 was high but appreciated that the main reasons were the late receipt of invoices for building-related services delivered in 2012.
- Performance: it requested that the Foundation communicate the results and impact its work has on the European citizens in an accessible way, mainly through its website.

Parliament also made a series of observations on transfers, procurement and recruitment procedures as well as comments on internal controls.

Lastly, it welcomed the adoption of guidelines on preventing and managing conflicts of interests in June 2013 and called on the Foundation to make those guidelines available on its website.