

\${summary.referenceAndDate} - \${summary.subTitle}

Based on the observations contained in the revenue and expenditure account for 2008, CEDEFOP's balance sheet of revenue and expenditure at 31 December 2008, the Court of Auditor's report on the Centre's annual accounts for 2008, alongside the Centre's responses to the observations made by the Court, the Council recommends that the European Parliament provide the discharge to the director of the Centre in respect of the implementation of its budget for the financial year 2008.

The Council welcomes the Court's opinion that, on the one hand, the Centre's annual accounts present fairly, in all material aspects, the financial position as at 31 December 2008 and the results of operations and cash-flows for the year then ended, in accordance with the provisions of the Centre's Financial Regulation, and that, on the other hand, the underlying transactions for the financial year ended on 31 December 2008 are, in all material respects, legal and regular.

However, the Council considers that observations made in the Court of Auditor's report call for a certain number of observations to be taken into account when granting discharge, particularly on the following points:

- carry-over of appropriations: the Council notes that the appropriations carried forward revealed weaknesses in the programming and monitoring of the differentiated appropriations and asks the Centre to ensure a better functioning of its monitoring and planning systems in this regard;
- activity based management: the Council encourages the Centre to progress towards a better result-oriented system by continuing to implement a real activity based management, notably by improving the performance measurement and its resource allocation, as well as by introducing a project time recording system for its agents.