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Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Centre for the Development of Vocational Training (CEDEFOP), as well as the Court of Auditors' report on the annual accounts of the Centre for the financial year 2012, accompanied by the Centre's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the Centre in respect of the implementation of the budget for the financial year 2012.

The observations in the Court of Auditors' report call for certain comments by the Council which can be summarised as follows:

- in general, the Council welcomes the Court's opinion that, in all material respects, the Centre's annual accounts present fairly its financial position as at 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Centre's Financial Regulation and that the underlying transactions for that financial year are legal and regular.
- Controls: notwithstanding this favourable finding, the Council calls on the Centre to strengthen its ex-ante verifications of grant applications and to base them not only on certificates obtained from independent auditors, but also on checks of original supporting documentation to be submitted by the beneficiaries, in order to increase the assurance provided by the verification process.
- Carry-overs of appropriations: the Council asks the Centre to continue improving its financial management by further limiting carry-overs of appropriations to the following budgetary year to the minimum necessary, in line with the budgetary principle of annuality.