2006 discharge: European Training Foundation (ETF)

2007/2056(DEC) - 29/01/2008

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Training Foundation for the financial year 2006, as well as on the Court of Auditor's report and the Foundation's replies to the Court's observations, the Council recommends that the Parliament grant the Director of the Foundation discharge in respect of the implementation of the budget for the financial year 2006.

In doing so, the Council confirms that EUR 2.2 million (34%) of the appropriations carried over from 2005 to 2006 (EUR 6.5 million) was used, that the appropriations carried over from 2006 to 2007 amount to EUR 5.5 million and that a total of EUR 2.8 million was cancelled.

Recalling that the Court of Auditors was able to obtain reasonable assurance that the Foundation's annual accounts were, in all material aspects, reliable, the Council believes that there is a certain number of observations that must be taken into consideration when providing the discharge on the implementation of the 2006 budget, particularly regarding the following points:

- **Financial management:** the Council notes the improvements made by the Foundation to its management compared to previous financial years and encourages it to continue on this path;
- **Presentation of the budget:** the Council calls on the Foundation to fully respect the provisions of the Framework Financial Regulation on the presentation of the budget for the publication of its budget in the Official Journal. It notes that the Foundation is committed to correcting the way in which it enters assigned revenues to be received into the budget concerning multi-annual contracts by following the multi-annual approach proposed by the Court.