2007 discharge: European Centre for the Development of Vocational Training Cedefop

2008/2254(DEC) - 23/01/2009

Based on the observations contained in the revenue and expenditure account for 2007, CEDEFOP’s balance sheet of revenue and expenditure at 31 December 2007, the Court of Auditor’s report on the Centre’s annual accounts for 2007, 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 2007.

In doing so, the Council confirms that EUR 990 000 (54%) of the EUR 1.81 million in appropriations carried forward from the financial year 2006 to the financial year 2007 were used. EUR 2.03 million in appropriations was carried forward from the financial year 2007 to the financial year 2008 and EUR 980 000 was cancelled.

The Council welcomes the fact that the Court of Auditors has been able to obtain reasonable assurance that the Centre's annual accounts for the financial year ended 31 December 2007 are, in all material aspects, reliable and that the underlying transactions, taken as a whole, are legal and regular. However, some observations need to be made:

- **presentation of the budget**: the Council notes with satisfaction the improvements achieved by the Centre in its management. However, it notes the fact that objectives and performance indicators are often still not measurable, thus making achievements difficult to assess. An activity-based budgeting is needed to establish a clear and consistent link between the objectives set and the implementation of the budgetary resource to achieve them. The Council takes note that the Centre introduced an Activity Based Budgeting in 2008 and expects it to have a positive impact on the future discharge procedure.