# 2007 discharge: European Training Foundation ETF

2008/2264(DEC) - 23/01/2009

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Training Foundation for the financial year 2007, 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 2007.

In doing so, the Council confirms that EUR 2.53 million (46%) of the appropriations carried over from 2006 to 2007 (EUR 5.48 million) were used, that the appropriations carried over from 2007 to 2008 amount to EUR 1.95 million and that a total of EUR 2.18 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 granting discharge in respect of the implementation of the 2007 budget, particularly regarding the following points:

- **Presentation of the budget**: the Council notes that the amount of the assigned revenue entered in the sole Amending Budget issued for 2007 was incorrect, because it included assigned revenue carried over from the previous year. As assigned revenue is an issue of the utmost importance for the Council and an essential element for a transparent and accountable financial management, it calls on the Foundation to pay particular attention to their budgeting in the future.