2008 discharge: European Centre for the Development of Vocational Training Cedefop

2009/2110(DEC) - 05/05/2010 - Text adopted by Parliament, single reading

The European Parliament adopted by 553 votes to 32, with 54 abstentions, a decision on discharge to be granted to the Director of the European Centre for the Development of Vocational Training (CEDEFOP) in respect of the implementation of its budget for the financial year 2008.

Furthermore, Parliament adopted a resolution with observations which are an integral part of the decision to grant discharge.

The main points are as follows:

- **performance:** Parliament notes that the Centre has made enormous progress with regard to the inventory procedure for identifying, recording and capitalising assets, to documentation on internal control processes and to procurement procedures. However, it also calls on the Centre to consider making a Gantt diagram part of the programming for each of its operational activities, with a view to indicating in concise form the amount of time spent by each staff member on a project and encouraging an approach geared towards achieving results. It calls on the Centre to set out a comparison of operations carried out during the year for which discharge is to be granted and in the previous financial year so as to enable the discharge authority to assess more effectively its performance from one year to the next. It welcomes the close cooperation and the synergies established between the European Centre for the Development of Vocational Training and the European Training Foundation (ETF), given the two agencies' related areas of responsibility and it calls on the two agencies to include a detailed follow-up report on the cooperation agreement in their 2009 activity reports.
- **budgetary and financial management:** Parliament draws attention to the fact that the Centre has again carried appropriations forward (25% of payment appropriations, or EUR 1.4 million. It points out that this reveals weaknesses in the programming and monitoring of differentiated appropriations for operating activities.
- **internal audit:** congratulating the Centre on being the first agency to voluntarily undergo a pilot audit on the ethical framework, Parliament notes that a number of recommendations still have not been implemented. These mainly relate to human resources management.

Noting that the Agency’s annual accounts for the financial year 2008 are reliable, and the underlying transactions are legal and regular, Parliament approves the closure of the Centre’s accounts. However, it makes a number of recommendations that need to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on financial management and control of EU agencies (see 2010/2007(INI) adopted in parallel).