2009 discharge: European Centre for the Development of Vocational Training CEDEFOP

2010/2166(DEC) - 03/02/2011

Based on the observations contained in the revenue and expenditure account for 2009, CEDEFOP’s balance sheet of revenue and expenditure at 31 December 2009, the Court of Auditor’s report on the Centre’s annual accounts for 2009, 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 2009.

The Council welcomes the Court's opinion that, on the one hand, the Centre's annual accounts present fairly, in all material aspects, the financial position as at 31 December 2009 and the results of operations and cash-flows for the year then ended, in accordance with the provisions of the Centre's Financial Regulation, and that, on the other hand, the underlying transactions for the financial year ended on 31 December 2009 are, in all material respects, legal and regular.

However, the Council considers that observations made in the Court of Auditor’s report call for a certain number of observations to be taken into account when granting discharge, particularly on the following points:

- **carry-over appropriations**: the Council notes with concern the volume of appropriations carried over and cancelled, including with regard to contributions received from other countries. The Council welcomes the efforts made by the Centre to maximise the use of available appropriations and to better respect the budgetary principle of annuality. It notes further that the budgetary principles of specification and transparency were not strictly observed and encourages the Centre to fully inform its Governing Board about all transfers;
- **recruitment procedures**: the Council notes that the Centre has put at risk the transparency of recruitment procedures by neither establishing the weightings of the selection criteria nor the thresholds to be met in order to be invited to written tests and interviews. It welcomes however the fact that the Centre has corrected the error and now establishes questions for written tests and interviews before the pre-selections.