

2009 discharge: European Training Foundation ETF

2010/2175(DEC) - 03/02/2011

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Training Foundation for the financial year 2009, 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 2009.

The Council welcomes the Court's opinion that, on the one hand, the Foundation'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 Foundation'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:

- **transfer of appropriations:** the Council notes that a considerable number of transfers of appropriations showed insufficient rigour in the procedures for drawing up the budget and led to an increase of the amount carried over to the next financial year. The Council supports the measures taken by the Foundation to limit the number of transfers and enhance the budget planning and forecast. Moreover, the Council stresses the need for its Governing Board to approve transfers as required by the rules in force;
- **budget presentation:** the Council welcomes the Foundation's corrective measures in terms of budget presentation in accordance with the Foundation's Financial Regulation.