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

2010/2166(DEC) - 10/05/2011 - Text adopted by Parliament, single reading

The European Parliament adopted by 503 votes to 66, with 37 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 2009.

Noting that CEDEFOP's annual accounts for the financial year 2009 are reliable, and the underlying transactions are legal and regular, Parliament approves the closure of its 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 resolution on financial management and control of EU agencies - see DEC/2010/2271):

- **performance:** Parliament congratulates the Centre for having introduced a performance measurement system (PMS). It believes that this system could result in further improvements to the activity-based budget and closer monitoring of payment appropriations to avoid carryovers. Parliament calls on the Centre to set out a clear comparison between 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;
- **human resources:** Parliament welcomes the changes made to recruitment procedures following the remarks of the Court of Auditors in its 2009 report;
- **carry-over appropriations:** Parliament draws attention to the fact that the Centre has carried appropriations forward (31 % of the administrative expenditure) and cancelled payment appropriations (24 % of total appropriations for operating activities). It calls on the Centre to continue to improve the programming and monitoring and respect the principle of annuality more fully;
- **budget management:** Members call on the Centre to apply, more effectively, the budgetary principles of specification and transparency.