2010 discharge: European Training Foundation (ETF)

2011/2222(DEC) - 12/04/2012 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Monica Luisa MACOVEI (EPP, RO) on discharge to be granted to the Director of the European Training Foundation in respect of the implementation of the Foundation's budget for the financial year 2010.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the annual accounts for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Members approve the closure of the accounts of the Foundation’s accounts. However, they make 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 performance, financial management and control of EU agencies:

- **Budget and Financial Management**: Members observe from the Foundation's Annual Activity Report that it achieved a commitment rate of 99.9% and a payment execution rate of 96.5%, compared with approximately 90 % in 2009 and 2008;
- **Transfers and carryovers**: Members note that the Foundation has reduced the number of budgetary transfers to 15 in 2010, compared with 33 in 2009, and carried forward only 12.8 % of the 2010 amount committed, compared with 17 % in 2009, 15 % in 2008;
- **Performance**: Members observe that the Foundation developed a revised list of Corporate Performance Indicators with the aim of enhancing the relevance and measurability of its objectives and to provide data on how the Foundation performs at an aggregated level in relation to its core business and its functioning. They also observed that a risk based differentiation of payment circuits was successfully implemented in early 2010, introducing simplified circuits for low risk transactions. They welcome the fact that the Foundation successfully implemented the first year of the Torino Process, which provides a concise, documented, comprehensive analysis of vocational education and training reform in each country;
- **Cooperation with the European Centre for the Development of Vocational Training (Cedefop)** : Members note that, in November 2009, the cooperation agreement between the Foundation and Cedefop was renewed for the period 2010-2013. They acknowledge that each year the Foundation and Cedefop draft, in the context of the cooperation framework, a joint work programme which is annexed to the work programmes of each Agency;
- **Internal Audit**: Members note that the IAS made eight recommendations, one of which was rated as "very important" and concerns the need for the Foundation to clearly define and describe the utility of its annual planning approach.