

# **2002 Discharge: European Center for the Development of Vocational Training ECDVT, Thessalonica**

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**PURPOSE** : to present the report from the Court of Auditors on the financial statements of the European Centre for the Development of Vocational Training for the financial year 2002. **CONTENT** : this report consists of the results of the audit performed by the Court on the financial statements of the European Centre for the Development of Vocational Training for the financial year ended 31 December 2002. This examination has enabled the Court to obtain reasonable assurance that the annual accounts for the financial year ended 31 December 2002 are reliable and that the underlying transactions, taken as a whole, are legal and regular. The report highlights that the appropriations entered in the final budget amount to EUR 14,2 million of which EUR 13,9 million has been committed. EUR 10,9 million has actually been paid. EUR 3 million has been carried over and EUR 0,3 million has been cancelled. From the appropriations carried over from the previous financial year (EUR 3 million), EUR 2,8 million has been paid and EUR 0,2 million has been cancelled. The report highlights that since 2000, the Centre and the Commission have had an arrangement for the settlement of the costs incurred by their joint participation in international events. Service providers are selected by the Commission. In the majority of cases, the Commission also meets all the costs; where it does not, they are met in full by the Centre (cumulative total since 2000: EUR 138 000). The Centre should formalise this arrangement with the Commission; in particular, it should define each party's responsibilities as regards the costs that are to be covered and the checks to be performed. The Centre has replied to criticisms made by the Court. It takes note of the observation of the Court. It will contact the relevant service of the Commission in order to respond to the Court's concerns.