2003 discharge: European Centre for the Development for vocational training ECDVT budget

2004/2050(DEC) - 08/03/2005 - Supplementary non-legislative basic document

Having examined the revenue and expenditure account for the financial year 2003, the balance sheet of

revenue and expenditure at 31 December 2003 of the European Centre for the Development of Vocational Training and the Court of Auditors' report on the annual accounts of the Centre for the financial year 2003, the Council recommends that the European Parliament gives a discharge to the Director of the Centre in respect of the implementation of the budget for the financial year 2003.

To recall, EUR 2.5 million (81 %) of the EUR 3.1 million in appropriations carried forward from the financial year 2002 to the financial year 2003 have been used. EUR 4.3 million in appropriations have been carried forward from the financial year 2003 to the financial year 2004 and EUR 0.4 million have been cancelled.

Observations in the Court of Auditors' report in relation to the financial year 2003 call for certain comments by the Council, which are annexed to this Recommendation.

The Council welcomes the fact that the Court of Auditors has been able to obtain reasonable assurance that the Centre's annual accounts for the financial year ended 31 December 2003 are reliable and that the underlying transactions, taken as a whole, are legal and regular. However, some observations need to be made.

The Council urges the Centre to accelerate the necessary financial adaptation to fully comply with the Centre's new financial regulation and its implementation rules, and therefore to put in place the requested validation of the accounting system.

The Centre should take appropriate measures to guarantee a sound management of the contract award procedures at all stages, in order to prevent irregularities and to avoid inconsistencies and formal errors. In addition, the Centre is strongly invited to improve the transparency of its selection procedures, by updating its list of contractors.

Lastly, the Council regrets the lack of transparency with regard to the decisions taken on recruitment and their financial impact when calculating pay and takes note that the Centre intends to take into account the Court's remarks in the drawing up or adaptation of its internal procedures.