Basic information

2008/2254(DEC) DEC - Discharge procedure	Procedure completed
2007 discharge: European Centre for the Development of Vocational Training Cedefop **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	FJELLNER Christofer (PPE-DE)	26/03/2008

Committee for opinion	Rapporteur for opinion	Appointed
EMPL Employment and Social Affairs	The committee decided not to give an opinion.	

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2922	2009-02-10

European Commission

Commission DG	Commissioner
Budget	KALLAS Siim

Key events

Date	Event	Reference	Summary
23/07/2008	Non-legislative basic document published	SEC(2008)2359	Summary
20/11/2008	Committee referral announced in Parliament		
16/03/2009	Vote in committee		Summary
23/03/2009	Committee report tabled for plenary	A6-0177/2009	
21/04/2009	Debate in Parliament		
23/04/2009	Decision by Parliament	T6-0271/2009	Summary

23/04/2009	Results of vote in Parliament		
23/04/2009	End of procedure in Parliament		
26/09/2009	Final act published in Official Journal		

Technical information

Procedure reference	2008/2254(DEC)
Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 102
Stage reached in procedure	Procedure completed
Committee dossier	CONT/6/67258

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE416.352	29/01/2009	
Committee report tabled for plenary, single reading		A6-0177/2009	23/03/2009	
Text adopted by Parliament, single reading		T6-0271/2009	23/04/2009	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05588/2009	23/01/2009	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	SEC(2008)2359	23/07/2008	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N6-0004/2009 OJ C 311 05.12.2008, p. 0001	05/12/2008	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2009/0655
OJ L 255 26.09.2009, p. 0141 Summary

2007 discharge: European Centre for the Development of Vocational Training Cedefop

2008/2254(DEC) - 05/12/2008

PURPOSE: to present the report by the Court of Auditors on the 2007 accounts of the European Centre for the Development of Vocational Training (Cedefop).

CONTENT: the Court of Auditors report includes a detailed section on Cedefop's expenditure as well as an analysis of the expenditure in the accounts and the Centre's replies.

Court's observations: the Court only makes one remark about the Centre's 2007 work programme. The Court states that the Centre should define precise objectives and improve its programming. The programming should establish a clear and consistent link between the set objectives and the implementation of the budgetary resources needed to achieve them.

The Centre's reply: the Centre states that it will take account of the observation of the Court.

2007 discharge: European Centre for the Development of Vocational Training Cedefop

2008/2254(DEC) - 23/07/2008 - Non-legislative basic document

PURPOSE: presentation of the final accounts of the European Centre for the Development for vocational training (Cedefop) for the financial year 2007.

CONTENT: this document sets out a detailed account of the Centre's expenditure in 2007. According to this document, the final budget amounted to **EUR 17.4 million** (compared to EUR 17.6 million in 2006) representing a 96% Community contribution.

As regards the staffing policy, the Centre, which is based in Thessaloniki (Greece), officially set out 97 posts in the establishment plan. 89 of these positions are currently occupied with + 39 other staff (contract staff and seconded national experts) totalling 128 assigned to operational, administrative tasks.

During 2007, the Centre mainly focused on the following information activities: 11 conferences, 82 workshops and 24 presentations/visits.

Cedefop also carried out:

- **Studies**: 14 + 23 grant procedures for ReferNet;
- **Projects**: 40 of which 8 administrative plus 13 virtual communities;
- **Participation in**: Helsinki follow-up and preparation for the ministerial meeting in Bordeaux 2008, Education and Training 2010 programme, Leonardo da Vinci programme and transition to Lifelong Learning programme, social partners' joint action framework, Advisory Committee for Vocational Training, Directors-General for Vocational Training, Education and Training 2010 Coordination Group;
- **Publications**: 34 + 3 issues of Cedefop info; 3 issues of the European journal on vocational training;
- **Circulation of documents**: 8 477 on request, 1 565 subscriptions to the European journal, 8 490 subscriptions to Cedefop info;
- **Electronic publications**: 3 364 subscriptions to ETV newsletter, 4 million number of ETV page views.

The complete version of the final accounts may be found at the following address: http://www.CEDEFOP.europa.eu/index.asp?section=4&sub=4

2007 discharge: European Centre for the Development of Vocational Training Cedefop

2008/2254(DEC) - 23/04/2009 - Text adopted by Parliament, single reading

The European Parliament adopted a decision on discharge in respect of the implementation of the budget of the European Centre for the Development of Vocational Training (CEDEFOP) for the financial year 2007. The decision to grant discharge is also an approval of the closure of the accounts of this EU agency.

Furthermore, the Parliament adopted by 577 votes to 14, with 41 abstentions, a resolution with observations which are an integral part of the decision to grant discharge.

The Parliament stresses that:

- the European Court of Auditors (ECA) observed that objectives and performance indicators were often not measurable for the activities undertaken by the Centre;
- the Centre took a decision to provide for such indicators for activities undertaken in 2008.

Lastly, noting that the Centre's annual accounts for the financial year 2007 are reliable, and the underlying transactions are legal and regular, the Parliament approves the closure of the Centre's accounts and refers, for other observations accompanying its decision on discharge, to its resolution on financial management and control of EU agencies - see 2008/2207(INI) - adopted in parallel.

2007 discharge: European Centre for the Development of Vocational Training Cedefop

2008/2254(DEC) - 23/04/2009 - Final act

PURPOSE: to grant discharge to the European Centre for the Development of Vocational Training for the financial year 2007.

LEGISLATIVE ACT: Decision 2009/655/EC of the European Parliament on the discharge for the implementation of the budget of the European Centre for the Development of Vocational Training for the financial year 2007.

CONTENT: with the present decision, the European Parliament grants discharge to the Director of the European Centre for the Development of Vocational Training for the implementation of the Centre's budget for the financial year 2007.

This decision is in line with the European Parliament's resolution adopted on 23 April 2009 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 23/04/2008). The decision to grant discharge is also an approval of the closure of the accounts of this EU agency.

2007 discharge: European Centre for the Development of Vocational Training Cedefop

2008/2254(DEC) - 23/01/2009

Based on the observations contained in the revenue and expenditure account for 2007, CEDEFOP's balance sheet of revenue and expenditure at 31 December 2007, the Court of Auditor's report on the Centre's annual accounts for 2007, alongside the Centre's responses to the observations made by the Court, the Council recommends that the European Parliament provide the discharge to the director of the Centre in respect of the implementation of its budget for the financial year 2007.

In doing so, the Council confirms that EUR 990 000 (54%) of the EUR 1.81 million in appropriations carried forward from the financial year 2006 to the financial year 2007 were used. EUR 2.03 million in appropriations was carried forward from the financial year 2007 to the financial year 2008 and EUR 980 000 was cancelled.

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 2007 are, in all material aspects, reliable and that the underlying transactions, taken as a whole, are legal and regular. However, some observations need to be made:

- **presentation of the budget**: the Council notes with satisfaction the improvements achieved by the Centre in its management. However, it notes the fact that objectives and performance indicators are often still not measurable, thus making achievements difficult to assess. An activity-based budgeting is needed to establish a clear and consistent link between the objectives set and the implementation of the budgetary resource to achieve them. The Council takes note that the Centre introduced an Activity Based Budgeting in 2008 and expects it to have a positive impact on the future discharge procedure.