

| Basic information                                                                  |                     |
|------------------------------------------------------------------------------------|---------------------|
| <b>2009/2110(DEC)</b><br>DEC - Discharge procedure                                 | Procedure completed |
| 2008 discharge: European Centre for the Development of Vocational Training Cedefop |                     |
| <b>Subject</b><br>8.70.03.07 Previous discharges                                   |                     |

| Key players                   |                                               |                     |                                                                                                          |
|-------------------------------|-----------------------------------------------|---------------------|----------------------------------------------------------------------------------------------------------|
| European Parliament           | <b>Committee responsible</b>                  |                     | <b>Rapporteur</b>                                                                                        |
|                               | <div>CONT</div> Budgetary Control             |                     | MATHIEU HOUILLON<br>Véronique (PPE)                                                                      |
|                               |                                               |                     | Shadow rapporteur<br>STAVRAKAKIS Georgios (S&D)<br>GERBRANDY Gerben-Jan (ALDE)<br>STAES Bart (Verts/ALE) |
|                               | <b>Committee for opinion</b>                  |                     | <b>Rapporteur for opinion</b>                                                                            |
|                               | <div>EMPL</div> Employment and Social Affairs |                     | GRÄSSLE Ingeborg (PPE)                                                                                   |
|                               |                                               |                     | 26/11/2009                                                                                               |
| Council of the European Union | <b>Council configuration</b>                  | <b>Meetings</b>     | <b>Date</b>                                                                                              |
|                               | Economic and Financial Affairs ECOFIN         | 2994                | 2010-02-16                                                                                               |
| European Commission           | <b>Commission DG</b>                          | <b>Commissioner</b> |                                                                                                          |
|                               | Budget                                        | ŠEMETA Algirdas     |                                                                                                          |

| Key events |                                          |                                                                                                        |         |
|------------|------------------------------------------|--------------------------------------------------------------------------------------------------------|---------|
| Date       | Event                                    | Reference                                                                                              | Summary |
| 23/07/2009 | Non-legislative basic document published | SEC(2009)1089<br> | Summary |
|            |                                          |                                                                                                        |         |

|            |                                            |                                                                                     |                         |
|------------|--------------------------------------------|-------------------------------------------------------------------------------------|-------------------------|
| 07/10/2009 | Committee referral announced in Parliament |                                                                                     |                         |
| 23/03/2010 | Vote in committee                          |                                                                                     | <a href="#">Summary</a> |
| 26/03/2010 | Committee report tabled for plenary        | <a href="#">A7-0091/2010</a>                                                        |                         |
| 21/04/2010 | Debate in Parliament                       |  |                         |
| 05/05/2010 | Decision by Parliament                     | <a href="#">T7-0099/2010</a>                                                        | <a href="#">Summary</a> |
| 05/05/2010 | Results of vote in Parliament              |  |                         |
| 05/05/2010 | End of procedure in Parliament             |                                                                                     |                         |
| 25/09/2010 | Final act published in Official Journal    |                                                                                     |                         |

#### Technical information

|                                   |                           |
|-----------------------------------|---------------------------|
| <b>Procedure reference</b>        | 2009/2110(DEC)            |
| <b>Procedure type</b>             | DEC - Discharge procedure |
| <b>Other legal basis</b>          | Rules of Procedure EP 165 |
| <b>Stage reached in procedure</b> | Procedure completed       |
| <b>Committee dossier</b>          | CONT/7/01099              |

#### Documentation gateway

##### European Parliament

| Document type                                       | Committee            | Reference                    | Date       | Summary                 |
|-----------------------------------------------------|----------------------|------------------------------|------------|-------------------------|
| Committee draft report                              |                      | <a href="#">PE430.473</a>    | 02/02/2010 |                         |
| Committee opinion                                   | <a href="#">EMPL</a> | <a href="#">PE430.902</a>    | 25/02/2010 |                         |
| Committee report tabled for plenary, single reading |                      | <a href="#">A7-0091/2010</a> | 26/03/2010 |                         |
| Text adopted by Parliament, single reading          |                      | <a href="#">T7-0099/2010</a> | 05/05/2010 | <a href="#">Summary</a> |

##### Council of the EU

| Document type                      | Reference                  | Date       | Summary                 |
|------------------------------------|----------------------------|------------|-------------------------|
| Document attached to the procedure | <a href="#">05827/2010</a> | 01/02/2010 | <a href="#">Summary</a> |

##### European Commission

| Document type                  | Reference                                                                                            | Date       | Summary                 |
|--------------------------------|------------------------------------------------------------------------------------------------------|------------|-------------------------|
| Non-legislative basic document | SEC(2009)1089<br> | 23/07/2009 | <a href="#">Summary</a> |

##### Other institutions and bodies

| Institution/body | Document type | Reference | Date | Summary |
|------------------|---------------|-----------|------|---------|
|                  |               |           |      |         |

|      |                                    |                                                              |            |                         |
|------|------------------------------------|--------------------------------------------------------------|------------|-------------------------|
| CofA | Court of Auditors: opinion, report | N7-0012/2010<br><a href="#">OJ C 304 15.12.2009, p. 0001</a> | 08/10/2009 | <a href="#">Summary</a> |
| CofA | Document attached to the procedure | N7-0036/2009<br><a href="#">OJ C 269 10.11.2009, p. 0001</a> | 10/11/2009 |                         |

| Additional information |                         |      |
|------------------------|-------------------------|------|
| Source                 | Document                | Date |
| European Commission    | <a href="#">EUR-Lex</a> |      |

| Final act                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------|
| Decision 2010/0510<br><a href="#">OJ L 252 25.09.2010, p. 0124</a> <span style="float: right;"><a href="#">Summary</a></span> |

## 2008 discharge: European Centre for the Development of Vocational Training Cedefop

2009/2110(DEC) - 05/05/2010 - Final act

PURPOSE: to grant discharge to the European Centre for the Development of Vocational Training (Cedefop) for the financial year 2008.

LEGISLATIVE ACT: Decision 2010/510/EU of the European Parliament on the discharge in respect of the implementation of the budget of the European Centre for the Development of Vocational Training for the financial year 2008.

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 2008.

This decision is in line with the European Parliament's resolution adopted on 5 May 2010 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 5 May 2010).

A parallel Decision, adopted on the same day, approves the closure of the accounts of this EU agency.

## 2008 discharge: European Centre for the Development of Vocational Training Cedefop

2009/2110(DEC) - 05/05/2010 - Text adopted by Parliament, single reading

[The European Parliament adopted by 553 votes to 32, with 54 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 2008.](#)

Furthermore, Parliament adopted a resolution with observations which are an integral part of the decision to grant discharge.

The main points are as follows:

- performance:** Parliament notes that the Centre has made enormous progress with regard to the inventory procedure for identifying, recording and capitalising assets, to documentation on internal control processes and to procurement procedures. However, it also calls on the Centre to consider making a Gantt diagram part of the programming for each of its operational activities, with a view to indicating in concise form the amount of time spent by each staff member on a project and encouraging an approach geared towards achieving results. It calls on the Centre to set out a comparison of 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. It welcomes the close cooperation and the synergies established between the European Centre for the Development of Vocational Training and the European Training Foundation (ETF), given the two agencies' related areas of responsibility and it calls on the two agencies to include a detailed follow-up report on the cooperation agreement in their 2009 activity reports.

- **budgetary and financial management:** Parliament draws attention to the fact that the Centre has again carried appropriations forward (25% of payment appropriations, or EUR 1.4 million. It points out that this reveals weaknesses in the programming and monitoring of differentiated appropriations for operating activities.
- **internal audit:** congratulating the Centre on being the first agency to voluntarily undergo a pilot audit on the ethical framework, Parliament notes that a number of recommendations still have not been implemented. These mainly relate to human resources management.

Noting that the Agency's annual accounts for the financial year 2008 are reliable, and the underlying transactions are legal and regular, Parliament approves the closure of the Centre's 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 draft resolution on financial management and control of EU agencies (see [2010/2007\(INI\)](#) adopted in parallel).

## 2008 discharge: European Centre for the Development of Vocational Training Cedefop

2009/2110(DEC) - 01/02/2010

Based on the observations contained in the revenue and expenditure account for 2008, CEDEFOP's balance sheet of revenue and expenditure at 31 December 2008, the Court of Auditor's report on the Centre's annual accounts for 2008, 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 2008.

The Council welcomes the Court's opinion that, on the one hand, the Centre's annual accounts present fairly, in all material aspects, the financial position as at 31 December 2008 and the results of operations and cash-flows for the year then ended, in accordance with the provisions of the Centre's Financial Regulation, and that, on the other hand, the underlying transactions for the financial year ended on 31 December 2008 are, in all material respects, legal and regular.

However, the Council considers that observations made in the Court of Auditor's report call for a certain number of observations to be taken into account when granting discharge, particularly on the following points:

- **carry-over of appropriations:** the Council notes that the appropriations carried forward revealed weaknesses in the programming and monitoring of the differentiated appropriations and asks the Centre to ensure a better functioning of its monitoring and planning systems in this regard;
- **activity based management:** the Council encourages the Centre to progress towards a better result-oriented system by continuing to implement a real activity based management, notably by improving the performance measurement and its resource allocation, as well as by introducing a project time recording system for its agents.

## 2008 discharge: European Centre for the Development of Vocational Training Cedefop

2009/2110(DEC) - 08/10/2009

**PURPOSE:** to present the report by the Court of Auditors on the 2008 accounts of the European Centre for the Development of Vocational Training (Cedefop).

**CONTENT:** in the Court's opinion, the Centre's Annual Accounts present fairly, in all material respects, its financial position as of 31 December 2008 and the results of its operations and its cash flows for the year then ended. The transactions underlying the annual accounts of the Centre for the financial year ended are, in all material respects, legal and regular.

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.

- **The Court's analysis of the accounts:** the Court states that more than EUR 3.5 million was carried forward and that EUR 1.4 million (or 25%) of the payment appropriations were carried forward. This indicated weaknesses in the programming and monitoring of the differentiated appropriations for operating activities. The Court also stated that for each main activity, the Centre's 2008 work programme lists operational objectives and actions and links them to performance indicators. Often, objectives and indicators were neither clearly result-oriented nor measurable. In order to have a real activity based management allowing a continuous improvement of resource allocation and performance analysis, the Centre should implement a project time recording system for its agents and foster its orientation towards results being achieved.
- **The Centre's reply:** the Centre indicates that the carry over of payment appropriations was partly necessary because of unsuccessful procurement procedures to be relaunched end 2008. Several initiatives have been taken to improve the objective setting and to move towards a result oriented performance measurement system, starting already in 2008. In 2009 a comprehensive performance measurement system will be implemented. This is already reflected in the 2009 work programme.

# 2008 discharge: European Centre for the Development of Vocational Training Cedefop

2009/2110(DEC) - 23/07/2009 - 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 2008.

**CONTENT:** this document sets out a detailed account of the Centre's expenditure in 2008. According to this document, the final budget amounted to EUR 18.38 million (compared to EUR 17.4 million in 2007) representing a 93% Community contribution.

As regards the staffing policy, the Centre, which is based in Thessaloniki (Greece), officially set out 99 posts in the establishment plan. 97 of these positions are currently occupied with other staff (contract staff and seconded national experts) totalling 128 assigned to operational, administrative tasks.

During 2008, the Centre mainly focused on the following activities:

- **Strategy documents:** the impact of the Centre in providing analysis and research results for evidence based policy-making is best illustrated by the fact that 21 major policy documents (for example Council Conclusions on future priorities for enhanced European cooperation in Vocational Education Training (VET) or Commission Communication on new skills for new jobs) not only reflected the Centre's work but also requested the Centre to further contribute or monitor, etc. This shows also appreciation for the work done. The draft policy report contributed greatly to the preparation of the ministerial conference of the French presidency and the Bordeaux communiqué in November. The Centre worked closely with both 2008 presidencies and provided major input (publications, background material, keynote speeches, etc.) to all the major events relating to VET (for example guidance conference in Lyon).
- **Work on skills:** the Centre's work on skills needs to be further developed. At the request of the EC President, the forecast was extended to 2020. The publication 'Skill needs in Europe: focus on 2020' was downloaded over 140 000 times. In November 2008, the Centre's proposal to introduce future skill needs as a forward looking indicator to analyse employment was adopted by the Employment Committee indicators group.
- **Europass website and European CVs:** after the adoption of the European Qualification Framework (EQF), implementation in Member States of the European tools for VET has accelerated. The Centre has contributed substantially towards the development of these tools (EQF, European Credit transfer system, Quality assurance, Guidance, Europass) and continued to support the EC working groups and clusters and to host the Europass website. Its use by European citizens continued to increase. In 2008, over 6 million visits to the website were recorded and more than 2 million European CVs have been completed online. An external evaluation confirmed the positive development.
- **Study visits:** a revised study visits programme has been successfully implemented.
- **Workshops and conferences:** with more than 65 workshops and conferences, 24 new publications, a newly established press service (19 press releases in 2008), 8 policy briefs the Centre continued to provide a platform for VET stakeholders and provided updated information on VET in the European Union.

The complete version of the final accounts may be found at the following address: [http://www.cedefop.europa.eu/about/budget\\_discharge.asp](http://www.cedefop.europa.eu/about/budget_discharge.asp)