Basic information

2010/2166(DEC) DEC - Discharge procedure	Procedure completed
2009 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	STAVRAKAKIS Georgios (S&D)	23/03/2010
	Shadow rapporteur MACOVEI Monica (PPE) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE) SØNDERGAARD Søren Bo (GUE/NGL)	

Committee for opinion	Rapporteur for opinion	Appointed
EMPL Employment and Social Affairs	ŐRY Csaba (PPE)	22/09/2010

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
20/07/2010	Non-legislative basic document published	SEC(2010)0963	Summary
07/10/2010	Committee referral announced in Parliament		
21/03/2011	Vote in committee		Summary
31/03/2011	Committee report tabled for plenary	A7-0106/2011	

10/05/2011	Decision by Parliament	T7-0166/2011	Summary
10/05/2011	Results of vote in Parliament		
10/05/2011	Debate in Parliament		
10/05/2011	End of procedure in Parliament		
27/09/2011	Final act published in Official Journal		

Technical information

Procedure reference	2010/2166(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/04032

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE450.719	01/02/2011	
Committee opinion	EMPL	PE452.821	02/02/2011	
Committee report tabled for plenary, single reading		A7-0106/2011	31/03/2011	
Text adopted by Parliament, single reading		T7-0166/2011	10/05/2011	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05892/2011	03/02/2011	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	SEC(2010)0963	20/07/2010	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0023/2011 OJ C 338 14.12.2010, p. 0130	16/09/2010	Summary

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Final act	
Decision 2011/0568 OJ L 250 27.09.2011, p. 0130	Summary

2009 discharge: European Centre for the Development of Vocational Training CEDEFOP

2010/2166(DEC) - 03/02/2011

Based on the observations contained in the revenue and expenditure account for 2009, CEDEFOP's balance sheet of revenue and expenditure at 31 December 2009, the Court of Auditor's report on the Centre's annual accounts for 2009, 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 2009.

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 2009 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 2009 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 appropriations**: the Council notes with concern the volume of appropriations carried over and cancelled, including with regard to contributions received from other countries. The Council welcomes the efforts made by the Centre to maximise the use of available appropriations and to better respect the budgetary principle of annuality. It notes further that the budgetary principles of specification and transparency were not strictly observed and encourages the Centre to fully inform its Governing Board about all transfers;
- **recruitment procedures**: the Council notes that the Centre has put at risk the transparency of recruitment procedures by neither establishing the weightings of the selection criteria nor the thresholds to be met in order to be invited to written tests and interviews. It welcomes however the fact that the Centre has corrected the error and now establishes questions for written tests and interviews before the pre-selections.

2009 discharge: European Centre for the Development of Vocational Training CEDEFOP

2010/2166(DEC) - 20/07/2010 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2009, as part of the 2009 discharge procedure.

Analysis of the accounts of the **European Centre for the Development of Vocational Training (CEDEFOP).**

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2009 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the European Centre for the Development of Vocational Training (CEDEFOP).

In 2009, the tasks and budget of this agency were as follows:

- **description of the Centre's tasks**: the CEDEFOP, which is located in Thessaloniki, was established by Council Regulation (EEC) No 337/75. The Centre's core mandate is to serve the development of vocational training at Union level. In order to achieve this objective, it has the task of compiling and disseminating documentation on vocational training systems;

- **the Centre's budget for the financial year 2009**: the Centre's 2009 budget amounted to EUR 18.5 million, compared with EUR 18.3 million the previous year. The number of staff employed by the Centre at the end of the year was 129, compared with 128 the previous year.

The complete version of CEDEFOP's final accounts may be found at the following address: http://www.cedefop.europa.eu/EN/about-cedefop/governance/budget-and-discharge.aspx

2009 discharge: European Centre for the Development of Vocational Training CEDEFOP

2010/2166(DEC) - 10/05/2011 - Text adopted by Parliament, single reading

The European Parliament adopted by 503 votes to 66, with 37 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 2009.

Noting that CEDEFOP's annual accounts for the financial year 2009 are reliable, and the underlying transactions are legal and regular, Parliament approves the closure of its 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 resolution on financial management and control of EU agencies - see DEC/2010/2271):

- **performance:** Parliament congratulates the Centre for having introduced a performance measurement system (PMS). It believes that this system could result in further improvements to the activity-based budget and closer monitoring of payment appropriations to avoid carryovers. Parliament calls on the Centre to set out a clear comparison between 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;
- **human resources:** Parliament welcomes the changes made to recruitment procedures following the remarks of the Court of Auditors in its 2009 report;
- **carry-over appropriations:** Parliament draws attention to the fact that the Centre has carried appropriations forward (31 % of the administrative expenditure) and cancelled payment appropriations (24 % of total appropriations for operating activities). It calls on the Centre to continue to improve the programming and monitoring and respect the principle of annuality more fully;
- **budget management:** Members call on the Centre to apply, more effectively, the budgetary principles of specification and transparency.

2009 discharge: European Centre for the Development of Vocational Training CEDEFOP

2010/2166(DEC) - 10/05/2011 - Final act

PURPOSE: to grant discharge to the European Centre for the Development of Vocational Training in respect of the implementation of the Agency's budget for the financial year 2009.

NON-LEGISLATIVE ACT: Decision 2011/568/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Centre for the Development of Vocational Training for the financial year 2009.

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 its budget for the financial year 2009.

This decision is in line with the European Parliament's resolution adopted on 10 May 2011 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 10/05/2011).

A parallel decision, adopted on the same day, approves the closure of this Agency's accounts.

2009 discharge: European Centre for the Development of Vocational Training CEDEFOP

2010/2166(DEC) - 16/09/2010 - Court of Auditors: opinion, report

PURPOSE: presentation by the Court of Auditors of its report on the annual accounts of the European Centre for the Development of Vocational Training (CEDEFOP), together with the Centre's replies.

CONTENT: in accordance with the tasks and objectives conferred on it by the Treaty on the Functioning of the European Union (TFEU), the Court of Auditors, in the context of the discharge procedure, addresses to the European Parliament and the Council a Statement of Assurance on the reliability of the annual accounts, as well as of the legality and regularity of the transactions underlying them of each EU institution, body or agency, on the basis of an external, independent audit.

This audit also covered the annual accounts of the European Centre for the Development of Vocational Training (CEDEFOP).

In the Court's opinion, **the Centre's annual accounts presented "fairly, in all material respects", its financial position as of 31 December 2009** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also stated that the **transactions underlying the annual accounts** of the Agency for the financial year ended 31 December 2009 were, "in all material respects, **legal and regular**".

The report again confirmed that the Centre's 2009 final budget amounted to EUR 18.53 million, representing a 97% Union contribution. The number of staff employed by the Centre at the end of the year was 58 as compared with 128 the previous year.

The report also included comments on the Centre's budgetary and financial management, together with the Agency's replies. The main comments are as follows:

The Court's comments:

- carry-over and cancellation of appropriations: the cancelled payment appropriations amounted to EUR 1.6 million in 2009, representing 24% of total appropriations for operating activities. The Centre should continue to improve the programming and monitoring of activities with a view to maximising the use of the available appropriations and to better respect the principle of annuality;
- lack of transparency concerning numerous transfers of appropriations;
- shortcomings concerning the transparency of the recruitment procedures.

The Centre's replies:

- since 2009, a system for monitoring more closely the use payment appropriations has been established;
- it has fully informed the Governing Board on 2009 and 2010 transfers and will continue to regularly inform on all transfers;
- a revision of the vacancy notices. Since June 2010, questions for written tests and interviews before pre-selections have been established.

Lastly, the Court of Auditor's report contained a summary of the **Centre's activities in 2009** in the following areas:

- implementation of the 2009 work programme which focuses on 4 main issues: (i) informing EU VET policies; (ii) interpreting trends and challenges for skills; (iii) competences and learning; (iv) assessing VET benefits, raising the profile of VET. Preparation of 2010 Report with the European Commission and the future Belgian presidency. Questionnaires were sent, for the first time including social partners directly;
- VET measures for recovery in response to the crisis in Member States;
- implementation of the European Qualifications Framework (EQF) supporting the development of national qualification frameworks;
- continuation of Europass (7 million documents completed online, ca. 250 000 CVs completed online every month;
- research on socio- economic benefits of VET;
- successful coordination of Study Visits programme with over 245 visits in academic year 2008/2009;
- implementation of user oriented communication strategy, shift to electronic publishing to meet changing requirements;
- completion of design of performance measurement system (PMS).