## Basic information

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|---|---|
| **2011/2213(DEC)**<br>DEC - Discharge procedure | Procedure completed |
| 2010 discharge: European Centre for the Development of Vocational Training (CEDEFOP)<br>**Subject**<br>8.70.03.07 Previous discharges | |

## Key players

### European Parliament

| Committee responsible | Rapporteur | Appointed |
|---|---|---|
| CONT Budgetary Control | MACOVEI Monica (PPE) | 03/03/2011 |
| | Shadow rapporteur<br>HERCZOG Edit (S&D)<br>GERBRANDY Gerben-Jan (ALDE)<br>STAES Bart (Verts/ALE)<br>CZARNECKI Ryszard (ECR)<br>SØNDERGAARD Søren Bo (GUE/NGL)<br>ANDREASEN Marta (EFD)<br>EHRENHAUSER Martin (NI) | |

| Committee for opinion | Rapporteur for opinion | Appointed |
|---|---|---|
| EMPL Employment and Social Affairs | ŐRY Csaba (PPE) | 15/09/2011 |

### European Commission

| Commission DG | Commissioner |
|---|---|
| Budget | ŠEMETA Algirdas |

## Key events

| Date | Event | Reference | Summary |
|---|---|---|---|
| 26/07/2011 | Non-legislative basic document published | COM(2011)0473 | Summary |

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|---|---|---|---|
| 12/10/2011 | Committee referral announced in Parliament | | |
| 27/03/2012 | Vote in committee | | |
| 12/04/2012 | Committee report tabled for plenary | A7-0129/2012 | Summary |
| 10/05/2012 | Decision by Parliament | T7-0166/2012 | Summary |
| 10/05/2012 | Results of vote in Parliament | | |
| 10/05/2012 | Debate in Parliament | | |
| 10/05/2012 | End of procedure in Parliament | | |
| 17/10/2012 | Final act published in Official Journal | | |

## Technical information

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|---|---|
| **Procedure reference** | 2011/2213(DEC) |
| **Procedure type** | DEC - Discharge procedure |
| **Other legal basis** | Rules of Procedure EP 165 |
| **Stage reached in procedure** | Procedure completed |
| **Committee dossier** | CONT/7/07181 |

## Documentation gateway

**European Parliament**

| Document type | Committee | Reference | Date | Summary |
|---|---|---|---|---|
| Committee draft report | | PE473.987 | 06/02/2012 | |
| Committee opinion | EMPL | PE478.470 | 15/02/2012 | |
| Amendments tabled in committee | | PE483.622 | 07/03/2012 | |
| Committee report tabled for plenary, single reading | | A7-0129/2012 | 12/04/2012 | Summary |
| Text adopted by Parliament, single reading | | T7-0166/2012 | 10/05/2012 | Summary |

**Council of the EU**

| Document type | Reference | Date | Summary |
|---|---|---|---|
| Document attached to the procedure | 06083/2012 | 08/02/2012 | Summary |

**European Commission**

| Document type | Reference | Date | Summary |
|---|---|---|---|
| Non-legislative basic document | COM(2011)0473 | 26/07/2011 | Summary |

**Other institutions and bodies**

| | | | | |
|---|---|---|---|---|

| Institution/body | Document type | Reference | Date | Summary |
|---|---|---|---|---|
| CofA | Court of Auditors: opinion, report | N7-0021/2012<br>OJ C 366 15.12.2011, p. 0127 | 13/09/2011 | Summary |

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

| Final act | |
|---|---|
| Decision 2012/0564<br>OJ L 286 17.10.2012, p. 0149 | Summary |

# 2010 discharge: European Centre for the Development of Vocational Training (CEDEFOP)

2011/2213(DEC) - 26/07/2011 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2010, as part of the 2010 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 2010 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 2010, 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 2010**: the Centre's 2010 budget amounted to EUR 18.3 million, compared with EUR 18.6 million the previous year. The number of staff employed by the Centre at the end of the year was 125, compared with 125 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

# 2010 discharge: European Centre for the Development of Vocational Training (CEDEFOP)

2011/2213(DEC) - 10/05/2012 - Final act

PURPOSE: to grant discharge to the European Centre for the Development of Vocational Training (CEDEFOP) in respect of the implementation of the Centre's budget for the financial year 2010.

NON-LEGISLATIVE ACT: Decision 2012/564/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 2010.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union, the European Parliament grants discharge to the Director of CEDEFOP for the implementation of its budget for the financial year 2010.

This decision is in line with the European Parliament's resolution adopted on 10 May 2012 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 10/05/2012).

A parallel decision, 2012/565/EU, adopted on the same day, approves the closure of the Centre's accounts for the 2010 financial year.

# 2010 discharge: European Centre for the Development of Vocational Training (CEDEFOP)

2011/2213(DEC) - 13/09/2011 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Centre for the Development of Vocational Training (CEDEFOP), for the financial year 2010, together with the Centre's reply.

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

This audit concerned, amongst others, the annual accounts of the European Centre for the Development of Vocational Training (CEDEFOP).

In the Court's opinion, the **Centre's Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2010** 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 considers that the **transactions underlying the annual accounts** of the Centre for the financial year ended 31 December 2010 are, in all material respects, **legal and regular.**

The report confirms that the Centre's 2010 budget amounted to EUR 18.3 million, of which the EU contribution was 98%. The number of staff employed by the Centre at the end of the year was 125.

The report also makes a series of observations on the budgetary and financial management of the Centre, accompanied by the latter's response. The main observations may be summarised as follows:

**The Court's observations**:

- the Court states that the Centre receives annual contributions from two non-EU Member States who benefit from the Centre's work. These funds are managed as assigned revenue, requiring them to be committed for specific projects. The 2010 target for using these funds has not been met.

**The Centre's response:**

- the Centre indicates that it takes note of the Court's comment and confirms its commitment to implement the plan agreed until 2013.

Lastly, the Court of Auditors' report contains a **summary of the Centre's activities** in 2010. This is focused on the following:

- the implementation of the work programme in 2010, based on the following priorities: (i) policy analysis and reporting; (ii) supporting the development of European tools and principles for Vocational Educational Training (VET) and lifelong learning; (iii) formulating qualifications for lifelong learning ; (iv) researching vocational educational training;
- communication and dissemination: positive impact of new website and targeted publication formats such as the briefing notes.
- key indicators show a high impact of Cedefop activities: the work of the Agency is cited in 88 EU policy documents, and 21 mandates demanding future contributions.

# 2010 discharge: European Centre for the Development of Vocational Training (CEDEFOP)

2011/2213(DEC) - 08/02/2012

Having examined the revenue and expenditure accounts for the financial year 2010 and the balance sheet at 31 December 2010 of the European Centre for the Development of Vocational Training, as well as the Court of Auditors' report on the annual accounts of the Centre for the financial year 2010, accompanied by the Centre's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the Centre in respect of the implementation of the budget for the financial year 2010.

The Council welcomes the Court's opinion that, in all material respects, the Centre's annual accounts fairly present the financial position as at 31 December 2010 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 the underlying transactions for that financial year are legal and regular.

Nevertheless, one observation needs to be made. The Council notes that the utilisation rate of assigned revenue resulting from contributions received from non-EU Member States was below target. Hence the Council calls upon the **Centre's commitment to maximise the use of available appropriations**.

# 2010 discharge: European Centre for the Development of Vocational Training (CEDEFOP)

2011/2213(DEC) - 12/04/2012 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Monica Luisa MACOVEI (EPP, RO) on discharge to be granted to the Director of the European Centre for the Development of Vocational Training in respect of the implementation of the budget for the financial year 2010.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Centre for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Members approve the closure of the Centre's accounts. However, they make 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 performance, financial management and control of EU agencies:

- **Budget and financial management**: Members note from the Centre's annual accounts for the financial year 2010 that the representation expenses and the meeting expenses increased respectively by 233 % and 37 % compared with 2009. They also note that, in 2010, the Centre did not meet the target for using funds (annual contributions from two non-Member States which are managed as assigned revenue requiring them to be committed for specific projects), as already commented on by the Court in its report on the 2009 financial year. They call on the Centre to keep the discharge authority informed of the use of these contributions;
- **Carryover appropriations:** Members note that the Centre carried forward a number of appropriations from one budget heading to another (when some carryovers were unauthorised because they were not automatic). They note some improvements as cancelled payment appropriations were down from 24 % in 2009 to 14 % in 2010 but, nevertheless, call on the Centre to **put further efforts into reducing carryover appropriations**;
- **Transfers**: Members call on the Centre to reduce as much as possible transfers of commitment appropriations in order also to apply the principle of specification;
- **Human resources**: Members observe from its Annual Activity Report (AAR) that on 31 December 2010 the Centre employed 96 staff, 5 posts fewer than provided for in its establishment plan. They take note of the Governing Board's statement in its opinion on the Centre's 2010 final Annual Account that the recruitment procedures for all five open posts were in progress or had been successfully completed by 31 December 2010;
- **Internal audit**: Members note that that the Internal Audit Service (IAS) had observed that the Centre has started to implement new Internal Control Standards (ICS) in 2009 and baseline requirements were fully met by the end of 2010 with very few exceptions. A1s far as the Internal Audit Capacity (IAC) is concerned, Members note that following an IAC audit of grant procedures the Centre proceeded to recover amounts paid to national grant beneficiaries totalling EUR 23 647.67. On the whole, they are of the view that the IAC's reports could lead to further improvements in the internal control measures for procurement and grant procedures.

# 2010 discharge: European Centre for the Development of Vocational Training (CEDEFOP)

2011/2213(DEC) - 10/05/2012 - Text adopted by Parliament, single reading

The European Parliament adopted a decision to grant discharge to the Director of the European Centre for the Development of Vocational Training in respect of the implementation of the budget for the financial year 2010. This decision also approves the closure of the Agency's accounts.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Centre for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing a series 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 performance, financial management and control of EU agencies.

These recommendations may be summarised as follows:

- **Budget and financial management**: Parliament notes from the Centre's annual accounts for the financial year 2010 that the representation expenses and the meeting expenses increased respectively by 233 % and 37 % compared with 2009. It also notes that, in 2010, the **Centre did not meet the target for using funds** as already commented on by the Court in its report on the 2009 financial year. It calls on the Centre to keep the discharge authority informed of the use of these contributions. It welcomes in this respect the fact that, in 2011, the target was reached and 100 % of the planned budget was executed;
- **Carryover appropriations**: Members note that the Centre carried forward a number of appropriations from one budget heading to another (when some carryovers were unauthorised because they were not automatic). They note some improvements as cancelled payment appropriations were down from 24 % in 2009 to 14% in 2010 but, nevertheless, call on the Centre to **put further efforts into reducing carryover appropriations**;
- **Transfers**: Members call on the Centre to reduce as much as possible transfers of commitment appropriations in order also to apply the principle of specification;

- **Human resources**: Parliament observes from its Annual Activity Report (AAR) that on 31 December 2010 the Centre employed 96 staff, 5 posts fewer than provided for in its establishment plan. It takes note of the Governing Board's statement in its opinion on the Centre's 2010 final Annual Account that the recruitment procedures for all five open posts were in progress or had been successfully completed by 31 December 2010;

- **Internal audit**: Parliament notes that that the Internal Audit Service (IAS) had observed that the Centre has started to implement new Internal Control Standards (ICS) in 2009 and baseline requirements were fully met by the end of 2010 with very few exceptions. As far as the Internal Audit Capacity (IAC) is concerned, Parliament notes that following an IAC audit of grant procedures the Centre proceeded to recover amounts paid to national grant beneficiaries totalling EUR 23 647.67. On the whole, they are of the view that the IAC's reports could lead to further improvements in the internal control measures for procurement and grant procedures.