Basic information

2011/2222(DEC) DEC - Discharge procedure	Procedure completed
2010 discharge: European Training Foundation (ETF) **Subject** 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 HERCZOG Edit (S&D) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE) CZARNECKI Ryszard (ECR) SØNDERGAARD Søren Bo (GUE/NGL) ANDREASEN Marta (EFD) 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
12/10/2011	Committee referral announced in Parliament		

27/03/2012	Vote in committee		
12/04/2012	Committee report tabled for plenary	A7-0135/2012	Summary
10/05/2012	Decision by Parliament	T7-0180/2012	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

Procedure reference	2011/2222(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/07242

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE473.977	06/02/2012	
Committee opinion	EMPL	PE478.472	15/02/2012	
Amendments tabled in committee		PE483.612	07/03/2012	
Committee report tabled for plenary, single reading		A7-0135/2012	12/04/2012	Summary
Text adopted by Parliament, single reading		T7-0180/2012	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	N7-0024/2012 OJ C 366 15.12.2011, p. 0145	06/09/2011	Summary

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

Final act	
Decision 2012/0586 OJ L 286 17.10.2012, p. 0238	Summary

2010 discharge: European Training Foundation (ETF)

2011/2222(DEC) - 06/09/2011 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the

European Training Foundation (ETF), together with the Foundation'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 Training Foundation (ETF).

In the Court's opinion, **the Foundation'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 Foundation for the financial year ended 31 December 2010 are, in all material respects, **legal and regular.**

The report confirms that the Foundation's 2010 budget amounted to EUR 19.3 million, and that the number of staff employed by the Foundation at the end of the year was 128.

It should be noted that the report makes no observations on the budgetary and financial management of the Foundation.

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

- technical assistance provided by the Foundation: (i) improving human capital development (HCD) in 29 partner countries; (ii) supporting the EU policies and projects, providing policy analyses, disseminating and exchanging information and (iii) expertise in human capital development.
- Turin Process: in 2010 the Foundation successfully completed a first year of the Turin Process (Vocational Education Training policy assessments in 24 partner countries) contributing to developing strategic policies, promoting development best practices, and facilitating coordination and harmonisation, as well as in the external dimension of internal European Union Policies ;
- working on main functions as follows: supporting the Union's policies and project cycle of external relations instruments for the partner countries, capacity building of partner countries, policy analysis and dissemination and networking;
- response to direct requests from the European Commission : 105 requests, 62% of which were addressed to IPA countries, 30% concerned ENPI and 7% involved DCI.

2010 discharge: European Training Foundation (ETF)

2011/2222(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 Training Foundation, as well as the Court of Auditors' report on the annual accounts of the Foundation for the financial year 2010, accompanied by the

Foundation's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the Foundation in respect of the implementation of the budget for the financial year 2010.

This recommendation is not accompanied by any further observations.

2010 discharge: European Training Foundation (ETF)

2011/2222(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 Training Foundation in respect of the implementation of the Foundation's budget for the financial year 2010.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the annual accounts for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Members approve the closure of the accounts of the Foundation’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 observe from the Foundation's Annual Activity Report that it achieved a commitment rate of 99.9% and a payment execution rate of 96.5%, compared with approximately 90 % in 2009 and 2008;
- **Transfers and carryovers**: Members note that the Foundation has reduced the number of budgetary transfers to 15 in 2010, compared with 33 in 2009, and carried forward only 12.8 % of the 2010 amount committed, compared with 17 % in 2009, 15 % in 2008;
- **Performance**: Members observe that the Foundation developed a revised list of Corporate Performance Indicators with the aim of enhancing the relevance and measurability of its objectives and to provide data on how the Foundation performs at an aggregated level in relation to its core business and its functioning. They also observed that a risk based differentiation of payment circuits was successfully implemented in early 2010, introducing simplified circuits for low risk transactions. They welcome the fact that the Foundation successfully implemented the first year of the Torino Process, which provides a concise, documented, comprehensive analysis of vocational education and training reform in each country;
- **Cooperation with the European Centre for the Development of Vocational Training (Cedefop)**: Members note that, in November 2009, the cooperation agreement between the Foundation and Cedefop was renewed for the period 2010-2013. They acknowledge that each year the Foundation and Cedefop draft, in the context of the cooperation framework, a joint work programme which is annexed to the work programmes of each Agency;
- **Internal Audit**: Members note that the IAS made eight recommendations, one of which was rated as "very important" and concerns the need for the Foundation to clearly define and describe the utility of its annual planning approach.

2010 discharge: European Training Foundation (ETF)

2011/2222(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 Training Foundation in respect of the implementation of the Foundation’s budget for the financial year 2010. The decision to grant the discharge also closes the accounts for the Foundation for that year.

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

- **Budget and Financial Management**: Parliament observes from the Foundation's Annual Activity Report that it achieved a commitment rate of 99.9% and a payment execution rate of 96.5%, compared with approximately 90 % in 2009 and 2008; In an amendment adopted in plenary, Parliament indicates that according to the Foundation's Annual Financial Statements that its budget for 2010 was amended in November 2010 to partially offset the unforeseen reduction in the Foundation's revenue;
- **Transfers and carryovers**: Parliament notes that the Foundation has reduced the number of budgetary transfers to 15 in 2010, compared with 33 in 2009, and carried forward only 12.8 % of the 2010 amount committed, compared with 17 % in 2009, 15 % in 2008;
- **Human resources**: Parliament notes from the Annual Activity Report that at the end of 2010 the Foundation had 4 vacant posts in its establishment plan, compared to 10 at the end of 2009;
- **Performance**: Parliament observes that the Foundation developed a revised list of Corporate Performance Indicators with the aim of enhancing the relevance and measurability of its objectives and to provide data on how the Foundation performs at an aggregated level in relation to its core business and its functioning. It also observed that a risk based differentiation of payment circuits was successfully implemented in early 2010, introducing simplified circuits for low risk transactions. It welcomes the fact that the Foundation successfully implemented the first year of the Torino Process, which provides a concise, documented, comprehensive analysis of vocational education and training reform in each country;
- **Cooperation with the European Centre for the Development of Vocational Training (Cedefop)**: Parliament notes that, in November 2009, the cooperation agreement between the Foundation and Cedefop was renewed for the period 2010-2013. It acknowledges that each year the Foundation and Cedefop draft, in the context of the cooperation framework, a joint work programme which is annexed to the work programmes of each Agency;
- **Internal Audit:** Parliament notes that the IAS made eight recommendations, one of which was rated as "very important" and concerns the need for the Foundation to clearly define and describe the utility of its annual planning approach.

2010 discharge: European Training Foundation (ETF)

2011/2222(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 Training Foundation (EFT)**.

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 Training Foundation (EFT).

In 2010, the tasks and budget of this agency were as follows:

- **description of the Foundation's tasks**: the European Training Foundation, which is located in Turin, was created by Council Regulation (EEC) No 1360/90. The Foundation's purpose is to support the reform of vocational training in the European Union's partner countries. As such, it assists the Commission in the implementation of various programmes (Phare, Tacis, CARDS and MEDA).
- **the Foundation's budget for the financial year 2010**: the Foundation's 2010 budget amounted to EUR 19.3 million, compared with EUR 20.2 million the previous year. The number of staff employed by the Foundation at the end of the year was 128, compared with 124 the previous year.

The complete version of EFT's final accounts may be found at the following address: http://www.etf.europa.eu/Archive

2010 discharge: European Training Foundation (ETF)

2011/2222(DEC) - 10/05/2012 - Final act

PURPOSE: to grant discharge to the European Training Foundation (ETF) in respect of the implementation of the Foundation's budget for the financial year 2010.

NON-LEGISLATIVE ACT: Decision 2012/586/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Training Foundation 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 ETF’s Director 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, 2012/587/EU, adopted on the same day, approves the closure of this Foundation's accounts for the 2010 financial year.