

Basic information	
2012/2183(DEC) DEC - Discharge procedure	Procedure completed
2011 discharge: European Centre for the Development of Vocational Training (Cedefop)	
Subject 8.70.03.07 Previous discharges	

Key players			
European Parliament	Committee responsible		Rapporteur
	CONT Budgetary Control		GERBRANDY Gerben-Jan (ALDE)
			Shadow rapporteur SARVAMAA Petri (PPE) AYALA SENDER Inés (S&D) STAES Bart (Verts/ALE) BRADBOURN Philip (ECR) SØNDERGAARD Søren Bo (GUE/NGL) ANDREASEN Marta (EFD) EHRENHAUSER Martin (NI)
	Committee for opinion		Rapporteur for opinion
	EMPL Employment and Social Affairs		BERÈS Pervenche (S&D)
	ITRE Industry, Research and Energy		The committee decided not to give an opinion.
European Commission	Commission DG	Commissioner	
	Budget	ŠEMETA Algirdas	

Key events			
Date	Event	Reference	Summary

25/07/2012	Non-legislative basic document published	COM(2012)0436 	Summary
13/09/2012	Committee referral announced in Parliament		
19/03/2013	Vote in committee		
21/03/2013	Committee report tabled for plenary	A7-0073/2013	Summary
16/04/2013	Debate in Parliament		
17/04/2013	Decision by Parliament	T7-0138/2013	Summary
17/04/2013	Results of vote in Parliament		
17/04/2013	End of procedure in Parliament		
16/11/2013	Final act published in Official Journal		

Technical information

Procedure reference	2012/2183(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/10507

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE497.819	24/01/2013	
Committee opinion	EMPL	PE501.998	22/02/2013	
Amendments tabled in committee		PE497.867	27/02/2013	
Committee report tabled for plenary, single reading		A7-0073/2013	21/03/2013	Summary
Text adopted by Parliament, single reading		T7-0138/2013	17/04/2013	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05753/2013	01/02/2013	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2012)0436 	25/07/2012	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0010/2013 OJ C 388 15.12.2012, p. 0017	11/09/2012	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act
Decision 2013/0560 OJ L 308 16.11.2013, p. 0174
Summary

2011 discharge: European Centre for the Development of Vocational Training (Cedefop)

2012/2183(DEC) - 11/09/2012 - 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 2011, 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 2011** 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 2011 are, in all material respects, **legal and regular**.

The report confirms that the Centre's 2011 budget amounted to EUR 18.83 million. 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:

Court's comments:

- carry-overs: the Court notes that the excessive level of carry-overs is at odds with the budgetary principle of annuality. A significant number of budgetary transfers was made which were mostly concentrated at the year end. The justification for these budgetary transfers was insufficient, as no estimate of needs was made. This situation indicates weaknesses in budget planning and programming and is at odds with the principle of specification;
- grants: annually, the Centre's financing of grants for vocational education and training (VET) amounts to about EUR 1 million. There were significant delays in the closing of grants for the year 2010, because beneficiaries submitted their final reports on activities late.

Centre's replies:

- the Centre states that over 57% of the Title II budget was committed by June 2011. By nature some projects often last more than one year and for operational reasons commitments have to be done during the last quarter of the year. Over 75 % of the value of the automatic carryovers in Title II were completed and invoiced during the first quarter of 2012. The Centre has developed a comprehensive process to monitor budget implementation and will continue its efforts to lower the percentage of automatic carryovers in Title II ;

- on grants, the 2011 delay in payment of grants was a mistake and management has already taken all necessary steps to avoid its recurrence.

Lastly, the Court of Auditors' report contains a summary of the **Centre's activities in 2011**. This is focused on the following:

- analysing and reporting on policy developments: the Centre developed a new approach to: (i) take stock every year of policy developments in countries since 2010; (ii) prepare a comprehensive policy report on progress towards strategic policy objectives in 2014;
- implementation of the European network on VET - to collect systematic information on VET systems and policy developments;
- supporting development and implementation of common European tools: the Centre coordinated the EQF (European Qualifications Framework) Advisory Group jointly with the European Commission (DG EAC);
- analysis of "referencing reports" by 14 countries;
- the Europass website – managed by the Centre - has been increasingly used by Europe's citizens. Since its launch, 16.6 million CVs have been generated on- line (2011: 5.8 million). To stimulate greater coherence between the European tools the Centre organised a joint workshop in the European Parliament and a Conference with the social partners on their role in implementing EU tools;
- a conference was held on comparing methods for forecasting skill needs. An international seminar on skills anticipation and matching brought together main international and national players in the field;
- an update of the European inventory on validation in 32 countries was completed;
- organisational impact: key-indicators show high organisational impact: citations in 105 EU policy documents, 16 EU-level mandates; direct contributions to 13 EU policy documents.

2011 discharge: European Centre for the Development of Vocational Training (Cedefop)

2012/2183(DEC) - 01/02/2013

Having examined the revenue and expenditure accounts for the financial year 2011 and the balance sheet at 31 December 2011 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 2011, 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 2011.

The observations in the Court of Auditors' report in relation to the financial year 2011 call for some comments by the Council, which may be summarised as follows:

- the Council welcomes the Court's opinion that, in all material respects, the Centre's annual accounts present fairly its financial position as at 31 December 2011 and the results of its operations and its 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, it urges the Centre to continue to improve its financial programming and monitoring of the budget implementation in order to improve budget execution and to **reduce the number of budgetary transfers and the amounts carried over to the next financial year**, in line with the budgetary principle of annuality;
- the Council regrets the delays between the receipt of invoices and the payment of grants. Nevertheless, it welcomes the actions taken by the Centre to reduce these delays.

2011 discharge: European Centre for the Development of Vocational Training (Cedefop)

2012/2183(DEC) - 21/03/2013 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Gerben-Jan GERBRANDY (ADLE, NL) on discharge to be granted to the Director of the Centre for the Development of Vocational Training in respect of the implementation of the budget for the financial year 2011.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Centre for the financial year 2011 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](#):

- **Financing, budget and financial management:** Members recall that the contribution of the Union to the Centre's budget for the financial year 2011 was EUR 16 987 000, which represents a slight increase from 2010. They also note that the Centre receives annual contributions from two third countries which benefit from its work.
- **Implementation rate of appropriations:** Members acknowledge from the annual accounts that EUR 900 000 was carried over to 2012 and call on the Centre to inform the discharge authority of the actions taken to address this deficiency as the excessive level of carryovers for Title II is at odds with the budgetary principle of annuality.

Lastly, Members made a series of observations as regards grants, transfers, recruitment of this Agency as well as on its performance and its internal audit systems. Members also welcome the cooperation with the European Training Foundation.

2011 discharge: European Centre for the Development of Vocational Training (Cedefop)

2012/2183(DEC) - 17/04/2013 - Text adopted by Parliament, single reading

The European Parliament adopted a decision on discharge to be granted to the Director of the Centre for the Development of Vocational Training in respect of the implementation of the budget for the financial year 2011. The vote on the decision to grant discharge covers the closure of the accounts (in accordance with Annex VI, Article 5(1) of the European Parliament's Rules of Procedure).

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Centre for the financial year 2011 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 [draft resolution on performance, financial management and control of EU agencies](#):

- **Financing, budget and financial management:** Parliament recalls that the contribution of the Union to the Centre's budget for the financial year 2011 was EUR 16 987 000, which represents a slight increase from 2010. It also notes that the Centre receives annual contributions from two third countries which benefit from its work.
- **Implementation rate of appropriations:** Parliament acknowledges from the annual accounts that EUR 900 000 was carried over to 2012 and calls on the Centre to inform the discharge authority of the actions taken to address this deficiency as the excessive level of carryovers for Title II is at odds with the budgetary principle of annuality.
- **Cooperation with other agencies:** Parliament invites the Commission, together with the European Training Foundation, the European Centre for the Development of Vocational Training, European Foundation for the Improvement of Living and Working Conditions and the European Agency for Safety and Health at Work to further explore the **synergies that exist between those agencies** and to report to the discharge authority on the possible deeper integration of those four agencies. It should be evaluated so see whether closer cooperation could lead to economies of scale and optimisation of their performance. Parliament welcomes the fact that the Centre and ETF further systematised their cooperation to maximise the benefits for their respective mandates, which resulted in the organisation of knowledge sharing seminars, collaboration in the area of qualifications development and the implementation of common Union instruments.

Lastly, Parliament made a series of observations as regards grants, transfers, recruitment of this Agency as well as on its performance and its internal audit systems.

2011 discharge: European Centre for the Development of Vocational Training (Cedefop)

2012/2183(DEC) - 17/04/2013 - Final act

PURPOSE: to grant discharge to the European Centre for the Development of Vocational Training (CEDEFOP) for the financial year 2011.

NON-LEGISLATIVE ACT: Decision 2013/560/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 2011.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union (TFEU), the European Parliament grants discharge to the Director of CEDEFOP for the implementation of its budget for the financial year 2011.

This decision is in line with the European Parliament's resolution adopted on 17 April 2013 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 17 April 2013).

A parallel decision, 2013/561/EU, adopted on the same day, approves the closure of the Centre's accounts for the 2011 financial year.

2011 discharge: European Centre for the Development of Vocational Training (Cedefop)

2012/2183(DEC) - 25/07/2012 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2011, as part of the 2011 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 2011 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 2011, the tasks and budget of this agency were as follows:

- **description of the Centre's tasks:** 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 2011:** the Centre's budget for 2011, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:
 - forecasted income budget: EUR 19 million;
 - entitlements established: EUR 19 million;
 - amounts received: EUR 19 million;
 - outstanding: EUR 0 million.

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>