Basic information

2014/2087(DEC) DEC - Discharge procedure	Procedure completed
2013 discharge: European Centre for the Development of Vocational Training (Cedefop) **Subject** 8.70.03.03 2013 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	CZARNECKI Ryszard (ECR)	26/09/2014
	Shadow rapporteur ZDECHOVSKÝ Tomáš (PPE) VAUGHAN Derek (S&D) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE/NGL) JÁVOR Benedek (Verts/ALE) VALLI Marco (EFDD)	

Committee for opinion	Rapporteur for opinion	Appointed
EMPL Employment and Social Affairs	HARKIN Marian (ALDE)	03/11/2014
ITRE Industry, Research and Energy	The committee decided not to give an opinion.	

European Commission

Commission DG	Commissioner
Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
30/07/2014	Non-legislative basic document published	COM(2014)0510	Summary

20/10/2014	Committee referral announced in Parliament		
23/03/2015	Vote in committee		
30/03/2015	Committee report tabled for plenary	A8-0079/2015	Summary
28/04/2015	Debate in Parliament		
29/04/2015	Decision by Parliament	T8-0134/2015	Summary
29/04/2015	Results of vote in Parliament		
29/04/2015	End of procedure in Parliament		
30/09/2015	Final act published in Official Journal		

Technical information

Procedure reference	2014/2087(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/01206

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE539.730	28/01/2015	
Committee opinion	EMPL	PE541.518	10/02/2015	
Amendments tabled in committee		PE539.760	05/03/2015	
Committee report tabled for plenary, single reading		A8-0079/2015	30/03/2015	Summary
Text adopted by Parliament, single reading		T8-0134/2015	29/04/2015	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05304/2015	30/01/2015	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2014)0510	30/07/2014	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N8-0074/2014 OJ C 442 10.12.2014, p. 0042	08/07/2014	Summary

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

Final act	
Budget 2015/1639 OJ L 255 30.09.2015, p. 0176	Summary

2013 discharge: European Centre for the Development of Vocational Training (Cedefop)

2014/2087(DEC) - 30/03/2015 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Ryszard CZARNECKI (ECR, PL) on discharge in respect of the implementation of the budget of the European Centre for the Development of Vocational Training (ECDVT) for the financial year 2013.

The committee recommended that the European Parliament grant the Director of the Centre discharge in respect of the implementation of the Centre's budget for the financial year 2013.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Centre for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Members called on the Parliament to approve the closure of the Centre's accounts. They made, however, a number of recommendations that needed 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.

- **Centre's financial statements**: Members noted that the final budget of CEDEFOP for the financial year 2013 was EUR 17 925 075, representing a decrease of 6.72% compared to 2012. The overall contribution of the Union to the Centre's budget for 2013 amounted to EUR 17 133 900.
- **Commitments and carry-overs**: Members noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 98.95% and that the payment appropriations execution rate was 92.39 %, due to savings and postponement of recruitment. They also noted a clear reduction in carryovers.

Members noted that the Centre had finally developed processes to monitor and report on legality and regularity and was currently deploying **its own anti-fraud strategy**. They welcomed the exemplary measures taken by the Centre with regard to cost-effective and environment-friendly solutions and encouraged it to maintain good practice.

2013 discharge: European Centre for the Development of Vocational Training (Cedefop)

2014/2087(DEC) - 30/01/2015

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the European Centre for the Development of Vocational Training (Cedefop), as well as the Court of Auditors' report on the annual accounts of the Centre for the financial year 2013, 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 2013.

The implementation of the budget of the Centre is such as to allow a discharge to be given in respect of that implementation.

The Council welcomes that the observations in the Court of Auditors' report in relation to the financial year 2013 do not call for any comments.

2013 discharge: European Centre for the Development of Vocational Training (Cedefop)

2014/2087(DEC) - 29/04/2015 - Final act

PURPOSE: to grant discharge to the European Centre for the Development of Vocational Training (CEDEFOP) for the financial year 2013.

NON LEGISLATIVE ACT: Decision (EU) 2015/1639 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 2013.

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 latter's budget for the financial year 2013.

This decision is in line with the European Parliament's resolution adopted on 29 April 2015 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 29 April 2015).

Amongst Parliament's main observations, the latter noted with regret that the repair works on the Centre's building **continued to be delayed** but welcomed the exemplary measures taken by the Centre with regard to environment-friendly solutions.

2013 discharge: European Centre for the Development of Vocational Training (Cedefop)

2014/2087(DEC) - 08/07/2014 - 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 2013, 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).

Statement of assurance: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the Centre, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2013;
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, the Centre's annual accounts present fairly, in all material respects, its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commission's accounting officer.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2013 are legal and regular in all material respects.

The Court's report makes no observations on the budgetary and financial management of the Centre.

Lastly, the Court of Auditors' report contains a summary of the **Centre's activities in 2013**. This is focused on the following:

Budget: EUR 18.53 million of which the Union subsidy is 97.4%.

Activities:

- **policy analysis and reporting**: Cedefop monitors countries' progress towards the short-term deliverables agreed in the Bruges Communiqué on enhanced European Cooperation in Vocational Education and Training (2011-2020). Country fiches summarising policy progress were finalised for all EU Member States, Norway and Iceland and were made available to the European Commission, which proposes country specific recommendations for the European semester;
- **common European tools, qualifications and learning outcomes**: Cedefop provided policy advice and expertise to EU-level working groups to support the implementation of EU tools;
- **adult learning and transitions**: Cedefop's study Return to Work — work-based learning and the reintegration of unemployed adults into the labour market was debated at the VET conference of the Lithuanian Presidency;

- **skills analysis**: Cedefop supported the development of the EU Skills Panorama (EUSP) for which it will take full responsibility as of 2014. Cedefop's 2013 projections for skill supply and demand in the European Union were released. Roads to recovery: three skill and labour market scenarios for 2025 summarised the key findings;
- **organisational impact**: the (external) evaluation of Cedefop for the 2007–2012 period examined whether its work was consistent with European policies and looked at its efficiency and impact and its synergies with four other EU agencies. It highlighted that: Cedefop was highly successful in implementing the objectives in its Founding Regulation.

2013 discharge: European Centre for the Development of Vocational Training (Cedefop)

2014/2087(DEC) - 29/04/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 554 votes to 132, with 1 abstention, a decision to grant discharge to the Director of the European Centre for the Development of Vocational Training (CEDEFOP) for the financial year 2013. The vote on the discharge decision approved the closure of the accounts (in accordance with Annex VI, Article 5(1) of the Rules of Procedure of the European Parliament).

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Authority for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 578 votes to 103, with 9 abstentions, a resolution containing a number of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in the resolution on performance, financial management and control of EU agencies:

- **Centre's financial statements**: Parliament noted that the final budget of CEDEFOP for the financial year 2013 was EUR 17 925 075, representing a decrease of 6.72% compared to 2012. The overall contribution of the Union to the Centre's budget for 2013 amounted to EUR 17 133 900.
- **Commitments and carry-overs**: Parliament noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 98.95% and that the payment appropriations execution rate was 92.39%. This reduction was due to savings and postponement of recruitment. It also noted a clear reduction in carryovers.

Parliament also noted that the Centre had finally developed processes to monitor and report on legality and regularity and was currently deploying **its own anti-fraud strategy**. It welcomed the exemplary measures taken by the Centre with regard to cost-effective and environment-friendly solutions and encouraged it to maintain good practice.

It noted only with regret that the repair works on the Centre's building continue to be delayed and should be completed in 2014.

2013 discharge: European Centre for the Development of Vocational Training (Cedefop)

2014/2087(DEC) - 30/07/2014 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2013, as part of the 2013 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 2013 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).

The document contains the figures on which the discharge procedure is based.

Discharge procedure of the EU agencies: the EU Budget finances a wide range of policies and programmes throughout the EU. In accordance with the priorities set by the European Parliament and the Council in the multi-annual financial framework (MFF), the European Commission carries out specific programmes, activities and projects in the field with the technical support of some specialised agencies.

The consolidated annual accounts of the EU provide information on the activities of the institutions, agencies and other bodies of the EU from a budgetary and accrual accounting perspective.

The consolidated reports on the implementation of the general budget of the EU include the budget implementation of all Institutions. **Agencies do not have a separate budget inside the EU budget**; and they are partially financed by a Commission budget subsidy.

Each agency is subject to its own discharge procedure.

CEDEFOP: in 2013, 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 has the task of compiling and disseminating documentation on vocational training systems and encouraging and supporting a concerted approach to matters relating to the development of vocational training;

- **the Centre's budget for the financial year 2013**: the Centre’s budget for 2013, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:
  - § **Commitment appropriations** :
    - **committed** : EUR 20 million;
    - **paid** : EUR 20 million;
    - **carried-over** : 0.
  - § **Payment appropriations** :
    - **committed** : EUR 21 million;
    - **paid** : EUR 19 million;
    - **carried-over** : EUR 2 million.

Please refer also to the final accounts of the CEDEFOP.