Basic information

2015/2164(DEC) DEC - Discharge procedure	Procedure completed
2014 discharge: European Centre for the Development of Vocational Training (Cedefop) **Subject** 8.70.03.04 2014 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	VAUGHAN Derek (S&D)	20/08/2015
	Shadow rapporteur DEUTSCH Tamás (PPE) VISTISEN Anders (ECR) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE/NGL) JÁVOR Benedek (Verts/ALE) VALLI Marco (EFDD) KAPPEL Barbara (ENF)	

Committee for opinion	Rapporteur for opinion	Appointed
EMPL Employment and Social Affairs	CASA David (PPE)	09/09/2015
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
		COM(2015)0377	Summary

23/07/2015	Non-legislative basic document published		
05/10/2015	Committee referral announced in Parliament		
04/04/2016	Vote in committee		
07/04/2016	Committee report tabled for plenary	A8-0082/2016	Summary
27/04/2016	Debate in Parliament		
28/04/2016	Decision by Parliament	T8-0163/2016	Summary
28/04/2016	Results of vote in Parliament		
28/04/2016	End of procedure in Parliament		
14/09/2016	Final act published in Official Journal		

Technical information

Procedure reference	2015/2164(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/04231

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee opinion	EMPL	PE571.665	26/01/2016	
Committee draft report		PE569.741	03/02/2016	
Amendments tabled in committee		PE576.922	04/03/2016	
Committee report tabled for plenary, single reading		A8-0082/2016	07/04/2016	Summary
Text adopted by Parliament, single reading		T8-0163/2016	28/04/2016	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05584/2016	27/01/2016	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2015)0377	23/07/2015	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0124/2015 OJ C 409 09.12.2015, p. 0039	08/09/2015	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Budget 2016/1495 OJ L 246 14.09.2016, p. 0187	Summary

2014 discharge: European Centre for the Development of Vocational Training (Cedefop)

2015/2164(DEC) - 07/04/2016 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Derek VAUGHAN (S&D, UK) on discharge in respect of the implementation of the budget of the European Centre for the Development of Vocational Training (CEDEFOP) for the financial year 2014.

The parliamentary committee calls on the European Parliament to grant the Director of the Centre discharge in respect of the implementation of the agency's budget for the financial year 2014.

Noting that the Court of Auditors issued a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions for the financial year 2014, Members call on 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 note the final budget of the Centre for the financial year 2014 was EUR 17 275 766, representing a decrease of 3.62 % compared to 2013.
- **Performance:** Members observe that the periodic external evaluation also examined possible synergies between the Centre, the European Training Foundation (ETF), the European Foundation for the Improvement of Living and Working Conditions (EUROFOUND) and the European Agency for Safety and Health at Work (EU-OSHA). They acknowledge that, according to the conclusions of the evaluation, **the Centre did not duplicate activities of any other actors at Union**, national or international level

Members also made a series of observations regarding budgetary management, contract award, recruitment, control, and internal audit procedures.

Lastly, Members deplore the continuation of serious delays with the **repair works on the Centre's building** in Greece. They recall that the works were to be finalised by the end of 2015 but were suspended due to the economic situation in the country.

2014 discharge: European Centre for the Development of Vocational Training (Cedefop)

2015/2164(DEC) - 08/09/2015 - 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 2014, 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 2014; and
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: the Court considered that the Centre's annual accounts present fairly, in all material respects, its financial position as at 31 December 2014 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: the Court considered that the transactions underlying the annual accounts for the year ended 31 December 2014 are legal and regular in all material respects.

No observations were made as regards the Centre's budgetary and financial management.

Lastly, the report contains a summary of the **Centre's activities in 2014**. It focused on:

Budget: EUR 17.28 million. Union contribution: 96.9%.

Activities (*inter alia*):

- **Policy analysis and reporting**: the findings of Cedefop's 2010-2014 review of progress towards the goals set for VET informed policy discussions were presented at the Cedefop/DGEAC conference in 2014.
- The Centre published brief overviews of national VET systems (Spotlights on VET) and prepared detailed country information on VET policies for all Member States, Norway and Iceland. This information informed the 2014 country-specific recommendations of the European Semester.
- **Common European tools, qualifications and learning outcomes**: Cedefop coordinated the EQF (European Qualifications Framework) Advisory Group jointly with the European Commission and analysed NQF developments in 36 countries. Visits to the Europass website — managed by Cedefop and available in 27 languages — have reached 102 million since its launch (2014: 21.7 million; 2013: 20.1 million). **Users have generated 47 million CVs online** (2014: 13.1 million; 2013: 9.8 million).
- **Adult learning and transitions**: Cedefop and the European Commission organised the European conference on 'Steering Partnerships for Growth' (Thessaloniki, 7-8 May) to help countries find potential partners willing to cooperate in developing apprenticeship schemes. To help young people and workers to manage labour market transitions and achieve positive labour market outcomes, Cedefop published the study Navigating difficult waters: learning for career and labour market transitions.
- **Skills analysis**: in 2014, Cedefop took over responsibility for the EU Skills Panorama. Cedefop also published online its latest skills supply and demand forecasts (for 2013-2025). With the ETF and ILO, Cedefop produced guides on approaches to anticipating skill needs and contributed to the OECD and European Union publication Matching economic migration with labour market needs.
- **Organisational impact**: key performance indicators show a high organisational impact: Cedefop's work is widely cited in 97 EU policy documents. Cedefop provided advice and expertise to Presidency events and EU-level senior stakeholder meetings in support of policy implementation (164 contributions). It organised 69 conferences, workshops and meetings. Some 600 000 Cedefop publications were downloaded, including 71 000 briefing notes targeting policy makers and published in eight languages. 745 articles on Cedefop's work appeared in leading European media, including Die Welt, the Times Educational Supplement and El País.

2014 discharge: European Centre for the Development of Vocational Training (Cedefop)

2015/2164(DEC) - 23/07/2015 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2014, as part of the 2014 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 2014 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 148 (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.

On this basis, the Financial Controller of the European Commission ensures the certification of the consolidated accounts as declared by the institutions, agencies and bodies of the European Union.

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.

This document sets out how the Agencies spent and implemented their budget in 2014. Each agency is subject to its own discharge procedure.

CEDEFOP: in 2014, the tasks and budget of this agency were as follows:

- **description of the Centre's tasks**: CEDEFOP, which is located in Thessaloniki (EL), 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 2014**: the Centre's budget for 2014, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:

Commitment appropriations:

- **committed**: EUR 19 million;

- **paid**: EUR 18 million;

- **carried-over**: 0.

Payment appropriations:

- **committed**: EUR 20 million;

- **paid**: EUR 17 million;

- **carried-over**: EUR 2 million.

Please refer also to the final accounts of the CEDEFOP.

2014 discharge: European Centre for the Development of Vocational Training (Cedefop)

2015/2164(DEC) - 27/01/2016 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2014 and the balance sheet at 31 December 2014 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 2014, accompanied by the Centre's replies to the Court's observations, the Council recommended 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 2014.

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 welcomed that the observations in the Court of Auditors' report in relation to the financial year 2014 do not call for any comments.

2014 discharge: European Centre for the Development of Vocational Training (Cedefop)

2015/2164(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament decided to grant discharge to the Director of the European Centre for the Development of Vocational Training (CEDEFOP) in respect of the implementation of the agency's budget for the financial year 2014. The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex V, Article 5 (1)(a) to Parliament's Rules of Procedure.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Centre's annual accounts for the financial year 2014 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 514 votes to 123 with 3 abstentions, a resolution containing a series of recommendations, which form an integral part of the decision on discharge and which add to the general recommendations set out in the resolution on performance, financial management and control of EU agencies:

- **Centre's financial statements**: Parliament noted the final budget of the Centre for the financial year 2014 was EUR 17 275 766, representing a decrease of 3.62 % compared to 2013.
- **Performance**: Parliament observed that the periodic external evaluation also examined possible synergies between the Centre, the European Training Foundation (ETF), the European Foundation for the Improvement of Living and Working Conditions (EUROFOUND) and the European Agency for Safety and Health at Work (EU-OSHA). It acknowledged that, according to the conclusions of the evaluation, **the Centre did not duplicate activities of any other actors at Union**, national or international level.

Parliament also made a series of observations regarding budgetary management, contract award, recruitment, control, internal audit procedures as well as conflict prevention.

Parliament regretted that the repair works on the Centre's building in Greece were not finalised by the end of 2014. It acknowledged, however, that the repairs are under the responsibility of the Government of the host Member State and that the relevant constructions works had to be suspended due to the economic situation in the host Member State.

Lastly, Parliament welcomed the fact that visits to the Europass website managed by Centre and available in 27 languages reached 21.7 million users in 2014, representing an increase of 8 % on the 2013 figures.

2014 discharge: European Centre for the Development of Vocational Training (Cedefop)

2015/2164(DEC) - 28/04/2016 - Final act

PURPOSE: to grant discharge to the European Centre for the Development of Vocational Training (CEDEFOP) for the financial year 2014.

NON LEGISLATIVE ACT: Decision (EU) 2016/1495 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 2014.

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 2014.

This decision is in line with the European Parliament's resolution adopted on 28 April 2016 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 28 April 2016).

Amongst Parliament’s main observations in the resolution accompanying the discharge decision, the latter **regretted that the repair works on the Centre's building in Greece were not finalised by the end of 2014** even though it is aware that construction work had to be suspended due to the economic situation in the host Member State.