Basic information

2017/2147(DEC) DEC - Discharge procedure	Procedure completed
2016 discharge: European Centre for the Development of Vocational Training (Cedefop) **Subject** 8.70.03.06 2016 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	STAES Bart (Verts/ALE)	14/09/2017
	Shadow rapporteur SARVAMAA Petri (PPE) LIBERADZKI Bogusław (S&D) MARIAS Notis (ECR) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE/NGL) VALLI Marco (EFDD) KAPPEL Barbara (ENF)	

Committee for opinion	Rapporteur for opinion	Appointed
EMPL Employment and Social Affairs	ROLIN Claude (PPE)	03/10/2017
ITRE Industry, Research and Energy	The committee decided not to give an opinion.	

European Commission

Commission DG	Commissioner
Budget	OETTINGER Günther

Key events

Date	Event	Reference	Summary
		COM(2017)0365	Summary

26/06/2017	Non-legislative basic document published		
13/09/2017	Committee referral announced in Parliament		
20/03/2018	Vote in committee		
22/03/2018	Committee report tabled for plenary	A8-0068/2018	Summary
18/04/2018	Decision by Parliament	T8-0137/2018	Summary
18/04/2018	Results of vote in Parliament		
18/04/2018	Debate in Parliament		
18/04/2018	End of procedure in Parliament		
03/10/2018	Final act published in Official Journal		

Technical information

Procedure reference	2017/2147(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/10772

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee opinion	EMPL	PE612.087	24/01/2018	
Committee draft report		PE613.445	24/01/2018	
Amendments tabled in committee		PE618.235	02/03/2018	
Committee report tabled for plenary, single reading		A8-0068/2018	22/03/2018	Summary
Text adopted by Parliament, single reading		T8-0137/2018	18/04/2018	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05941/2018	09/02/2018	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2017)0365	26/06/2017	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0013/2018 OJ C 417 06.12.2017, p. 0042	12/09/2017	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Budget 2018/1349 OJ L 248 03.10.2018, p. 0178	Summary

2016 discharge: European Centre for the Development of Vocational Training (Cedefop)

2017/2147(DEC) - 12/09/2017 - 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 2016.

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 brief, the Centre's main task is to compile and disseminate documentation on vocational training systems.

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 2016;
- 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 2016 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 2016 are legal and regular in all material respects.

The report contains a summary of the **Centre's key figures in 2016**:

- **Budget**: EUR 18 million (in payment appropriations).
- **Staff**: 122 including officials, temporary and contract staff and seconded national experts.

2016 discharge: European Centre for the Development of Vocational Training (Cedefop)

2017/2147(DEC) - 09/02/2018 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2016 and the balance sheet as at 31 December 2016 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 2016, 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 2016.

No further comments were made as regards the accounts.

2016 discharge: European Centre for the Development of Vocational Training (Cedefop)

2017/2147(DEC) - 22/03/2018 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Bart STAES (Greens/EFA, BE) 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 2016.

The committee called 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 2016.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Centre for the financial year 2016 were reliable and that the underlying transactions were legal and regular, Members called 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 noted that the Centre's final budget of the Centre for the financial year 2016 was EUR 18 019 949, representing a decrease of 1.83 % compared to 2015. The Centre's budget derives mainly from the Union budget.
- **Budget and financial management**: budget monitoring efforts during the financial year 2016 resulted in a budget **implementation rate of 99.99 %,** representing an increase of 1.43 % compared to the previous year.
- **Commitments and carry-overs**: the Centre was able to utilise additional savings resulting from the downward adjustment in the salary weighting factor from 79.9 % to 79.3 %. Members noted with satisfaction that the Centre transferred the ensuing savings in personnel costs to operational activities and successfully managed to commit them before the year end.

Members also made a series of observations regarding transfers, internal controls and audits, the prevention and management of conflicts of interests, procurement and staff policy.

They noted that the Centre adopted guidelines on **whistleblowing**, which are based on the Commission's Guidelines and which satisfy the requirements as set out in the Staff Regulations. There were no whistle-blowing case in 2016 in the Centre.

Lastly, Members also noted with satisfaction that the Court's comment on the **building**, repair work, structural strengthening and various safety issues is now marked as "completed".

2016 discharge: European Centre for the Development of Vocational Training (Cedefop)

2017/2147(DEC) - 03/10/2018 - Final act

PURPOSE: to grant discharge to the European Centre for the Development of Vocational Training (CEDEFOP) for the financial year 2016.

NON-LEGISLATIVE ACT: Decision (EU) 2018/1349 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 2016.

CONTENT: the European Parliament decided to **grant 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 2016.

This decision is accompanied by a resolution of the European Parliament containing the observations which form an integral part of the discharge decision in respect of the implementation of the general budget of the European Union for the financial year 2016 (*please refer to the summary dated 18.4.2018*).

In this resolution, Parliament welcomed the three main achievements identified by the Centre in 2016, namely that it:

- released the outcome of its three-year project on the role that vocational education and training (VET) can play in addressing early leaving from education and training;
- designed a toolkit that provides practical guidance, tips, good practices and tools drawn from VET to feed into activities and policies which help young people at risk of becoming early leavers to remain in education and training and help them to reintegrate into education or training and the labour market;

- published an updated skills and demand forecast projecting trends in employment up to 2025.

However, it regretted that the Centre did not use the impact indicators to monitor the success of those achievements.

2016 discharge: European Centre for the Development of Vocational Training (Cedefop)

2017/2147(DEC) - 26/06/2017 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2016, as part of the 2016 discharge procedure.

Analysis of the accounts of the **European Centre for the Development of Vocational Training (Cedefop)**.

CONTENT: the organisational governance of the EU consists of institutions, agencies and other EU bodies whose expenditure is included in the general budget of the Union.

The EU's operational expenditure of these institutions takes different forms, depending on how the money is paid out and managed.

This Commission document concerns the EU's consolidated accounts for the year 2016 and details how spending by the EU institutions and bodies was carried out. The consolidated annual accounts of the EU provide financial information on the activities of the institutions, agencies and other bodies of the EU from an accrual accounting and budgetary perspective.

It is the responsibility of the Commission's Accounting Officer to prepare the EU's consolidated annual accounts and ensure that they present fairly, in all material aspects, the financial position, the result of the operations and the cashflows of the EU institutions and bodies, including the European Centre for the Development of Vocational Training (CEDEFOP), with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge of the budget for a given financial year. It represents the political aspect of the external control of budget implementation and is the decision by which the European Parliament, acting on a Council recommendation, "**releases**" the Commission (and other EU bodies) from its responsibility for management of a given budget by marking the end of that budget's existence. The European Parliament is the discharge authority within the EU.

The discharge procedure may produce three outcomes: (i) the granting; (ii) postponement or; (iii) the refusal of the discharge.

The final discharge report including specific recommendations to the Commission for action is adopted in plenary by the European Parliament and are subject to an annual follow up report in which the Commission outlines the concrete actions it has taken to implement the recommendations made.

Each agency is subject to its own discharge procedure, including **Cedefop**.

Cedefop: the Centre, which is located in Thessaloniki (EL) and established by Council Regulation (EEC) No 337/75 has the task of compiling and disseminating documentation on vocational training systems and on matters relating to the development of vocational training.

As regards the Centre's accounts, these are presented in detail in the document on the consolidated annual accounts of the European Union for 2016:

Commitment appropriations:

- available: EUR 19 million;
- made: EUR 19 million.

Payment appropriations:

- available: EUR 20 million;
- made: EUR 18 million.

For further details on expenditure, please refer to the final accounts of the CEDEFOP.

2016 discharge: European Centre for the Development of Vocational Training (Cedefop)

2017/2147(DEC) - 18/04/2018 - 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 regard to the implementation of the Centre's budget for the 2016 financial year and to approve the closure of the accounts for the financial year in question.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Centre's annual accounts for the financial year 2016 are reliable and that the underlying transactions are **legal and regular**, Parliament adopted by 510 votes to 110 with 8 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:** the Centre's final budget of the Centre for the financial year 2016 was EUR 18 019 949, representing a decrease of 1.83 % compared to 2015. The Centre's budget derives mainly from the Union budget.
- **Budget and financial management:** budget monitoring efforts during the financial year 2016 resulted in a budget implementation rate of 99.99 %, representing an increase of 1.43 % compared to the previous year.
- **Commitments and carry-overs:** the Centre was able to utilise additional savings resulting from the downward adjustment in the salary weighting factor from 79.9 % to 79.3 %. Members noted with satisfaction that the Centre transferred the ensuing savings in personnel costs to operational activities and successfully managed to commit them before the year end.

Members also made a series of observations regarding transfers, internal controls and audits, the prevention and management of conflicts of interests, procurement and staff policy. They welcomed the fact that women are well represented at all grades, including at management level, which is noteworthy for not always being the case

They noted that the Centre adopted guidelines on **whistleblowing**, which are based on the Commission's Guidelines and which satisfy the requirements as set out in the Staff Regulations. There were no whistle-blowing case in 2016 in the Centre. Members emphasised the need to establish an independent body with sufficient budgetary resources to support **whistleblowers** wishing to disclose information on possible irregularities negatively impacting on the Union's financial interests, while ensuring their confidentiality is protected.

Lastly, Members also noted with satisfaction that the Court's comment on the **building**, repair work, structural strengthening and various safety issues is now marked as "completed".