

2008 discharge: European Centre for the Development of Vocational Training Cedefop

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The Committee on Budgetary Control adopted the report by Véronique MATHIEU (EPP, FR) on discharge to be granted to the European Centre for the Development of Vocational Training, calling on the European Parliament to grant the Director of the Centre discharge in respect of the implementation of its budget for the financial year 2008.

Noting that the Agency's annual accounts for the financial year 2008 are reliable, and the underlying transactions are legal and regular, MEPs 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 financial management and control of EU agencies (see [2010/2007\(INI\)](#)):

- **Performance:** Members note that the Centre has made enormous progress with regard to the inventory procedure for identifying, recording and capitalising assets, to documentation on internal control processes and to procurement procedures. However, they also call on the Centre to consider making a Gantt diagram part of the programming for each of its operational activities, with a view to indicating in concise form the amount of time spent by each staff member on a project and encouraging an approach geared towards achieving results. The committee calls on the Centre to set out a comparison of operations carried out during the year for which discharge is to be granted and in the previous financial year so as to enable the discharge authority to assess more effectively its performance from one year to the next. Members welcome the close cooperation and the synergies established between the European Centre for the Development of Vocational Training and the European Training Foundation (ETF), given the two agencies' related areas of responsibility and they call on the two agencies to include a detailed follow-up report on the cooperation agreement in their 2009 activity reports.
- **Budgetary and financial management:** the committee draws attention to the fact that the Centre has again carried appropriations forward (25% of payment appropriations, or EUR 1.4 million. It points out that this reveals weaknesses in the programming and monitoring of differentiated appropriations for operating activities.
- **Internal audit:** congratulating the Centre on being the first agency voluntarily to undergo a pilot audit on the ethical framework, MEPs note that a number of recommendations still have not been implemented. They mainly relate to human resources management.