

EUROPEAN PARLIAMENT

2004



2009

Session document

A6-0177/2009

23.3.2009

REPORT

on discharge in respect of the implementation of the budget of the European Centre for the Development of Vocational Training for the financial year 2007 (C6-0427/2008 – 2008/2254(DEC))

Committee on Budgetary Control

Rapporteur: Christofer Fjellner

CONTENTS

	Page
1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION.....	3
2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION.....	5
3. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION.....	7
RESULT OF FINAL VOTE IN COMMITTEE.....	9

1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on discharge in respect of the implementation of the budget of the European Centre for the Development of Vocational Training for the financial year 2007 (C6-0427/2008 – 2008/2254(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Centre for the Development of Vocational Training for the financial year 2007¹,
 - having regard to the Court of Auditors' report on the final annual accounts of the European Centre for the Development of Vocational Training for the financial year 2007, together with the Centre's replies²,
 - having regard to the Council's recommendation of 10 February 2009 (5588/2009 – C6-0060/2009),
 - having regard to the EC Treaty, and in particular Article 276 thereof,
 - having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities³, and in particular Article 185 thereof,
 - having regard to Regulation (EEC) No 337/75 of the Council of 10 February 1975 establishing a European Centre for the Development of Vocational Training⁴, and in particular Article 12a thereof,
 - having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Regulation (EC, Euratom) No 1605/2002⁵, and in particular Article 94 thereof,
 - having regard to Rule 71 of, and Annex V to, its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A6-0177/2009),
1. Grants the Director of the European Centre for the Development of Vocational Training discharge in respect of the implementation of the Centre's budget for the financial year 2007;
 2. Sets out its observations in the resolution below;

¹ OJ C 278, 31.10.2008, p. 45.

² OJ C 311, 5.12.2008, p. 130.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 39, 13.2.1975, p. 1.

⁵ OJ L 357, 31.12.2002, p. 72.

3. Instructs its President to forward this Decision and the resolution that forms an integral part of it to the Director of the European Centre for the Development of Vocational Training, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the Official Journal of the European Union (L series).

2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on the closure of the accounts of the European Centre for the Development of Vocational Training for the financial year 2007 (C6-0427/2008 – 2008/2254(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Centre for the Development of Vocational Training for the financial year 2007¹,
 - having regard to the Court of Auditors' report on the final annual accounts of the European Centre for the Development of Vocational Training for the financial year 2007, together with the Centre's replies²,
 - having regard to the Council's recommendation of 10 February 2009 (5588/2009 – C6-0060/2009),
 - having regard to the EC Treaty, and in particular Article 276 thereof,
 - having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities³, and in particular Article 185 thereof,
 - having regard to Regulation (EEC) No 337/75 of the Council of 10 February 1975 establishing a European Centre for the Development of Vocational Training⁴, and in particular Article 12a thereof,
 - having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Regulation (EC, Euratom) No 1605/2002⁵, and in particular Article 94 thereof,
 - having regard to Rule 71 of, and Annex V to, its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A6-0177/2009),
1. Notes that the final annual accounts of the European Centre for the Development of Vocational Training are as annexed to the Court of Auditors' report;
 2. Approves the closure of the accounts of the European Centre for the Development of Vocational Training for the financial year 2007;

¹ OJ C 278, 31.10.2008, p. 45.

² OJ C 311, 5.12.2008, p. 130.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 39, 13.2.1975, p. 1.

⁵ OJ L 357, 31.12.2002, p. 72.

3. Instructs its President to forward this Decision to the Director of the European Centre for the Development of Vocational Training, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the Official Journal of the European Union (L series).

3. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

**with observations forming an integral part of the decision on discharge in respect of the implementation of the budget of the European Centre for the Development of Vocational Training for the financial year 2007
(C6-0427/2008 – 2008/2254(DEC))**

The European Parliament,

- having regard to the final annual accounts of the European Centre for the Development of Vocational Training for the financial year 2007¹,
 - having regard to the Court of Auditors' report on the final annual accounts of the European Centre for the Development of Vocational Training for the financial year 2007, together with the Centre's replies²,
 - having regard to the Council's recommendation of 10 February 2009 (5588/2009 – C6-0060/2009),
 - having regard to the EC Treaty, and in particular Article 276 thereof,
 - having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities³, and in particular Article 185 thereof,
 - having regard to Regulation (EEC) No 337/75 of the Council of 10 February 1975 establishing a European Centre for the Development of Vocational Training⁴, and in particular Article 12a thereof,
 - having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Regulation (EC, Euratom) No 1605/2002⁵, and in particular Article 94 thereof,
 - having regard to Rule 71 of, and Annex V to, its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A6-0177/2009),
- A. whereas the Court of Auditors (ECA) stated that it has obtained reasonable assurance that the annual accounts for the financial year 2007 are reliable, and the underlying transactions are legal and regular,
- B. whereas on 22 April 2008 Parliament granted the Director of the European Centre for the Development of Vocational Training discharge in respect of the implementation of the

¹ OJ C 278, 31.10.2008, p. 45.

² OJ C 311, 5.12.2008, p. 130.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 39, 13.2.1975, p. 1.

⁵ OJ L 357, 31.12.2002, p. 72.

Centre's budget for the financial year 2006¹, and in its resolution accompanying the discharge decision *inter alia* drew attention to observations by the ECA concerning the high proportion carry-overs and cancellations, the absence of a suitable inventory procedure for identifying, registering and capitalising assets, incomplete documentation of internal control processes and problems in relation to one procurement procedure,

1. Congratulates the Centre on the fact that, unlike in previous years, it received a positive statement of assurance from the ECA in relation to the financial year 2007, not only with regard to the accounts, but also with regard to the underlying transactions;
2. Notes the ECA's observation that objectives and performance indicators were often not measurable, although the Centre's 2007 work programme listed specific objectives for each activity and gave a detailed description of outputs to be delivered; agrees with the ECA that this makes it difficult to assess achievements;
3. Notes that the Centre is working on a more precise formulation of objectives and performance indicators, and that it introduced Activity Based Budgeting for the 2008 financial year;
4. Endorses the ECA's recommendation that the Centre define precise objectives and, in its programming, establish clear links between objectives and the budgetary resources needed to achieve them;
5. Expects the Centre to report on the specific follow-up action taken with regard to the ECA's recommendations in its activity report 2008;
6. Refers for other observations accompanying the discharge decision which are of a horizontal nature to its resolution of April 2009 on financial management and control of EU agencies².

¹ Texts adopted, P6_TA(2008)0144.

² Texts adopted, P6_TA-PROV(2009)...

RESULT OF FINAL VOTE IN COMMITTEE

Date adopted	16.3.2009
Result of final vote	+: 17 -: 3 0: 1
Members present for the final vote	Jean-Pierre Audy, Herbert Bösch, Costas Botopoulos, Mogens Camre, Paulo Casaca, Antonio De Blasio, Christofer Fjellner, Ingeborg Gräßle, Aurelio Juri, Dan Jørgensen, Nils Lundgren, Marusya Ivanova Lyubcheva, Hans-Peter Martin, Ashley Mote, Jan Mulder, José Javier Pomés Ruiz, Bart Staes, Søren Bo Søndergaard
Substitute(s) present for the final vote	Vasilica Viorica Dăncilă, Christopher Heaton-Harris, Edit Herczog
Substitute(s) under Rule 178(2) present for the final vote	Godelieve Quisthoudt-Rowohl