



Plenary sitting

A9-0080/2024

8.3.2024

REPORT

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 2022
(2023/2143(DEC))

Committee on Budgetary Control

Rapporteur: Petri Sarvamaa

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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 (Cedefop) for the financial year 2022 (2023/2143(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Centre for the Development of Vocational Training (Cedefop) for the financial year 2022,
- having regard to the Court of Auditors' annual report on EU agencies for the financial year 2022, together with the agencies' replies¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2022, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 22 February 2024 on discharge to be given to the Centre in respect of the implementation of the budget for the financial year 2022 (00000/2024 – C9-0000/2024),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012³, and in particular Article 70 thereof,
- having regard to Regulation (EU) 2019/128 of the European Parliament and of the Council of 16 January 2019 establishing a European Centre for the Development of Vocational Training (Cedefop) and repealing Council Regulation (EEC) No 337/75⁴, and in particular Article 15 thereof,
- having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council⁵, and in particular Article 105 thereof,

¹ OJ C, C/2023/594, 27.10.2023.

² OJ C, C/2023/112, 12.10.2023.

³ OJ L 193, 30.7.2018, p. 1.

⁴ OJ L 30, 31.1.2019, p. 90.

⁵ OJ L 122, 10.5.2019, p. 1.

- having regard to Rule 100 of and Annex V to its Rules of Procedure,
 - having regard to the opinion of the Committee on Employment and Social Affairs,
 - having regard to the report of the Committee on Budgetary Control (A9-0080/2024),
1. Grants the Executive Director of the European Centre for the Development of Vocational Training (Cedefop) discharge in respect of the implementation of the Centre's budget for the financial year 2022;
 2. Sets out its observations in the resolution below;
 3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the Executive Director of the European Centre for the Development of Vocational Training (Cedefop), 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 (Cedefop) for the financial year 2022 (2023/2143(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Centre for the Development of Vocational Training (Cedefop) for the financial year 2022,
- having regard to the Court of Auditors' annual report on EU agencies for the financial year 2022, together with the agencies' replies¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2022, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 22 February 2024 on discharge to be given to the Centre in respect of the implementation of the budget for the financial year 2022 (00000/2024 – C9-0000/2024),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012³, and in particular Article 70 thereof,
- having regard to Regulation (EU) 2019/128 of the European Parliament and of the Council of 16 January 2019 establishing a European Centre for the Development of Vocational Training (Cedefop) and repealing Council Regulation (EEC) No 337/75⁴, and in particular Article 15 thereof,
- having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council⁵, and in particular Article 105 thereof,
- having regard to Rule 100 of and Annex V to its Rules of Procedure,

¹ OJ C, C/2023/594, 27.10.2023.

² OJ C, C/2023/112, 12.10.2023.

³ OJ L 193, 30.7.2018, p. 1.

⁴ OJ L 30, 31.1.2019, p. 90.

⁵ OJ L 122, 10.5.2019, p. 1.

- having regard to the opinion of the Committee on Employment and Social Affairs,
 - having regard to the report of the Committee on Budgetary Control (A9-0080/2024),
1. Approves the closure of the accounts of the European Centre for the Development of Vocational Training (Cedefop) for the financial year 2022;
 2. Instructs its President to forward this decision to the Executive Director of the European Centre for the Development of Vocational Training (Cedefop), 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 (Cedefop) for the financial year 2022 (2023/2143(DEC))

The European Parliament,

- having regard to its decision 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 2022,
 - having regard to Rule 100 of and Annex V to its Rules of Procedure,
 - having regard to the opinion of the Committee on Employment and Social Affairs,
 - having regard to the report of the Committee on Budgetary Control (A9-0080/2024),
- A. whereas, according to its statement of revenue and expenditure¹, the final budget of the European Centre for the Development of Vocational Training (Cedefop) (the ‘Centre’) for the financial year 2022 was EUR 18 434 420, representing a decrease of 0,29 % compared to 2021; whereas the Centre’s budget derives mainly from the Union budget;
- B. whereas, besides the Union contribution of EUR 17 960 000, the Centre’s budget available in 2022 included an amount of EUR 464 420 of contributions from associated countries (Norway and Iceland), and an amount of EUR 43 960 of miscellaneous own revenue and reimbursed amounts;
- C. whereas the Centre joined Protocol 31 of the Agreement on the European Economic Area (EEA), with effect from 1 January 2023, according to which the Centre will receive contributions from associated countries through the EEA EFTA budget;
- D. whereas with regard to the Centre’s procurement sector, no issues requiring corrective actions were reported for 2022, nor are there ongoing or outstanding corrective actions from previous years’ audits and assessments;
- E. whereas the Court of Auditors (the ‘Court’), in its report on the Centre’s annual accounts for the financial year 2022 (the ‘Court’s report’), states that it has obtained reasonable assurances that the Centre’s annual accounts are reliable and that the underlying transactions are legal and regular;

Budget and financial management

1. Notes with appreciation that the budget monitoring efforts resulted in a budget implementation rate in 2022 of 99,98 %, representing a slight decrease of 0,02 % compared to 2021; regrets the low level of the current year payment appropriation rate

¹ OJ C 73, 28.2.2023, p. 4.

(77,64 %) representing a decrease of 2,38 % compared to 2021;

2. Recalls from the Court's report for 2021 the observation regarding weaknesses in the Centre's transition to a new accounting system (ABAC) also used by the Commission; observes from the Court's report that in 2022 similar occurrences (inconsistencies between the actual final date of implementation of legal commitments and the date registered in ABAC) were also observed in the carried-over budgetary commitments from 2022 to 2023; notes with appreciation from the Centre's follow-up report to the 2021 discharge (the 'follow-up report') that the Centre has meanwhile put in place a monitoring system to capture those types of inconsistencies that, once detected, are immediately corrected in ABAC;
3. Notes from the Court's report the observation that the Centre did not correctly apply the contribution calculation method set out in the Statement on cooperation between the Centre and EFTA cooperation in relation to Amendment No 1 to the Centre's budget; notes, as a result, that for 2022 Iceland's and Norway's contributions to the Centre's budget on the one hand, and the Union's contribution on the other hand were higher and, respectively lower than they should have been; further notes the Court's acknowledgment that an amendment of Protocol 31 to the EEA Agreement on cooperation in specific fields outside the four freedoms was signed and entered into force as of 1 January 2023 and, therefore, as of 2023, the issue of adjustments of EFTA's countries contributions because of amendments to the Centre's budget will no longer arise;

Performance

4. Notes with appreciation that, despite the continued challenges posed by the COVID-19 pandemic, the unjustified war in Ukraine, the energy crisis, and the escalating climate emergency, the Centre has fully implemented its work programme in 2022, with noteworthy achievements in all the Centre's three strategic areas of operation going beyond those planned in the 2022 work programme; notes that the vocational education and training has been identified as a focus area for cooperation under the European Education Area initiative for the period 2021-2030;
5. Takes note, among several achievements in 2022, of: (i) the launch of the Centre's Green Observatory which looked at the implications of the green transition for cities and three key areas (waste management, agri-food and the circular economy); (ii) the Centre's analysis of the national implementation plans, which present ongoing and upcoming national vocational education and training (VET) reforms and initiatives; (iii) the presentation of the findings of the Centre's study on microcredentials which fed the Commission's proposal for a Council Recommendation on that topic; (iv) the feasibility study conducted by the Centre for a survey of initial VET teachers and trainers; (v) the completion of the second 'Future of VET' project that contributes to a better overall understanding of the challenges and opportunities facing European VET in the coming years; and (vi) the release of the second European Skills and Jobs Survey (ESJS) which helped cast light on digitalisation and its impact on jobs and skills;
6. Appreciates the Centre's activities and high-quality work, providing research, analyses and technical advice and expertise in VET, qualifications and skills policies with the aim of promoting high-quality training tailored to the needs of individuals and of the

labour market; recalls the importance of the Centre's role in ensuring that digital skills are integrated into VET across the Union, and its role in monitoring the implementation and impact of the Council Recommendations on the European Skills Agenda, VET for sustainable competitiveness, social fairness and resilience and the Digital Education Action Plan; highlights the need to keep adequate human and financial resources allowing the Centre to fulfil its mandate and continue implementing its work programme with a high activity completion rate;

Efficiency and gains

7. Commends the Centre's longstanding practice of cooperation and information sharing with the European Training Foundation (ETF) and the European Foundation for the Improvement of Living and Working Conditions (Eurofound); notes that the Centre and ETF work together on shared projects with regard to VET, publications, the platform economy/platform work on skills matching and anticipation or identification, monitoring and analysing countries' progress, as well as the ESJS; notes also that in 2022 the Centre further strengthened its long-standing cooperation with Eurofound on operational activities by jointly preparing a second flagship report on skills based on the European Company Survey, working more closely on just green transition and jointly leading the preparation and organisation of the 'Youth first' event by five Union Agencies held in Parliament; commends the conclusion of a specific Memorandum of Understanding between the Centre and the European Labour Authority which covers knowledge sharing and synergies with a focus on skills and labour market trends and cross-border labour mobility; notes the Centre's service-level agreements with the European Institute for Gender Equality to share accounting services and with the European Union Agency for Cybersecurity in fields such as, inter alia, data protection, procurement and ICT, as well as the ongoing discussion with ETF on a shared cybersecurity officer; further calls on the Centre and other agencies to explore and identify new synergies and areas of cooperation in order to increase efficiency gains and reduce costs;
8. Notes with appreciation the Centre's commitment to become carbon neutral by 2030 and the adoption, in 2023, of its strategy and action plan towards climate neutrality; notes in that context specific actions already taken in 2022, such as installation of energy-efficient window blinds and finalisation of the preparation work to install photovoltaic panels in 2023 to produce own renewable electricity which are expected to lead to a return on investment of around 50 %; commends the Centre for its success in achieving or exceeding its targets for 2022, having as a basis the year 2019, with regard to a reduction in the use of electricity (by 27 %), heating oil (by 43 %) and paper (by 73 %), as well as a reduction of mission costs (by 71 %) and presential meetings costs (by 56,5 %);
9. Commends the strengthening of the Centre's core business activities through efforts simplifying and streamlining administration, sharing knowledge and resources with other agencies, digitalising, streamlining and reorganising tasks, as well as reducing the number of presential meetings and increasing online participation to events; notes the outcome of those efforts, among other the transformation of three assistant posts into expert posts and savings of about EUR 390 000 on account of reducing the number of presential meetings, all contributing to a commendable increase in the share of core business staff from 66,5 % in 2021 to 73,2 % in 2022;

10. Commends the Centre for its continued progress in the implementation of its ICT and digitalisation strategy to further reach efficiency gains; notes that in 2022 the Centre digitised all workflows, introduced a digital tool for selection procedures and a new digital working and collaboration environment, and prepared for and launched the use, as of January 2023, of the public procurement management tool; commends that the Centre has issued digital signatures for all its staff and the managers are using EU-Sign certificates for contracts, order forms and legally binding documents;
11. Notes from the Court's report that the Centre is not among the agencies that have some form of environmental reporting integrated in their annual activity reports and have received the EMAS registration; notes nevertheless the Centre's Environmental Management System that helps the Centre achieve its environmental targets, including by using key performance indicators on consumption of energy, water, paper, as well as on waste and CO₂ emissions; notes with satisfaction that the Centre's performance management system includes an environmental indicator (CO₂ (ton) emissions) that assesses the Centre's environmental performance using CO₂ and overall waste emissions; notes further the Centre's commitment to upgrade its environment management system and take steps to become EMAS certified as of 2025;

Staff policy

12. Notes that, on 31 December 2022, the establishment plan was 95,60 % implemented, with 79 temporary agents appointed out of 83 temporary posts and eight officials out of eight posts authorised under the Union budget; notes that, in addition, 20 contract agents out of 25 posts authorised under the Union budget, and four seconded national experts and five interims worked at the Centre in 2022;
13. Notes that, as regards gender balance reported for 2022, the Centre's senior management is composed of four men (66,7 %) and two women (33,3 %); notes that the management board is composed of 78 men (53 %) and 68 women (47 %); recalls the mandate of the Centre and that the high number of members of the Board (156) comes from its specific composition based on the tripartite principle, thus including representatives of the national authorities and social partners; recognises that through its members the management board ensures the necessary alignment between the Centre's work and stakeholder needs and priorities; notes further that regarding the Centre's staff overall the gender breakdown is 44 % men (47) and 56 % women (61); recalls the importance of geographical balance and welcomes in that regard, from the follow-up report, the Centre's commitment to geographically re-balance its staff by making use of reserve lists of other agencies, including through joining forces with them and broadening dissemination of vacancy notices;
14. Observes with appreciation that the Centre works proactively to improve staff's wellbeing and work-life balance; notes in that respect that in 2022 the Centre offered trainings on, inter alia, managing anxiety in the workplace, getting good at stress and digital wellbeing, ran human resources 'pulse surveys', revamped its joint committee which serves to promote staff well-being and good health, and put in place a 24/7 employee assistance programme for confidential support with regard to various life or work related challenges faced by the Centre's staff;
15. Notes that the Centre launched its regular Staff Engagement Survey in 2022, the results

of which showed favourable responses from 65 % of Centre's staff (75 % response rate), whereas 10 out of 12 dimensions of analysis recorded positive changes in comparison to the 2019 survey results, despite the highly disruptive period since the last survey that year, while some areas need further attention such as workload, transparency in decision-making and internal cooperation; welcomes that the results of the survey were presented to all staff in a general assembly and dedicated question-time meetings;

16. Welcomes, in the framework of the Centre's equal opportunities and diversity policy and as regards support to persons with disabilities, the measures taken such as trainings (on diversity and inclusion issues) and guidance (on detecting and counteracting unconscious bias) provided to human resources staff and selection boards, as well as accommodation to applicants with disabilities; notes also from the Centre's replies to Parliament written questions the Centre's plans to adopt the 'Charter on diversity and inclusion' in 2023;
17. Notes with concern from the Court's report the observation that the Centre, in the period 2017-2022, paid monthly and daily subsistence allowances to two Greek nationals employed as seconded national experts; notes in this context that the two seconded national experts were not entitled to those allowances according to the Centre's internal rules, since the Centre is located in Greece, therefore the total associated payments made to the two seconded national experts during that period and amounting to EUR 222 647 (compared to EUR 36 608 in 2022) being deemed irregular; notes, moreover, that when the Centre identified the issue in 2022, it registered the two cases in the registry of non-compliance and exceptions, decided not to claim back the amounts irregularly paid and introduced a three months phasing-out period for the seconded national experts still in place at that time; calls for a strict monitoring and avoidance of such situations in the future;

Prevention and management of conflicts of interest and transparency

18. Notes the Centre's existing measures and ongoing efforts to secure transparency, prevention and management of conflicts of interest and whistleblower protection; observes that the Centre requests its staff members to declare potential or actual interests if they act in a situation where a conflict of interest may arise; notes in that context that the Centre has in place its own mechanism, which includes *ex ante* measures with mitigation actions, *ex post* controls, as well as assistance from the Centre's internal control coordinator who receives information with regard to declared conflicts of interest;
19. Recalls that, pursuant to Regulation (EU) 2019/128, all members and alternates who attend management board meetings, or exercise the right to vote, must submit a declaration of interest; welcomes the fact that the declarations of interest of all management board members and alternates, as well as of the Centre's staff in senior or middle management positions have been published on the Centre's website; observes from the Centre's replies to Parliament's written questions that, as of 2022, management board members or alternates who do not provide a signed declaration of interest are no longer invited to management board meetings, do not receive management board documents and do not participate in written procedures to take decisions; notes the publication, although not formally required, of the CVs of

management board members; observes that the CVs of some management board members are still missing, including that of the Chairperson of the management board; invites the Centre to publish the CVs of all its management board members and their alternates;

20. Notes that the Centre acknowledges the importance of ‘revolving doors’ situations and regularly raises awareness of all its staff regarding the implementing rules on outside activities and assignments and occupational activities after leaving service; commends that all staff leaving the Centre are asked to sign a letter on their obligations after leaving the service, including that any future employment should not interfere with their obligation of confidentiality towards the Centre;

Internal control

21. Notes that the total internal control cost amounted to EUR 1 101 755 for the year 2022 (EUR 29 024 direct costs and EUR 1 072 731 indirect costs), which represents 6 % of the Centre’s budget; notes further the Centre’s statement that the moderate cost increase compared to 2021 (5,3 %) is due to increase in salary costs and the mix of staff involved in internal control tasks, leading to a higher indirect costs;
22. Acknowledges the fact that, according to its evaluation policy, the Centre carries out *ex ante* evaluations for procurement procedures above EUR 500 000 and *ex post* evaluations for projects and activities entailing a total expenditure of above EUR 500 000; notes that a 2022 report by the head of finance and procurement concluded that procurement procedures launched in the period examined were compliant with the requirements of *ex ante* evaluation; notes that, in 2022, the Centre carried out an *ex post* evaluation of an activity focused on a framework contract in the area of labour market intelligence and skill needs analysis (contract value EUR 1 088 350); notes that the outcome of that evaluation confirmed that that activity was effective, efficient, coherent and brought Union added value; observes further that, in 2022, a working group appointed by the executive director concluded that, with regard to a sample of three procurement procedures, the criteria related to the effective and efficient internal control were in place and followed, with no corrective actions needed;
23. Notes that the Centre, in 2022, registered 57 non-compliance events and exception requests linked to issues of contract and financial management; further notes that the recommendations issued by the internal control coordinator were implemented and followed up to avoid reoccurrence;
24. Observes that the assessment of the Centre’s overall internal control framework, performed by the internal control coordinator, using the tool provided by DG BUDG, concluded that the internal control framework is effective, all its components are in place and functioning well and for their intended purpose, with some improvements needed with regard to the internal control component ‘control activities’; notes, with appreciation, from the follow-up report that the Centre, as a part of its awareness-raising activities on ethics, integrity and internal control issues, provides regular mandatory sessions on good governance, including fraud-related issues, to all staff as well as to the management board members;

Other comments

25. Welcomes the Centre's efforts to communicate in ways that help in reaching out to wider audiences, including by implementing a machine-translation engine on the Centre's website to make all its web pages accessible in all official languages of the Union institutions; notes that, in 2022, the Centre invested in several innovative products such as corporate video productions, motion graphics, animations (on the VET systems of countries holding the Union's presidency in 2022, namely France and Czechia), podcasts, as well as new data visualisations and online data bases that strengthened the Centre's web portal; notes with appreciation that the Centre's publications and briefing notes reached tens of thousands of people through direct downloads; commends the Centre for the increase in its social media metrics in 2022;
26. Highlights that the VET and adult education are key priorities for the European Social Fund Plus (ESF+) towards the green and digital recovery, whereas the ESF+ has a budget of almost EUR 99,3 billion for the period 2021-2027;
27. Notes the fact that due to the high inflation rates, and the related salary adjustment, salary increases above the initial projections coupled with an increase of the weighting factor, the flexibility for securing additional resources to the core business was limited;
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28. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of [...] 2024² on the performance, financial management and control of the agencies.

² Texts adopted, P9_TA(2024)0000.

**ANNEX: ENTITIES OR PERSONS
FROM WHOM THE RAPPORTEUR HAS RECEIVED INPUT**

The rapporteur declares under his exclusive responsibility that he did not receive input from any entity or person to be mentioned in this Annex pursuant to Article 8 of Annex I to the Rules of Procedure.

OPINION OF THE COMMITTEE ON EMPLOYMENT AND SOCIAL AFFAIRS

for the Committee on Budgetary Control

on discharge in respect of the implementation of the budget of the European Centre for the Development of Vocational Training (Cedefop)
(2023/2143(DEC))

Rapporteur for opinion: Romana Tomc

SUGGESTIONS

The Committee on Employment and Social Affairs calls on the Committee on Budgetary Control, as the committee responsible, to incorporate the following suggestions into its motion for a resolution:

- having regard to the European Court of Auditors' Annual report on the implementation of the EU budget for the 2022 financial year;
 - having regard to the European Court of Auditors' Annual report on EU agencies for the financial year 2022;
 - having regard to Cedefop' Consolidated Annual Activity Report (CAAR) 2022;
1. Expresses its satisfaction that the European Court of Auditors (the 'Court') has declared the transactions underlying the European Centre for the Development of Vocational Training (Cedefop) annual accounts for the financial year 2022 to be legal and regular and that its financial position as at 31 December 2022 is fairly represented;
 2. Welcomes that the budget of the Cedefop for the financial year 2022 increased up to EUR 26 million (25 million in 2021) ¹; expresses its satisfaction that the Cedefop utilised essentially all of its available funding with an overall budget implementation rate of 99,98%;
 3. Appreciates the Cedefop's activities and high-quality work, providing research, analyses and technical advice and expertise in vocational education and training (VET), qualifications and skills policies with the aim of promoting high-quality training tailored to the needs of individuals and of the labour market; highlights the need to keep ensuring adequate human and financial resources allowing the Centre to fulfill its mandate and continue implementing its work programme with a high activity

¹ These budget figures were taken from the ECA's Annual report on EU agencies for the financial year 2022 and are based on the total payment appropriations available during the financial year.

completion rate;

4. Welcomes the Centre's work in helping to analyse the impact of the pandemic and digital transition on adapting business practices to the new realities in the Union labour market through e.g. the COVID-19 European Company Survey in conjunction with Eurofound; moreover, welcomes the Centre's role in compiling and disseminating research on skills mismatches; highlights, in this regard, the Centre's sectoral skills foresight exercises, thus a forward-looking approach to understand which are the skill profiles that are needed for the twin transition;
5. Recalls the importance of the Centre's role in ensuring digital skills are integrated into VET across the Union and monitoring the implementation and impact of the Council Recommendations on the Skills Agenda for Europe, vocational education and training (VET) for sustainable competitiveness, social fairness and resilience and the Digital Education Action Plan;
6. Notes the fact that due to the high inflation rates, and the related salary adjustment, salary increases above the initial projections coupled with an increase of the weighting factor, the flexibility for securing additional resources to the core business was limited;
7. Congratulates Cedefop for its commitment to the European Year of Youth and for successfully co-leading with Eurofound the 5-Agency event 'Youth first! Employment, skills and social policies that work for young Europeans in times of uncertainty', hosted by the European Parliament in September 2022; appreciates that the event was an additional opportunity to discuss youth policies as well as opportunities and challenges young people are facing, in terms of employment, working conditions, wellbeing and mental health;
8. Regrets the fact that the Court found irregularities related to the payment of daily subsistence allowances made by Cedefop to two seconded national experts (SNEs) employed by it; acknowledges the fact that Cedefop identified and documented such irregularities in the registry of non-compliance and rectified the situation based on external legal advice; welcomes the Centre's aim to amend its rules to make it possible for any SNE that has to change their place of living and relocate to Thessaloniki to be eligible to receive allowances, as this would also ensure equal treatment of SNEs independently of their nationality;
9. Regrets that the Court found observations on budgetary management, particularly that the contribution calculation method was not correctly applied and calls on the Cedefop to improve its internal procedures in this regard;
10. Commends Cedefop for having established a corporate plan to improve energy efficiency and climate neutrality of its operations;
11. Welcomes the fact that the Cedefop has completed all actions taken to the Court's observations related to the implementation of the budget for the financial year 2021;
12. Recommends, on the basis of the facts available, that discharge be granted to the Executive Director of the European Centre for the Development of Vocational Training in respect of the implementation of the Cedefop's budget for the financial year 2022.

**ANNEX: ENTITIES OR PERSONS
FROM WHOM THE RAPPORTEUR HAS RECEIVED INPUT**

The rapporteur declares under her exclusive responsibility that she did not receive input from any entity or person to be mentioned in this Annex pursuant to Article 8 of Annex I to the Rules of Procedure.

INFORMATION ON ADOPTION IN COMMITTEE ASKED FOR OPINION

Date adopted	11.1.2024
Result of final vote	+: 36 -: 1 0: 2
Members present for the final vote	João Albuquerque, Atidzhe Alieva-Veli, Dominique Bilde, Vilija Blinkevičiūtė, Milan Brglez, Jordi Cañas, David Casa, Leila Chaibi, Ilan De Basso, Jarosław Duda, Estrella Durá Ferrandis, Lucia Ďuriš Nicholsonová, Cindy Franssen, Chiara Gemma, Helmut Geuking, Elisabetta Gualmini, Agnes Jongerius, Radan Kanev, Ádám Kósa, Katrin Langensiepen, Elena Lizzi, Sara Matthieu, Jozef Mihál, Max Orville, Dennis Radtke, Antonio Maria Rinaldi, Mounir Satouri, Monica Semedo, Eugen Tomac, Romana Tomc, Nikolaj Villumsen, Maria Walsh
Substitutes present for the final vote	Catherine Amalric, Romeo Franz, Lina Gálvez Muñoz, José Gusmão
Substitutes under Rule 209(7) present for the final vote	Maria Noichl, Carina Ohlsson, Vera Tax

FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

36	+
ECR	Chiara Gemma
NI	Ádám Kósa
PPE	David Casa, Jarosław Duda, Cindy Franssen, Helmut Geuking, Radan Kanev, Dennis Radtke, Eugen Tomac, Romana Tomc, Maria Walsh
Renew	Atidzhe Alieva-Veli, Catherine Amalric, Jordi Cañas, Lucia Ďuriš Nicholsonová, Jozef Mihál, Max Orville, Monica Semedo
S&D	João Albuquerque, Vilija Blinkevičiūtė, Milan Brglez, Ilan De Basso, Estrella Durá Ferrandis, Lina Gálvez Muñoz, Elisabetta Gualmini, Agnes Jongerius, Maria Noichl, Carina Ohlsson, Vera Tax
The Left	Leila Chaibi, José Gusmão, Nikolaj Villumsen
Verts/ALE	Romeo Franz, Katrin Langensiepen, Sara Matthieu, Mounir Satouri

1	-
ID	Dominique Bilde

2	0
ID	Elena Lizzi, Antonio Maria Rinaldi

Key to symbols:

+ : in favour

- : against

0 : abstention

INFORMATION ON ADOPTION IN COMMITTEE RESPONSIBLE

Date adopted	4.3.2024
Result of final vote	+: 21 -: 2 0: 0
Members present for the final vote	Dominique Bilde, Gilles Boyer, Olivier Chastel, Caterina Chinnici, Ilana Cicurel, Carlos Coelho, Daniel Freund, Isabel García Muñoz, Monika Hohlmeier, Joachim Kuhs, Markus Pieper, Petri Sarvamaa, François Thiollet
Substitutes present for the final vote	Katalin Cseh, Bas Eickhout, Hannes Heide, Marian-Jean Marinescu, Sabrina Pignedoli, Wolfram Pirchner
Substitutes under Rule 209(7) present for the final vote	Malin Björk, Michael Gahler, César Luena, Miguel Urbán Crespo

FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

21	+
NI	Sabrina Pignedoli
PPE	Caterina Chinnici, Carlos Coelho, Michael Gahler, Monika Hohlmeier, Marian-Jean Marinescu, Markus Pieper, Wolfram Pirchner, Petri Sarvamaa
Renew	Gilles Boyer, Olivier Chastel, Ilana Cicurel, Katalin Cseh
S&D	Isabel García Muñoz, Hannes Heide, César Luena
The Left	Malin Björk, Miguel Urbán Crespo
Verts/ALE	Bas Eickhout, Daniel Freund, François Thiollet

2	-
ID	Dominique Bilde, Joachim Kuhs

0	0

Key to symbols:

+ : in favour

- : against

0 : abstention