



TEXTS ADOPTED

P9_TA(2021)0174

2019 discharge: European Centre for the Development of Vocational Training

1. European Parliament decision of 28 April 2021 on discharge in respect of the implementation of the budget of the European Centre for the Development of Vocational Training (Cedefop) (before 20 February 2019: European Centre for the Development of Vocational Training) for the financial year 2019 (2020/2150(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 2019,
- having regard to the Court of Auditors' annual report on EU agencies for the financial year 2019, 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 2019, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 1 March 2021 on discharge to be given to the Centre in respect of the implementation of the budget for the financial year 2019 (05793/2021 – C9-0047/2021),
- 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

¹ OJ C 351, 21.10.2020, p. 7. ECA annual report on EU agencies for the 2019 financial year: https://www.eca.europa.eu/Lists/ECADocuments/AGENCIES_2019/agencies_2019_EN.pdf

² OJ C 351, 21.10.2020, p. 7. ECA annual report on EU agencies for the 2019 financial year: https://www.eca.europa.eu/Lists/ECADocuments/AGENCIES_2019/agencies_2019_EN.pdf

(EU, Euratom) No 966/2012¹, and in particular Article 70 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 Training², and in particular Article 12a 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 337/75³, 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 Council⁴, and in particular Article 105 thereof,
 - having regard to Articles 32 and 47 of Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council⁵,
 - 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 (A9-0069/2021),
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 2019;
 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).

¹ OJ L 193, 30.7.2018, p. 1.

² OJ L 39, 13.2.1975, p. 1.

³ OJ L 30, 31.1.2019, p. 90.

⁴ OJ L 122, 10.5.2019, p. 1.

⁵ OJ L 328, 7.12.2013, p. 42.

2. European Parliament decision of 28 April 2021 on the closure of the accounts of the European Centre for the Development of Vocational Training (Cedefop) (before 20 February 2019: European Centre for the Development of Vocational Training) for the financial year 2019 (2020/2150(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 2019,
- having regard to the Court of Auditors' annual report on EU agencies for the financial year 2019, 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 2019, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 1 March 2021 on discharge to be given to the Centre in respect of the implementation of the budget for the financial year 2019 (05793/2021 – C9-0047/2021),
- 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 (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 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 337/75⁵, 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

¹ OJ C 351, 21.10.2020, p. 7. ECA annual report on EU agencies for the 2019 financial year: https://www.eca.europa.eu/Lists/ECADocuments/AGENCIES_2019/agencies_2019_EN.pdf

² OJ C 351, 21.10.2020, p. 7. ECA annual report on EU agencies for the 2019 financial year: https://www.eca.europa.eu/Lists/ECADocuments/AGENCIES_2019/agencies_2019_EN.pdf

³ OJ L 193, 30.7.2018, p. 1.

⁴ OJ L 39, 13.2.1975, p. 1.

⁵ OJ L 30, 31.1.2019, p. 90.

Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council¹, and in particular Article 105 thereof,

- having regard to Articles 32 and 47 of Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council²,
 - 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 (A9-0069/2021),
1. Approves the closure of the accounts of the European Centre for the Development of Vocational Training (Cedefop) for the financial year 2019;
 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).

¹ OJ L 122, 10.5.2019, p. 1.

² OJ L 328, 7.12.2013, p. 42.

3. European Parliament resolution of 29 April 2021 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) (before 20 February 2019: European Centre for the Development of Vocational Training) for the financial year 2019 (2020/2150(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 2019,
 - 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 (A9-0069/2021),
- 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 2019 was EUR 17 866 920, an increase of 0,09 % in comparison with the 2018 budget; whereas the budget of the Centre derives mainly from the Union budget;
- B. whereas the Court of Auditors (the ‘Court’), in its report on the Centre’s annual accounts for the financial year 2019 (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 satisfaction that the budget monitoring efforts during the financial year 2019 resulted in a budget implementation rate of 99,99 %, representing a very slight decrease of 0,01 % compared to 2018; takes note of the fact that the payment appropriations execution rate was at 95,12 %, representing a decrease of 1,38 % compared to 2018;
2. Notes with concern from the Court’s report that the Centre did not apply the proper method for calculating the contributions for Iceland and Norway, resulting in a contribution that was too low;

Performance

3. Notes that the Centre uses a noteworthy performance measurement system that includes key performance indicators to assess the added value provided by its activities on project, activity and organisational levels and other measures to improve its budget management;
4. Welcomes the introduction of more qualitative indicators in 2018-2019, which aimed to provide a more balanced view of the Centre’s performance; reminds the Centre to

¹ OJ C 107, 31.3.2020, p. 1.

regularly review and update its performance measurement system and key performance indicators to ensure the Centre's efficient contribution and expertise at Union level; encourages the Centre to carefully analyse the outcomes and use them to improve the Centre's strategy and activity planning;

5. Notes that the external evaluation, to which the Centre was subject in 2017 as required by the financial rules, has assessed the Centre's work positively; welcomes the actions planned to address the issued recommendations and calls on the Centre to continue to pursue further cooperation with other agencies; encourages the Centre to continue to implement its performance measurement indicators and to align the performance indicator methodologies with other agencies in order to present the implemented policies in a more detailed manner; welcomes the introduction of an environmental indicator;
6. Notes that the cross-cutting evaluation of the Union agencies under the remit of the Commission's Directorate-General for Employment suggested a number of recommendations for each of the agencies, but that those recommendations did not suggest further legislative amendments or the merger or relocation of agencies;
7. Appreciates the Centre's expertise and continuing high-quality work, providing research, analyses and technical advice 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; notes with concern, however, that while it has a positive image in the Union, VET is still seen as a second choice when compared to general education;
8. Recalls the importance of the Centre's role in ensuring that digital skills are integrated into VET across the Union and in monitoring the implementation and impact of Council Recommendation of 24 November 2020 on VET for sustainable competitiveness, social fairness and resilience¹, the new Skills Agenda for Europe and the Digital Education Action Plan;
9. Highlights the particular relevance of the Centre's recent work in helping to analyse the impact of the COVID-19 pandemic on skills demand and employment in the Union labour market via Skills-OVATE (the Online Vacancy Analysis Tool for Europe); in that context, stresses the need to ensure adequate human and financial resources allowing the Centre to continue implementing its work programme with a very high activity completion rate;
10. Notes that the Centre has regular coordination and cooperation with the European Training Foundation, the European Foundation for the Improvement of Living and Working Conditions and the European Agency for Safety and Health at Work; encourages the Centre to continue that collaboration, which allows for the creation of synergies, the sharing of knowledge, expertise and best practices across the agencies, as well as the avoidance of overlaps by providing a common space where agencies can consult each other on the fulfilment of their mandate; warmly welcomes the new service level agreement with the European Union Agency for Cybersecurity, in particular in the fields of digitalisation, procurement, data protection and human resources;

¹ OJ C 417, 2.12.2020, p. 1.

11. Welcomes the Centre's actions to increase digitalisation in terms of internal operation and management but also with regard to the acceleration of the digitalisation of procedures; stresses the need for the Centre to continue to be proactive in that regard in order to avoid a digital gap between the agencies at all costs; draws attention, however, to the need to continue all the necessary security measures to avoid any risk to the online security of the information processed;
12. Welcomes the Centre's initiative on a new strand on digitalisation, in particular on its online tools, providing country specific information and improved visualisation opportunities of online data, such as guidance resources on labour market information or skills forecasts; acknowledges to that end the Centre's targeted marketing campaigns in raising awareness on the content of its website;
13. Notes with satisfaction the new service level agreement with the Directorate-General for Budget for the migration to the Commission's finance and accounting system;

Staff policy

14. Notes that, on 31 December 2019, the establishment plan was 94,51 % implemented, with 12 officials and 74 temporary agents appointed out of 78 temporary agents and 13 officials authorised under the Union budget (compared to 92 authorised posts in 2018); notes that in addition 25 contract agents and three seconded national experts worked for the Centre in 2019;
15. Notes the gender imbalance among the Centre's senior management (4 men and 2 women); notes with satisfaction that the management board is almost gender balanced (53 % male and 47 % female); welcomes the staff's geographical representation within the Centre;
16. Notes with concern that the Centre's issues regarding the externalisation of its legal service highlighted by the discharge authority and the Court under discharge 2018 are still not resolved and that the externalisation has increased the workload and cost for the Centre; calls on the Centre to consider reinstating the internal legal service to mitigate the high cost and to ensure a proper audit trail for legal expenditure, as well as to continue to report to the discharge authority on any developments in that regard;
17. Welcomes the Centre's efforts to build a more diverse and inclusive work environment and culture by taking actions in favour of people with disabilities; asks the Centre to assess the possibilities of further strengthening and integrating the principles of equal opportunities in recruitment, training, career development, working conditions as well as to raise staff awareness of these aspects; invites the Centre to consider possible reasonable improvements and modifications of its buildings (access, adequate office equipment) for people with reduced mobility or other disabilities;
18. Encourages the Centre to pursue the development of a long-term human resources policy framework which addresses work-life balance, lifelong guidance and career development, gender balance, teleworking, geographical balance and the recruitment and integration of people with disabilities;
19. Notes with regret that, as a result of the judgment of the General Court in case T-187/18, the Centre must pay EUR 40 000 in compensation, and draws attention to the

importance of complying with existing labour law in order to avoid such cases in the future;

20. Welcomes the efforts made by the Centre to create an environmentally friendly working place and all the measures taken by the Centre to reduce its carbon footprint, its energy consumption and to develop a paperless workflow;

Procurement

21. Welcomes the introduction of e-tendering and e-submission for its open procedures and the initiative to join the Commission's or other agencies' inter-institutional framework contracts and to organise joint procurement procedures with other agencies;
22. Notes with concern that, according to the Court's report, mistakes in procurement and contract management were made, that the Centre accepted the change in the execution of a contract without properly documenting whether the alternative proposed by the contractor was at least equivalent to the solution proposed in the tender and that the Centre did not amend the framework contract concluded with that contractor in order to include such change; notes that the Centre formalised its guidelines on contract management to complement the training given to contract managers, the workflow and the controls in place;
23. Notes with regard to the follow-up on the previous year's discharge recommendation concerning procurement documentation and methodology that the implementation is still ongoing while acknowledging the steps made to implement the recommendation;

Prevention and management of conflicts of interest and transparency

24. Notes the Centre's existing measures and ongoing efforts to secure transparency, prevention and management of conflicts of interest and whistleblower protection; points out, however, that the publication of 22 declarations of conflicts of interest and the CVs of 163 members and alternates are still pending; reiterates that all members and alternates who attend management board meetings or exercise the right to vote must submit a declaration of interest; calls on the Centre to publish the declarations of interest and the CVs of all the members of the management board and to report to the discharge authority on the measures taken in that regard;

Internal controls

25. Notes that following the audit conducted by the internal audit service (IAS) on the Centre's human resources management and ethics from 14 to 18 January 2018, recruitment procedures have been updated to reflect the IAS recommendation and that this recommendation, initially flagged as critical, has been closed by the IAS after a follow-up engagement;
26. Notes that five out of six recommendations from the human resources management and ethics audit have now been implemented; calls on the Centre to report to the discharge authority on the implementation of the last recommendation;
27. Notes that the Centre's executive director, as authorising officer, has delegated the powers of budget implementation to the deputy director and heads of departments; notes that the deputy director's delegation has no capped amount for transactions, while the

delegation to the head of department for resources and support is capped at EUR 1 500 000 per transaction concerning Title 1 (Staff expenditure), with other delegations limited to the appropriations available under the specific budget lines and up to the ceiling of EUR 1 000 000 per transaction; welcomes the fact that the Centre sets financial caps for delegations in such a way that the need for flexibility is balanced with the need for oversight and hierarchical control over transactions;

Other comments

28. Notes the efforts made to increase the Centre's cybersecurity and data protection, especially as regards training of and awareness-raising among staff;
29. Welcomes the Centre's communication campaigns, focus on social media presence, interactive online tools and visualisations; encourages the Centre to continue promoting its work, research and activities to increase its public visibility;
30. Questions the need to maintain a board of directors composed of 84 people;

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31. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of 29 April 2021¹ on the performance, financial management and control of the agencies.

¹ Texts adopted, P9_TA(2021)0215.