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## TEXTS ADOPTED

*Provisional edition*

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### P8\_TA-PROV(2019)0277

#### Discharge 2017: European Training Foundation (ETF)

##### 1. European Parliament decision of 26 March 2019 on discharge in respect of the implementation of the budget of the European Training Foundation (ETF) for the financial year 2017 (2018/2187(DEC))

*The European Parliament,*

- having regard to the final annual accounts of the European Training Foundation for the financial year 2017,
- having regard to the Court of Auditors' report on the annual accounts of the European Training Foundation for the financial year 2017, together with the Foundation's reply<sup>1</sup>,
- having regard to the statement of assurance<sup>2</sup> 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 2017, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 12 February 2019 on discharge to be given to the Foundation in respect of the implementation of the budget for the financial year 2017 (05825/2019 – C8-0077/2019),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>3</sup>, and in particular Article 208 thereof,
- 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

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<sup>1</sup> OJ C 434, 30.11.2018, p. 184.

<sup>2</sup> OJ C 434, 30.11.2018, p. 184.

<sup>3</sup> OJ L 298, 26.10.2012, p. 1.

Regulation (EU, Euratom) No 966/2012<sup>1</sup>, and in particular Article 70 thereof,

- having regard to Regulation (EC) No 1339/2008 of the European Parliament and of the Council of 16 December 2008 establishing a European Training Foundation<sup>2</sup>, and in particular Article 17 thereof,
- having regard to 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 Council<sup>3</sup>, and in particular Article 108 thereof,
- having regard to Rule 94 of and Annex IV to its Rules of Procedure,
- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Employment and Social Affairs (A8-0131/2019),

1. Grants the Director of the European Training Foundation discharge in respect of the implementation of the Foundation's budget for the financial year 2017;
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 Director of the European Training Foundation, 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).

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<sup>1</sup> OJ L 193, 30.7.2018, p. 1.

<sup>2</sup> OJ L 354, 31.12.2008, p. 82.

<sup>3</sup> OJ L 328, 7.12.2013, p. 42.

## **2. European Parliament decision of 26 March 2019 on the closure of the accounts of the European Training Foundation for the financial year 2017 (2018/2187(DEC))**

*The European Parliament,*

- having regard to the final annual accounts of the European Training Foundation for the financial year 2017,
- having regard to the Court of Auditors' report on the annual accounts of the European Training Foundation for the financial year 2017, together with the Foundation's reply<sup>1</sup>,
- having regard to the statement of assurance<sup>2</sup> 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 2017, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 12 February 2019 on discharge to be given to the Foundation in respect of the implementation of the budget for the financial year 2017 (05825/2019 – C8-0077/2019),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>3</sup>, and in particular Article 208 thereof,
- 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 966/2012<sup>4</sup>, and in particular Article 70 thereof,
- having regard to Regulation (EC) No 1339/2008 of the European Parliament and of the Council of 16 December 2008 establishing a European Training Foundation<sup>5</sup>, and in particular Article 17 thereof,
- having regard to 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 Council<sup>6</sup>, and in particular Article 108 thereof,
- having regard to Rule 94 of and Annex IV to its Rules of Procedure,
- having regard to the report of the Committee on Budgetary Control and the opinion of

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<sup>1</sup> OJ C 434, 30.11.2018, p. 184.

<sup>2</sup> OJ C 434, 30.11.2018, p. 184.

<sup>3</sup> OJ L 298, 26.10.2012, p. 1.

<sup>4</sup> OJ L 193, 30.7.2018, p. 1.

<sup>5</sup> OJ L 354, 31.12.2008, p. 82.

<sup>6</sup> OJ L 328, 7.12.2013, p. 42.

the Committee on Employment and Social Affairs (A8-0131/2019),

1. Approves the closure of the accounts of the European Training Foundation for the financial year 2017;
2. Instructs its President to forward this decision to the Director of the European Training Foundation, 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. European Parliament resolution of 26 March 2019 with observations forming an integral part of the decision on discharge in respect of the implementation of the budget of the European Training Foundation for the financial year 2017 (2018/2187(DEC))**

*The European Parliament,*

- having regard to its decision on discharge in respect of the implementation of the budget of the European Training Foundation for the financial year 2017,
- having regard to Rule 94 of and Annex IV to its Rules of Procedure,
- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Employment and Social Affairs (A8-0131/2019),

A. whereas, according to its statement of revenue and expenditure<sup>1</sup>, the final budget of the European Training Foundation (the “Foundation”) for the financial year 2017 was EUR 20 144 089, representing a decrease of 3,62 % compared to 2016; whereas the budget of the Foundation derives almost entirely from the Union budget;

B. whereas the Court of Auditors, in its report on the Foundation’s annual accounts for the financial year 2017 (the “Court’s report”), has stated that it obtained reasonable assurances that the Foundation’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 2017 resulted in a high budget implementation rate of 99,93 %, representing a slight decrease of 0,06 % compared to 2016; takes note that the payment appropriations execution rate was 97,97 %, representing an increase of 0,31 % compared to the previous year;

***Cancellation of carryovers***

2. Notes with concern that the Foundation’s level of cancellations of carry-overs from 2016 to 2017 amounted to at EUR 42 925, still representing 9,16 % of the total amount carried over, despite of a significant decrease of 8,42 % in comparison to 2016;

***Performance***

3. Notes with satisfaction that the Foundation uses certain key performance indicators (KPIs) in addition to other productivity and quality indicators, to assess the added value provided by its activities and to improve its budget management;
4. Welcomes the Foundation’s support and complementarity to the external policies, notably the Enlargement and Neighbourhood Policies, and the foreign policy instruments of the Union; welcomes the Foundation’s inputs to bilateral external assistance related to policy dialogue and Union reporting processes; acknowledges its willingness to be better involved in Vocational Education and Training (VET) issues contained in Union aid granted to third countries and encourages the Foundation’s availability to support Union aid to strengthen VET reform globally;

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<sup>1</sup> OJ C 84, 17.3.2017, p.28.

5. Acknowledges the work of the Foundation to support the Union partner countries to harness their human capital through the reform of education, training and labour market systems in the context of the Union's external relations policy; welcomes the Foundation's activities regarding the development of skills and the facilitation of lifelong learning to support partner countries to improve the employability and employment prospects of their citizens;
6. Welcomes support from the Foundation to the Union candidate countries in areas such as work-based learning, continuing professional development of VET teachers and entrepreneurial learning; supports the Foundation's efforts in the Western Balkans aiming to modernise qualifications and qualifications systems; acknowledges the progress achieved with the development and implementation of national qualification frameworks at different levels as well as the validation of informal and non-formal learning (VINFIL); welcomes the Foundation's report on "Tracking vocational graduates in the EU candidate countries"; encourages further the Foundation's work in the countries of the Eastern Partnership in both regional and country specific activities linked to enhance the quality of vocational schools, equipment and delivery;
7. Welcomes the activities and the support carried out in Central Asia with regard to monitoring Union technical assistance and budget support in these countries and on promoting regional cooperation aligned with the Central Asia Education Platform (CAEP); supports the continuous engagement of Central Asia in a system-wide policy analysis and monitoring progress exercise in VET through the Torino Process.
8. Notes that the Foundation achieved a 93 % activity completion rate with a timely completion rate of 88 %, that it launched the forum for quality in vocational education and training (VET) and that it could succeed in reaching its targets for 13 out of 14 KPIs;
9. Welcomes the Foundation's agreements and annual action plans on cooperation in areas of policy overlap with the European Foundation for the Improvements of Living and Working Conditions and with the European Centre for the Development of Vocational Training; appreciates that the Foundation became the leader of the inter-Agency contract for the provision of benchmarked staff engagement surveys;

#### ***Staff policy***

10. Notes that on 31 December 2017, the establishment plan was 96,6 % executed, with 85 temporary agents appointed out of 88 temporary agents authorised under the Union budget (compared with 90 authorised posts in 2016); notes that in addition, 40 contract agents and one seconded national expert worked for the Foundation in 2017;
11. Stresses the importance of ensuring adequate staff and financial resources allowing the Foundation to implement its tasks;
12. Notes that the Foundation has several anti-harassment measures in place and that all newcomers attend an information session presented by confidential counsellors;

#### ***Prevention and management of conflicts of interests and transparency***

13. Notes the Foundation's existing measures and ongoing efforts to secure transparency, prevention and management of conflicts of interests, and whistle-blower protection;

notes that an independent disclosure, advice and referral body for whistle-blowers was established by appointing the Foundation’s legal advisor as the Foundation’s ethics and integrity correspondent; notes that the role of the European Anti-Fraud Office Correspondent and Ombudsman Correspondent was combined with the role of Ethics and Integrity Correspondent in order to have one central channel through which staff can report wrongdoing while ensuring independence and confidentiality;

14. Welcomes the fact that the Foundation launched an obligatory on-line anti-fraud awareness exercise among its existing staff, as well as among its new staff in the form of an obligatory induction exercise;

***Internal controls***

15. Notes that the Foundation revised its internal control framework in 2017 and that the Governing Board adopted the Internal Control Principles; acknowledges the fact that the assessment was based on the 16 internal control standards (ICS) in place and as a result, 10 out of 16 ICS were assessed as needing solely “slight improvements”, whereas none of the ICS were neither perceived as needing “significant improvements” nor as having “no system in place”; calls on the Foundation to report to the discharge authority on the measures taken in order to improve the situation;
16. Notes that the Commission’s internal audit service (IAS) carried out an audit on progress monitoring in VET and that the audit resulted in four recommendations with three of them being referred to as “important” and one of them as “desirable”; notes that the Foundation has therefore developed an action plan that was due to be implemented in 2018; acknowledges the fact that the Foundation has no outstanding open audit recommendation issued by the IAS prior to 2017;

***Other Comments***

17. Welcomes that the Foundation considers that the concerns related to the premises in Villa Gualino have been overcome and their presence in the current facilities is secure for the foreseeable future;

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18. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of 26 March 2019<sup>1</sup> on the performance, financial management and control of the agencies.

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<sup>1</sup> Texts adopted, P8\_TA-PROV(2019)0254.