

2007 discharge: European Training Foundation

1. European Parliament Decision of 23 April 2009 on discharge in respect of the implementation of the budget of the European Training Foundation for the financial year 2007 (C6-0437/2008 – 2008/2264(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Training Foundation for the financial year 2007¹,
- having regard to the Court of Auditors' report on the final annual accounts of the European Training Foundation for the financial year 2007, together with the Foundation'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 the 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 Council Regulation (EEC) No 1360/90 of 7 May 1990 establishing a European Training Foundation⁴, and in particular Article 11 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 (A6-0157/2009),

1. Grants the Director of the European Training Foundation discharge in respect of the implementation of the Foundation's budget for the financial year 2007;
2. Sets out its observations in the resolution below;
3. Instructs its President to forward this Decision and the resolution that forms 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

¹ OJ C 278, 31.10.2008, p. 63.

² OJ C 311, 5.12.2008, p. 149.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 131, 23.5.1990, p. 1.

⁵ OJ L 357, 31.12.2002, p. 72.

European Union (L series).

2. European Parliament Decision of 23 April 2009 on the closure of the accounts of the European Training Foundation for the financial year 2007 (C6-0437/2008 – 2008/2264(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Training Foundation for the financial year 2007¹,
- having regard to the Court of Auditors' report on the final annual accounts of the European Training Foundation for the financial year 2007, together with the Foundation'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 the 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 Council Regulation (EEC) No 1360/90 of 7 May 1990 establishing a European Training Foundation⁴, and in particular Article 11 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 (A6-0157/2009),

1. Notes that the final annual accounts of the European Training Foundation are as annexed to the Court of Auditors' report;
2. Approves the closure of the accounts of the European Training Foundation for the financial year 2007;
3. 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).

¹ OJ C 278, 31.10.2008, p. 63.

² OJ C 311, 5.12.2008, p. 149.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 131, 23.5.1990, p. 1.

⁵ OJ L 357, 31.12.2002, p. 72.

3. European Parliament resolution of 23 April 2009 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 2007 (C6-0437/2008 – 2008/2264(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Training Foundation for the financial year 2007¹,
- having regard to the Court of Auditors' report on the final annual accounts of the European Training Foundation for the financial year 2007, together with the Foundation'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 the 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 Council Regulation (EEC) No 1360/90 of 7 May 1990 establishing a European Training Foundation⁴, and in particular Article 11 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 (A6-0157/2009),

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 Training Foundation discharge in respect of the implementation of the Foundation's budget for the financial year 2006⁶, and in its resolution accompanying the discharge decision *inter alia* expressed surprise that the ECA's report made no reference to the fact that the Director's declaration of assurance (annexed to the annual activity report) was made subject to reservations concerning political uncertainty in partner countries, the financial management of the Tempus convention and possible social, reputational, legal and financial implications of Tempus technical assistance in the Foundation,

¹ OJ C 278, 31.10.2008, p. 63.

² OJ C 311, 5.12.2008, p. 149.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 131, 23.5.1990, p. 1.

⁵ OJ L 357, 31.12.2002, p. 72.

⁶ OJ L 88, 31.3.2009, p. 101.

1. Notes the ECA's finding that in the amending budget, the amount of assigned revenue was stated in an incorrect way; it should have been EUR 1 200 000 instead of the EUR 3 400 000 shown, which included assigned revenue carried over from the previous year;
2. Notes the Foundation's promise to further align its practices with regard to budget presentation to the regulatory requirements;
3. Notes that, in the declaration of assurance (annexed to the annual activity report), the Director maintains reservations made last year concerning political uncertainty in partner countries, financial management of part of the Tempus convention and possible social, reputational, legal and financial implications of the repatriation of Tempus technical assistance from the Foundation;
4. Invites the ECA to examine and comment on the Director's reservations in the forthcoming audit report on the Foundation;
5. Refers for other observations accompanying its Decision on discharge which are of a horizontal nature to its resolution of 23 April 2009 on financial management and control of EU agencies¹.

¹ Texts adopted, P6_TA-PROV(2009)0274.