2009 discharge: Translation Centre for the Bodies of the European Union CdT

2010/2172(DEC) - 03/02/2011

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Translation Centre for the Bodies of the European Union for the financial year 2009, as well as on the Court of Auditor’s report and the Centre’s replies to the Court’s observations, the Council recommends that the Parliament grant the Director of the Centre discharge in respect of the implementation of the budget for the financial year 2009.

The Council welcomes the Court's opinion that, on the one hand, the Centre's annual accounts present fairly, in all material aspects, the financial position as at 31 December 2009 and the results of operations and cash-flows for the year then ended, in accordance with the provisions of the Centre's Financial Regulation, and that, on the other hand, the underlying transactions for the financial year ended on 31 December 2009 are, in all material respects, legal and regular.

However, the Council considers that observations made in the Court of Auditor’s report call for a certain number of observations to be taken into account when granting discharge, particularly on the following points:

- **irregularity of commitments**: the Council calls on the Centre to ensure the correction of its irregular approach as regards commitments and to guarantee that, in line with its Financial Regulation, commitment appropriations cover the total cost of legal commitments entered into the budget of the current financial year;
- **revenue management**: the Council encourages the Centre to improve its procedure for revenue management, as expected by the Court;
- **budgetary accounting system**: the Council urges the Centre to guarantee the necessary system support during the transition from the current budgetary system SI2 towards the ABAC accounting system in order to ensure the continuity of its financial operations.