

2014 discharge: Translation Centre for the Bodies of the European Union (CdT)

2015/2170(DEC) - 08/09/2015 - Court of Auditors: opinion, report

PURPOSE: presentation of the report of the Court of Auditors on the annual accounts of the Translation Centre for the Bodies of the European Union for the financial year 2014, together with the Centre's replies (CdT).

CONTENT: in line with the tasks and objectives conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, it provides in the context of the discharge procedure, both in Parliament and Council, a Statement of Assurance concerning the reliability of the accounts and the legality and regularity of the underlying transactions of each institution, body or agency of the EU, based on an independent external audit.

This audit also focused on the annual accounts of the Centre CdT.

Statement of assurance: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the Centre, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2014, and
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, the Centre's annual accounts present fairly, in all material respects, its financial position as at 31 December 2014 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commission's accounting officer.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2014 are legal and regular in all material respects.

The report of the Court of Auditors at the same time has a series of observations on budget management and financial agency, together with the responses of the latter. The main observations can be summarised as follows:

Observations of the Court:

- **budget surplus:** the Court noted that cash and short-term deposits held by the Centre further increased from EUR 40 million at the end of 2013 to EUR 44 million at the end of 2014 (budgetary surplus and reserves increased from EUR 37.5 million to EUR 40.4 million). This indicates scope to reduce prices, as was the case in previous year.

Responses of the Centre:

- **budget surplus:** the Centre noted that it is aware of the high level of cash and recurrent budgetary surpluses and has taken various steps to reverse this trend. The Centre decreased the 2014 prices and a further decrease in prices was introduced in the 2015 budget. In 2015, the Centre also reimbursed to clients part of the reserve for stability pricing, amounting to EUR 2.3 million. To

avoid any further increase in the surplus, the Centre has introduced an automatic reimbursement of the budget surplus to clients.

Lastly, the Court of Auditor's report contains a summary of **Centre's activities in 2014**. It is particularly focused on the following activities:

Budget: EUR 56.27 million of which the Union subsidy amounts to 86.3%.

Activities:

- number of pages translated: 758 061 pages against 804 986 the previous year;
- number of pages by languages: in the official EU languages: 751 064 pages; in other languages: 6 997 pages;
- number of pages per client: bodies: 747 951 pages; institutions: 10 110 pages;
- number of pages translated by freelancers: 503 153 pages.