2015 discharge: Translation Centre for the Bodies of the European Union (CdT)

2016/2168(DEC) - 07/02/2017 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2015 and the balance sheet as at 31 December 2015 of the Translation Centre for the Bodies of the European Union (CdT), as well as the Court of Auditors' report on the annual accounts of the Centre for the financial year 2015, accompanied by the Centre's replies to the Court's comments, the Council recommended the European Parliament to give a discharge to the Director of the Centre in respect of the implementation of the budget for the financial year 2015.

The Council welcomed the Court's opinion that the Centre's annual accounts present fairly its financial position as at 31 December 2015 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Centre's Financial Regulation, and that the underlying transactions for 2015 are legal and regular in all material respects.

Nevertheless, it made the following some observations:

- **budgetary surplus**: the Council took noted of the Court's observation that a budgetary surplus was recorded at the end of 2015, albeit lower than in 2014. It, therefore, invited the Centre to continue monitoring its pricing, to use the available scope to reduce prices and to implement the automatic reimbursement of any surplus;
- **financial programming**: the Council regretted the high level of carry-overs of commitment appropriations to 2016. It encouraged the Centre to continue improving its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over to the following financial year to the minimum strictly necessary;
- **cancellation of appropriations**: the Council also regretted the Court's finding indicating an overestimation of the costs of external translators, leading to substantial cancellations of appropriations. It called on the Centre to improve its monitoring and evaluation of the budget for external services.