Basic information

2013/2214(DEC) DEC - Discharge procedure	Procedure completed
2012 discharge: Translation Centre for the Bodies of the European Union (CdT) **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	SARVAMAA Petri (PPE)	10/10/2013
	Shadow rapporteur KADENBACH Karin (S&D) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE) ANDREASEN Marta (ECR) DE JONG Dennis (GUE/NGL) VANHECKE Frank (EFD) EHRENHAUSER Martin (NI)	

Committee for opinion	Rapporteur for opinion	Appointed
CULT Culture and Education	The committee decided not to give an opinion.	

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
26/07/2013	Non-legislative basic document published	COM(2013)0570	Summary

22/10/2013	Committee referral announced in Parliament		
17/03/2014	Vote in committee		
20/03/2014	Committee report tabled for plenary	A7-0205/2014	Summary
02/04/2014	Debate in Parliament		
03/04/2014	Decision by Parliament	T7-0302/2014	Summary
03/04/2014	Results of vote in Parliament		
03/04/2014	End of procedure in Parliament		
05/09/2014	Final act published in Official Journal		

Technical information

Procedure reference	2013/2214(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/13878

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE521.645	22/01/2014	
Amendments tabled in committee		PE521.759	25/02/2014	
Committee report tabled for plenary, single reading		A7-0205/2014	20/03/2014	Summary
Text adopted by Parliament, single reading		T7-0302/2014	03/04/2014	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05849/2014	05/02/2014	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2013)0570	26/07/2013	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N7-0052/2014 OJ C 365 13.12.2013, p. 0015	10/09/2013	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Budget 2014/0563 OJ L 266 05.09.2014, p. 0165	Summary

2012 discharge: Translation Centre for the Bodies of the European Union (CdT)

2013/2214(DEC) - 03/04/2014 - Text adopted by Parliament, single reading

The European Parliament adopted a decision concerning the discharge to be granted to the Director of the Translation Centre for the Bodies (CdT) of the European Union in respect of the implementation of the Centre's budget for the financial year 2012. The vote on the discharge decision approved the closure of the accounts (in accordance with Annex VI, Article 5(1) of the Rules of Procedure of the European Parliament.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Centre for the financial year 2012 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 523 votes to 70, with 9 abstentions, a resolution containing a series of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies.

These recommendations are summarised as follows:

- **Budget and financial management**: Parliament noted that budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 87.45% and that the payment appropriations execution rate was 90.23%. It noted that the Centre held cash and short term deposits amounting to EUR 35 million at the end of 2012. It also noted that the Centre cannot adjust prices during the year in order to balance income and expenditure, although it has occasionally refunded its clients in order to reduce the surplus. The Centre was called upon to propose a remedy to this situation.
- **Performance**: Parliament requested that the Centre communicate the results and impact its work has on European citizens in an accessible way, mainly through its website.

It also made a series of observations on transfers, procurement and recruitment procedures as well as comments on internal controls.

Lastly, it acknowledged that the Centre will assess its policy on the prevention and management of conflicts of interests on the basis of the Commission's Guidelines on the Prevention and Management of Conflict of Interest in EU Decentralised Agencies. It called on the Centre to inform the discharge authority of the assessment results once available.

2012 discharge: Translation Centre for the Bodies of the European Union (CdT)

2013/2214(DEC) - 26/07/2013 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2012, as part of the 2012 discharge procedure.

Analysis of the accounts of the **Translation Centre for the Bodies of the European Union (CdT)**.

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2012 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the Translation Centre for the Bodies of the European Union (CdT).

In 2012, the tasks and budget of this agency were as follows:

- **description of the Centre's tasks**: the Translation Centre for the Bodies of the European Union, which is located in Luxembourg, was established by Council Regulation (EC) No 2965/94 and its role is to provide any European Union Institutions and Bodies, which call upon its services with the translation services necessary for their activities;

- **the Centre's budget for the 2012 financial year**: the Centre's budget for 2012, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:

  § **Commitment appropriations:**

  - committed : EUR 48 millions ;

  - paid : EUR 42 million ;

  - carried over : 0.

  § **Payment appropriations :**

  - **committed** : EUR 52 millions;

  - **paid** : EUR 41 millions;

  - **carried over** : EUR 4 millions.

Also see final accounts of the Translation Centre.

2012 discharge: Translation Centre for the Bodies of the European Union (CdT)

2013/2214(DEC) - 20/03/2014 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) in which it recommended the European Parliament to grant discharge to the Director of the Translation Centre for the Bodies (CdT) of the European Union in respect of the implementation of the Centre's budget for the financial year 2012.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Centre for the financial year 2012 are reliable, and that the underlying transactions are legal and regular, Members approved the closure of the Centre's accounts. They made, however, a number of recommendations that needed to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies.

- **Budget and financial management**: Members noted that budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 87.45% and that the payment appropriations execution rate was 90.23%. They noted that the Centre held cash and short term deposits amounting to EUR 35 million at the end of 2012. They noted that the Centre cannot adjust prices during the year in order to balance income and expenditure, although it has occasionally refunded its clients in order to reduce the surplus. Members called on the Centre to propose a remedy to this situation.

Members also made a series of observations on transfers, procurement and recruitment procedures as well as comments on internal controls.

Lastly, they acknowledged that the Centre will assess its policy on the prevention and management of conflicts of interests on the basis of the Commission's Guidelines on the Prevention and Management of Conflict of Interest in EU Decentralised Agencies. They called on the Centre to inform the discharge authority of the assessment results once available.

2012 discharge: Translation Centre for the Bodies of the European Union (CdT)

2013/2214(DEC) - 10/09/2013 - 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 2012, 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.

On issuing this audit, in the Court's opinion, **the Centre's annual accounts present fairly, in all material respects, its financial position as at 31 December 2012**, as well as 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.

It also considered that the **transactions underlying the annual accounts** for the year ended 31 December 2012 are **legal and regular** in all material respects.

The report also confirmed that the resources made available to the Centre in 2012 were EUR 48 293 million.

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**: at the end of 2012, the Centre held cash and short term deposits amounting to 35 million euro (budgetary surplus and reserves amounting to 30.9 million euro). The Centre cannot adjust prices during the year in order to balance income and expenditure although it has occasionally refunded its clients in order to reduce the surplus;

- **revision of the Centre's Founding Regulation**: the Founding Regulation of 20 regulatory agencies audited by the Court in 2012 requires them to use the Centre for all their translation needs (the Centre's Founding Regulation stipulates the same for four other agencies). Other agencies are not obliged to use the Centre. For non-technical documents agencies could reduce their costs by using local services. In the Court's opinion the legislator should consider allowing all agencies to do so.

Responses of the Centre:

- **budget surplus**: the cumulative budget surplus that may be reimbursed to clients amounts to 3.9 million euro, with the remaining part of the budget surplus being blocked by the statutory reserve and other reserves created by the Centre for specific purposes. In the long term, based on the Centre's pricing policy, the Centre should balance its costs with its revenues. The prices of the Centre's products are fixed by the Management Board for one year and, therefore, the surplus of 3.9 million euro will be reflected in the price modification for 2014 in order to assure long-term equilibrium.

- **revision of texts**: the Translation Centre takes due note of the Court's observation. The Centre stresses, however, that the opinion of the Court deviates from the framework established by the legislator in the Founding Regulation of the agencies.

Finally, the report of the Couirt of Auditors summarises the **activities of the Centre in 2012**. It is particularly focused on the following activities:

- number of pages translated: 735 007 pages against 712 813 the previous year;
- number of pages by languages: in the official EU languages: 722 505 pages; in other languages: 12 502 pages;
- number of pages per client: bodies: 707 888 pages; institutions: 27 119 pages;
- number of pages translated by freelancers: 480 695 pages.

2012 discharge: Translation Centre for the Bodies of the European Union (CdT)

2013/2214(DEC) - 05/02/2014

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Centre's replies to the Court's observations, the Council recommends 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 2012.

The observations in the Court of Auditors' report call for certain comments by the Council which can be summarised as follows:

- in general, the Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and that the underlying transactions for that financial year are legal and regular.
- **Controls**: notwithstanding this favourable finding, the Council regrets that a significant budgetary surplus was recorded at the end of 2012 and takes note, following the Court's assessment, of the need to amend the Founding Regulation of regulatory agencies to allow them to use also local services for their translation needs.

2012 discharge: Translation Centre for the Bodies of the European Union (CdT)

2013/2214(DEC) - 03/04/2014 - Final act

PURPOSE: to grant discharge to the Translation Centre for the Bodies of the European Union for the financial year 2012.

NON-LEGISLATIVE ACT: Decision 2014/563/EU of the European Parliament on discharge in respect of the implementation of the budget of the Translation Centre for the Bodies of the European Union (CdT) for the financial year 2012.

CONTENT: with the present decision, the European Parliament grants discharge to the Director of the Centre for the implementation of its budget for the financial year 2012.

This decision is in line with the European Parliament's resolution adopted on 3 April 2014 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 3 April 2014).

Amongst the main observations made, Parliament called on the Centre to inform the discharge authority of the **assessment results, once available, as regards the policy on the prevention and management of conflicts of interests**.