Basic information

2015/2170(DEC) DEC - Discharge procedure	Procedure completed
2014 discharge: Translation Centre for the Bodies of the European Union (CdT) **Subject** 8.70.03.04 2014 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	VAUGHAN Derek (S&D)	19/08/2015
	Shadow rapporteur DEUTSCH Tamás (PPE) VISTISEN Anders (ECR) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE/NGL) JÁVOR Benedek (Verts/ALE) VALLI Marco (EFDD) KAPPEL Barbara (ENF)	

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	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
23/07/2015	Non-legislative basic document published	COM(2015)0377	Summary
05/10/2015	Committee referral announced in Parliament		

04/04/2016	Vote in committee		
07/04/2016	Committee report tabled for plenary	A8-0084/2016	Summary
27/04/2016	Debate in Parliament		
28/04/2016	Decision by Parliament	T8-0162/2016	Summary
28/04/2016	Results of vote in Parliament		
28/04/2016	End of procedure in Parliament		
14/09/2016	Final act published in Official Journal		

Technical information

Procedure reference	2015/2170(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/04178

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE569.740	01/02/2016	
Amendments tabled in committee		PE576.907	04/03/2016	
Committee report tabled for plenary, single reading		A8-0084/2016	07/04/2016	Summary
Text adopted by Parliament, single reading		T8-0162/2016	28/04/2016	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05584/2016	27/01/2016	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2015)0377	23/07/2015	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0123/2015 OJ C 409 09.12.2015, p. 0033	08/09/2015	Summary

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Final act	
Budget 2016/1492 OJ L 246 14.09.2016, p. 0180	Summary

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

2015/2170(DEC) - 28/04/2016 - Final act

PURPOSE: to grant discharge to the Translation Centre for the Bodies of the European Union (CdT) for the financial year 2014.

NON-LEGISLATIVE ACT: Decision (EU) 2016/1492 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 2014.

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 2014.

This decision is in line with the European Parliament's resolution adopted on 28 April 2016 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 28 April 2016).

Amongst Parliament’s main observations in the resolution accompanying the discharge decision, it noted that budgetary surplus and reserves increased from EUR 37.5 million to EUR 40.4 million, which indicates scope to reduce prices. It noted with concern that budget surplus is a recurring phenomenon for the Centre but acknowledged the positive actions taken by the Centre to reverse this trend.

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

2015/2170(DEC) - 07/04/2016 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Derek VAUGHAN (S&D, UK) on discharge in respect of the implementation of the budget of the Translation Centre for the Bodies of the European Union for the financial year 2014.

The parliamentary committee calls on the European Parliament to grant the Director of the Centre discharge in respect of the implementation of the agency’s budget for the financial year 2014.

Noting that the Court of Auditors issued a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions for the financial year 2014, Members call on Parliament to approve 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:

- **Centre’s financial statements:** Members note the final budget of the Centre for the financial year 2014 was EUR 56 268 041, representing an increase of 7.81 % compared with 2013.
- **Budget and financial management:** Members note that the budget monitoring efforts during the financial year 2014 resulted in a budget implementation rate of 79.34 %, representing a decrease of 4.13 % compared to the year 2013. They highlight, moreover, that the payment appropriations execution rate was at 71.97 %, representing a decrease of 5.71 % compared to the year 2013. They also note that cash and short term deposits held by the Centre further increased from EUR 40 000 000 at the end of 2013 to EUR 44 000 000 at the end of 2014, resulting in a large budgetary surplus and reserves. They call on the Centre to reduce the price of its translations. The per page price for revision increased by 23% in 2014. They call on the Centre to inform the discharge authority of the criteria which led to the establishment of prices during the financial year 2014.

Members also made a series of observations regarding procedures for payment transfers, contract awards, recruitment, internal control, prevention and management of conflict of interest, as well as about the Centre's performance. In this regard, Members consider that the annual reports of the Centre could play an important role in compliance regarding transparency, accountability and integrity, closely linked to the **issue of conflicts of interest**.

Lastly, Members note with satisfaction the Centre's adaptability project, started in 2014, which focuses on enhancing the adaptability of its staff and reducing detected skills gaps.

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.

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

2015/2170(DEC) - 23/07/2015 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2014, as part of the 2014 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 2014 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 148 (2) of the Financial Regulation applicable to the EU's General Budget, including the Translation Centre for the Bodies of the European Union (CdT).

The document contains the figures on which the discharge procedure is based.

On this basis, the Financial Controller of the European Commission ensures the certification of the consolidated accounts as declared by the institutions, agencies and bodies of the European Union.

Discharge procedure of the EU agencies: the EU Budget finances a wide range of policies and programmes throughout the EU. In accordance with the priorities set by the European Parliament and the Council in the multi-annual financial framework (MFF), the European Commission carries out specific programmes, activities and projects in the field with the technical support of some specialised agencies.

The consolidated annual accounts of the EU provide information on the activities of the institutions, agencies and other bodies of the EU from a budgetary and accrual accounting perspective.

The consolidated reports on the implementation of the general budget of the EU include the budget implementation of all Institutions. **Agencies do not have a separate budget inside the EU budget**; and they are partially financed by a Commission budget subsidy.

This document sets out how the Agencies spent and implemented their budget in 2014. Each agency is subject to its own discharge procedure.

CdT: in 2014, 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 (LU), 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 2014 financial year**: the Centre’s budget for 2014, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:

Commitment appropriations:

- **committed** : EUR 56 million;

- **paid** : EUR 45 million;

- **carried over** : 0.

Payment appropriations :

- **committed** : EUR 59 million;

- **paid** : EUR 43 million;

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

Also see final accounts of the Translation Centre.

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

2015/2170(DEC) - 27/01/2016 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2014 and the balance sheet as at 31 December 2014 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 2014, 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 2014.

The Council welcomed the Court's opinion that, in all material respects, the Centre's annual accounts present fairly 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 the Centre's Financial Regulation, and that the underlying transactions for 2014 are legal and regular in all material respects.

Nevertheless, the Council has made some observations which may be summarised as follows:

- **budgetary surplus**: the Council noted the Court's observation, as was the case in previous years, that a budgetary surplus was recorded at the end of 2014. It invited the Centre to use the available scope to reduce prices.

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

2015/2170(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament decided to grant discharge to the Director of the Translation Centre for the Bodies (CdT) in respect of the implementation of its budget for the financial year 2014. The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex V, Article 5 (1)(a) to Parliament's Rules of Procedure.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Centre's annual accounts for the financial year 2014 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 510 votes to 116 with 9 abstentions, a resolution containing a series of recommendations, which form an integral part of the decision on discharge and which add to the general recommendations set out in the resolution on performance, financial management and control of EU agencies:

- **Centre's financial statements**: Parliament noted the final budget of the Centre for the financial year 2014 was EUR 56 268 041, representing an increase of 7.81 % compared with 2013.
- **Budget and financial management**: Parliament noted that the budget monitoring efforts during the financial year 2014 resulted in a budget implementation rate of 79.34 %, representing a decrease of 4.13 % compared to the year 2013. It highlighted, moreover, that the payment appropriations execution rate was at 71.97 %, representing a decrease of 5.71 % compared to the year 2013. It also noted that cash and short term deposits held by the Centre further increased from EUR 40 000 000 at the end of 2013 to EUR 44 000 000 at the end of 2014, resulting in a large budgetary surplus and reserves. It called on the Centre to reduce the price of its translations. The per page price for revision increased by 23% in 2014. It called on the Centre to inform the discharge authority of the criteria which led to the establishment of prices during the financial year 2014.

Parliament also made a series of observations regarding procedures for payment transfers, contract awards, recruitment, internal control, prevention and management of conflict of interest, as well as about the Centre's performance. In this regard, Members consider that the annual reports of the Centre could play an important role in compliance regarding transparency, accountability and integrity, closely linked to the **issue of conflicts of interest**.

Members noted with satisfaction the Centre's adaptability project, started in 2014, which focuses on enhancing the adaptability of its staff and reducing detected skills gaps.

Lastly, Parliament noted with satisfaction the synergies created by the Centre through sharing services with other agencies and commended in particular, the cooperation agreement established between the Centre and the European Railway Agency (ERA), by which the Centre hosts ERA's disaster recovery system, allowing the generation of savings as well as the provision of a higher security level to both bodies.