Basic information

2018/2184(DEC) DEC - Discharge procedure	Procedure completed
2017 discharge: Translation Centre for the Bodies of the European Union (CdT) **Subject** 8.70.03.02 2017 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	SARVAMAA Petri (PPE)	25/07/2018
	Shadow rapporteur KADENBACH Karin (S&D) CZARNECKI Ryszard (ECR) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE/NGL) STAES Bart (Verts/ALE) KAPPEL Barbara (ENF)	

Committee for opinion	Rapporteur for opinion	Appointed
CULT Culture and Education	ZDROJEWSKI Bogdan Andrzej (PPE)	11/07/2018

European Commission

Commission DG	Commissioner
Budget	OETTINGER Günther

Key events

Date	Event	Reference	Summary
28/06/2018	Non-legislative basic document published	COM(2018)0521	Summary
11/09/2018	Committee referral announced in Parliament		
20/02/2019	Vote in committee		

28/02/2019	Committee report tabled for plenary	A8-0122/2019	Summary
26/03/2019	Decision by Parliament	T8-0257/2019	Summary
26/03/2019	Results of vote in Parliament		
26/03/2019	Debate in Parliament		
26/03/2019	End of procedure in Parliament		
27/09/2019	Final act published in Official Journal		

Technical information

Procedure reference	2018/2184(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/14285

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE626.785	10/12/2018	
Committee opinion	CULT	PE628.679	23/01/2019	
Amendments tabled in committee		PE634.461	01/02/2019	
Committee report tabled for plenary, single reading		A8-0122/2019	28/02/2019	Summary
Text adopted by Parliament, single reading		T8-0257/2019	26/03/2019	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05825/2019	31/01/2019	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2018)0521	28/06/2018	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0012/2019 OJ C 434 30.11.2018, p. 0001	18/09/2018	Summary

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

Final act
Budget 2019/1443 OJ L 249 27.09.2019, p. 0159

2017 discharge: Translation Centre for the Bodies of the European Union (CdT)

2018/2184(DEC) - 31/01/2019 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2017 and the balance sheet as at 31 December 2017 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 2017, 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 2017.

The Council welcomed the Court's opinion that the Centre's annual accounts present fairly its financial position as at 31 December 2017 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 2017 are legal and regular in all material respects.

Nevertheless, the following observation was made:

- ***performance***: the Council expressed concern that due to an increasing use of in-house and other alternative solutions for translation by several EU agencies and bodies, the Centre's capacity is not used to the greatest possible extent and that there is a duplication of systems development and running costs at European level. In addition, the Council took note with concern that the Centre's business model could be at risk. The Council urged the Centre to take appropriate measures to address these issues and it calls on the Centre to inform the Council regularly of all progress made;

- ***accounting***: the Council regretted the deficiencies found by the Court in the Centre's accounting environment. It called on the Centre to take appropriate actions mainly to ensure the accounting officer's independence.

2017 discharge: Translation Centre for the Bodies of the European Union (CdT)

2018/2184(DEC) - 28/06/2018 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2017, as part of the 2017 discharge procedure.

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

CONTENT: the organisational governance of the EU consists of institutions, agencies and other EU bodies whose expenditure is included in the general budget of the Union.

This Commission document concerns the **EU's consolidated accounts for the year 2017** and details how spending by the EU institutions and bodies was carried out. The consolidated annual accounts of the EU provide financial information on the activities of the institutions, agencies and other bodies of the EU from an accrual accounting and budgetary perspective.

It is the responsibility of the Commission's Accounting Officer to prepare the EU's consolidated annual accounts and ensure that they present fairly, in all material aspects, the financial position, the result of the operations and the cash flows of the EU institutions and bodies with a view to granting discharge.

Discharge procedure: **the final step of a budget lifecycle is the discharge**. It is the decision by which the European Parliament '**releases**' the Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its annual report, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of discharge.

The final discharge report including specific recommendations to the Commission for action is adopted in plenary by the European Parliament and are subject to an annual follow up report in which the Commission outlines the concrete actions it has taken to implement the recommendations made.

All EU institutions and other agencies, bodies and joint undertakings are subject to their own discharge procedures.

Translation Centre for the Bodies of the European Union: the Centre, 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.

As regards Centre's accounts, these are presented in detail in the document on the consolidated annual accounts of the European Union for 2017:

Commitment appropriations:

- available: EUR 49 million;
- made: EUR 46 million.

Payment appropriations:

- available: EUR 53 million;
- made: EUR 46 million.

For further details on expenditure, please refer to the final accounts of the Translation Centre.

2017 discharge: Translation Centre for the Bodies of the European Union (CdT)

2018/2184(DEC) - 26/03/2019 - Text adopted by Parliament, single reading

The European Parliament decided to grant discharge to the Director of the Translation Centre for the Bodies of the European Union (CdT) for the financial year 2017 and to approve the closure of the accounts for the financial year in question.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Centre's annual accounts for the financial year 2017 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 506 votes to 124 with 5 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 draft resolution on performance, financial management and control of EU agencies:

Centre's financial statements

Members noted that the final budget of the Centre for the financial year 2017 was EUR 49 429 100, representing a decrease of 2.27 % compared to 2016.

Budget and financial management

The budget monitoring efforts during the financial year 2017 resulted in a budget implementation rate of 93.12 %, representing an increase of 3.75 % compared to the previous year. Payment appropriations execution rate was 85.40 %, representing an increase of 3.21% compared to the previous year. Parliament noted the relatively high level of cancelled carryovers in 2017 amounting to EUR 317 986.20 and still representing 8.76 % of the total amount carried over, despite a decrease of 1.34 % in comparison to 2016.

Members also made a series of observations regarding performance, staff, procurement and internal controls.

In particular, they noted that:

- the implementation rate of the Centre's amended work programme for 2017 was 87.7 %;

- the new pricing structure for the translation of documents was appreciated;

- on 31 December 2017, the establishment plan was 96.9 % executed, with 189 officials or temporary agents appointed out of 195 temporary agents and officials authorised under the Union budget;

- the Centre adopted a policy on preventing harassment;

- although the Centre is not fee financed, it depends on revenue received from its clients, who are represented on the Centre's management board, and that there is therefore a risk of conflicts of interests regarding the pricing of the Centre's products which could be solved if the Commission collected the fees on behalf of the Centre's clients and would prompt the Centre to be mainly funded from the Union budget. The Centre is called on to report to the discharge authority on measures taken in order to mitigate such a risk.

2017 discharge: Translation Centre for the Bodies of the European Union (CdT)

2018/2184(DEC) - 28/02/2019 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) 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 2017.

The committee called 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 2017.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Centre for the financial year 2017 were reliable and that the underlying transactions were legal and regular, Members called 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 noted that the final budget of the Centre for the financial year 2017 was EUR 49 429 100, representing a decrease of 2.27 % compared to 2016.

Budget and financial management

The budget monitoring efforts during the financial year 2017 resulted in a budget implementation rate of 93.12 %, representing an increase of 3.75 % compared to the previous year. Payment appropriations execution rate was 85.40 %, representing an increase of 3.21% compared to the previous year.

Members noted the relatively high level of cancelled carryovers in 2017 amounting to EUR 317 986.20 and still representing 8.76 % of the total amount carried over, despite a decrease of 1.34 % in comparison to 2016.

Members also made a series of observations regarding performance, staff, procurement and internal controls.

In particular, they noted that:

- the implementation rate of the Centre's amended work programme for 2017 was 87.7 %;

- the new pricing structure for the translation of documents was appreciated;

- on 31 December 2017, the establishment plan was 96.9 % executed, with 189 officials or temporary agents appointed out of 195 temporary agents and officials authorised under the Union budget;

- the Centre adopted a policy on preventing harassment;

- although the Centre is not fee financed, it depends on revenue received from its clients, who are represented on the Centre's management board, and that there is therefore a risk of conflicts of interests regarding the pricing of the Centre's products which could be solved if the Commission collected the fees on behalf of the Centre's clients and would prompt the Centre to be mainly funded from the Union budget. The Centre is called on to report to the discharge authority on measures taken in order to mitigate such a risk.

2017 discharge: Translation Centre for the Bodies of the European Union (CdT)

2018/2184(DEC) - 18/09/2018

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 2017, together with the Centre's reply (CdT).

CONTENT: the Court of Auditors carried out the audit on the annual accounts of the Translation Centre for the Bodies of the European Union (CdT).

In brief, the Centre's task is to provide any European Union institutions and bodies which call upon its services with the translation services necessary for their activities.

Statement of assurance and reliability of the accounts

The Court considered that:

- the Centre’s annual accounts present fairly, in all material respects, its financial position as at 31 December 2017 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;

- the transactions underlying the annual accounts for the year ended 31 December 2017 are legal and regular in all material respects.

The report also makes a series of observations on the budgetary and financial management of the Centre, accompanied by the latter’s response. The main observations may be summarised as follows:

The Court's observations

Financial management

Agencies should introduce a single solution for the electronic exchange and storage of information with third parties participating in public procurement procedures (e-procurement). As the same requirement exists for all EU Institutions, the Commission is developing a comprehensive IT solution covering all phases of public procurement procedures. The Commission launched tools for electronic invoicing (e-invoicing), for the electronic publication of documents related to contract notices (e-tendering) and for the electronic submission of tenders (e-submission). By the end of 2017, the Centre had introduced e-invoicing for certain procedures, but not e-tendering and e-submission.

The Centre's reply

Financial management

The implementation of e-Tendering and e-Submission is included in the Centre’s 2018 Work Programme. Both tools, developed by the Commission, will be deployed by the Centre from October 2018.

Lastly, the Court of Auditor’s report contains a summary of Centre’s key figures in 2017:

Budget

EUR 49 million.

Staff

215 including officials, temporary and contract staff and seconded national experts.