European Parliament

2019-2024



Plenary sitting

A9-0084/2021

30.3.2021

REPORT

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 2019 (2020/2156(DEC))

Committee on Budgetary Control

Rapporteur: Joachim Stanisław Brudziński

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PR_DEC_Agencies

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1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

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 2019 (2020/2156(DEC))

The European Parliament,

- having regard to the final annual accounts of the Translation Centre for the Bodies of the European Union for the financial year 2019,
- having regard to the Court of Auditors' annual report on EU agencies for the financial year 2019, together with the agencies' replies¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2019, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 1 March 2021 on discharge to be given to the Centre in respect of the implementation of the budget for the financial year 2019 (05793/2021 – C9-0053/2021),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012³, and in particular Article 70 thereof,
- having regard to Council Regulation (EC) No 2965/94 of 28 November 1994 setting up a Translation Centre for bodies of the European Union⁴, and in particular Article 14 thereof,
- having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council⁵, and in particular Article 105 thereof,
- having regard to Articles 32 and 47 of Commission Delegated Regulation (EU) No

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¹ OJ C 351, 21.10.2020, p. 7. ECA annual report on EU agencies for the 2019 financial year: https://www.eca.europa.eu/Lists/ECADocuments/AGENCIES_2019/agencies_2019_EN.pdf OJ C 351, 21.10.2020, p. 7. ECA annual report on EU agencies for the 2019 financial year: https://www.eca.europa.eu/Lists/ECADocuments/AGENCIES_2019/agencies_2019_EN.pdf

³ OJ L 193, 30.7.2018, p. 1.

⁴ OJ L 314, 7.12.1994, p. 1.

⁵ OJ L 122, 10.5.2019, p. 1.

1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council⁶,

- having regard to Rule 100 of and Annex V to its Rules of Procedure,
- having regard to the opinion of the Committee on Culture and Education,
- having regard to the report of the Committee on Budgetary Control (A9-0084/2021),
- 1. Grants the Acting Director of the Translation Centre for the Bodies of the European Union discharge in respect of the implementation of the Centre's budget for the financial year 2019;
- 2. Sets out its observations in the resolution below;
- 3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the Acting Director of the Translation Centre for the Bodies of the European Union, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

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⁶ OJ L 328, 7.12.2013, p. 42.

2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on the closure of the accounts of the Translation Centre for the Bodies of the European Union for the financial year 2019 (2020/2156(DEC))

The European Parliament,

- having regard to the final annual accounts of the Translation Centre for the Bodies of the European Union for the financial year 2019,
- having regard to the Court of Auditors' annual report on EU agencies for the financial year 2019, together with the agencies' replies¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2019, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 1 March 2021 on discharge to be given to the Centre in respect of the implementation of the budget for the financial year 2019 (05793/2021 – C9-0053/2021),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012³, and in particular Article 70 thereof,
- having regard to Council Regulation (EC) No 2965/94 of 28 November 1994 setting up a Translation Centre for bodies of the European Union⁴, and in particular Article 14 thereof,
- having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council⁵, and in particular Article 105 thereof,
- having regard to Articles 32 and 47 of Commission Delegated Regulation (EU) No
 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies

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¹ OJ C 351, 21.10.2020, p. 7. ECA annual report on EU agencies for the 2019 financial year: https://www.eca.europa.eu/Lists/ECADocuments/AGENCIES_2019/agencies_2019_EN.pdf
² OJ C 351, 21.10.2020, p. 7. ECA annual report on EU agencies for the 2019 financial year: https://www.eca.europa.eu/Lists/ECADocuments/AGENCIES_2019/agencies_2019_EN.pdf

³ OJ L 193, 30.7.2018, p. 1.

⁴ OJ L 314, 7.12.1994, p. 1.

⁵ OJ L 122, 10.5.2019, p. 1.

referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council⁶,

- having regard to Rule 100 of and Annex V to its Rules of Procedure,
- having regard to the opinion of the Committee on Culture and Education,
- having regard to the report of the Committee on Budgetary Control (A9-0084/2021),
- 1. Approves the closure of the accounts of the Translation Centre for the Bodies of the European Union for the financial year 2019;
- 2. Instructs its President to forward this decision to the Acting Director of the Translation Centre for the Bodies of the European Union, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Union* (L series).

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⁶ OJ L 328, 7.12.2013, p. 42.

3. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

with observations forming an integral part of the decision 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 2019 (2020/2156(DEC))

The European Parliament,

- having regard to its decision 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 2019,
- having regard to Rule 100 of and Annex V to its Rules of Procedure,
- having regard to the opinion of the Committee on Culture and Education,
- having regard to the report of the Committee on Budgetary Control (A9-0084/2021),
- A. whereas, according to its statement of revenue and expenditure¹, the final budget of the Translation Centre for the Bodies of the European Union (the 'Centre') for the financial year 2019 was EUR 45 750 404, representing a decrease of 2,95 % compared to 2018; whereas 86,72 % of the Centre's budget derives from direct contributions from institutions, other agencies and bodies;
- B. whereas the Court of Auditors (the 'Court'), in its report on the annual accounts of the Translation Centre for the Bodies of the European Union for the financial year 2019 (the 'Court's report'), states that it has obtained reasonable assurance that the Centre's annual accounts are reliable and that the underlying transactions are legal and regular;

Budget and financial management

- 1. Notes that budget monitoring efforts during the financial year 2019 resulted in a budget implementation rate of 93,03 %, representing a decrease of 1,91 % compared to the previous year; notes that the payment appropriations execution rate was 85,11 %, representing a decrease of 2,82 % compared to 2018;
- 2. Urges the Centre to adopt a sustainable business model in accordance with its two-year transformation plan devised following the external study entitled 'Study on the Translation Centre as the linguistic shared service provider for the EU Agencies and Bodies'; notes that, according to the Centre's follow-up report to the discharge for the financial year 2018, in 2019 the implementation of the transformation plan and underlying projects was monitored and reported; encourages the Centre to fully implement those actions which would help adapt the new business model to technological developments;
- 3. Notes with concern that the Centre had not completed the anti-fraud plan which was targeted to be implemented by the end of 2018; notes that actions not finalised in the

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¹ OJ C 391, 18.11.2019, p. 57.

- 2018 anti-fraud plan have been added to the set of new measures in the 2019-2020 antifraud plan and were planned to be completed by the end of 2020; recommends that the Centre inform the discharge authority about postponed actions and their effect on the fraud risk that the Centre would be exposed to;
- 4. Regrets that some of the founding regulations of the other agencies do not require them to use the services of the Centre and recalls the fact that the Centre, based on its founding regulation, responds to the language service needs of Union bodies, offices and agencies;
- 5. Questions the benefit of having a management board composed of 72 people, which complicates decision-making;
- 6. Emphasises the importance of preserving and promoting multilingualism in the institutions, bodies, offices and agencies of the Union and the need to treat all official languages equally; acknowledges the invaluable contribution of the Centre's translation services to the smooth functioning of the institutions, bodies, offices and agencies of the Union and to making their work transparent and accessible to Union citizens in their respective mother tongues;

Performance

- 7. Notes that the Centre still primarily uses input and output indicators as key performance indicators to assess the results of its activities and several indicators to enhance its budget management; notes the revised *ex-ante* evaluation and the ongoing *ex-post* revision of the Centre's programmes and activities; invites the Centre to further develop the key performance indicators to assess the outcome and impact of its activities in order to gain qualitative advice on how to provide more added value for the Centre's output and improve the Centre's business model;
- 8. Notes that with 309 047 pages, the number of pages of documents translated, modified, edited and revised decreased by 16,2 % compared with 2018, which had been a record year, but recalls that this volume was 2,4 % higher than the forecast in the initial budget and 8,3 % higher than the forecast in the amended budget for 2019;
- 9. Welcomes the implementation by the Centre of a Translation Quality Assurance Action Plan for 2019-2020, the focus of which is to enhance the quality of the language services provided to clients and the Centre's operational efficiency;
- 10. Notes that the Centre positions itself as the linguistic shared service provider for the Union agencies and that its core task does not overlap with those of other agencies; notes further that the Centre joined efforts with the European Border and Coast Guard Agency and the European Environment Agency for the implementation of a common erecruitment tool named 'Systal' and has regularly shared knowledge and experience with other Union agencies through the Agencies' Coordination Support Office and has participated in the meetings and activities of the EU Agencies' Network; recommends that the Centre inform the discharge authority about Systal and actively pursue sharing the use of this tool with other Union agencies; encourages the Centre to continue on this path of cooperation and sharing knowledge and experience;
- 11. Welcomes the fact that the Centre agreed, as part of its two-year Ttransformation plan,

- on a cooperation programme with the European Union Intellectual Property Office consisting of five IT projects which are not only of strategic importance for both organisations but will also be of benefit to other Union agencies;
- 12. Welcomes the Centre's willingness to develop synergies with other agencies, such as through the implementation of Systal; calls on the Centre to continue to develop its synergies and to increase cooperation and exchanges of good practices with other Union agencies with a view to improving efficiency (human resources, building management, IT services and security);
- 13. Highlights the fact that the Centre has extended its client portfolio by signing cooperation agreements with the European High-Performance Computing Joint Undertaking, the European Labour Authority and the Commission's Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs;
- 14. Recalls the importance of increasing the digitalisation of the Centre in terms of internal operation and management and in order to speed up the digitalisation of procedures; stresses the need for the Centre to continue to be proactive in this regard in order to avoid a digital gap between the Union agencies at all costs; stresses, however, the need to take all the necessary security measures to avoid any risk to the online security of the information processed;

Staff policy

- 15. Notes that, on 31 December 2019, the establishment plan was 93,26 % implemented, with 48 officials and 132 temporary agents appointed out of 141 temporary agents and 52 officials authorised under the Union budget (compared to 189 authorised posts in 2018); notes that, in addition, 23 contract agents worked for the Centre in 2019;
- 16. Notes with satisfaction that a good gender balance was achieved in 2019 with respect to management positions (60 % male and 40 % female) and within the management board (53 % male and 47 % female); notes with concern that there is an underrepresentation of men in the Centre's overall staff (37 % male and 63 %female); asks the Centre to ensure gender balance at the staff level in the future;
- 17. Notes that the Centre has adopted a policy on protecting the dignity of the person and preventing harassment; notes with satisfaction that in 2019 the Centre adopted new guidelines for managerial development, which included training on harassment prevention in the career path of all the senior and middle managers, heads of section and potential managers;
- 18. Encourages the Centre to pursue the development of a long term human resources policy framework which addresses the work-life balance, the lifelong guidance and career development, the gender balance, the teleworking, the geographical balance and the recruitment and integration of people with disabilities;

Procurement

19. Notes with concern that, according to the Court's report, the Centre signed contracts with IT companies for the provision of IT services that contained an ambiguous formulation that could imply the assignment ('mise à disposition') of temporary agency

- workers instead of the provision of clearly defined IT services, which would not be in compliance with Union social and employment rules; further notes that in 2019 the total amount of payments made by the Centre in that regard amounted to a total value of EUR 1 207 560; notes the Centre's reply that that practice is performed under an interinstitutional framework contract; notes that a case of that practice is currently pending before the Court of Justice; recommends that the Centre follow the pending Court case and inform the discharge authority of the outcome and measures taken to comply with that outcome;
- 20. Notes, with regard to the follow-up on the previous year's Court's findings, that by the end of 2018 the Centre had introduced e-invoicing but had not yet introduced the e-tendering and e-submission tools launched by the Commission to introduce a single solution for the electronic exchange of information with third parties participating in public procurement procedures (e-procurement); notes that the Centre put e-tendering in place in 2019 but that the launching of the e-submission has been delayed due to the COVID-19 crisis in 2020; calls on the Centre to introduce all tools to improve the management of procurement procedures and to report to the discharge authority on their implementation;

Prevention and management of conflicts of interest and transparency

- 21. Notes with concern that the Centre opted to publish only declarations of interests and not the CVs of its management board due to its size (approximately 130 members and alternate members); stresses the fact that other agencies publish the CVs of the members of their respective management boards even where those management boards have more members than that of the Centre; calls, therefore, on the Centre to publish the CVs of all the members of the management board and to report to the discharge authority on the measures taken in that regard; notes that the director's CV and declaration of interests have been published on the Centre's website;
- 22. Notes with concern that, although the Centre is not fee-financed, it depends on revenue received from its clients (the Centre has stated that 99,2 % of its income comes from fees paid by its clients), who are represented on the Centre's management board, and that there is therefore an inherent risk of conflicts of interest regarding the pricing of the Centre's products; notes that the Centre, as a mitigating measure for the budgetary consequences of such conflicts of interest, maintains a budgetary reserve ('reserve for the stability of prices') in order to balance the budget in the event of unforeseen events or reduced demand; notes that this is primarily a reactive measure and encourages the Centre to also develop preventive measures, making sure fair pricing is maintained for all the Centre's clients;

Internal Controls

23. Notes that in 2019 the Internal Audit Service (IAS) of the Commission performed an audit on eCdT, the workflow management tool to manage clients' requests for translations, and concluded that the management and internal control systems set up by the Centre for the translation process and for eCdT are overall adequately designed, efficient and effective but that four important areas were identified in which improvements were recommended; notes that the Centre submitted an action plan to implement those recommendations, which was perceived by the IAS as adequate to

mitigate the risks identified;

24. Notes that, following the self-assessment of internal control standards in 2019, it was concluded that internal control standards are present and effective but that the director concluded that the risk management process should be prioritised in order to improve its effectiveness and tasked the officer in charge of risk management and internal control coordination to provide a revision or update of several documents, such as the internal control strategy, the procedure on sensitive functions and the policy on risk management; notes that the Centre, in its consolidated annual activity report, uses both internal control standards and internal control principles to describe its activities in that area; recommends that the Centre take note of the Commission's revised Internal Control Framework, which was introduced in 2017, and align the wording in its consolidated annual activity report with the Internal Control Framework;

Other comments

- 25. Notes with concern the opinion of the Court, presented as 'other matter', that the Centre did not make appropriate disclosures in the final accounts on the impact of COVID-19 measures on the Centre's current and anticipated operations, as reasonably known at the date of transmission of the final accounts; requests that the Centre assess the impact and disclose the results to the budgetary authority;
- 26. Notes that the Centre did not experience any data breaches, as defined in Regulation (EU) 2016/679², and that no complaints were addressed to the Centre's data protection officer; notes, however, that the Centre was not able to present the decision under Article 25 of Regulation (EU) 2016/679, aimed at ensuring data protection by design and by default, to the management board in 2019 due to the late receipt of the opinion of the European Data Protection Supervisor; urges the Centre to adopt that decision as soon as possible in order to act in full compliance with Regulation (EU) 2016/679;
- 27. Welcomes the Centre's efforts to provide a cost-effective and environmentally-friendly workplace and all the measures taken by the Centre to reduce its CO₂ emissions, its energy consumption and to develop a paperless workflow;
- 28. Welcomes the efforts made by the Centre to encourage the use of the free public transport system in Luxembourg and the initiatives taken to preserve the biodiversity;

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29. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of ... 2021³ on the performance, financial management and control of the agencies.

³ Texts adopted, P9 TA(2021)0000.

² Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

OPINION OF THE COMMITTEE ON CULTURE AND EDUCATION

for the Committee on Budgetary Control

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 2019 (2020/2156(DEC))

Rapporteur for opinion: Morten Løkkegaard

SUGGESTIONS

The Committee on Culture and Education calls on the Committee on Budgetary Control, as the committee responsible, to incorporate the following suggestions into its motion for a resolution:

- 1. Emphasises the importance of preserving and promoting multilingualism in the institutions, bodies, offices and agencies of the Union and the need to treat all official languages equally; acknowledges the invaluable contribution of the Centre's translation services to the smooth functioning of the institutions, bodies, offices and agencies of the Union and to making their work transparent and accessible to Union citizens in their respective mother tongues;
- 2. Recalls that the Centre's budget decreased form EUR 51 million for 2018 to EUR 49 million in 2019, while the number of staff decreased from 206 to 201;
- 3. Notes that with 309 047 pages, the number of pages of documents translated, modified, edited and revised decreased by 16,2 % compared with 2018, which had been a record year, but recalls that this volume was 2,4 % higher than the forecast in the initial budget and 8,3 % higher than the forecast in the amended budget for 2019;
- 4. Welcomes the implementation by the Centre of a Translation Quality Assurance Action Plan for 2019-2020, the focus of which is to enhance the quality of the language services provided to clients and the Centre's operational efficiency;
- 5. Welcomes the result of the report of the European Court of Auditors (the 'Court') on the annual accounts of the Translation Centre for the year 2019 (the 'Court's report'), which confirms the legality and regularity of revenues and payments of underlying accounts; invites the Centre to follow the recommendation in the Court's report to make sure that contracts avoid any confusion between the procurement of IT services and the deployment of interim workers;
- 6. Encourages the Centre to continue with the implementation of the Transformation Plan

adopted in 2019, which aims to reinforce structural changes and implement a financially sustainable business model based on translation technologies, including machine translation, and new services for clients.

INFORMATION ON ADOPTION IN COMMITTEE ASKED FOR OPINION

Date adopted	26.1.2021
Result of final vote	+: 25 -: 4 0: 0
Members present for the final vote	Asim Ademov, Isabella Adinolfi, Andrea Bocskor, Ilana Cicurel, Gilbert Collard, Gianantonio Da Re, Laurence Farreng, Tomasz Frankowski, Alexis Georgoulis, Hannes Heide, Irena Joveva, Petra Kammerevert, Niyazi Kizilyürek, Dace Melbārde, Victor Negrescu, Marcos Ros Sempere, Domènec Ruiz Devesa, Andrey Slabakov, Massimiliano Smeriglio, Michaela Šojdrová, Sabine Verheyen, Salima Yenbou, Theodoros Zagorakis, Milan Zver
Substitutes present for the final vote	Ibán García Del Blanco, Marcel Kolaja, Elżbieta Kruk, Radka Maxová, Diana Riba i Giner

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FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

25	+
ECR	Elżbieta Kruk, Dace Melbārde, Andrey Slabakov
ID	Gianantonio Da Re
NI	Isabella Adinolfi
PPE	Asim Ademov, Andrea Bocskor, Tomasz Frankowski, Michaela Šojdrová, Sabine Verheyen, Theodoros Zagorakis, Milan Zver
Renew	Ilana Cicurel, Laurence Farreng, Irena Joveva, Radka Maxová
S&D	Ibán García Del Blanco, Hannes Heide, Petra Kammerevert, Victor Negrescu, Marcos Ros Sempere, Domènec Ruiz Devesa, Massimiliano Smeriglio
The Left	Alexis Georgoulis, Niyazi Kizilyürek

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ID	Gilbert Collard
Verts/ALE	Marcel Kolaja, Diana Riba i Giner, Salima Yenbou

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Key to symbols: + : in favour - : against 0 : abstention

INFORMATION ON ADOPTION IN COMMITTEE RESPONSIBLE

Date adopted	22.3.2021
Result of final vote	+: 27 -: 3 0: 0
Members present for the final vote	Matteo Adinolfi, Olivier Chastel, Caterina Chinnici, Lefteris Christoforou, Corina Creţu, Ryszard Czarnecki, Martina Dlabajová, José Manuel Fernandes, Raffaele Fitto, Luke Ming Flanagan, Daniel Freund, Isabel García Muñoz, Monika Hohlmeier, Jean-François Jalkh, Pierre Karleskind, Joachim Kuhs, Ryszard Antoni Legutko, Claudiu Manda, Alin Mituţa, Younous Omarjee, Tsvetelina Penkova, Markus Pieper, Sabrina Pignedoli, Michèle Rivasi, Petri Sarvamaa, Angelika Winzig, Lara Wolters, Tomáš Zdechovský
Substitutes present for the final vote	Andrey Novakov, Viola Von Cramon-Taubadel

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FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

27	+
ECR	Ryszard Czarnecki, Raffaele Fitto, Ryszard Antoni Legutko
NI	Sabrina Pignedoli
PPE	Lefteris Christoforou, José Manuel Fernandes, Monika Hohlmeier, Andrey Novakov, Markus Pieper, Petri Sarvamaa, Angelika Winzig, Tomáš Zdechovský
Renew	Olivier Chastel, Martina Dlabajová, Pierre Karleskind, Alin Mituţa
S&D	Caterina Chinnici, Corina Crețu, Isabel García Muñoz, Claudiu Manda, Tsvetelina Penkova, Lara Wolters
The Left	Luke Ming Flanagan, Younous Omarjee
Verts/ALE	Daniel Freund, Michèle Rivasi, Viola Von Cramon-Taubadel

3	-
ID	Matteo Adinolfi, Jean-François Jalkh, Joachim Kuhs

0	0

Key to symbols: + : in favour - : against 0 : abstention