



Management Board

**DECISION OF THE MANAGEMENT BOARD  
OF THE TRANSLATION CENTRE FOR THE BODIES OF THE EUROPEAN UNION  
ADOPTING THE AMENDING BUDGET 2/2015 – CT/CA-027/2015EN**

THE MANAGEMENT BOARD OF THE TRANSLATION CENTRE FOR THE BODIES OF THE EUROPEAN UNION,

Having regard to Council Regulation (EC) No 2965/94 of 28 November 1994 setting up a Translation Centre for the Bodies of the European Union ('the Translation Centre'), as last amended by Council Regulation (EC) No 1645/2003 of 18 June 2003,

Having regard to the Financial Regulation of 2 January 2014 applicable to the Translation Centre for the Bodies of the European Union (Ref. CT/CA-051/2013EN),

Whereas:

- (1) Any amendment to the budget of the Translation Centre shall be the subject of an amending budget adopted by the same procedure as the initial budget of the Translation Centre.
- (2) The Management Board should adopt amending budgets on the basis of drafts prepared by the Director.

HAS ADOPTED AS FOLLOWS:

**Article 1**

The amending budget 2/2015, as annexed to this decision, is hereby adopted.

**Article 2**

This decision shall enter into force on the date of its adoption.

Done at Luxembourg, 28 June 2015.

For the Management Board,

R. Martikonis 

Chairman

Annex: Amending budget 2/2015



Management Board

# AMENDING BUDGET 2/2015

CT/CA-027/2015EN

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## I. INTRODUCTION

### A. GENERAL INTRODUCTION

The Translation Centre has drawn up this amending budget 2/2015, in accordance with Article 34 of its Financial Regulation of 2 January 2014, for the following reasons:

- The budget surplus from the previous year has been introduced into this budget.
- In 2015, to limit the increase in the Centre's cumulated budget surplus, the Centre will return the positive budget outturn of 2014 to its clients. An increase of EUR 265 000 is needed in Chapter 32, 'Expenditure relating to the e-CdT programme'. Following tests by some of its clients, the Centre has brought forward the implementation of a number of new functionalities and security measures from 2016 to 2015.

All amounts in this document are expressed in euro.

### B. REVENUE

The total revenue forecast for 2015 stands at EUR 49.6 million, broken down as follows:

Title	Revenue (EUR)
1. Agencies and bodies	39 930 700
3. Interinstitutional cooperation (European institutions)	3 120 300
4. Other revenue	343 250
5. Transfers from reserves from previous years	11 140 962
6. Refunds	-4 949 712

The sum corresponding to the budget outturn to carry forward from 2014, namely EUR 5.0 million, has been entered as revenue for 2015 in Item 5000, 'Surplus carried over from the previous financial year'. Of this amount, the budget surplus within the meaning of Article 97 of the Centre's Financial Regulation will be reimbursed to clients in 2015, in accordance with the decision of the Centre's Management Board of 24 March 2015 (ref. CT/CA-012/2015). For 2014, this amount was EUR 2.6 million. This means that, together with the reimbursement of EUR 2.3 million from the 'Reserve for stability pricing', approved in the first amending budget for 2015, the Centre will have reimbursed a total of EUR 4.9 million during 2015, included in Item 6000, 'Refunds to clients'. The reimbursement of the budget surplus for 2014 to each client has been calculated in proportion to the client's part of the overall revenue of the Centre in 2014, excluding revenue from IATE and other revenue not related to the provision of language services.

Furthermore, the Centre has transferred to revenue an additional EUR 265 000 from the 'Reserve for exceptional investments', included in Item 5010. This amount corresponds to the forecast increase in expenditure for the e-CdT programme in Chapter 32.

Following the changes in revenue and expenditure, the transfer from the 'Reserve for stability pricing' has been reduced by EUR 2 635 782 to balance the budget.

### C. EXPENDITURE

The Centre has seen the need to allocate the amount of EUR 265 000 to Chapter 32 'Expenditure relating to the e-CdT programme'. The main part, EUR 260 000, is needed for a database administrator and two developers for part of the year. EUR 5 000 is needed for other operating

expenditure, such as tests performed by clients and suppliers. This increase is balanced by a transfer to revenue from the 'Reserve for exceptional investments'.

In order not to increase the total budget for Titles 1-3, which would make it necessary to increase the Centre's 'Permanent prefinancing fund', the budget for Item 3000, 'External translation services', has been reduced by EUR 265 000.

Three transfers have been made and are included for information purposes in this amending budget. An amount of EUR 7 500 was transferred between items in Chapter 32 (e-CdT programme), namely from Items 3202 (EUR -2 500) and 3203 (EUR -5 000) to Item 3201, to cover meetings with clients and other experts, as well as other miscellaneous expenditure. An amount of EUR 630 was transferred from Item 2000, 'Rent', to Item 1400, 'Restaurants and canteens'.

## II. STATEMENT OF REVENUE AND EXPENDITURE – OVERVIEW

Title	Heading	New amount 2015	Amending budget 2/2015	Amending budget 1/2015
	<b>REVENUE</b>			
1	PAYMENTS FROM THE AGENCIES AND BODIES	39 930 700	0	39 930 700
2	COMMISSION SUBSIDY	p.m.	0	p.m.
3	INTERINSTITUTIONAL COOPERATION	3 120 300	0	3 120 300
4	OTHER REVENUE	343 250	0	343 250
5	SURPLUS CARRIED OVER FROM THE PREVIOUS FINANCIAL YEAR AND TRANSFERS FROM RESERVES FROM PREVIOUS YEARS	11 140 962	2 649 712	8 491 250
6	REFUNDS	-4 949 712	-2 649 712	-2 300 000
	<b>TOTAL</b>	<b>49 585 500</b>	<b>0</b>	<b>49 585 500</b>
	<b>EXPENDITURE</b>			
1	STAFF	24 245 030	630	24 244 400
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	7 051 470	-630	7 052 100
3	OPERATIONAL EXPENDITURE	18 289 000	0	18 289 000
10	RESERVES	p.m.	0	p.m.
	<b>TOTAL</b>	<b>49 585 500</b>	<b>0</b>	<b>49 585 500</b>

## STATEMENT OF REVENUE AND EXPENDITURE - DETAILS

		New amount	Amending budget 2/2105	Amending budget 1/2015	Remarks
<b>REVENUE</b>					
1	PAYMENTS FROM THE AGENCIES, OFFICES, INSTITUTIONS AND BODIES	39 930 700	0	39 930 700	
2	SUBSIDY FROM THE COMMISSION	p.m.	0	p.m.	
3	INTERINSTITUTIONAL COOPERATION	3 120 300	0	3 120 300	
4	OTHER REVENUE	343 250	0	343 250	
5000	Surplus carried over from the previous financial year	5 020 494	5 020 494	p.m.	Surplus carried over from the previous financial year in accordance with Article 20(1) of the Centre's Financial Regulation of 2 January 2014.
500	Surplus carried over from the previous financial year	5 020 494	5 020 494	p.m.	
5010	Transfer from 'Reserve for exceptional investments'	1 074 000	265 000	809 000	The transfer from the 'Reserve for exceptional investments' corresponds to the expenditure in Chapter 32, 'Expenditure relating to the e-CdT programme'. The total amount of the reserve is EUR 1 919 258.
5015	Transfer from 'Reserve for stability pricing'	5 046 468	-2 635 782	7 682 250	The initial transfer from the 'Reserve for stability pricing' was necessary due to the Centre's decision to reduce the price for the translation of documents and trade marks in 2015, and to maintain the 2014 prices for its other services. An additional amount was transferred in the first amending budget, for the first reimbursement to clients and for expenditure relating to the possible rental of additional office space. With the introduction of the surplus carried over from 2014, in Item 5000, the need to use the 'Reserve for stability pricing' is reduced. The total amount of the reserve is EUR 10 583 084.
5016	Transfer from 'Reserve for relocation expenses'	p.m.	0	p.m.	
5017	Transfer from 'Reserve for the disputed salary increase'	p.m.	0	p.m.	
501	Transfers from reserves from previous years	6 120 468	-2 370 782	8 491 250	
50	<b>SURPLUS CARRIED OVER FROM THE PREVIOUS FINANCIAL YEAR AND TRANSFERS FROM RESERVES FROM PREVIOUS YEARS</b>	11 140 962	2 649 712	8 491 250	

		New amount	Amending budget 2/2105	Amending budget 1/2015	Remarks
5	<b>SURPLUS CARRIED OVER FROM THE PREVIOUS FINANCIAL YEAR AND TRANSFERS FROM RESERVES FROM PREVIOUS YEARS</b>	11 140 962	2 649 712	8 491 250	
6000	Refunds to clients	-4 949 712	-2 649 712	-2 300 000	The Centre reimbursed EUR 2 300 000 to its clients in April 2015, and will reimburse an additional EUR 2 649 712 in 2015, the amount corresponding to the 'Balance of the budget outturn account for the financial year' 2014.
600	Refunds to clients	-4 949 712	-2 649 712	-2 300 000	
60	REFUNDS TO CLIENTS	-4 949 712	-2 649 712	-2 300 000	
6	<b>REFUNDS</b>	<b>-4 949 712</b>	<b>-2 649 712</b>	<b>-2 300 000</b>	
	<b>Total Revenue</b>	<b>49 585 500</b>	<b>0</b>	<b>49 585 500</b>	
	<b>EXPENDITURE</b>				
1400	Restaurants and canteens	2 130	630	1 500	This appropriation is intended to cover the cost of running restaurants, cafeterias and canteens, in particular the contracts for the maintenance of facilities, supply of equipment, etc.
140	Socio-medical infrastructure	2 130	630	1 500	
14	SOCIO-MEDICAL INFRASTRUCTURE	280 530	630	279 900	
1	<b>STAFF</b>	<b>24 245 030</b>	<b>630</b>	<b>24 244 400</b>	
2000	Rental of buildings and associated costs	2 164 670	-630	2 165 300	This appropriation is intended to cover the payment of rents for buildings or parts of buildings and parking spaces occupied by the Centre.
200	Investment in immovable property, rental of buildings and associated costs	2 164 670	-630	2 165 300	
20	INVESTMENT IN IMMOVABLE PROPERTY, RENTAL OF BUILDINGS AND ASSOCIATED COSTS	3 027 870	-630	3 028 500	

		New amount	Amending budget 2/2105	Amending budget 1/2015	Remarks
<b>2</b>	<b>BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE</b>	<b>7 051 470</b>	<b>-630</b>	<b>7 052 100</b>	
3000	External translation services	16 445 000	-265 000	16 710 000	This appropriation is intended to cover expenditure relating to the services of external service providers for language services, namely translation of documents and Community trade marks, revision and modification of translations and language editing, as well as terminology work and translation and revision of term lists. The decrease is to offset the increase in Chapter 32, so that the budget in Titles 1-3 remains below the threshold for when the Centre's permanent prefinancing fund must be increased.
<b>300</b>	<b>External translation services</b>	<b>16 445 000</b>	<b>-265 000</b>	<b>16 710 000</b>	
<b>30</b>	<b>EXTERNAL TRANSLATION SERVICES</b>	<b>16 445 000</b>	<b>-265 000</b>	<b>16 710 000</b>	
3100	Interinstitutional cooperation in the language field	770 000	0	770 000	
<b>310</b>	<b>Expenditure relating to interinstitutional cooperation</b>	<b>770 000</b>	<b>0</b>	<b>770 000</b>	
<b>31</b>	<b>EXPENDITURE RELATING TO INTERINSTITUTIONAL COOPERATION</b>	<b>770 000</b>	<b>0</b>	<b>770 000</b>	
3200	Mission expenses and other staff expenditure relating to the e-CdT programme	p.m.	0	p.m.	
3201	Miscellaneous operating expenditure relating to the e-CdT programme	7 500	7 500	p.m.	This appropriation is intended to cover miscellaneous operating expenditure relating to the e-CdT programme, except IT expenditure.
3202	Expenditure for hardware and software relating to the e-CdT programme	26 500	-2 500	29 000	This appropriation is intended to cover expenditure for hardware and software relating to the e-CdT programme.
3203	Information technology consultancy relating to the e-CdT programme	1 040 000	260 000	780 000	This appropriation is intended to cover expenditure for IT consultancy relating to the e-CdT programme. The increase is due to expenditure relating to changes in the planning, in order to more quickly deliver new functionalities and security implementation. The increase will cover a data base administrator (EUR 90 000) and two more developers for seven months in 2015, (EUR 170 000). The expenditure in Chapter 32 is covered by transfers from the "Reserve for exceptional investments", revenue item 5010.
<b>320</b>	<b>Expenditure relating to the e-CdT programme</b>	<b>1 074 000</b>	<b>265 000</b>	<b>809 000</b>	
<b>32</b>	<b>EXPENDITURE RELATING TO THE E-CDT PROGRAMME</b>	<b>1 074 000</b>	<b>265 000</b>	<b>809 000</b>	
<b>3</b>	<b>OPERATIONAL EXPENDITURE</b>	<b>18 289 000</b>	<b>0</b>	<b>18 289 000</b>	

		New amount	Amending budget 2/2105	Amending budget 1/2015	Remarks
10	RESERVES	p.m.	0	p.m.	
	<b>Total Expenditure</b>	<b>49 585 500</b>	<b>0</b>	<b>49 585 500</b>	