

2008 discharge: European Railway Agency ERA

2009/2126(DEC) - 01/02/2010

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Railway Agency for the financial year 2008, as well as on the Court of Auditor's report and the Agency's replies to the Court's observations, the Council recommends that the Parliament grant the Director of the Agency discharge in respect of the implementation of the budget for the financial year 2008.

The Council welcomes the Court's opinion that, on the one hand, the Agency's annual accounts present fairly, in all material aspects, the financial position as at 31 December 2008 and the results of operations and cash-flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that, on the other hand, the underlying transactions for the financial year ended on 31 December 2008 are, in all material respects, legal and regular.

However, the Council considers that observations made in the Court of Auditor's report call for a certain number of observations to be taken into account when granting discharge, particularly on the following points:

- **carry-over rate:** the Council regrets the Court's finding that an important carry-over rate persisted in 2008, being a consequence of delays in the procurement procedures and of the transfers made late in the year. The Council strongly reiterates its call on the Agency to make more intensive and effective efforts to improve its planning, especially with respect to procurement procedures and the monitoring of its budget implementation;
- **procurement:** with respect to the procurement area, which showed once again weaknesses affecting the transparency of procedures, the Council welcomes the action plan announced by the Agency and will devote great attention to upcoming results;
- **work programme and performance indicators:** the Council welcomes the fact that, as of the budgetary procedure for 2010, the Agency will integrate the preparation of its annual budget with the establishment of its work programme and encourages the Agency to speed up the definition of appropriate performance indicators as well as precise and measurable objectives, activities and related timetables;
- **location:** the Council notes the Court's observations related to the fact that the Agency carries out its operations in two locations and that a seat agreement has not yet been formalised.