2009 discharge: European Railway Agency ERA

2010/2180(DEC) - 03/02/2011

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Railway Agency for the financial year 2009, 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 Executive Director of the Agency discharge in respect of the implementation of the budget for the financial year 2009.

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 2009 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 2009 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-overs**: the Council regrets that, as in previous years, the volume of appropriations carried over was again considerably high, due to recurrent delays in the execution of payments, cancellation or late conclusion of procurement procedures and slow implementation of operational activities. The Council strongly reiterates its call on the Agency to remedy this critical situation without further delay and expects it to take all necessary measures to ensure an effective implementation of its tasks and a sound management of its budgetary and financial resources;
- **absence of a centralised system for registering incoming invoices**: with respect to the Court's observations on the absence of a centralised system for registering incoming invoices, and on the shortcomings in the management of the fixed assets inventory, the Council takes note that the Agency has taken measures in the recommended direction;
- **staff entitlements**: lastly, the Council takes note that the Agency reviewed the entitlements of its staff with a view to make necessary corrections. The outcome of these measures will be followed attentively.