

2013 discharge: European Banking Authority (EBA)

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Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the European Banking Authority (EBA), as well as the Court of Auditors' report on the annual accounts of the Authority for the financial year 2013, accompanied by the Authority's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Executive Director of the Authority in respect of the implementation of the budget for the financial year 2013.

Overall, the Council welcomes the Court's opinion that, in all material respects, the Authority's annual accounts fairly present the financial position as at 31 December 2013 and the results of operations and cash flows for the year then ended, in accordance with the provisions of the Authority's Financial Regulation, and that the underlying transactions for that financial year are legal and regular.

Nevertheless, one observation was made by the Council concerning:

- **carry-overs:** the Council welcomes that in 2013 the overall level of carry-overs decreased significantly in comparison to the previous year. However, it is still concerned about the amount of carry-overs of committed appropriations recorded in 2013 and calls on the Authority to continue improving its financial programming and monitoring of the budget implementation in order to reduce the level of commitments carried over to the next financial year to the strict minimum.