2014 discharge 2014: European Union Agency for Fundamental Rights (FRA)

2015/2166(DEC) - 27/01/2016 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2014 and the balance sheet as at 31 December 2014 of the European Union Fundamental Rights Agency (FRA), as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2014, accompanied by the Agency's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2014.

The Council welcomed the Court's opinion that, in all material respects, the Agency's annual accounts fairly present its financial position as at 31 December 2014 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2014 are legal and regular in all material respects.

Nevertheless, the Council has made some observations which may be summarised as follows:

- **financial programming**: while acknowledging the multiannual nature of many of the Agency's projects, in particular as regards IT projects, the Council noted that a high level of commitment appropriations was carried over to 2015. It encouraged the Agency to continue improving its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over to the following financial year to the strict minimum, in line with the budgetary principle of annuality;
- **staff remunerations**: lastly, the Council noted the Court’s observation that the Agency did not comply with certain of the Staff Regulations' provisions on remuneration and welcomed the corrective measures taken by the Agency to address these shortcomings.