2014 discharge: European Aviation Safety Agency (EASA)

2015/2175(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 Aviation Safety Agency (EASA), 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 Executive 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 present fairly 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:

- **public procurement**: once again, the Council regretted the deficiencies found by the Court in the Agency's procurement procedures and urges the Agency to take appropriate action in order to improve its procurement planning;
- **carry-overs**: the Council, while welcoming the steps taken by the Agency to implement the Court's previous recommendations, noted that the level of commitment appropriations carried over remained high. The Council reiterates its request to the Agency to continue improving its financial programming and monitoring of the budget implementation with a view to reducing the level of carry-overs to the next financial year to the strict minimum, in line with the budgetary principle of annuality.