2014 discharge: European Railway Agency (ERA)

2015/2179(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 Railway Agency (ERA), 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:

- **financial programming**: the Council called on the Agency to pay due attention to proper financial programming and budget implementation in order to reduce the level of committed appropriations carried over to the following financial year, in line with the budgetary principle of annuality;
- **procurement procedures**: the Council stated that the Agency has failed to respect the competition principle in the procurement procedures. It invited the Agency to remain vigilant in ensuring competition on price in its procurements.