2014 discharge: European Police Office (Europol)

2015/2186(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 Police Office (EUROPOL), as well as the Court of Auditors' report on the annual accounts of Europol for the financial year 2014, accompanied by Europol's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Director of Europol 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, Europol'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 Europol'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**: whilst welcoming the improvements made, the Council called on Europol to improve its financial programming and monitoring of the budget implementation in order to improve budget execution, to avoid the cancellation of appropriations and to reduce the amounts carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality.