2015 discharge: European GNSS Agency (GSA)

2016/2180(DEC) - 07/02/2017 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2015 and the balance sheet as at 31 December 2015 of the European GNSS Agency (GSA), as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2015, 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 2015.

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 2015 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 2015 are legal and regular in all material respects.

Nevertheless, various observations were made as regards:

- **accounting systems**: the Council called on the Agency to take the necessary action in order to ensure that the validation of its accounting systems is performed in due time;
- **budgetary implementation**: the Agency is called upon to complete its business continuity plans and to revise the level of detail included in its budgetary implementation reports;
- **financial programming**: the Council noted that a high level of commitment appropriations was carried over to 2016. It called on the Agency to improve 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 minimum strictly necessary;
- **staff turnover**: the Council encouraged the Agency to pursue its efforts to reduce the level of staff turnover in order to ensure efficiency and continuity in the Agency's work.