

2014 discharge: European Asylum Support Office (EASO)

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Having examined the revenue and expenditure accounts for the financial year 2014 and the balance sheet as at 31 December 2014 of the European Asylum Support Office (EASO), as well as the Court of Auditors' report on the annual accounts of the Office for the financial year 2014, accompanied by the Office's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Executive Director of the Office 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 Office'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 Office's Financial Regulation, and that the underlying transactions for 2014 are legal and regular in all material respects. Nevertheless, the Council made the following observations:

- **financial programming:** the Council reiterated its request to the Office 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;
- **payment deadlines:** the Council called on the Office to respect the deadlines of payments as set out in the Financial Regulation;
- **controls on expenses:** the Council invited the Office to improve its internal procedures in relation to the reimbursement of travel and daily subsistence costs and to pursue its efforts to implement its policies on human resources to reduce the turn-over of staff.