

Procedure file

Basic information		
DEC - Discharge procedure	2015/2207(DEC)	Procedure lapsed or withdrawn
2014 discharge: Shift2Rail Joint Undertaking (S2R Joint Undertaking)		
Subject 8.70.03.04 2014 discharge		

Key players		
European Parliament		
European Commission	Commission DG Budget	Commissioner GEORGIEVA Kristalina

Key events			
23/07/2015	Non-legislative basic document published	COM(2015)0377	Summary
05/10/2015	Committee referral announced in Parliament		

Technical information	
Procedure reference	2015/2207(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure lapsed or withdrawn
Committee dossier	CONT/8/04308

Documentation gateway					
Non-legislative basic document		COM(2015)0377	23/07/2015	EC	Summary

2014 discharge: Shift2Rail Joint Undertaking (S2R Joint Undertaking)

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2014, as part of the 2014 discharge procedure.

Analysis of the accounts of the Shift2Rail Joint Undertaking (S2R).

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2014 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 148 (2) of the Financial Regulation applicable to the EU's General Budget, including the Shift2Rail Joint Undertaking.

The document contains the figures on which the discharge procedure is based.

On this basis, the Financial Controller of the European Commission ensures the certification of the consolidated accounts as declared by the institutions, agencies and bodies of the European Union.

Discharge procedure of the EU Joint Undertakings: the EU Budget finances a wide range of policies and programmes throughout the EU. In accordance with the priorities set by the European Parliament and the Council in the multi-annual financial framework (MFF), the European Commission carries out specific programmes, activities and projects in the field with the technical support of some specialised agencies.

The consolidated annual accounts of the EU provide information on the activities of the institutions, agencies and other bodies of the EU from a budgetary and accrual accounting perspective.

The consolidated reports on the implementation of the general budget of the EU include the budget implementation of all Institutions. Agencies and Joint Undertakings (JUs) do not have a separate budget inside the EU budget; and they are partially financed by a Commission budget subsidy.

This document sets out how the JUs spent and implemented their budget in 2014. Each agency is subject to its own discharge procedure.

Shift2Rail: in 2014, the tasks and budget of the Joint Undertaking were as follows:

- description of the tasks of the Joint Undertaking: the Shift2Rail Joint Undertaking, located in Brussels (BE), was set up by Council Regulation (EU) No 642/2014 and aims to contribute to the achievement of the Single European Railway Area, to a faster and less costly transition to a more attractive, user-friendly sustainable European rail system. It is set up for a period until 31.12.2024.
- accounts of the JU: the S2R JU started its activities on 7.7.2014. The accounts of the JU have been adopted from this date.

Please also consult the [Annual Activity Report of the Shift2Rail Joint Undertaking](#).