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# DECISION n° 378

# of the Management Board of the European Union Agency for Railways adopting an Opinion on the Final Accounts 2024

## THE MANAGEMENT BOARD OF THE EUROPEAN UNION AGENCY FOR RAILWAYS,

### Having regard to:

Regulation (EU) 2016/796 of the European Parliament and of the Council of 11 May 2016 on the European Union Agency for Railways<sup>1</sup> (hereinafter referred to as "the Agency") and repealing Regulation (EC) No 881/2004 (hereinafter referred to as "the Regulation"), and in particular Article 65(5) thereof, requiring that the Management Board shall give an opinion on the final accounts;

The Agency's Financial Regulation adopted on 23 September 2019<sup>2</sup>, and in particular Article 102 thereof;

The observations of the European Court of Auditors on the provisional accounts of the Agency 2024, received on 28.05.2025 and forwarded to the Chairwoman of the Board by the President of the Court;

### HAS DECIDED TO GIVE THE FOLLOWING OPINION:

The Management Board of the European Union Agency for Railways, having taken note of the European Court of Auditors observations on the provisional accounts of the Agency 2024 and having examined the final accounts drawn up by the Accounting Officer and shared with the Board by the Executive Director, has considered the 2024 final accounts as annexed to this decision.

The Management Board has concluded that the said accounts, taken as a whole, and drawn up under the responsibility of the Agency's Executive Director, reflect the implementation of the Agency's 2024 budget and the activities undertaken by it during this year.

For the Management Board, On 17/06/2025

> The Chairwoman Paloma Iribas Forcat

Annex: Final accounts of the Agency 2024

<sup>&</sup>lt;sup>1</sup>. OJ L 138 26.5.2016, p. 1-43.

<sup>&</sup>lt;sup>2</sup> Decision n°206 of the Management Board of the European Union Agency for Railways adopting the new ERA financial regulation.