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From: Budget Committee
To: Permanent Representatives Committee/Council
Subject: Council recommendations on the discharge to be given to the bodies set up under the TFEU and the Euratom Treaty in respect of the implementation of the budget for the financial year 2024

- *Adoption*
 - *Approval of a letter*
-

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COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Agency for the Cooperation of Energy Regulators
in respect of the implementation of the budget
of the European Agency for the Cooperation of Energy Regulators
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/942 of the European Parliament and of the Council of 5 June 2019 establishing a European Union Agency for the Cooperation of Energy Regulators (recast)¹, and in particular Article 35(9) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

¹ OJ L 158, 14.6.2019, p. 22, ELI: <http://data.europa.eu/eli/reg/2019/942/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Agency for the Cooperation of Energy Regulators, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

For the Council

The President

¹ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

COMMENTS ACCOMPANYING
THE DRAFT COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN UNION AGENCY FOR THE COOPERATION OF ENERGY
REGULATORS (ACER)

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council regrets the breach of the Financial Regulation rules for procurement procedures, whether it concerns evaluation, award or implementation of contracts, and calls on the Agency to remedy by reviewing procedures, to ensure sound financial management and minimise exposure to legal risks.

With regard to budgetary management, the Council takes note of the recurrent high rates of carry-overs, which resulted in 28 % of non-differentiated appropriations brought forward to 2025. While acknowledging the Agency's justification to cover 2024 contractual obligations, the Council recalls the importance of compliance with the principle of annuality and invites the Agency to better plan, in order to guarantee sound financial and budgetary management.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the Agency for Support for the Body of European Regulators for Electronic
Communications (BEREC Office)
in respect of the implementation of the budget
of the Agency for Support for the Body of European Regulators for Electronic
Communications (BEREC Office)
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2018/1971 of the European Parliament and of the Council of 11 December 2018 establishing the Body of European Regulators for Electronic Communications (BEREC) and the Agency for Support for BEREC (BEREC Office)¹, amending Regulation (EU) 2015/2120 and repealing Regulation (EC) No 1211/2009, and in particular Article 28(9) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the Agency for Support for BEREC (BEREC Office), hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 321, 17.12.2018, p. 1, ELI: <http://data.europa.eu/eli/reg/2018/1971/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

For the Council
The President

**COMMENTS ACCOMPANYING
THE DRAFT COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE AGENCY FOR SUPPORT FOR THE BODY OF EUROPEAN REGULATORS FOR
ELECTRONIC COMMUNICATIONS (BEREC OFFICE)**

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council takes note of the observation made by the Court regarding lack of selection criteria in the tender specifications and acknowledges the Agency's explanation and its commitment to prevent such situations in the future.

The Council calls on the Commission to submit its five-year evaluation still pending, which is meant to address the possible need to modify the Agency's structure and mandate, as well as the related financial implications.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Aviation Safety Agency
in respect of the implementation of the budget
of the European Aviation Safety Agency
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2018/1139 of the European Parliament and of the Council of 4 July 2018 on common rules in the field of civil aviation and establishing a European Union Aviation Safety Agency, and amending Regulations (EC) No 2111/2005, (EC) No 1008/2008, (EU) No 996/2010, (EU) No 376/2014 and Directives 2014/30/EU and 2014/53/EU of the European Parliament and of the Council, and repealing Regulations (EC) No 552/2004 and (EC) No 216/2008 of the European Parliament and of the Council and Council Regulation (EEC) No 3922/91¹, and in particular Article 121(10) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Aviation Safety Agency, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 212, 22.8.2018, p. 1, ELI: <http://data.europa.eu/eli/reg/2018/1139/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to 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 2024.

Done at Brussels,

For the Council
The President

COMMENT ACCOMPANYING
THE DRAFT COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN UNION AVIATION SAFETY AGENCY (EASA)

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as of 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council notes one irregular payment occurrence under a framework contract for IT services and acknowledges the Commission's and the Agency's corrective action undertaken.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Banking Authority
in respect of the implementation of the budget
of the European Banking Authority
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC¹, and in particular Article 64(9) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Banking Authority, hereinafter referred to as the "Authority", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Authority's replies to the Court's observations³,

¹ OJ L 331, 15.12.2010, p. 12, ELI: <http://data.europa.eu/eli/reg/2010/1093/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

Whereas, following the above examination, the implementation of the budget of the Authority is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Authority in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

For the Council
The President

**COMMENT ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN BANKING AUTHORITY (EBA)**

The Council welcomes the Court's opinion that, in all material respects, the Authority's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Authority's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council takes note of the reallocation of existing resources to cover for new tasks and the creation of new posts related to the start of the implementation of the Digital Operational Resilience Act and the Markets in Crypto-Assets Regulation and invites the Authority to enhance monitoring of the industry financing and resource management.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Chemicals Agency
in respect of the implementation of the budget
of the European Chemicals Agency
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC¹, and in particular Article 97(10) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Chemicals Agency, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 396, 30.12.2006, p. 1, ELI: <http://data.europa.eu/eli/reg/2006/1907/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2024 do not call for any comments,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to 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 2024.

Done at Brussels,

For the Council

The President

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Insurance and Occupational Pensions Authority
in respect of the implementation of the budget
of the European Insurance and Occupational Pensions Authority
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/79/EC¹, and in particular Article 64(9) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Insurance and Occupational Pensions Authority, hereinafter referred to as the "Authority", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Authority's replies to the Court's observations³,

¹ OJ L 331, 15.12.2010, p. 48, ELI: <http://data.europa.eu/eli/reg/2010/1094/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2024 do not call for any comments,

Whereas, following the above examination, the implementation of the budget of the Authority is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Authority in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

*For the Council
The President*

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Institute of Innovation and Technology
in respect of the implementation of the budget
of the European Institute of Innovation and Technology
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2021/819 of the European Parliament and of the Council of 20 May 2021 on the European Institute of Innovation and Technology (recast)¹,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Institute of Innovation and Technology, hereinafter referred to as the "Institute", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Institute's replies to the Court's observations³,

¹ OJ L 189, 28.5.2021, p. 61, ELI: <http://data.europa.eu/eli/reg/2021/819/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Institute is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Institute in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

For the Council
The President

**COMMENTS ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN INSTITUTE OF INNOVATION AND TECHNOLOGY (EIT)**

The Council welcomes the Court's opinion that the Institute's annual accounts present fairly, in all material respects, its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Institute's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council notes the financial risks associated to prefinancing payments, which represent 92.9 % of total payments executed in 2024 and an amount of EUR 412 million, and, therefore, calls on the Institute to closely monitor the clearings and ensure that the changes in the grant agreements structure bring no prejudice to sound financial management.

The Council invites the Institute to enhance internal controls for compliant implementation of framework contracts, in particular related to travel services.

The Council calls on the Institute to improve its budgetary management to ensure full compliance with the Financial Regulation. In doing so, particular attention should be granted to appropriation carry-overs, drawing up and publication of accounts, as well as accountancy of revenue. The Council welcomes the Institute's commitment to revise its budget structure to avoid such occurrences in the future.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Maritime Safety Agency
in respect of the implementation of the budget
of the European Maritime Safety Agency
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 1406/2002 of the European Parliament and of the Council of 27 June 2002 establishing a European Maritime Safety Agency¹, and in particular Article 19(4) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Maritime Safety Agency, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 208, 5. 8. 2002, p. 1, ELI: <http://data.europa.eu/eli/reg/2002/1406/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2024 do not call for any comments,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to 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 2024.

Done at Brussels,

For the Council
The President

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Union Agency for Cybersecurity
in respect of the implementation of the budget
of the European Union Agency for Cybersecurity
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/881 of the European Parliament and of the Council of 17 April 2019 on ENISA (the European Union Agency for Cybersecurity) and on information and communications technology cybersecurity certification and repealing Regulation (EC) No 526/2013¹, and in particular Article 31(12) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Union Agency for Cybersecurity, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 151, 7.6.2019, p. 15, ELI: <http://data.europa.eu/eli/reg/2019/881/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to 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 2024.

Done at Brussels,

For the Council
The President

**COMMENTS ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN UNION AGENCY FOR CYBERSECURITY (ENISA)**

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as of 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council takes note of the Court's observation relative to the lack of guidelines or *ex-ante* checks for the organisation of conferences by the Agency, which resulted in average hotel rates paid over the ceilings applicable to EU staff and in high cancellation fees. The Council acknowledges the Agency's commitment to take the necessary steps to address this specific issue and calls on the Agency to review and enhance its control systems.

With regard to budgetary management, the Council takes note of the recurrent carry-overs, which resulted in 16.9 % of the year's non-differentiated appropriations brought forward to 2025 and recalls the importance of compliance with the principle of annuality.

The Council notes the recurrent practice of making payments outside the legal deadline and invites the Agency to remedy and improve its budgetary management.

As a matter of follow up, the Council regrets the persistent derogation to the rules, according to which the Agency continues to allow interim staff to assume roles in the financial circuit, without prior consent of the Commission, as well as the overlap of responsibilities of different officers involved in the internal controls. The Council reiterates its recommendation for the Agency to make efficient use of the available resources, in compliance with the Financial Regulation, and with due respect of principles of segregation of duties and lack of conflict of interest.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Union Agency for Railways
in respect of the implementation of the budget
of the European Union Agency for Railways
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

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 and repealing Regulation (EC) No 881/2004¹, and in particular Article 65(10) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Railway Agency, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 138, 26.5.2016, p. 1, ELI: <http://data.europa.eu/eli/reg/2016/796/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to 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 2024.

Done at Brussels,

For the Council

The President

**COMMENT ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN UNION AGENCY FOR RAILWAYS (ERA)**

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council notes the Court's observations on poor documentation and invoicing, with financial implications, acknowledges the Agency's commitment to remedy and invites the Agency to strengthen its management and control systems.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Securities and Markets Authority
in respect of the implementation of the budget
of the European Securities and Markets Authority
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1095/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Securities and Markets Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/77/EC¹, and in particular Article 64(9) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Securities and Markets Authority, hereinafter referred to as the "Authority", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Authority's replies to the Court's observations³,

¹ OJ L 331, 15.12.2010, p. 84, ELI: <http://data.europa.eu/eli/reg/2010/1095/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

Whereas, following the above examination, the implementation of the budget of the Authority is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Authority in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

For the Council
The President

**COMMENT ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN SECURITIES AND MARKETS AUTHORITY (ESMA)**

The Council welcomes the Court's opinion that, in all material respects, the Authority's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Authority's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council acknowledges the internal controls which led to registration of derogations from the Financial Regulation contract management rules, however, invites the Authority to pay due diligence to the legality and regularity of transactions, by ensuring signature of legal commitments before start of implementation of the contracts.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Union Agency for the Space Programme
in respect of the implementation of the budget
of the European Union Agency for the Space Programme
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2021/696 of the European Parliament and of the Council of 28 April 2021 establishing the Union Space Programme and the European Union Agency for the Space Programme and repealing Regulations (EU) No 912/2010, (EU) No 1285/2013 and (EU) No 377/2014 and Decision No 541/2014/EU¹, and in particular Article 86 thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Union Agency for the Space Programme, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 170, 12.5.2021, p. 69, ELI: <http://data.europa.eu/eli/reg/2021/696/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to 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 2024.

Done at Brussels,

For the Council
The President

**COMMENT ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN UNION AGENCY FOR THE SPACE PROGRAMME (EUSPA)**

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council notes the recurrent high rates of carry-overs, which resulted in 22.3 % of the year's non-differentiated appropriations, with 70.6 % under Title II, brought forward to 2025. While acknowledging the Agency's reply, the Council recalls the importance of compliance with the principle of annuality and calls on the Agency to take remedial action in order to prevent further occurrence of such cases and to guarantee sound budget implementation.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Centre for the Development of Vocational Training
in respect of the implementation of the budget
of the European Centre for the Development of Vocational Training
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/128 of the European Parliament and of the Council of 16 January 2019 establishing a European Centre for the Development of Vocational Training (Cedefop) and repealing Council Regulation (EEC) No 337/75¹, and in particular Article 15(10) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Centre for the Development of Vocational Training, hereinafter referred to as the "Centre", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Centre's replies to the Court's observations³,

¹ OJ L 30, 31.1.2019, p. 90, ELI: <http://data.europa.eu/eli/reg/2019/128/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

Whereas, following the above examination, the implementation of the budget of the Centre is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Centre in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

For the Council
The President

COMMENT ACCOMPANYING
THE DRAFT COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN CENTRE FOR THE DEVELOPMENT OF VOCATIONAL TRAINING
(CEDEFOP)

The Council welcomes the Court's opinion that, in all material respects, the Centre's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Centre's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council notes the recurrent practice of making payments outside the legal deadline and invites the Centre to remedy and improve its budgetary management.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Centre for Disease Prevention and Control
in respect of the implementation of the budget
of the European Centre for Disease Prevention and Control
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 851/2004 of the European Parliament and of the Council of 21 April 2004 establishing a European Centre for Disease Prevention and Control¹, and in particular Article 23(10) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Centre for Disease Prevention and Control, hereinafter referred to as the "Centre", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Centre's replies to the Court's observations³,

¹ OJ L 142, 30.4.2004, p. 1, ELI: <http://data.europa.eu/eli/reg/2004/851/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Centre is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Centre in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

For the Council
The President

**COMMENTS ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN CENTRE FOR DISEASE PREVENTION AND CONTROL (ECDC)**

The Council welcomes the Court's opinion that, in all material respects, the Centre's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Centre's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council notes the shortcomings in the evaluation of tenders, welcomes the Centre's reply and invites it to strengthen its management and control systems to ensure full compliance with the Financial Regulation.

With regard to budgetary management, the Council takes note of the recurrent rates of carry-overs, which resulted in 24.7 % of the year's non-differentiated appropriations, 23 % under Title II and 52.3 % under Title III, brought forward to 2025. While acknowledging the Centre's reply, the Council recalls the importance of compliance with the principle of annuality and invites the Centre to take remedial action in order to prevent further occurrence of such cases and to guarantee sound budget implementation.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Food Safety Authority
in respect of the implementation of the budget
of the European Food Safety Authority
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 178/2002 of the European Parliament and of the Council of 28 January 2002 laying down the general principles and requirements of food law, establishing the European Food Safety Authority and laying down procedures in matters of food safety¹, and in particular Article 44(4) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Food Safety Authority, hereinafter referred to as the "Authority", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Authority's replies to the Court's observations³,

¹ OJ L 31, 1.2.2002, p. 1, ELI: <http://data.europa.eu/eli/reg/2002/178/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2024 do not call for any comments,

Whereas, following the above examination, the implementation of the budget of the Authority is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Authority in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

*For the Council
The President*

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Institute for Gender Equality
in respect of the implementation of the budget
of the European Institute for Gender Equality
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 1922/2006 of the European Parliament and of the Council of 20 December 2006 on establishing a European Institute for Gender Equality¹, and in particular Article 15(10) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Institute for Gender Equality, hereinafter referred to as the "Institute", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Institute's replies to the Court's observations³,

¹ OJ L 403, 30.12.2006, p. 9, ELI: <http://data.europa.eu/eli/reg/2006/1922/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Institute is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Institute in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

For the Council
The President

COMMENTS ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN INSTITUTE FOR GENDER EQUALITY (EIGE)

The Council welcomes the Court's opinion that, in all material respects, the Institute's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Institute's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council takes note of the Court's observations on the Institute's procurement procedures and financial management practices, including concerns related to excessive financial capacity requirements, demanding staff qualifications requested which may have discouraged potential bidders, as well as weaknesses in the evaluation. The Council encourages the Institute to revise its practices to ensure full compliance with the Financial Regulation, and set requirements proportionate to the services in the terms of reference of its procurement procedures.

With regard to budgetary management, the Council notes the recurrent high rates of carry-overs, which resulted in 18 % of the year's non-differentiated appropriations, with 50.2 % under Title III, brought forward to 2025. The Council recalls the importance of compliance with the principle of annuality and invites the Institute to take remedial action in order to prevent further occurrence of such cases and to guarantee sound budget implementation.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Labour Authority
in respect of the implementation of the budget
of the European Labour Authority
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/1149 of the European Parliament and of the Council of 20 June 2019 establishing a European Labour Authority, amending Regulations (EC) No 883/2004, (EU) No 492/2011, and (EU) 2016/589 and repealing Decision (EU) 2016/344¹, and in particular Article 28(10) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure account for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Labour Authority, hereinafter referred to as the "Authority", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Authority's replies to the Court's observations³,

¹ OJ L 186, 11.7.2019, p. 21, ELI: <http://data.europa.eu/eli/reg/2019/1149/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Authority is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Authority in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

For the Council
The President

COMMENTS ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN LABOUR AUTHORITY (ELA)

The Council welcomes the Court's opinion that the Authority's annual accounts present fairly, in all material respects, its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Authority's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council regrets the qualified opinion of the Court on the legality and regularity of payments, resulting from one procurement procedure, as well as from breaches in *ex-ante* checks during contract implementation. While acknowledging the Authority's replies and the closure of the contract assessed as irregular, the Council calls on the Authority to remedy and revise internal control to ensure legality and regularity of transactions, in full compliance with the Financial Regulation.

The Council takes note of the Authority's payment execution outside the legal deadline and invites the Authority to take appropriate corrective actions.

The Council calls on the Authority to improve its budgetary management to ensure full compliance with the Financial Regulation. In doing so, particular attention should be paid to drawing up of accounts and accountancy of revenue.

Finally, the Council takes note of the high proportion of temporary workers and seconded national experts, as well as the practice of this category of staff being assigned core financial activities. The Council invites therefore the Commission to assess, together with the Authority, the establishment plan and look for solutions towards harmonisation with the other EU Agencies.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Medicines Agency
in respect of the implementation of the budget
of the European Medicines Agency
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 726/2004 of the European Parliament and of the Council of 31 March 2004 laying down Community procedures for the authorisation and supervision of medicinal products for human and veterinary use and establishing a European Medicines Agency¹, and in particular Article 68(10) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Medicines Agency, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 136, 30.4.2004, p. 1, ELI: <http://data.europa.eu/eli/reg/2004/726/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to 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 2024.

Done at Brussels,

For the Council
The President

**COMMENTS ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN MEDICINES AGENCY (EMA)**

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council continues to be concerned about the sublease of the Agency's former premises in London, and the Agency's capacity to ensure its property-related obligations, in particular whereas the solvency of the current tenant is concerned. While acknowledging the latest developments, which represent partial solutions, the Council invites the Agency to continue looking for a legal solution to the situation, quantified at EUR 543 million in terms of financial exposure, in the case of the premises being vacant for the remainder of the lease.

The Council takes note of the Court's observations on the legality and regularity of transactions regarding the Agency's framework contracts for IT services and the increases of ceiling for several contracts beyond the thresholds set by the Financial Regulation. While acknowledging the Agency's reply, the Council calls on the Agency to revise its procedures and implement measures to ensure sound financial management and full compliance with the Financial Regulation as regards procurement procedures.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Administrative Director
of the European Public Prosecutor's Office
in respect of the implementation of the budget
of the European Public Prosecutor's Office
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ("the EPPO")¹, and in particular Article 94(10) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure account for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Public Prosecutor's Office, hereinafter referred to as "the EPPO", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the EPPO's replies to the Court's observations³,

¹ OJ L 283, 31.10.2017, p. 1, ELI: <http://data.europa.eu/eli/reg/2017/1939/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the EPPO is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Administrative Director of the EPPO in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

For the Council

The President

**COMMENTS ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN PUBLIC PROSECUTOR'S OFFICE (EPPO)**

The Council welcomes the Court's opinion that the EPPO's annual accounts present fairly, in all material respects, its financial position as of 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Financial Rules applicable to the EPPO, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council takes note of the Court's observations on the EPPO's management and control systems regarding the implementation of framework contracts for IT services. While acknowledging the EPPO's reply, the Council invites the EPPO to consider the observation for future procurements, better assess the volume of estimated services for specific profiles and ensure coherence between tender specification and implementation of contracts, also with a view to safeguard competition of bidders.

The Council also notes that the EPPO has not yet adopted a comprehensive business continuity plan. While acknowledging that work is ongoing and that adoption is expected in 2025, the Council calls on the EPPO to finalise and approve the plan, to ensure that adequate arrangements in place mitigate operational risks.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Training Foundation
in respect of the implementation of the budget
of the European Training Foundation
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 1339/2008 of the European Parliament and of the Council of 16 December 2008 establishing a European Training Foundation (recast)¹, and in particular Article 17(10) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Training Foundation, hereinafter referred to as the "Foundation", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Foundation's replies to the Court's observations³,

¹ OJ L 354, 31.12.2008, p. 82, ELI: <http://data.europa.eu/eli/reg/2008/1339/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Foundation is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Foundation in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

For the Council

The President

**COMMENTS ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN TRAINING FOUNDATION (ETF)**

The Council welcomes the Court's opinion that, in all material respects, the Foundation's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Foundation's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council regrets that in 2024 the Foundation continued to make payments associated with procurement procedures deemed irregular by the Court in 2022 and calls on the Foundation to apply remedial measures and ensure full compliance of its procurement procedures with the Financial Regulation.

The Council notes the recurrent practice of making payments outside the legal deadline and invites the Foundation to remedy and improve its budgetary management.

In order to avoid the weaknesses observed by the Court in procurement procedures, in particular setting non-proportionate requirements for the financial capacity of tenderers, irregular evaluation and award procedures and resulting contracts, the Council calls on the Foundation to apply corrective measures and strengthen its management and control systems to ensure full compliance with the Financial Regulation.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Agency for Safety and Health at Work
in respect of the implementation of the budget
of the European Agency for Safety and Health at Work
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/126 of the European Parliament and of the COUNCIL of 16 January 2019 establishing the European Agency for Safety and Health at Work (EU-OSHA), and repealing Council Regulation (EC) No 2062/94¹, and in particular Article 16(10) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Agency for Safety and Health at Work, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 30, 31.1.2019, p. 58, ELI: <http://data.europa.eu/eli/reg/2019/126/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to 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 2024.

Done at Brussels,

For the Council
The President

COMMENT ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN AGENCY FOR SAFETY AND HEALTH AT WORK (EU-OSHA)

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as of 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

With regard to budgetary management, the Council takes note of the recurrent high rates of carry-overs, which resulted in 22.6 % of the year's non-differentiated appropriations, with 33.3 % under Title II and 43.3 % under Title III, brought forward to 2025. The Council recalls the importance of compliance with the principle of annuality and invites the Agency to take remedial action in order to prevent further occurrence of such cases and to guarantee sound budget implementation.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Foundation for the Improvement of Living and Working Conditions
in respect of the implementation of the budget
of the European Foundation for the Improvement of Living and Working Conditions
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regards to Regulation (EU) 2019/127 of the European Parliament and of the Council of 16 January 2019 establishing the European Foundation for the Improvement of Living and Working Conditions (Eurofound), and repealing Council Regulation (EEC) No 1365/75¹, and in particular Article 16(10) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Foundation for the Improvement of Living and Working Conditions, hereinafter referred to as the "Foundation", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Foundation's replies to the Court's observations³,

¹ OJ L 30, 31.1.2019, p. 74, ELI: <http://data.europa.eu/eli/reg/2019/127/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

Whereas, following the above examination, the implementation of the budget of the Foundation is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Foundation in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

For the Council
The President

COMMENT ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN FOUNDATION FOR THE IMPROVEMENT OF LIVING AND
WORKING CONDITIONS (EUROFOUND)

The Council welcomes the Court's opinion that, in all material respects, the Foundation's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of its Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

With regard to budgetary management, the Council takes note of the recurrent high rates of carry-overs, which resulted in 15.1 % of the year's non-differentiated appropriations, 28.4 % under Title II and 53.2 % under Title III, brought forward to 2025. While acknowledging the Foundation's actions to improve its budget planning, the Council recalls the importance of compliance with the principle of annuality.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Administrative Director
of the European Union Agency for Criminal Justice Cooperation
in respect of the implementation of the budget
of the European Union Agency for Criminal Justice Cooperation
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2018/1727 of the European Parliament and of the Council of 14 November 2018 on the European Union Agency for Criminal Justice Cooperation (Eurojust), and replacing and repealing Council Decision 2002/187/JHA¹, and in particular Article 63(11) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet at 31 December 2024 of the European Union Agency for Criminal Justice Cooperation, hereinafter referred to as "Eurojust", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by Eurojust's replies to the Court's observations³,

¹ OJ L 295, 21.11.2018, p. 138, ELI: <http://data.europa.eu/eli/reg/2018/1727/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of Eurojust is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Administrative Director of Eurojust in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

For the Council
The President

**COMMENTS ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN UNION AGENCY FOR CRIMINAL JUSTICE COOPERATION
(EUROJUST)**

The Council welcomes the Court's opinion that, in all material respects, Eurojust's annual accounts present fairly its financial position as of 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of Eurojust's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council regrets that in 2024 Eurojust continued to make payments associated with a procurement procedure deemed irregular by the Court in 2020 and calls on Eurojust to apply remedial measures and ensure full compliance of its procurement procedures with the Financial Regulation.

The Council encourages Eurojust to update its business continuity plans of 2021, also by establishing a disaster recovery plan for IT systems.

The Council notes the recurrent practice of making payments outside the legal deadline and invites Eurojust to remedy and improve its budgetary management.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Union Agency for Fundamental Rights
in respect of the implementation of the budget
of the European Union Agency for Fundamental Rights
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EC) No 168/2007 of 15 February 2007 establishing a European Union Agency for Fundamental Rights¹, and in particular Article 21(10) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Union Agency for Fundamental Rights, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 53, 22.2.2007, p. 1, ELI: <http://data.europa.eu/eli/reg/2007/168/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

For the Council
The President

**COMMENTS ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN UNION AGENCY FOR FUNDAMENTAL RIGHTS (FRA)**

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council takes note of the recurrent high rates of carry-overs, which resulted in 20.9 % of the year's non-differentiated appropriations, with 64.8 % under Title III, brought forward to 2025. The Council recalls the importance of compliance with the principle of annuality and calls on the Agency to improve its budgetary management.

The Council notes the recurrent practice of making payments outside the legal deadline, resulting in late payment interest, and invites the Agency to remedy and improve its budgetary management.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Environment Agency
in respect of the implementation of the budget
of the European Environment Agency
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the functioning of the European Union,

Having regard to Regulation (EC) No 401/2009 of the European Parliament and of the Council of 23 April 2009 on the European Environment Agency and the European Environment Information and Observation Network (codified version)¹, and in particular Article 13(10) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Environment Agency, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 126, 21.5.2009, p. 13, ELI: <http://data.europa.eu/eli/reg/2009/401/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to this comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to 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 2024.

Done at Brussels,

For the Council

The President

COMMENTS ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN ENVIRONMENT AGENCY (EEA)

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council takes note of the Court's observations on the legality and regularity of transactions and on the management and control systems, in particular related to procurement contract implementation and audit trail. The Council welcomes the remedial action taken so far and invites the Agency to further revise and improve procedures to ensure full compliance with the Financial Regulation.

The Council takes note of the recurrent high rates of carry-overs, which resulted in 16.3 % of the year's non-differentiated appropriations, with 44.5 % under Title III, brought forward to 2025. The Council recalls the importance of compliance with the principle of annuality and calls on the Agency to improve its budgetary management.

The Council also notes the Agency's recurrent practice of making payments outside the legal deadline and acknowledges at the same time that no late payment interest has been charged in 2024, as well as the Agency's commitment to address this concern.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Fisheries Control Agency
in respect of the implementation of the budget
of the European Fisheries Control Agency
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the functioning of the European Union,

Having regard to Regulation (EU) 2019/473 of the European Parliament and of the Council of 19 March 2019 on the European Fisheries Control Agency (codified)¹, and in particular Article 45(11) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Fisheries Control Agency, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 83, 25.3.2019, p. 18, ELI: <http://data.europa.eu/eli/reg/2019/473/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to 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 2024.

Done at Brussels,

For the Council
The President

**COMMENTS ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN FISHERIES CONTROL AGENCY (EFCA)**

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council takes note of the Court's observations on management and control systems and invites the Agency to make improvements to its procurement procedures, in particular with regard to safeguarding "best value for money" award criteria, as well as to ensure sufficient checks on seconded national experts' declarations, which represents a systematic weakness.

The Council takes note of the recurrent high rates of carry-overs, which resulted in 22.2 % of the year's non-differentiated appropriations, with 38 % under Title III, brought forward to 2025. The Council recalls the importance of compliance with the principle of annuality and calls on the Agency to improve its budgetary management.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Union Agency for Asylum
in respect of the implementation of the budget
of the European Union Agency for Asylum
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2021/2303 of the European Parliament and of the Council of 15 December 2021 on the European Union Agency for Asylum and repealing Regulation (EU) No 439/2010¹, and in particular Article 55(9) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Union Agency for Asylum, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 468, 30.12.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/2303/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2024 do not call for any comments,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to 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 2024.

Done at Brussels,

For the Council

The President

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Agency for the Operational Management of Large-Scale IT Systems in the
Area of Freedom, Security and Justice
in respect of the implementation of the budget
of the European Agency for the Operational Management of Large-Scale IT Systems in the
Area of Freedom, Security and Justice
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2018/1726 of the European Parliament and of the Council of 14 November 2018 on the European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA), and amending Regulation (EC) No 1987/2006 and Council Decision 2007/533/JHA and repealing Regulation (EU) No 1077/2011¹, and in particular Article 47(12) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

¹ OJ L 295, 21.11.2018, p. 99, ELI: <http://data.europa.eu/eli/reg/2018/1726/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to 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 2024.

Done at Brussels,

For the Council

The President

¹ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

COMMENTS ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN AGENCY FOR THE OPERATIONAL MANAGEMENT OF
LARGE-SCALE IT SYSTEMS IN THE AREA OF FREEDOM, SECURITY AND JUSTICE
(eu-LISA)

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council is concerned about the deficiencies identified by the Court in the Agency's procurement procedures, in particular related to the evaluation stage of the bids, as well as to the risks taken in the award of the contract for monitoring and maintenance services in relation to the Visa Information System, and calls on the Agency to remedy and improve its practices in order to fully comply with sound management and the provisions of the Financial Regulation.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Border and Coast Guard Agency
in respect of the implementation of the budget
of the European Border and Coast Guard Agency
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/1896 of the European Parliament and of the Council of 13 November 2019 on the European Border and Coast Guard and repealing Regulations (EU) No 1052/2013 and (EU) 2016/1624¹, and in particular Article 116(11) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet at 31 December 2024 of the European Border and Coast Guard Agency, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 295, 14.11.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/1896/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to 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 2024.

Done at Brussels,

For the Council

The President

**COMMENTS ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN BORDER AND COAST GUARD AGENCY (FRONTEX)**

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council takes note of the recurrent high rates of carry-overs, which manifested in 2024 in 43 % of the year's non-differentiated appropriations, including 43 % of appropriations under Title II and 58 % of appropriations under Title III, brought forward to 2025. The Council recalls the importance of compliance with the principle of annuality and calls on the Agency to improve its budgetary management.

The Council notes the recurrent practice of making payments outside the legal deadline, resulting in late payment interest, and invites the Agency to remedy and improve its budgetary management, also in this respect.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Union Agency for Law Enforcement Training
in respect of the implementation of the budget
of the European Union Agency for Law Enforcement Training
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2015/2219 of the European Parliament and of the Council of 25 November 2015 on the European Union Agency for Law Enforcement Training (CEPOL) and replacing and repealing Council Decision 2005/681/JHA¹, and in particular Article 20(10) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Union Agency for Law Enforcement Training, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 319, 4.12.2015, p. 1, ELI: <http://data.europa.eu/eli/reg/2015/2219/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to 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 2024.

Done at Brussels,

For the Council
The President

COMMENT ACCOMPANYING

**THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN UNION AGENCY FOR LAW ENFORCEMENT TRAINING (CEPOL)**

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council takes note of the cybersecurity incident that occurred during the reporting year, which significantly disrupted the Agency's operational activities, and welcomes the mitigating measures already put in place. While acknowledging the impact of cyberattacks in payment execution, causing delays, the Council invites the Agency to take remedial action for the late payments and prevent further occurrence of such cases.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Union Drugs Agency
in respect of the implementation of the budget
of the European Union Drugs Agency
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Regulation (EU) 2023/1322 of the European Parliament and of the Council of 27 June 2023 on the European Union Drugs Agency (EUDA) and repealing Regulation (EC) No 1920/2006¹, and in particular Article 41(10) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Union Drugs Agency, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 166, 30.06.2023, p. 6, ELI: <http://data.europa.eu/eli/reg/2023/1322/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to 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 2024.

Done at Brussels,

For the Council
The President

**COMMENTS ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN UNION DRUGS AGENCY (EUDA)**

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as of 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council regrets the irregularities identified by the Court in several procurement procedures, in breach of the provisions of the Financial Regulation, for what concerns contract splitting, lack of documentation and publication, incomplete terms of reference for essential criteria, and absence of evaluation committee or award decision. While acknowledging the Agency's reply, the Council stresses the importance of compliance with the requirements set out in the Financial Regulation regarding procurement procedures and calls on the Agency to revise its practices and take the necessary measures to ensure full compliance with procurement rules.

The Council notes the recurrent practice of making payments outside the legal deadline, resulting in late payment interest, and invites the Agency to remedy and improve its budgetary management.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Union Agency for Law Enforcement Cooperation
in respect of the implementation of the budget
of the European Union Agency for Law Enforcement Cooperation
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2016/794 of the European Parliament and of the Council of 11 May 2016 on the European Union Agency for Law Enforcement Cooperation (Europol) and replacing and repealing Council Decisions 2009/371/JHA, 2009/934/JHA, 2009/935/JHA, 2009/936/JHA and 2009/968/JHA¹, and in particular Article 60(10) thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Union Agency for Law Enforcement Cooperation, hereinafter referred to as "Europol", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by Europol's replies to the Court's observations³,

¹ OJ L 135, 24.5.2016, p. 53, ELI: <http://data.europa.eu/eli/reg/2016/794/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2024 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

Whereas, following the above examination, the implementation of the budget of Europol is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of Europol in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

For the Council

The President

COMMENT ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN UNION AGENCY FOR LAW ENFORCEMENT COOPERATION
(EUROPOL)

The Council welcomes the Court's opinion that, in all material respects, Europol's annual accounts present fairly its financial position as of 31 December 2024 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of Europol's Financial Regulation, and that the underlying transactions for 2024 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council takes note of Europol's remedial action taken following the Court's observations of 2022 and invites Europol to take measures in order to fully comply with its internal rules and with the provisions of the Financial Regulation, in particular regarding eligibility of VAT and payments.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director-General
of the Euratom Supply Agency
in respect of the implementation of the budget
of the Euratom Supply Agency
for the financial year 2024

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Decision 2008/114/EC, Euratom of 12 February 2008 establishing Statutes for the Euratom Supply Agency¹, and in particular Article 8(9) of the Annex thereof,

Having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)², and in particular Article 70(4) thereof,

Having examined the revenue and expenditure account for the financial year 2024 and the balance sheet as at 31 December 2024 of the Euratom Supply Agency, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the EU agencies for the 2024 financial year, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 41, 15.2.2008, p. 15, ELI: [http://data.europa.eu/eli/dec/2008/114\(1\)/oj](http://data.europa.eu/eli/dec/2008/114(1)/oj).

² OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

³ OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2024 do not call for any comments,

Whereas, following the above examination, the implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director-General of the Agency in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

*For the Council
The President*
