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'I/A' ITEM NOTE

From: Budget Committee
To: Permanent Representatives Committee/Council
Subject: Council recommendations on the discharge to be given to the executive agencies 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 Climate, Infrastructure and Environment Executive Agency (CINEA)
in respect of the implementation of the budget
of the European Climate, Infrastructure and Environment Executive 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 Commission Implementing Decision (EU) 2021/173 of 12 February 2021 establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU¹,

Having regard to Council Regulation (EC) No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes², and in particular Article 14(3) thereof,

¹ OJ L 50, 15.2.2021, p. 9, ELI: http://data.europa.eu/eli/dec_impl/2021/173/oj.

² OJ L 11, 16.1.2003, p. 1, ELI: <http://data.europa.eu/eli/reg/2003/58/oj>.

Having regard to Commission Regulation (EC) No 1653/2004 of 21 September 2004 on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) No 58/2003 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes¹, and in particular Article 66, first paragraph, 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 Climate, Infrastructure and Environment Executive Agency (CINEA), hereinafter referred to as the "Executive 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 Executive Agency's replies to the Court's observations²,

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 Executive Agency is such as to allow discharge to be given in respect of that implementation,

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

Done at Brussels,

For the Council
The President

¹ OJ L 297, 22.9.2004, p. 6, ELI: <http://data.europa.eu/eli/reg/2004/1653/oj>.

² OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Education and Culture Executive Agency (EACEA)
in respect of the implementation of the budget
of the European Education and Culture Executive 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 Commission Implementing Decision (EU) 2021/173 of 12 February 2021 establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU¹,

Having regard to Council Regulation (EC) No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes², and in particular Article 14(3) thereof,

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² OJ L 11, 16.1.2003, p. 1, ELI: <http://data.europa.eu/eli/reg/2003/58/oj>.

Having regard to Commission Regulation (EC) No 1653/2004 of 21 September 2004 on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) No 58/2003 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes¹, and in particular Article 66, first paragraph, 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 Education and Culture Executive Agency (EACEA), hereinafter referred to as the "Executive 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 Executive Agency's replies to the Court's observations²,

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 Executive 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 Executive Agency in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

For the Council

The President

¹ OJ L 297, 22.9.2004, p. 6, ELI: <http://data.europa.eu/eli/reg/2004/1653/oj>.

² OJ C, C/2025/5734, 30.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5734/oj>.

**COMMENT ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO
THE EUROPEAN EDUCATION AND CULTURE EXECUTIVE AGENCY (EACEA)**

The Council welcomes the Court's opinion that, in all material respects, the Executive 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 Executive 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 Court's observations on the transactions performed by a staff member that was not formally appointed or delegated as accounting officer, as well as on late payment execution. The Council acknowledges the action already taken and calls upon the Executive Agency to strengthen its internal control and improve its budgetary management.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Innovation Council and SME Executive Agency (EISMEA)
in respect of the implementation of the budget
of the European Innovation Council and SME Executive 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 Commission Implementing Decision (EU) 2021/173 of 12 February 2021 establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU¹,

Having regard to Council Regulation (EC) No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes², and in particular Article 14(3) thereof,

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Having regard to Commission Regulation (EC) No 1653/2004 of 21 September 2004 on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) No 58/2003 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes¹, and in particular Article 66, first paragraph, 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 Innovation Council and SME Executive Agency (EISMEA), hereinafter referred to as the "Executive 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 Executive Agency's replies to the Court's observations²,

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 Executive 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 Executive Agency in respect of the implementation of the budget for the financial year 2024.

Done at Brussels,

For the Council
The President

¹ OJ L 297, 22.9.2004, p. 6, ELI: <http://data.europa.eu/eli/reg/2004/1653/oj>.

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COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Research Council Executive Agency (ERCEA)
in respect of the implementation of the budget
of the European Research Council Executive 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 Commission Implementing Decision (EU) 2021/173 of 12 February 2021 establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU¹,

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Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Research Council Executive Agency (ERCEA), hereinafter referred to as the "Executive 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 Executive Agency's replies to the Court's observations²,

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 Executive 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 Executive Agency in respect of the implementation of the budget for the financial year 2024.

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COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Health and Digital Executive Agency (HaDEA)
in respect of the implementation of the budget
of the European Health and Digital Executive 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 Commission Implementing Decision (EU) 2021/173 of 12 February 2021 establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU¹,

Having regard to Council Regulation (EC) No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes², and in particular Article 14(3) thereof,

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Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Health and Digital Executive Agency (HaDEA), hereinafter referred to as the "Executive 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 Executive Agency's replies to the Court's observations²,

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 Executive Agency is such as to allow a discharge to be given in respect of that implementation,

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COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Research Executive Agency (REA)
in respect of the implementation of the budget
of the European Research Executive 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 Commission Implementing Decision (EU) 2021/173 of 12 February 2021 establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU¹,

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Having examined the revenue and expenditure accounts for the financial year 2024 and the balance sheet as at 31 December 2024 of the European Research Executive Agency (REA), hereinafter referred to as the "Executive 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 Executive Agency's replies to the Court's observations²,

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,

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