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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 2022 <ul style="list-style-type: none"> – <i>Adoption</i> – <i>Approval of a letter</i> |

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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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 158, 14.6.2019, p. 22.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Agency for the financial year 2022, 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 2022 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 2022.

Done at Brussels,

For the Council

The President

¹ OJ C, C/2023/594, 27.10.2023.

COMMENTS ACCOMPANYING
THE 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 2022 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 2022 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 Agency's internal controls and delegation of powers to authorising officers for payment execution. The Council acknowledges the Agency's reply to the Court's observations and welcomes its commitment to take steps to ensure sound internal controls, notably set threshold amounts for payment authorisation per payment order.

The Council also takes note of the carry-over of 29.4 % of operational commitment appropriations to 2023, and acknowledges the Agency's reply, justifying the occurrence by unpredictable Court cases expenditure. However, the Council recalls the importance of compliance with the principle of annuality, and invites the Agency to take remedial action by better planning, in order to prevent further occurrence of such cases, and therefore guarantee sound implementation of its budget in the future.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 321, 17.12.2018, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Office for the financial year 2022, accompanied by the Agency's replies to the Court's observations¹,

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2022 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 of the Agency in respect of the implementation of the budget for the financial year 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 212, 22.8.2018, p. 1

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Agency for the financial year 2022, 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 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

**COMMENTS ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO THE
EUROPEAN 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 2022 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 2022 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council regrets the weaknesses observed by the Court in the Agency's management and control systems for procurement procedures, as well as the lack of legality and regularity of the related transactions. The Council urges the Agency to take the necessary corrective actions, in particular to fully respect the Financial Regulation, in order to prevent further occurrence of such cases.

The Council also notes the lack of audit trail regarding fees and charges collected, and invites the Agency to remedy this and set in place the appropriate checks and documentation.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 331, 15.12.2010, p. 12.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Authority for the financial year 2022, accompanied by the Authority's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

**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 2022 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 2022 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 weaknesses in the Authority's procurement procedures, notably at the stages of evaluation and selection of tenderers, where an overlap between award and selection criteria occurred. The Council acknowledges the Authority's commitment to ensure a better drafting of the criteria to eliminate any other potential ambiguity and invites the Authority to take further steps to reduce the occurrence of similar errors in the future.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 396, 30.12.2006, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Agency for the financial year 2022, accompanied by the Agency's replies to the Court's observations¹,

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2022 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 2022.

Done at Brussels,

For the Council

The President

¹ OJ C, C/2023/594, 27.10.2023.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 331, 15.12.2010, p. 48.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Authority for the financial year 2022, accompanied by the Authority's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

COMMENT ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO THE
EUROPEAN INSURANCE AND OCCUPATIONAL PENSIONS AUTHORITY (EIOPA)

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 2022 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 2022 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council regrets the weaknesses observed by the Court in the Authority's management and control systems for procurement procedures, as well as the lack of legality and regularity of the related transactions. The Council urges the Authority to take the necessary corrective actions, in particular to fully respect the Financial Regulation, in order to prevent further occurrence of such cases.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 189, 28.5.2021, p. 61.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Institute for the financial year 2022, accompanied by the Institute's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

**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 2022 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 2022 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council notes the Institute's lack of disclosure in its annual activity report of the error rate resulting from the *ex-post* audit for the year 2021 and invites the Institute to remedy this.

The Council regrets the lack of required *ex-ante* controls by the Institute which contradicts its Financial Regulation, the Institute running the risk in this case to pay incorrect amounts to the contractors. The Council welcomes the Institute's initiative to improve its control systems in order to prevent further risks.

The Council takes note of the Court's observations on the weaknesses in the Institute's budgetary management, in particular late payment execution and non-compliance with the Financial Regulation whereas authorisation of appropriations before entering into legal commitments is concerned. The Council welcomes the Institute's commitment to review its grant management processes, and urges the Institute to prevent the occurrence of similar errors 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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 208, 5.8.2002, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Agency for the financial year 2022, accompanied by the Agency's replies to the Court's observations¹,

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 151, 7.6.2019, p. 15.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Agency for the financial year 2022, 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 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

COMMENT 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 2022 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 2022 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council regrets the recurrent weaknesses observed by the Court in the Agency's management and control systems for procurement procedures, as well as the lack of legality and regularity of the related transactions. The Council urges the Agency to take the necessary corrective actions, in particular to fully respect the Financial Regulation and set up of internal procedures, guidelines and audit trail for evaluation of tenders. The Council welcomes the Agency's commitment to remedial measures to further improve its procedures in order to avoid similar risks in the future.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 138, 26.5.2016, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Agency for the financial year 2022, 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 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

COMMENTS 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 2022 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 2022 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 risks related to the Agency's participation in the implementation of a new budgetary, accounting, and financial system, SUMMA, as a pilot for the development of the system for the Commission. Among the flows of the system, the Agency points at significant delays in payment execution and issuing of debit notes. Therefore, the Council invites the Agency to put in place a risk management and control strategy for implementing SUMMA in full compliance with the Financial Regulation, and to liaise with the Commission in order to receive support by means of adequate and urgent solutions, to address the weaknesses of the system.

The Council is concerned about the lack of a policy and the flaws whereas classifying and protecting sensitive information are concerned, as well as validation of documents by the members of evaluation committees, which weakens the Agency's internal control framework. At the same time, the Council welcomes the Agency's efforts to implement corrective measures.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 331, 15.12.2010, p. 84.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Authority for the financial year 2022, accompanied by the Authority's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

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 2022 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 2022 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 weaknesses in the Authority's budget management, where value of specific contracts exceeded the framework contract value, and welcomes the actions already taken by the Authority to reinforce its internal control system to avoid such risks in the future.

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 2022

THE COUNCIL OF THE EUROPEAN UNION,

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

Regulation (EU) 2022/696 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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 170, 12.5.2021, p. 69.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Agency for the financial year 2022, 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 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

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 2022 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 2022 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council regrets the weaknesses identified by the Court in the Agency's evaluation process related to procurement. While acknowledging the Agency's reply, the Council invites the Agency to take remedial action, in full compliance with the Financial Regulation, in order to prevent further occurrence of such cases.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 30, 31.1.2019, p. 90.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Centre for the financial year 2022, accompanied by the Centre's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2022 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 Executive Director of the Centre in respect of the implementation of the budget for the financial year 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

COMMENTS ACCOMPANYING
THE 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 2022 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 2022 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council welcomes the action taken by the Centre following the Court's observation related to weaknesses identified in the allowances mistakenly granted to second national experts, and welcomes the Centre's commitment to revise and apply rules to avoid such further occurrences.

The Council takes note of the Court's observations on the incorrect application of the calculation method to its budget regarding Norway's and Iceland's contribution to the Centre's budget for 2022 and invites the Centre to remedy this. The Council also notes that, as of 2023, the issue will no longer occur because of the entry into force of Protocol 31's amendment on Cooperation in Specific Fields Outside the Four Freedoms.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 142, 30.4.2004, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Centre for the financial year 2022, accompanied by the Centre's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

**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 2022 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 revenue underlying the accounts for 2022 is legal and regular in all material respects.

However, the Council regrets the Court's qualified opinion on the legality and regularity of payments underlying the accounts for 2022, in particular non-compliance with the rules of the Financial Regulation regarding the eligibility of VAT costs for beneficiaries which were public health authorities, governed by public law. The Council also regrets the materiality of the corresponding payment transactions for ineligible VAT, representing 2.8 %.

While acknowledging the Centre's reply, the Council invites the Centre to address the Court's observation by implementing remedial measures in full compliance with the Financial Regulation, as well as with national legislation in the field of taxation, and to prevent further such occurrences. Failing to do this, would bring a prejudice to the Union's financial interests, by exposing the Centre to reputational and legal risks.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 31, 1.2.2002, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Authority for the financial year 2022, accompanied by the Authority's replies to the Court's observations¹,

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 403, 30.12.2006, p. 9.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Institute for the financial year 2022, accompanied by the Institute's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

**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 2022 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 2022 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council regrets the Institute's irregularity on payments under the cost category of "unforeseen expenditure" included in specific contracts and invoices, but not originally foreseen in the framework contract. The Council takes note of the Institute's remedial action, in particular an amendment to the framework contract defining the percentage of the budget and the purpose of usage for such unforeseen expenditure.

The Council takes note with concern of the Court's observation related to a serious failure in the Institute's document management, in particular the loss of a bid in the framework of a procurement procedure, thus rendering the procedure and subsequent transactions irregular. While acknowledging the Institute's awareness and prompt assessment of this internal control deficiency, the Council invites the Institute to take further measures in order to prevent further occurrence of such cases.

The Council regrets the internal management and control weaknesses identified by the Court as regards budgetary transparency towards the Institute's management board and other stakeholders. However, the Council welcomes the Institute's commitment to take remedial measures to address internal control weaknesses.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 186, 11.7.2019, p. 21.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure account for the financial year 2022 and the balance sheet as at 31 December 2022 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 Authority for the financial year 2022, accompanied by the Authority's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

**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 2022 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 2022 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council regrets the systematic weaknesses identified by the Court regarding the lack of *ex-ante* and *ex-post* controls and the audit trail relating to allowances paid to seconded national experts and national liaison officers, as well as the weaknesses in the area of contract management. The Council welcomes the Authority's initiative to take corrective measures and invites the Authority to further improve its control systems, in compliance with the Financial Regulation, in order to prevent such occurrences.

The Council notes the Authority's non-compliance with the Financial Regulation in procurement procedures, resulting in the irregularity of the contract award, and acknowledges the Authority's remedial action.

The Council invites the Authority to abide by the required transparency principle concerning the publication of its budget and takes note of the Authority's remedial action.

The Council notes with concern the carry-overs of 65 % of commitment appropriations to 2023, recalls the importance of compliance with the principle of annuality, and invites the Authority to take remedial action, notably by improving its budget planning and management.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 136, 30.4.2004, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Agency for the financial year 2022, 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 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

**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 2022 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 2022 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council is highly 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 solvability of the current tenant is concerned. The Council urges the Agency to continue looking for a legal solution to the situation, quantified in terms of financial obligation at EUR 366 million by June 2039.

The Council notes the weaknesses detected in the Agency's asset management, in particular the absence of complete and updated inventory lists, in breach of the Financial Regulation, and welcomes the Agency's efforts to take remedial action through the release of an updated internal guidance for the management of its assets' inventory and of a rolling physical checks plan, as well as the adoption of a risk-based approach to labelling.

Finally, the Council regrets the weaknesses identified in the Agency's budgetary management, notably entering into one legal commitment without budgetary commitment priorly authorised. While acknowledging the Agency's commitment to put measures in place to avoid such cases reoccurring, the Council invites the Agency to further strengthen its budgetary management and internal control checks.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 283, 31.10.2017, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure account for the financial year 2022 and the balance sheet as at 31 December 2022 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 EPPO for the financial year 2022, accompanied by the EPPO's replies to the Court's observations¹,

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2022 do not call for any comments,

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 2022.

Done at Brussels,

For the Council

The President

¹ OJ C, C/2023/594, 27.10.2023.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 354, 31.12.2008, p. 82.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Foundation for the financial year 2022, accompanied by the Foundation's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2022 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 Director of the Foundation in respect of the implementation of the budget for the financial year 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

**COMMENT 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 2022 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 2022 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council regrets the weakness observed by the Court in procurement procedures, in particular irregular evaluation procedures and resulting contracts, and stresses the need for the Foundation to strengthen its management and control system, in 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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 30, 31.1.2019, p. 58.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Agency for the financial year 2022, 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 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

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 2022 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 2022 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council regrets the weakness observed by the Court in the Agency's budget management, in particular whereas decommitment of funds and carry-over of appropriations are concerned, and stresses the need for the Agency to strengthen its management and control system, in full compliance with the Financial Regulation.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 30, 31.1.2019, p. 74.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Foundation for the financial year 2022, accompanied by the Foundation's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2022 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 Executive Director of the Foundation in respect of the implementation of the budget for the financial year 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

COMMENTS 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 2022 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 2022 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council takes note of the weaknesses observed by the Court in procurement procedures, in particular related to evaluation, and invites the Foundation to strengthen its management capacity and control system, in full compliance with the Financial Regulation.

The Council acknowledges the weakness identified by the Court and remedial measures taken by the Foundation whereas payment to trainees is concerned and invites the Foundation to further improve its internal controls to avoid such occurrences in the future.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 295, 21.11.2018, p. 138.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet at 31 December 2022 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 Eurojust for the financial year 2022, accompanied by Eurojust's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

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 2022 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 2022 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council regrets that in 2022 Eurojust made payments associated with a procurement procedure deemed irregular by the Court in 2020. The Council therefore calls on Eurojust to apply corrective remedial measures and ensure full compliance of its procurement procedures with the Financial Regulation.

Moreover, the Council takes note of the Court's observations on the risks generated by Eurojust's participation in the development of the Commission's new budgetary and accounting system SUMMA. While acknowledging the actions currently taken by Eurojust, the Council regrets that the rolling out of the new system resulted in more than half of the payments made in 2022 being late, exposing Eurojust to financial and reputational risk. Therefore the Council invites Eurojust to put in place a risk management and control strategy for implementing SUMMA in full compliance with the Financial Regulation, and to liaise with the Commission in order to receive support by means of adequate and urgent solutions, to address the weaknesses of the system.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 53, 22.2.2007, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Agency for the financial year 2022, 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 2022 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 Director of the Agency in respect of the implementation of the budget for the financial year 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

COMMENT 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 2022 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 2022 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council takes note of the Court's observation on the systematic carry-over of 27 % of commitment appropriations to 2022. While acknowledging the Agency's actions to improve its budget planning, the Council recalls, for the second year, the importance of compliance with the principle of annularity, and invites the Agency to take remedial action in order to prevent further occurrence of such cases and to guarantee sound implementation of its budget.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 126, 21.5.2009, p. 13.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Agency for the financial year 2022, 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 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

**COMMENT 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 2022 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 2022 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council takes note of the Court's findings and observation related to procurement and contract management resulting in irregular payments, and welcomes the Agency's new procedure, awarding a new framework contract for services of building repair, maintenance and refurbishment.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 83, 25.3.2019, p. 18.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Agency for the financial year 2022, 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 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

**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 2022 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 2022 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council takes note of the Court's observation about the Agency not complying with the provisions of the Financial Regulation with regard to the duration of framework contracts. The Council acknowledges the Agency's reply to the Court's observation and invites the Agency to take remedial actions in order to prevent such occurrences.

The Council also acknowledges the Agency's reply to the Court's observation addressing some weaknesses in the Agency's planning and management system, related to the launch of a negotiated procedure without prior publication of a contract notice. The Council invites the Agency to take supplementary measures to ensure full compliance with procurement rules.

While taking note of the weaknesses identified in the Agency's recruitment processes, in particular the lack of audit trail, the Council welcomes the corrective action put in place by the Agency.

The Council regrets the high rate of carry-overs and cautions against non-compliance with the budgetary principle of annuality. Therefore the Council invites the Agency to take remedial measures in order to prevent further occurrence of such cases and to guarantee sound implementation of its budget in the future.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 468, 30.12.2021, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Agency for the financial year 2022, 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 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

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

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 2022 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 2022 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council regrets the Court's recurrent observation, already made in 2017 and 2020, on the legality and regularity of transactions concerning compliance with procurement procedures, as well as the resulting payments executed in 2022, assessed as irregular. The Council also notes other procurement flaws, where the Agency does not show compliance with the Financial Regulation or "best value for money" in its purchases, and invites the Agency to take remedial actions in order to prevent such further occurrences.

The Council takes note of the Court's observation on budgetary management as regards the calculation of Schengen associated countries' contributions to the Agency's activities, as well as of the Agency's reply. In this regard, the Council calls on the Agency to liaise with the Commission, responsible for providing further horizontal guidance to EU bodies on how to calculate contributions from non-EU countries consistently.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 295, 21.11.2018, p. 99.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Agency for the financial year 2022, 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 2022 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 2022.

Done at Brussels,

For the Council

The President

¹ OJ C, C/2023/594, 27.10.2023.

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 2022 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 revenue underlying the accounts for 2022 is legal and regular in all material respects.

However, the Council regrets the Court's qualified opinion on the legality and regularity of payments underlying the accounts, in particular as regards payments under specific contracts significantly deviating from the underlying framework contract as well as recurrent payments under contracts found irregular in the previous year. The Council also regrets the Court's other observations on the non-compliance and materiality.

The Council takes note of the Court's observation concerning delays in the implementation of the Entry/Exit System and their impact on the Agency's operations.

Concerning the Agency's management and control systems, the Council regrets the lack of compliance with financial rules, in particular concerning payment execution non-compliant with specific contracts provisions, as well as procurement and management of framework contracts.

With regard to budgetary management, the Council regrets the recurrent high rates of carry-overs, which contradict the budgetary principle of annuality and are indicative of structural issues in the budget process and implementation cycle.

Considering that non-compliance and deficiencies in the Agency’s internal control systems related to procurement, contract and budgetary management are recurrent, the Council urges the Agency to address the Court’s observations, particularly on the legality and regularity of the payments underlying the accounts, by implementing remedial measures.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 295, 14.11.2019, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet at 31 December 2022 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 Agency for the financial year 2022, 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 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

**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 2022 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 2022 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council regrets the Court's observation concerning the certification of the Agency's accounts and the validation of its accounting system, as well as the contributions from non-EU Schengen area countries not being correctly calculated. The latter is also correlated with another observation made by the Court on budgetary management. While acknowledging the efforts already made by the Agency, the Council calls on the Agency to take any appropriate measures to improve its budgetary management. In this regard, the Council calls on the Agency to liaise with the Commission, responsible for providing further horizontal guidance to EU bodies on how to calculate contributions from non-EU countries consistently.

The Council takes note of the Court's observation related to the statement of assurance of the Agency's current Executive Director.

The Council regrets the Agency's overestimation of accrued charges for its mission costs, as well as the lack of formalised guidance or procedures to ensure consistent calculation of accrued charges, and therefore invites the Agency to take remedial measures.

Concerning the Court's observations on the legality and regularity of transactions as regards a particular service contract, the Council takes note of the Agency's acknowledgment of the irregularity and invites it to take appropriate measures to avoid similar cases in the future.

The Council also regrets the deficiencies in the Agency’s management and control system, in particular concerning internal controls for framework contracts with not enough evidence of or inaccuracies in the costs incurred (e.g. travel services), and the significant weaknesses in the Agency’s recruitment procedures. These may expose the Agency to reputational and legal risks. Therefore, the Council urges the Agency to address the Court’s observations on its management and control system, in particular by implementing remedial measures in upcoming public procurement procedures, as well as future recruitment processes.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 319, 4.12.2015, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Agency for the financial year 2022, 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 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

COMMENTS 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 of 31 December 2022 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 revenue underlying the accounts for 2022 is legal and regular in all material respects. However, the Council regrets the Court's qualified opinion on the legality and regularity of payments underlying the accounts and regrets the observations on the non-compliance and materiality.

With regard to the Agency's contract management, the Council regrets the lack of compliance with financial rules, in particular specific contracts executed by staff members or employees without legal delegated authority and payment execution non-compliant with the specific contract provisions.

The Council urges the Agency to address the Court's specific observations on the legality and regularity of the payments underlying the accounts, by improving contract management and internal control. Failing to do this would bring a prejudice to the Union's financial interests, by exposing the Agency to reputational and legal risks, with a potential financial impact.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Monitoring Centre for Drugs and Drug Addiction
in respect of the implementation of the budget
of the European Monitoring Centre for Drugs and Drug Addiction
for the financial year 2022

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EC) No 1920/2006 of the European Parliament and of the Council of 12 December 2006 on the European Monitoring Centre for Drugs and Drug Addiction (recast)¹, and in particular Article 15(9) thereof,

Having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 376, 27.12.2006, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 of the European Monitoring Centre for Drugs and Drug Addiction, hereinafter referred to as the "Centre", as well as the Court of Auditors' report on the annual accounts of the Centre for the financial year 2022, accompanied by the Centre's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

COMMENTS ACCOMPANYING

THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO THE EUROPEAN MONITORING CENTRE FOR DRUGS AND DRUG ADDICTION (EMCDDA)

The Council welcomes the Court's opinion that, in all material respects, the Centre's annual accounts present fairly its financial position as of 31 December 2022 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 2022 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council takes note of the Court's observation addressing a control system issue concerning "false" late payments. The Council welcomes the Centre's commitment to remedial measures to address weaknesses in its management and control system, and invites the Centre to further improve its procedures to avoid similar risks in the future.

The Council regrets the weaknesses identified in the Centre's budgetary management, as the Centre's authorised legal commitments were not fully covered by, or preceded by budgetary commitments, which is not in line with the Centre's Financial Regulation. While acknowledging the explanation by the Centre, the Council invites the Centre to strengthen its budgetary management further in order to avoid such occurrences in the future.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 135, 24.5.2016, p. 53.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 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 Europol for the financial year 2022, accompanied by Europol's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2022 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 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

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 2022 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 2022 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council takes note of the Court's observations and invites Europol to improve the compliance with its internal rules and with the provisions of the Financial Regulation, in particular regarding overpayments and eligibility of VAT.

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 2022

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013 (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012², and in particular Article 70(4) thereof,

¹ OJ L 41, 15.2.2008, p. 15.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure account for the financial year 2022 and the balance sheet as at 31 December 2022 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 Agency for the financial year 2022, 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 2022 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 Director-General of the Agency in respect of the implementation of the budget for the financial year 2022.

Done at Brussels,

For the Council
The President

¹ OJ C, C/2023/594, 27.10.2023.

**COMMENT ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO THE
EURATOM SUPPLY AGENCY (ESA)**

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 2022 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 2022 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council regrets the Court's recurrent observation regarding procurement procedures, in particular the awarding of low-value contracts by the Agency without corresponding evaluation reports and award decisions, and therefore invites the Agency to take remedial actions in full compliance with the Financial Regulation. The Council welcomes the Agency's actions to ensure the documentation and approval of the procurement procedures.
