



**COUNCIL OF  
THE EUROPEAN UNION**

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From: Budget Committee  
To: Permanent Representatives Committee/Council

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Subject: 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 2012  
- *Draft Council recommendations*

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|          |  |    |
|----------|--|----|
| ANNEX 1: | Euratom Supply Agency .....  | 4  |
| ANNEX 2: | European Centre for the Development of Vocational Training .....               | 7  |
| ANNEX 3: | European Foundation for the Improvement of Living and Working Conditions ..... | 10 |
| ANNEX 4: | European Environment Agency .....  | 13 |
| ANNEX 5: | European Training Foundation .....   | 16 |
| ANNEX 6: | European Medicines Agency .....  | 19 |
| ANNEX 7: | European Monitoring Centre for Drugs and Drug Addiction.....                   | 22 |
| ANNEX 8: | European Agency for Safety and Health at Work .....                            | 25 |

|           |   |    |
|-----------|---|----|
| ANNEX 9:  | European Union Fundamental Rights Agency .....  | 28 |
| ANNEX 10: | Translation Centre for the Bodies of the European Union .....   | 31 |
| ANNEX 11: | European Maritime Safety Agency.....  | 34 |
| ANNEX 12: | European Aviation Safety Agency.....  | 37 |
| ANNEX 13: | European Food Safety Authority.....   | 40 |
| ANNEX 14: | Eurojust.....   | 43 |
| ANNEX 15: | European Network and Information Security Agency.....   | 46 |
| ANNEX 16: | European Centre for Disease Prevention and Control .....  | 49 |
| ANNEX 17: | European Railway Agency.....  | 52 |
| ANNEX 18: | European Agency for the Management of Operational Cooperation at the<br>External Borders of the Member States ..... | 55 |
| ANNEX 19: | European Police College .....   | 58 |
| ANNEX 20: | European GNSS Agency .....  | 61 |
| ANNEX 21: | European Fisheries Control Agency.....  | 64 |
| ANNEX 22: | European Chemicals Agency .....   | 67 |
| ANNEX 23: | European Institute for Gender Equality.....   | 70 |
| ANNEX 24: | European Police Office .....  | 73 |
| ANNEX 25: | Agency for Cooperation of Energy Regulators.....  | 76 |
| ANNEX 26: | Office of the Body of European Regulators for Electronic Communications .....                                       | 79 |
| ANNEX 27: | European Banking Authority.....   | 82 |
| ANNEX 28: | European Securities and Markets Authority .....   | 85 |

ANNEX 29: European Insurance and Occupational Pensions Authority ..... 88

ANNEX 30: European Asylum Support Office ..... 91

ANNEX 31: European Institute of Innovation and Technology ..... 94

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**Draft 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 2012**

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 Agency<sup>1</sup>, and in particular Article 8(9) of the Annex thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure account for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Agency's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 41, 15.2.2008, p. 15.

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 213.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for a 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 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 2012.

Done at Brussels,

*For the Council*

*The President*

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**COMMENT ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AGENCY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, one observation needs to be made.

The Council notes with concern that, although in 2012 the Agency was granted its own budget, most of the Agency's expenditure is still financed by the Commission. The Council recalls that, according to the Treaty Establishing the European Atomic Energy Community and the Agency's Statutes, the Agency should be financially autonomous. The Council urges the Commission and the Agency to ensure the Agency's full financial autonomy.

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**Draft COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the 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 2012**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Regulation (EEC) No 337/75 of 10 February 1975 establishing a European Centre for the Development of Vocational Training<sup>1</sup>, and in particular Article 12a(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Centre's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 39, 13.2.1975, p. 1, as last amended by Council Regulation (EC) No 2051/2004 of 25 October 2004 (OJ L 355, 1.12.2004, p. 1).

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 21.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE CENTRE**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Centre's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council calls on the Centre to strengthen its *ex-ante* verifications of grant applications and to base them not only on certificates obtained from independent auditors, but also on checks of original supporting documentation to be submitted by the beneficiaries, in order to increase the assurance provided by the verification process.

Furthermore, the Council asks the Centre to continue improving its financial management by further limiting carry-overs of appropriations to the following budgetary year to the minimum necessary, in line with the budgetary principle of annuality.

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**Draft COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the 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 2012**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Regulation (EEC) No 1365/75 of 26 May 1975 on the creation of a European Foundation for the Improvement of Living and Working Conditions<sup>1</sup>, and in particular Article 16(11) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Foundation's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 139, 30.5.1975, p. 1, as last amended by Council Regulation (EC) No 1111/2005 of 24 June 2005 (OJ L 184, 15.7.2005, p. 1).

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 221.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for a 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 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 2012.

Done at Brussels,

*For the Council*

*The President*

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**COMMENT ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE FOUNDATION**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Foundation's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, one observation needs to be made.

The Council encourages the Foundation to continue improving its financial management by systematically scrutinising carry-overs of appropriations to the following budgetary year on the basis of the budget implementation schedules for its multiannual operations, and by limiting them to the minimum necessary, in line with the budgetary principle of annuality.

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**Draft 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 2012**

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)<sup>1</sup>, and in particular Article 13(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Agency's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 126, 21.5.2009, p. 13.

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 106.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for a 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 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 2012.

Done at Brussels,

*For the Council*

*The President*

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**COMMENT ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AGENCY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, one observation needs to be made.

The Council encourages the Agency to strengthen its *ex-ante* verifications of grant applications and to base them not only on desk checks of the beneficiaries' cost statements, but also on supporting documentation to be submitted by the beneficiaries for substantiating the eligibility and accuracy of the claimed costs, as well as on a reasonable sample of on-the-spot verifications at beneficiary level, in order to increase the assurance provided by the verification process.

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**Draft 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 2012**

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)<sup>1</sup>, and in particular Article 17(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Foundation's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 354, 31.12.2008, p. 82.

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 206.



Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for a 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 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 2012.

Done at Brussels,

*For the Council*

*The President*

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**COMMENT ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE FOUNDATION**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Foundation's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, one observation needs to be made.

The Council, while welcoming the Foundation's actions to implement the Court's previous recommendations, notes, however, that a high level of commitment appropriations was still carried over to 2013. The Council recalls that, in line with the budgetary principle of annuality, excessive carry-overs should be strictly limited.

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**Draft 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 2012**

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 Agency<sup>1</sup>, and in particular Article 68(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Agency's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 136, 30.4.2004, p. 1, as last amended by Regulation (EU) No 1235/2010 of the European Parliament and of the Council of 15 December 2010 (OJ L 348, 31.12.2010, p. 1, with Corrigendum in OJ L 201, 27.7.2012, p. 138).

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 150.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AGENCY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council regrets the shortcomings identified by the Court with regard to the Agency's accounting system and urges the Agency to take swift measures to remedy the identified weaknesses.

The Council also urges the Agency to take actions to remedy the weaknesses found by the Court in the Agency's procurement procedures and to address the weaknesses linked to compliance with the Staff Regulations' provisions regarding payment of education allowances.

Furthermore, the Council recalls that, in line with the budgetary principle of annuality, carry-overs should be strictly limited.

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**Draft 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 2012**

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 the Council of 12 December 2006 on the European Monitoring Centre for Drugs and Drug Addiction (recast)<sup>1</sup>, and in particular Article 15(9) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Centre's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 376, 27.12.2006, p. 1.

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 158.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE CENTRE**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Centre's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council calls on the Centre to strengthen its internal control systems in order to reinforce both its *ex-ante* and *ex-post* verifications in line with the Court's recommendations.

Furthermore, the Council is concerned about the annual costs borne by the Centre for unused office space available in its former building and in its new headquarters. It invites the Centre to address this issue in cooperation with the European Commission and National Authorities.

Finally, the Council encourages the Centre to pursue efforts in order to timely adopt a complete Business Continuity and Disaster Recovery Plan.

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**Draft COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the 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 2012**

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 2062/94 of 18 July 1994 establishing a European Agency for Safety and Health at Work<sup>1</sup>, and in particular Article 14(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Agency's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 216, 20.8.1994, p. 1, as last amended by Council Regulation (EC) No 1112/2005 of 24 June 2005 (OJ L 184, 15.7.2005, p. 5).

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 275.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for a 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 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 2012.

Done at Brussels,

*For the Council*

*The President*

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**COMMENT ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AGENCY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, one observation needs to be made.

The Council calls on the Agency to continue to improve its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over and amounts cancelled at the end of the following year to the minimum necessary, in line with the budgetary principle of annuality.

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**Draft COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Director**  
**of the European Union Fundamental Rights Agency**  
**in respect of the implementation of the budget**  
**of the European Union Fundamental Rights Agency**  
**for the financial year 2012**

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 Rights<sup>1</sup>, and in particular Article 21(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Union Fundamental Rights 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 2012, accompanied by the Agency's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 53, 22.2.2007, p. 1.

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 245.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE DRAFT COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AGENCY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council regrets the weaknesses detected by the Court in relation to the procurement of a framework contract and takes note that the Agency has already foreseen measures to remedy the situation.

The Council takes note that, following a risk analysis conducted by the Agency and in line with the Court's recommendations, a formal *ex-post* verification procedure was implemented in 2013.

Finally, the Council welcomes the fact that, according to the Court, the implementation rate of payments of the Agency is in line with its Annual Work Programme and the multiannual nature of its operational projects.

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**Draft COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Director**  
**of the Translation Centre for the Bodies of the European Union**  
**in respect of the implementation of the budget**  
**of the Translation Centre for the Bodies of the European Union**  
**for the financial year 2012**

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 2965/94 of 28 November 1994 setting up a Translation Centre for bodies of the European Union<sup>1</sup>, and in particular Article 14(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the Translation Centre for the Bodies of the European Union, 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 2012, accompanied by the Centre's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 314, 7.12.1994, p. 1, as last amended by Council Regulation (EC) No 1645/2003 of 18 June 2003 (OJ L 245, 29.9.2003, p. 13).

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 15.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for a comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS 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 2012.

Done at Brussels,

*For the Council*

*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE CENTRE**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Centre's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, one observation needs to be made.

The Council regrets that a significant budgetary surplus was recorded at the end of 2012 and takes note, following the Court's assessment, of the need to amend the Founding Regulation of regulatory agencies to allow them to use also local services for their translation needs.

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**Draft 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 2012**

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 Agency<sup>1</sup>, and in particular Article 19(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Agency's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 208, 5.8.2002, p. 1, as last amended by Regulation (EU) No 100/2013 of the European Parliament and of the Council of 15 January 2013 (OJ L 39, 9.2.2013, p.30).

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 165.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AGENCY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council regrets the Court's observation that commitments of appropriations were made without an existing legal commitment and urges the Agency to review its procedures and to implement the necessary improvements.

Furthermore, the Council, while welcoming the efforts already made by the Agency to improve its management of assets, encourages the Agency to continue implementing the Court's recommendations aiming at correcting outstanding weaknesses in the Agency's internally-created intangible assets.

Finally, the Council notes with satisfaction that in 2012 the Agency made efforts to revise its recruitment procedure in order to ensure full transparency.

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**Draft 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 2012**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EC) No 216/2008 of the European Parliament and of the Council of 20 February 2008 on common rules in the field of civil aviation and establishing a European Aviation Safety Agency<sup>1</sup>, and in particular Article 60(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Agency's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 79, 19.3.2008, p. 1, as last amended by Regulation (EC) No 1108/2009 of 21 October 2009 (OJ L 309, 24.11.2009, p. 51).

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 66.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AGENCY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council regrets that the Court found deficiencies in the Agency's *ex-ante* and *ex-post* controls and urges the Agency to take appropriate actions with a view to reviewing the procedures and implementing the necessary improvements.

Furthermore, the Council recalls, once again, that, in line with the principle of annuality, excessive carry-overs should be strictly limited.

The Council also invites the Agency to correct weaknesses identified by the Court in its staff selection practices, stressing the importance of full compliance with the Staff Regulations.

**Draft 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 2012**

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 safety<sup>1</sup>, and in particular Article 44(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Authority's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 31, 1.2.2002, p. 1, as last amended by Regulation (EC) No 596/2009 of the European Parliament and of the Council of 18 June 2009 (OJ L 188, 18.7.2009, p. 14, with Corrigendum in OJ L 86, 24.3.2012, p. 25).

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 120.



Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AUTHORITY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Authority's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council calls on the Authority to extend the validation of accounting systems by its Accounting Officer also to local systems and to exchanges of data between the Authority's local and central systems.

Moreover, the Council invites the Authority to continue addressing the potential risks identified by external consultants and by the Commission's Internal Audit Service in the Authority's internal control procedures relating to data management, business continuity and IT security.

Finally, the Council asks the Authority to further improve its financial management by systematically scrutinising carry-overs of appropriations to the following budgetary year on the basis of its budget implementation objectives, and by limiting them to the minimum necessary, in line with the budgetary principle of annuality.

**Draft COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Administrative Director**  
**of Eurojust**  
**in respect of the implementation of the budget**  
**of Eurojust**  
**for the financial year 2012**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Decision 2002/187/JHA of 28 February 2002 setting up Eurojust with a view to reinforcing the fight against serious crime<sup>1</sup>, and in particular Article 36(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of Eurojust, as well as the Court of Auditors' report on the annual accounts of Eurojust for the financial year 2012, accompanied by Eurojust's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 63, 6.3.2002, p. 1, as last amended by Council Decision 2009/426/JHA of 16 December 2008 (OJ L 138, 4.6.2009, p. 14).

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 228.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*

*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO EUROJUST**

The Council welcomes the Court's opinion that, in all material respects, Eurojust's annual accounts present fairly its financial position as at 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of Eurojust's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council calls on Eurojust to ensure that the principles of transparency and fairness are applied to all procurement procedures. While taking into consideration Eurojust's comments, the Council considers that any distortion of competition should be avoided and calls on Eurojust to take measures in this direction.

Furthermore, the Council takes note of the improvements reported by the Court regarding Eurojust's recruitment procedures and encourages Eurojust to continue to address the remaining weaknesses in this area.

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**Draft COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Executive Director**  
**of the European Network and Information Security Agency**  
**in respect of the implementation of the budget**  
**of the European Network and Information Security Agency**  
**for the financial year 2012**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EU) No 526/2013 of the European Parliament and of the Council of 21 May 2013 concerning the European Network and Information Security Agency<sup>1</sup> and repealing Regulation (EC) No 460/2004, and in particular Article 21(11) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Network and Information Security 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 2012, accompanied by the Agency's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 165, 18.6.2013, p. 41.

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 172.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for a 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 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 2012.

Done at Brussels,

*For the Council*

*The President*

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**COMMENT ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AGENCY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, one observation needs to be made.

The Council takes note of the fact that the Agency has taken corrective measures in order to address the shortcomings identified by the Court as regards the physical inventory of fixed assets.

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**Draft 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 2012**

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 Control<sup>1</sup>, and in particular Article 23(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Centre's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 142, 30.4.2004, p. 1.

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 89.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE CENTRE**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Centre's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council invites the Centre to strengthen its controls. It encourages the Centre to base its *ex-ante* and *ex-post* verifications of grant applications not only on desk checks of the beneficiaries' cost statements and on certificates of external auditors contracted by the beneficiaries, but also on detailed supporting documentation to be submitted by the beneficiaries for substantiating the eligibility and accuracy of the claimed costs, in order to increase the assurance provided by the verification process.

Furthermore, the Council asks the Centre to continue improving its financial management by systematically scrutinising carry-overs of appropriations to the following budgetary year on the basis of the budget implementation schedules for its multiannual operations, and by limiting them to the minimum necessary, in line with the budgetary principle of annuality.

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**Draft COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Executive Director**  
**of the European Railway Agency**  
**in respect of the implementation of the budget**  
**of the European Railway Agency**  
**for the financial year 2012**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EC) No 881/2004 of the European Parliament and of the Council of 29 April 2004 establishing a European Railway Agency<sup>1</sup>, and in particular Article 39(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Agency's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 164, 30.4.2004, p. 1, with Corrigendum in OJ L 220, 21.6.2004, p. 3, as amended by Regulation (EC) No 1335/2008 of the European Parliament and of the Council of 16 December 2008 (OJ L 354, 31.12.2008, p. 51).

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 184.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AGENCY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council notes with concern the weaknesses identified by the Court in relation to the Agency's internal audit function and the control of family allowances. It urges the Agency to take corrective actions without delay.

The Council also invites the Agency to follow the recommendation made by the Court and to take the appropriate measures to ensure that the IT Business Continuity and Disaster Recovery Plan is approved and established.

**Draft COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Executive Director**  
**of the European Agency for the Management of Operational Cooperation**  
**at the External Borders of the Member States**  
**in respect of the implementation of the budget**  
**of the European Agency for the Management of Operational Cooperation**  
**at the External Borders of the Member States**  
**for the financial year 2012**

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 2007/2004 of 26 October 2004 establishing a European Agency for the Management of Operational Cooperation at the External Borders of the Member States of the European Union<sup>1</sup>, and in particular Article 30(9) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Agency for the Management of Operational Cooperation at the External Borders of the Member States, 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 2012, accompanied by the Agency's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 349, 25.11.2004, p. 1, as last amended by Regulation (EU) No 1168/2011 of the European Parliament and of the Council of 25 October 2011 (OJ L 304, 22.11.2011, p. 1).

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 251.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AGENCY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer.

However, the Council regrets that the Court issued a disclaimer of opinion on the legality and the regularity of the transactions underlying the Agency's accounts due to the lack of sufficient appropriate audit evidence, and encourages the Agency to take appropriate actions, in line with its *ex-post* audit strategy, and to proceed with the verification of expenditure for the year 2012.

Moreover, the Council calls on the Agency to address the internal control weaknesses identified by the Court regarding the management of fixed assets, notably the establishment of a procedure for their disposal and the registration of fixed assets not in use, and to complete the physical inventory of all assets owned by the Agency.

The Council invites the Agency to continue to improve its financial programming and monitoring of the budget implementation, with the aim to improve budget execution and to reduce budgetary transfers and amounts carried over to the next financial year, in line with the budgetary principles of specification and annuality.

Finally, the Council encourages the Agency to pursue efforts in order to address the shortcomings detected by the Court regarding its staff recruitment procedures.

**Draft COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Director**  
**of the European Police College**  
**in respect of the implementation of the budget**  
**of the European Police College**  
**for the financial year 2012**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Decision 2005/681/JHA of 20 September 2005 establishing the European Police College<sup>1</sup>, and in particular Article 16(9) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Police College, hereinafter referred to as the "College", as well as the Court of Auditors' report on the annual accounts of the College for the financial year 2012, accompanied by the College's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 256, 1.10.2005, p. 63.

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 29.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those comments being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Director of the College in respect of the implementation of the budget for the financial year 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE COLLEGE**

The Council welcomes the Court's opinion that, in all material respects, the College's annual accounts present fairly its financial position as at 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the College's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council urges the College to improve its financial programming and monitoring of budget implementation, with the aim to improve budget execution and to reduce budgetary transfers and amounts carried over to the next financial year, in line with the budgetary principles of specification and annuality.

Furthermore, the Council encourages the College to pursue its efforts to address the shortcomings detected by the Court regarding its staff recruitment procedures.

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**Draft COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Executive Director**  
**of the European GNSS Agency**  
**in respect of the implementation of the budget**  
**of the European GNSS Agency**  
**for the financial year 2012**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EU) No 912/2010 of the European Parliament and of the Council of 22 September 2010 setting up the European GNSS Agency<sup>1</sup> repealing Council Regulation (EC) No 1321/2004 on the establishment of structures for the management of the European satellite radio navigation programmes and amending Regulation (EC) No 683/2008 of the European Parliament and of the Council, and in particular Article 14(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European GNSS 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 2012, accompanied by the Agency's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 276, 20.10.2010, p. 11.

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 261.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AGENCY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council calls on the Agency to continue to improve its financial programming and monitoring of budget implementation, in order to reduce the level of commitments carried over to the minimum necessary, in line with the budgetary principle of annuality.

Furthermore, the Council welcomes the efforts already made by the Agency to improve transparency of its recruitment procedures, and encourages the Agency to closely monitor the effectiveness of the measures put in place.

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**Draft 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 2012**

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 768/2005 of 26 April 2005 establishing a Community Fisheries Control Agency<sup>1</sup>, and in particular Article 36(11) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Agency's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 128, 21.5.2005, p. 1, as amended by Council Regulation (EC) No 1224/2009 of 20 November 2009 (OJ L 343, 22.12.2013, p. 1).

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 113.



Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AGENCY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council encourages the Agency to improve its financial management by launching procurement and reimbursement procedures in good time before the end of the budgetary year and to subsequently limit carry-overs of appropriations to the following year to the minimum necessary, in line with the budgetary principle of annuality.

Moreover, the Council invites the Agency to further enhance the transparency of its recruitment procedures, to systematically inform candidates on complaint and appeal possibilities, and to ensure full respect of staff selection criteria.

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**Draft 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 2012**

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 establishing a European Chemicals Agency<sup>1</sup>, and in particular Article 97(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Chemicals Agency, hereinafter referred to as the "Agency", and the report by the Court of Auditors on the annual accounts of the Agency for the financial year 2012, accompanied by the Agency's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 396, 30.12.2006, p. 1, with Corrigenda in OJ L 136, 29.5.2007, p. 3, OJ L 141, 31.5.2008, p. 22, OJ L 36, 5.2.2009, p. 84, OJ L 49, 24.2.2011, p. 52 and JO L 136, 24.5.2011, p. 105, as last amended by Council Regulation (EU) No 517/2013 of 13 May 2013 (OJ L 158, 10.6.2013, p. 1).

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 97.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AGENCY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council urges the Agency to continue improving its financial management by further scrutinising carry-overs of appropriations to the following budgetary year and by limiting them to the minimum necessary, taking into account the multiannual nature of some of its activities and projects, in line with the budgetary principle of annuality.

Furthermore, the Council encourages the Agency to remedy the weaknesses identified by the Court in the Agency's assets inventory management. It invites the Agency to enhance its processes for the safeguarding and tracking of its fixed and intangible assets.

**Draft 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 2012**

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 establishing a European Institute for Gender Equality<sup>1</sup>, and in particular Article 15(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Institute for Gender Equality, hereinafter referred to as the "Institute", and the report by the Court of Auditors on the annual accounts of the Institute for the financial year 2012, accompanied by the Institute's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 403, 30.12.2006, p. 9, with Addendum in OJ L 54, 22.2.2007, p. 3.

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 127.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE INSTITUTE**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Institute's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council urges the Institute to continue improving its financial management, notably by setting up a system for procurement scheduling and monitoring linked to the Institute's planned activities, and by launching procurement procedures in good time before the end of the budgetary year, in order to limit carry-overs of appropriations to the following year to the minimum necessary, in line with the budgetary principle of annuality.

Moreover, the Council invites the Institute to enhance the transparency of its recruitment procedures by ensuring full respect of staff selection criteria.

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**Draft COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Director**  
**of the European Police Office**  
**in respect of the implementation of the budget**  
**of the European Police Office**  
**for the financial year 2012**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Decision 2009/371/JHA of 6 April 2009 establishing the European Police Office (Europol)<sup>1</sup>, and in particular Article 43(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Police Office, hereinafter referred to as "Europol", as well as the Court of Auditors' report on the annual accounts of Europol for the financial year 2012, accompanied by Europol's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 121, 15.5.2009, p. 37.

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 236.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those comments 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 the European Parliament to give a discharge to the Director of Europol in respect of the implementation of the budget for the financial year 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO EUROPOL**

The Council welcomes the Court's opinion that, in all material respects, Europol's annual accounts present fairly its financial position as at 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Europol's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council urges Europol to improve its financial programming and monitoring of the budget implementation, with the aim to improve budget execution and to reduce budgetary transfers and amounts carried over to the next financial year, in line with the budgetary principles of specification and annuality. Nonetheless, the Council takes note that most of the comments made by the Court regarding Europol's budgetary management relate to the new tasks assigned to Europol in June 2012 as responsible for the European cyber-crime centre.

Furthermore, the Council calls on Europol to pursue efforts in order to address the shortcomings detected by the Court regarding its staff recruitment procedures.

Finally, the Council takes note of the Court's comments in relation to the need to reinforce Europol's internal controls and of the remedial actions put in place by Europol since the beginning of 2013.

**Draft COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Director**  
**of the Agency for Cooperation of Energy Regulators**  
**in respect of the implementation of the budget**  
**of the Agency for Cooperation of Energy Regulators**  
**for the financial year 2012**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EC) No 713/2009 of the European Parliament and of the Council of 13 July 2009 establishing an Agency for the Cooperation of Energy Regulators<sup>1</sup>, and in particular Article 24(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the 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 2012, accompanied by the Agency's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 211, 14.8.2009, p. 1, as amended by Regulation (EU) No 347/2013 of the European Parliament and of the Council of 17 April 2013 (OJ L 115, 25.4.2013, p. 39).

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 1.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AGENCY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council invites the Agency to remedy the weaknesses found by the Court concerning payments of the top up allowances in order to ensure compliance with the Staff Regulations.

The Council calls on the Agency to continue to improve its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over and budget transfers to the minimum necessary, in line with the budgetary principle of annuality.

Furthermore, the Council regrets the shortcomings identified by the Court in the Agency's treasury management and urges the Agency to avoid excessive surpluses at the end of the year.

Finally, the Council invites the Agency to improve its recruitment procedures and to ensure full transparency and an equal treatment of candidates.

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**Draft COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Management Committee**  
**of the Office of the Body of European Regulators for Electronic Communications**  
**in respect of the implementation of the budget**  
**of the Office of the Body of European Regulators for Electronic Communications**  
**for the financial year 2012**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EC) No 1211/2009 of the European Parliament and of the Council of 25 November 2009 establishing the Body of European Regulators for Electronic Communications (BEREC) and the Office<sup>1</sup>, and in particular Article 13(11) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the Office of the Body of European Regulators for Electronic Communications, hereinafter referred to as the "Office", as well as the Court of Auditors' report on the annual accounts of the Office for the financial year 2012, accompanied by the Office's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 337, 18.12.2009, p. 1.

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 9.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those comments being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Management Committee of the Office in respect of the implementation of the budget for the financial year 2012.

Done at Brussels,

*For the Council*

*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE OFFICE**

The Council welcomes the Court's opinion that, in all material respects, the Office's annual accounts present fairly its financial position as at 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Office's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, while noting that 2012 was the Office's first year of operations and that the establishment of all its procedures is still ongoing, some observations still need to be made.

The Council notes that the Office has taken measures to validate its accounting system by the Accounting Officer in line with the Court's recommendations.

The Council regrets, however, that certain appropriations were carried over without an existing legal commitment and urges the Office to remedy the situation in compliance with the Financial Regulation.

Moreover, the Council urges the Office to complete its internal control procedures, to implement a number of Internal Control Standards and to put in place procedures related to the inventory management and the management of exceptions and deviations from policies and procedures.

In line with the budgetary principle of annuality, the Council also calls on the Office to continue to improve its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over and amounts cancelled at the end of the following year to the minimum necessary.

Furthermore, the Council encourages the Office to take actions to remedy the weaknesses found by the Court in the management of its procurement procedures, the transparency of the Office's recruitment procedures and the control of mobile communication expenses.

Finally, the Council expects the Office to take the necessary measures in terms of implementation of a sound treasury policy.

**Draft 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 2012**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EC) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority)<sup>1</sup>, amending Decision No 716/2009/EC<sup>2</sup> and repealing Commission Decision 2009/78/EC, and in particular Article 64(9) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>3</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Authority's replies to the Court's observations<sup>4</sup>,

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<sup>1</sup> OJ L 331, 15.12.2010, p. 12, as amended by Regulation (EU) No 1022/2013 of the European Parliament and of the Council of 22 October 2013 (OJ L 287, 29.10.2013, p. 5).

<sup>2</sup> OJ L 253, 25.9.2009, p. 8.

<sup>3</sup> OJ L 298, 26.10.2012, p. 1.

<sup>4</sup> OJ C 365, 13.12.2013, p. 80.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AUTHORITY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Authority's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council invites the Authority to bring the contributions paid to its staff for educational costs of their children attending primary or secondary schools in line with the provisions of the Staff Regulations.

Furthermore, the Council encourages the Authority to improve its control over the Authority's core IT systems, currently outsourced to an external IT provider.

The Council urges the Authority to improve its financial management by launching projects and procurement procedures in good time before the end of the budgetary year, in order to limit carry-overs of appropriations to the following year to the minimum necessary, in line with the budgetary principle of annuality.

Finally, as in the previous year, the Council asks the Authority to address the weaknesses identified in its recruitment procedures in order to enhance transparency and equal treatment.

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**Draft 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 2012**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EC) 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)<sup>1</sup>, amending Decision No 716/2009/EC<sup>2</sup> and repealing Commission Decision 2009/77/EC, and in particular Article 64(9) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>3</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Authority's replies to the Court's observations<sup>4</sup>,

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<sup>1</sup> OJ L 331, 15.12.2010, p. 84, as amended by Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 (OJ L 174, 1.7.2011, p. 1).

<sup>2</sup> OJ L 253, 25.9.2009, p. 8.

<sup>3</sup> OJ L 298, 26.10.2012, p. 1.

<sup>4</sup> OJ C 365, 13.12.2013, p. 197.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*

*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AUTHORITY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Authority's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council urges the Authority to improve its budget planning and financial management and to launch projects and procurement procedures in good time before the end of the budgetary year, in order to avoid the cancellation of unused appropriations at year end and to limit carry-overs of appropriations to the following year to the minimum necessary, in line with the budgetary principle of annuality.

Moreover, the Council calls on the Authority to fully implement its internal control standards and to enhance the timeliness and documentation of its procurement procedures.

The Council invites the Authority to finalise the validation of its accounting systems without delay.

Finally, as in the previous year, the Council asks the Authority to address the weaknesses identified in its recruitment procedures in order to enhance transparency and equal treatment.

**Draft 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 2012**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EC) 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)<sup>1</sup>, amending Decision No 716/2009/EC<sup>2</sup> and repealing Commission Decision 2009/79/EC, and in particular Article 64(9) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>3</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Authority's replies to the Court's observations<sup>4</sup>,

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<sup>1</sup> OJ L 331, 15.12.2010, p. 48.

<sup>2</sup> OJ L 253, 25.9.2009, p. 8.

<sup>3</sup> OJ L 298, 26.10.2012, p. 1.

<sup>4</sup> OJ C 365, 13.12.2013, p. 134.



Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE AUTHORITY**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Authority's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council regrets the weaknesses found by the Court in one of the audited procurement procedures. It insists on the full respect by the Authority of the procurement rules foreseen in the Financial Regulation.

The Council also urges the Authority to improve its financial management by launching procurement procedures in good time before the end of the budgetary year, in order to limit carry-overs of appropriations to the following year to the minimum necessary, in line with the budgetary principle of annuality.

Moreover, the Council encourages the Authority to improve the procedures and the documentation relating to the verification of its tangible assets.

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**Draft COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Director**  
**of the European Asylum Support Office**  
**in respect of the implementation of the budget**  
**of the European Asylum Support Office**  
**for the financial year 2012**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EU) No 439/2010 of the European Parliament and of the Council of 19 May 2010 establishing a European Asylum Support Office<sup>1</sup>

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Asylum Support Office, hereinafter referred to as the "Office", as well as the Court of Auditors' report on the annual accounts of the Institute for the financial year 2012, accompanied by the Institute's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 132, 29.5.2010, p. 11.  
<sup>2</sup> OJ L 298, 26.10.2012, p. 1.  
<sup>3</sup> OJ C 365, 13.12.2013, p. 73.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those comments being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Director of the Office in respect of the implementation of the budget for the financial year 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE OFFICE**

The Council welcomes the Court's opinion that, in all material respects, the Office's annual accounts present fairly its financial position as at 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Office's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council regrets that the Office's accounting system has not yet been validated by the Accounting Officer and that certain appropriations carried over to the next year are not covered by a legal commitment. It calls on the Office to remedy the situation in compliance with the Financial Regulation.

The Council also calls on the Office to set up a physical inventory, to fully implement the internal control standards and to respect the deadlines of payments as set in the Financial Regulation.

Furthermore, the Council urges the Office to improve its financial programming and monitoring of the budget implementation, with the aim to improve budget execution and to reduce budgetary transfers and amounts carried over to the next financial year, in line with the budgetary principles of specification and annuality.

The Council also invites the Office to monitor the expenses paid to external experts and to verify whether the flat-rate reimbursements correspond to the costs incurred. It also invites the Office in cooperation with the Commission and the host Member State to clarify the situation relating to the financing of the renovation of the building offered to the Office.

Finally, the Council encourages the Office to pursue efforts in order to address the shortcomings detected by the Court regarding its staff recruitment procedures.

**Draft 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 2012**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EC) No 294/2008 of the European Parliament and of the Council of 11 March 2008 establishing the European Institute of Innovation and Technology<sup>1</sup>, and in particular Article 21(4) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, accompanied by the Institute's replies to the Court's observations<sup>3</sup>,

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<sup>1</sup> OJ L 97, 9.4.2008, p. 1, as amended by Regulation (EU) No 1292/2013 of the European Parliament and of the Council of 11 December 2013 (OJ L 347, 20.12.2013, p. 174).

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> OJ C 365, 13.12.2013, p. 142.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2012 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those 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 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 2012.

Done at Brussels,

*For the Council*  
*The President*

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**COMMENTS ACCOMPANYING THE COUNCIL RECOMMENDATION  
ON THE DISCHARGE TO BE GIVEN TO THE INSTITUTE**

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 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Institute's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular with the exception of the matter described below. Nevertheless, some observations need to be made.

The Council regrets the Court's qualified opinion regarding the weaknesses detected in the grant transactions authorised by the Institute. It calls on the Institute to reinforce its *ex-ante* and *ex-post* verifications in order to improve assurance on the legality and regularity of grant expenditure. It also urges the Institute to take all necessary measures to enhance the quality of the audit certificates issued by independent auditors in that respect.

Furthermore, the Council invites the Institute to include more detailed objectives and cost specifications in its grant agreements, establishing a clear link between the approved funds, the activities to be implemented and the rules to be applied. It underlines the importance of clear and quantifiable targets and milestones allowing an effective assessment of the supported project activities and the achieved results.

Finally, the Council asks the Institute to limit carry-overs of appropriations to the following year to the minimum necessary, in line with the budgetary principle of annuality.

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