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From: Budget Committee

To: Permanent Representatives Committee/Council

Subject: Council recommendations on the discharge to be given to the bodies set up under the TFEU and the Euratom Treaty in respect of the implementation of the budget for the financial year 2021

- *Adoption*
- *Approval of a letter*

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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 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 41, 15.2.2008, p. 15.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure account for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2021 do not call for any comments,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director-General of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Centre for the Development of Vocational Training
in respect of the implementation of the budget
of the European Centre for the Development of Vocational Training
for the financial year 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 30, 31.1.2019, p. 90.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Centre's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Centre in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

COMMENTS ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO THE
EUROPEAN CENTRE FOR THE DEVELOPMENT OF VOCATIONAL TRAINING
(Cedefop)

The Council welcomes the Court's opinion that, in all material respects, the Centre's annual accounts present fairly its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Centre's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council acknowledges the action taken by the Centre following the Court's observation related to weaknesses identified in the Centre's recruitment procedures. The Centre is called upon to reinforce transparency and equal treatment in recruitment processes, and revise guidelines in this respect.

The Council welcomes the swift action taken by the Centre in order to address the Court's observation on weaknesses in its payment management, in particular with regard to ex-ante controls, and invites the Centre to further improve its management and control systems to avoid such errors occurring. On budgetary management, the Council takes note of the difficulties incurred during the transition to the new accounting system (ABAC) and invites the Centre to build the necessary capacity of staff.

The Council welcomes the acceptance of the findings by the Centre, as well as the immediate action already taken.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Foundation for the Improvement of Living and Working Conditions
in respect of the implementation of the budget
of the European Foundation for the Improvement of Living and Working Conditions
for the financial year 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 30, 31.1.2019, p. 74.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Foundation's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Foundation in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Foundation's annual accounts present fairly its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of its Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council regrets that the Foundation made payments in 2021 associated with a procurement procedure deemed irregular by the Court in 2019 and takes note that the contract expired in June 2021. The Council calls on the Foundation to ensure that its procurement procedures are always fully in line with the Financial Regulation.

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 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 126, 21.5.2009, p. 13.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council
The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council takes note of the Court's findings and observation related to procurement and contract management, in particular Financial Regulation requirements not met, lack of proper documentation, and weaknesses in ex-ante checks for payment execution.

While acknowledging the fact that the Agency thoroughly followed the Commission's general guidance, the Council invites the Agency to strengthen internal controls and notes the Agency's commitment to remedial measures.

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 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 354, 31.12.2008, p. 82.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Foundation's replies to the Court's observations¹,

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2021 do not call for any comments,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Foundation in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

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 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 136, 30.4.2004, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council
The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, some observation needs to be made.

The Council regrets the issues identified as “emphasis of matter” in the Court’s report with regard to the lease on the Agency’s former premises in London. The term of the sublease lasts until the Agency’s lease expires in June 2039 and the Agency could be held liable for the entire amount remaining payable under the contractual obligations of the head lease if the subtenant fails to meet its obligations, estimated at EUR 383 million on 31 December 2021. Considering the significant amount at risk, the Council calls on the Agency to closely monitor the situation, and work towards resolution of the matter, while keeping the budgetary authority informed.

Furthermore, the Council regrets the weaknesses identified in the recruitment process, undermining the principles of transparency and equal treatment, and therefore invites the Agency to strengthen its management and control systems.

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 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 376, 27.12.2006, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Centre's replies to the Court's observations¹,

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2021 do not call for any comments,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Centre in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council
The President

¹ OJ C 412, 27.10.2022, p. 12.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Agency for Safety and Health at Work
in respect of the implementation of the budget
of the European Agency for Safety and Health at Work
for the financial year 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 30, 31.1.2019, p. 58.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as of 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council regrets the weakness observed by the Court in one procurement procedure and stresses the need for the Agency to strengthen its management and control system.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Union Agency for Fundamental Rights
in respect of the implementation of the budget
of the European Union Agency for Fundamental Rights
for the financial year 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 53, 22.2.2007, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 of the European Union Agency for Fundamental Rights, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council
The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council takes note of the Court's observation on systematic carry-overs of 27 % of commitment appropriations to 2022, 96 % of which were related to operational activities. The Council acknowledges the Agency's actions to improve its budget planning, however the Council regrets that the principle of annuality was not followed for a second year. The Council calls on the Agency to further enhance multiannual planning while ensuring compliance with the principle of annuality of appropriations.

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 2021

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 Union¹, and in particular Article 14(10) thereof,

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

¹ OJ L 314, 7.12.1994, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Centre's replies to the Court's comments¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Centre in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

COMMENT ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO THE
TRANSLATION CENTRE FOR THE BODIES OF THE EUROPEAN UNION (CdT)

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 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Centre's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council takes note of the Court's observations with regard to a number of weaknesses in the Centre's procurement procedures, welcomes the immediate action already taken, and invites the Centre to ensure implementation of actions taken, continue ensuring compliance with its Financial Regulation and prevent further occurrence of such cases.

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 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 208, 5.8.2002, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council
The President

¹ OJ C 412, 27.10.2022, p. 12.

**COMMENT ACCOMPANYING
THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO THE
EUROPEAN MARITIME SAFETY AGENCY (EMSA)**

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 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council regrets the Court's observation, that the Agency amended 14 specific contracts for the provision of services in breach of the Financial Regulation provisions for value increase. Nonetheless, the Council welcomes the Agency's remedial measures to prevent further occurrence of such cases.

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 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 212, 22.8.2018, p. 1

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council
The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council takes note of the Court's observation concerning two cases of potential conflict of interest and encourages the Agency to ensure respect of Article 16 of the Staff Regulations by consulting the Joint Committee and publishing a list of the cases assessed, in the context of the risk of advocacy and lobbying.

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 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 31, 1.2.2002, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Authority's replies to the Court's observations¹,

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2021 do not call for any comments,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Authority in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Administrative Director
of the European Union Agency for Criminal Justice Cooperation
in respect of the implementation of the budget
of the European Union Agency for Criminal Justice Cooperation
for the financial year 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 295, 21.11.2018, p. 138.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet at 31 December 2021 of the European Union Agency for Criminal Justice Cooperation, hereinafter referred to as "Eurojust", as well as the Court of Auditors' report on the annual accounts of Eurojust for the financial year 2021, accompanied by Eurojust's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Administrative Director of Eurojust in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, Eurojust's annual accounts present fairly its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of Eurojust's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council regrets that Eurojust made payments in 2021 associated with a procurement procedure deemed irregular by the Court in 2020. The Council therefore calls on Eurojust to apply corrective remedial measures and ensure compliance of procurement procedures with its Financial Regulation.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Union Agency for Cybersecurity
in respect of the implementation of the budget
of the European Union Agency for Cybersecurity
for the financial year 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 151, 7.6.2019, p. 15.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 of the European Union Agency for Cybersecurity, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council regrets the recurrent issues with regard to procurement procedures of the Agency, in particular awarding low value contracts, cases of incorrect definition and assessment of evaluation and award criteria, deficiencies in outsourcing practices. The Council takes note of the Court's observations on the weaknesses in the Agency's management and control systems regarding conflicts of interest.

The Council welcomes the actions taken by the Agency following the Court's observations, and the Agency's commitment to remedial measures in order to address weaknesses in the management and control system and invites the Agency to further improve procedures to avoid similar risks in the future.

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 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 142, 30.4.2004, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Centre's replies to the Court's observations¹,

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2021 do not call for any comments,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Centre in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Union Agency for Railways
in respect of the implementation of the budget
of the European Union Agency for Railways
for the financial year 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EU) 2016/796 of the European Parliament and of the Council of 11 May 2016 on the European Union Agency for Railways and repealing Regulation (EC) No 881/2004¹, and in particular Article 65(10) thereof,

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

¹ OJ L 138, 26.5.2016, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2021 do not call for any comments,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Border and Coast Guard Agency
in respect of the implementation of the budget
of the European Border and Coast Guard Agency
for the financial year 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 295, 14.11.2019, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet at 31 December 2021 of the European Border and Coast Guard Agency, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council
The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council regrets deficiencies in the management and control system of the Agency, in particular for what concerns public procurement, such as erroneous technical, professional and financial capacity requirements for the provision of travel services, award decisions published with delays, or the use of a higher threshold amount without documented justification. This is also coupled with weaknesses found in ex-ante controls required for framework contracts.

Moreover, the Council is concerned by the design and implementation flaws of the Agency's recruitment procedures, which undermine the principles of transparency and equal treatment of the candidates, as well as the internal control weaknesses affecting authorising officers. These may expose the Agency to reputational and legal risks.

The Council urges the Agency to address the Court's observations on the Agency's management and control system, in particular by implementing remedial measures in upcoming public procurement procedures, as well as future recruitment processes.

For what concerns the budgetary management of the Agency, the Council regrets that there were payment delays which represent a serious deficiency in the Agency's internal controls, including delays in the processing of payments, breaching various grant agreement provisions and its Financial Regulation, and constituting a systematic error. The Council invites the Agency to take further measures in order to prevent further occurrence of such cases.

Moreover, the Council regrets the issues identified as “emphasis of matter” in the Court’s report with regard to carry-overs, the contributions from non-EU Schengen area countries not being correctly calculated and the lack of information in the certification of accounts process. While acknowledging the efforts already made by the Agency, the Council calls on the Agency to take all appropriate measures to improve its budgetary management, including budget implementation and the presentation and transparency of accounts. In this regard, the Council calls on the Commission to provide further horizontal guidance to EU bodies on how to calculate contributions from non-EU countries consistently.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Union Agency for Law Enforcement Training
in respect of the implementation of the budget
of the European Union Agency for Law Enforcement Training
for the financial year 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 319, 4.12.2015, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 of the European Union Agency for Law Enforcement Training, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as of 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council takes note of the Court's observation related to irregular payments made by the Agency for travel services not covered by an existing contract, and thus in breach of the Financial Regulation's procurement rules. However, the Council acknowledges the explanation of the Agency and the context related to the COVID-19 pandemic and welcomes the new contract subsequently signed, covering the services.

The Council also takes note of the Court's observations related to evaluations and overlap between selection and award criteria used by the Agency in some public procurement procedures, and invites the Agency to increase clarity and transparency of procedures, to avoid reputational and legal risks.

The Council regrets that the Court observed internal control weaknesses and invites the Agency to take further measures to prevent further occurrence of such cases.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Union Agency for the Space Programme
in respect of the implementation of the budget
of the European Union Agency for the Space Programme
for the financial year 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 170, 12.5.2021, p. 69.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 of the European Union Agency for the Space Programme, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council urges the Agency to take into account the impact of the Russian war of aggression against Ukraine on its statement of financial performance and balance sheet, as it is identified as "emphasis of matter" in the Court's report.

The Council acknowledges the Agency's reply to the Court's observations about weaknesses identified in the Agency's recruitment procedures and encourages the Agency to guarantee proper implementation of measures aimed to ensure fair and transparent recruitment processes.

On the basis of the Court's observation, the Council invites the Agency to put in place measures in order to avoid conflicts of interest, including for staff taking up new jobs elsewhere.

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 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 83, 25.3.2019, p. 18.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2021 do not call for any comments,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

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 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 396, 30.12.2006, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 of the European Chemicals Agency, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the Council welcomes the fact that the observations in the Court of Auditors' report in relation to the financial year 2021 do not call for any comments,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

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 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 403, 30.12.2006, p. 9.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 of the European Institute for Gender Equality, hereinafter referred to as the "Institute", as well as the Court of Auditors' report on the annual accounts of the Institute for the financial year 2021, accompanied by the Institute's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Institute in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council
The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Institute's annual accounts present fairly its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Institute's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council regrets the Institute's irregularity on payments for translation services following a call for expression of interest, which was not compliant with the provisions of the Financial Regulation. This is corroborated with one observation on setting up a non-compliant evaluation panel in another procurement procedure. The Council calls on the Institute to ensure the legality and regularity of its transactions, and enhance its management and control systems in order to ensure respect of Financial Regulation.

The Council regrets the internal control weaknesses identified by the Court as regards recruitment procedures, in particular weaknesses in the selection panels undermining principles of transparency and equal treatment and disregard of the Institute's selection procedures. While acknowledging the Institute's commitment to remedial measures, the Council calls on the Institute to address internal control weaknesses, by revising and complying to recruitment procedures.

The Council takes note of the issue identified as "emphasis of matter" raised by the Court concerning a disclosure of a contingent liability.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Union Agency for Law Enforcement Cooperation
in respect of the implementation of the budget
of the European Union Agency for Law Enforcement Cooperation
for the financial year 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 135, 24.5.2016, p. 53.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 of the European Union Agency for Law Enforcement Cooperation, hereinafter referred to as "Europol", as well as the Court of Auditors' report on the annual accounts of Europol for the financial year 2021, accompanied by Europol's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of Europol in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council
The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, Europol's annual accounts present fairly its financial position as of 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of Europol's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council invites Europol to improve the enforcement of procedures related to staff taking up new jobs elsewhere, as to avoid reputational damage.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Agency for the Cooperation of Energy Regulators
in respect of the implementation of the budget
of the European Agency for the Cooperation of Energy Regulators
for the financial year 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 158, 14.6.2019, p. 22.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 of the European Agency for the Cooperation of Energy Regulators, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, some observations need to be made.

While acknowledging that payments underlying the accounts for the year ended on 31 December 2021 are legal and regular in all material respects, the Council regrets that there were partly irregular payments, associated to specific contracts under a framework contract for IT services signed in 2019.

The Council takes note of the Court's observations on the weakness in the Agency's management and control systems relating to potential conflicts of interests for members of staff, in particular for not consulting the Joint Committee and for issuing related decisions after the deadline in relation to senior officials taking up paid outside activities or a new job elsewhere. The Council welcomes the Agency's commitment to apply the appropriate procedures in a timely and correct manner in the future.

The Council regrets the high rates of 2021 commitment appropriations carry-overs to 2022, which is a recurring issue contradicting the budgetary principle of annuality and suggests structural issues in the implementation of the Agency's budget. The Council calls on the Agency to guarantee proper implementation of its budget in the future.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the Agency for Support for the Body of European Regulators for Electronic
Communications (BEREC Office)
in respect of the implementation of the budget
of the Agency for Support for the Body of European Regulators for Electronic
Communications (BEREC Office)
for the financial year 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 321, 17.12.2018, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 of the Agency for Support for BEREC (BEREC Office), hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the Office for the financial year 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council
The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council regrets the deficiencies identified by the Court in the Agency's procurement procedures, in particular an irregular procurement procedure for legal services resulting in subsequent irregular payments and a second procurement procedure for IT services launched without specification of services required and with a lack of ex-ante checks on prices. While acknowledging the efforts undertaken, the Council calls on the Agency to enhance its control systems and ensure that its procurement procedures are always fully in line with its Financial Regulation.

The Council acknowledges the Agency's reply to the Court's observations with regard to weaknesses identified in the Agency's recruitment procedures. The Council encourages the Agency to guarantee proper implementation of measure aimed to ensure a fair and transparent recruitment process.

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 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 331, 15.12.2010, p. 12.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Authority's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Authority in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council
The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Authority's annual accounts present fairly its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Authority's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, some observations need to be made.

While acknowledging the measures already taken to address the Courts' observations, the Council encourages the Authority to comply with the necessary steps for tender procedures, in compliance with the Financial Regulation provisions.

The Council takes note of weaknesses identified in recruitment processes, in particular scoring of candidates and lack of audit trail, and welcomes the swift remedial action taken by the Authority.

The Council acknowledges the action taken by the Authority following the Court's observations, to avoid conflict of interest and to preserve the independence of the Board of Supervisors.

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 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 331, 15.12.2010, p. 84.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Authority's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Authority in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council
The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Authority's annual accounts present fairly its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Authority's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, some observations need to be made.

While recognising the measures already taken to address the Courts' observations, the Council regrets the deficiencies identified by the Court in a procedure for procurement of services that was negotiated without ex-ante publicity, and it calls on the Authority to ensure that its procurement procedures are always fully in line with the Financial Regulation.

The Council takes note of the Court's observations on the weakness in the Authority's management and control systems relating to conflicts of interest, particularly in relation to practical arrangements for managing conflicts of interest by members of the Board of Supervisors, and during the appraisal exercise. Moreover, the Council takes note of the Authority's replies and encourages it to introduce and implement any mitigating measure to avoid such risks in the future.

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 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 331, 15.12.2010, p. 48.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Authority's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Authority in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Authority's annual accounts present fairly its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Authority's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, some observations need to be made.

While acknowledging the Authority's ongoing corrective actions, the Council notes the Court's observations on the legality and regularity of the procurement procedure, particularly payments made to contractors directly nominated by the landlord.

The Council takes note of the Court's observations on the weakness in the Authority's management and control systems relating to conflicts of interest, particularly the application of the Rules of Procedure to the Board of Supervisors, the adoption of practical arrangements for managing conflicts of interest by the Board of Supervisors, and the presence of assessors with conflicting interests. The Council takes note of the answer of the Authority and invites the Authority to implement mitigating measures, in order to avoid any potential challenge to the legality and regularity of the Authority's operations, staff taking up new jobs elsewhere and reputational damage.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Union Agency for Asylum
in respect of the implementation of the budget
of the European Union Agency for Asylum
for the financial year 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 468, 30.12.2021, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 of the European Union Agency for Asylum, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council takes note of the issues identified as “emphasis of matter” in the Court’s report with regard to the Agency's ability to perform some of the tasks of its new mandate due to a lack of human resources in 2022, and to the financial effects of the Russian war of aggression against Ukraine, which could not be reliably estimated.

The Council also regrets the recurrent Court’s observation, made in 2017 and 2020, on the legality and regularity of transactions concerning payments made for rented premises, and invites the Agency to take remedial measures to ensure compliant procurement procedures.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Agency for the operational management of large-scale IT systems in the area
of freedom, security and justice
in respect of the implementation of the budget
of the European Agency for the operational management of large-scale IT systems in the area
of freedom, security and justice
for the financial year 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 295, 21.11.2018, p. 99.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 of the European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2021, accompanied by the Agency's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council

The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the revenue underlying the accounts for 2021 is legal and regular in all material respects. However, the Council regrets the Court's qualified opinion on the legality and regularity of payments underlying the accounts and regrets the observations on the non-compliance and materiality.

With regard to contract management the Council regrets the lack of compliance with financial rules, in particular specific contracts fundamentally deviating from framework contracts, payment execution non-compliant with specific contracts provisions, and commitment of funds and carry-overs not following the budgetary principle of annuality.

While noting that non-compliances and deficiencies in the Agency's internal control systems related to procurement and contract management are recurrent, the Council urges the Agency to address the Court's observations on the legality and regularity of the payments underlying the accounts and management and control system, by implementing remedial measures. Failing to do this would bring a prejudice to the EU financial interest, by exposing the Agency to reputational and legal risks, with potential financial impact.

The Council calls on the Commission as well to ensure consistency between timing of adoption of implementing acts, laying down technical specifications, and transfer of funds to the Agency, in view of enabling sound financial management by the Agency.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Labour Authority
in respect of the implementation of the budget
of the European Labour Authority
for the financial year 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 186, 11.7.2019, p. 21.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure account for the financial year 2021 and the balance sheet as at 31 December 2021 of the European Labour Authority, hereinafter referred to as the "Authority", as well as the Court of Auditors' report on the annual accounts of the Authority for the financial year 2021, accompanied by the Authority's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Executive Director of the Authority in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council
The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that the Authority's annual accounts present fairly, in all material respects, its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Authority's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council regrets the internal weaknesses identified by the Court regarding a framework contract, in particular the lack of ex-ante and ex-post controls relating to the operational and financial aspects of the training activities based on direct evidence. The Council acknowledges the Authority's reply and invites the Authority to improve its control systems.

Furthermore, while considering the impact of the COVID-19 pandemic, as noted by the Court, the Council agrees with the Court that the lack of an established and comprehensive Business Continuity Plan (BCP) constitutes a major internal weakness in the Authority's procedures and urges the Authority to establish its BCP.

The Council acknowledges the Authority's reply to the Court's observations on some weaknesses in the Authority's implementation of the internal control framework (ICF). The Council welcomes the Authority's efforts to finalize the risk assessment process and the policies in place to strengthen the ICF. As a result, the Council encourages the Authority to ensure that the measures are properly implemented.

COUNCIL RECOMMENDATION
of
on the discharge to be given to the Administrative Director
of the European Public Prosecutor's Office
in respect of the implementation of the budget
of the European Public Prosecutor's Office
for the financial year 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 283, 31.10.2017, p. 1.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure account for the financial year 2021 and the balance sheet as at 31 December 2021 of the European Public Prosecutor's Office, hereinafter referred to as "the EPPO", as well as the Court of Auditors' report on the annual accounts of the EPPO for the financial year 2021, accompanied by the EPPO's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Administrative Director of the EPPO in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council
The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that the EPPO's annual accounts present fairly, in all material respects, its financial position as of 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Financial Rules applicable to the EPPO, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, some observations need to be made.

The Council takes note of the Court observation as “emphasis of matter” that most of the assets included in the accounts were transferred to the EPPO from the Commission free of charge and that the EPPO received office space free of charge from the Host Member State. The Council supports the Court’s recommendation to the EPPO to sign a written lease with the Host Member State to provide the certainty and stability needed to perform its duties.

While acknowledging that the EPPO became operational only in the latter half of 2021, the Council regrets the high percentage of late payments by the EPPO in 2021 and the fact that interim staff was relied upon for processing payments, thus going against its own financial rules. The Council invites the EPPO to strengthen its control systems in this regard and continue consolidating its operational and administrative capacity.

The Council also invites the EPPO to ensure that the principles of transparency and equal treatment are duly respected in all its recruitment procedures.

While at the same time recognising the progress made by the EPPO so far, the Council takes note of the Court’s observations when it comes to the organisational structure and the ex-ante controls associated with the operational and financial aspects of operations and the absence of a comprehensive Business Continuity Plan.

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 2021

THE COUNCIL OF THE EUROPEAN UNION,

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

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

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

¹ OJ L 189, 28.5.2021, p. 61.

² OJ L 193, 30.7.2018, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2021 and the balance sheet as at 31 December 2021 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 2021, accompanied by the Institute's replies to the Court's observations¹,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2021 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Institute in respect of the implementation of the budget for the financial year 2021.

Done at Brussels,

For the Council
The President

¹ OJ C 412, 27.10.2022, p. 12.

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

The Council welcomes the Court's opinion that the Institute's annual accounts present fairly, in all material respects, its financial position as at 31 December 2021 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Institute's Financial Regulation, and that the underlying transactions for 2021 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

While taking note of the Institute solving the issue, the Council takes note of the late authorisation of two payments revised by the Court.
