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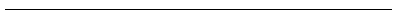
"I/A" ITEM NOTE

From: Budget Committee
To: Permanent Representatives Committee/Council

Subject: Discharge to be given to the bodies set up under the TFEU and the Euratom Treaty in respect of the implementation of the budget for the financial year 2013
- *Draft Council recommendations*

ANNEX 1:	Euratom Supply Agency	3
ANNEX 2:	European Centre for the Development of Vocational Training	6
ANNEX 3:	European Foundation for the Improvement of Living and Working Conditions.....	8
ANNEX 4:	European Environment Agency	11
ANNEX 5:	European Training Foundation.....	14
ANNEX 6:	European Medicines Agency.....	17
ANNEX 7:	European Monitoring Centre for Drugs and Drug Addiction.....	19
ANNEX 8:	European Agency for Safety and Health at Work.....	22
ANNEX 9:	European Union Fundamental Rights Agency	25
ANNEX 10:	Translation Centre for the Bodies of the European Union	28
ANNEX 11:	European Maritime Safety Agency	31
ANNEX 12:	European Aviation Safety Agency	33
ANNEX 13:	European Food Safety Authority.....	36
ANNEX 14:	Eurojust	39
ANNEX 15:	European Network and Information Security Agency.....	42

ANNEX 16: European Centre for Disease Prevention and Control	45
ANNEX 17: European Railway Agency	48
ANNEX 18: European Agency for the Management of Operational Cooperation at the External Borders of the Member States	51
ANNEX 19: European Police College	54
ANNEX 20: European GNSS Agency	57
ANNEX 21: European Fisheries Control Agency.....	60
ANNEX 22: European Chemicals Agency	63
ANNEX 23: European Institute for Gender Equality.....	66
ANNEX 24: European Police Office	69
ANNEX 25: Agency for Cooperation of Energy Regulators	72
ANNEX 26: Office of the Body of European Regulators for Electronic Communications	75
ANNEX 27: European Banking Authority.....	78
ANNEX 28: European Securities and Markets Authority	81
ANNEX 29: European Insurance and Occupational Pensions Authority	84
ANNEX 30: European Asylum Support Office	87
ANNEX 31: European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice (eu-LISA)	90
ANNEX 32: European Institute of Innovation and Technology	94



Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director General
of the Euratom Supply Agency
in respect of the implementation of the budget
of the Euratom Supply Agency
for the financial year 2013

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) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure account for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 41, 15.2.2008, p. 15.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 267.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for certain comments by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Director General of the Agency in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council notes the Court's observation that no details are provided in the Agency's 2013 annual accounts for the administrative services paid directly by the Commission. It invites the Commission and the Agency to take the appropriate remedial measures.

The Council urges the Agency to take actions to remedy the weaknesses found by the Court in the Agency's internal controls system.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Centre for the Development of Vocational Training
in respect of the implementation of the budget
of the European Centre for the Development of Vocational Training
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Regulation (EEC) No 337/75 of 10 February 1975 establishing a European Centre for the Development of Vocational Training¹, and in particular Article 12a(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Centre's replies to the Court's observations³,

¹ OJ L 39, 13.2.1975, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 42.

Whereas the Council welcomes that the observations in the Court of Auditors' report in relation to the financial year 2013 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 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 2013.

Done at Brussels,

For the Council

The President

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Foundation for the Improvement of Living and Working Conditions
in respect of the implementation of the budget
of the European Foundation for the Improvement of Living and Working Conditions
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Regulation (EEC) No 1365/75 of 26 May 1975 on the creation of a European Foundation for the Improvement of Living and Working Conditions¹, and in particular Article 16(11) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Foundation's replies to the Court's observations³,

¹ OJ L 139, 30.5.1975, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 275.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS 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 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Foundation's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Foundation's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council calls on the Foundation to address the shortcomings identified by the Court in its fixed assets registration and accounting procedures, and to correct and finalise its physical inventory report.

Moreover, the Council encourages the Foundation to continue improving its financial management by systematically scrutinising carry-overs of appropriations to the following budgetary year and by limiting them to the minimum necessary, in line with the budgetary principle of annuality.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Environment Agency
in respect of the implementation of the budget
of the European Environment Agency
for the financial year 2013

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) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 126, 21.5.2009, p. 13.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 144.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for a comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for that financial year are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council, while welcoming the efforts made by the Agency to implement the Court's previous recommendations, encourages the Agency to continue to strengthen its *ex ante* verifications of grant applications and to extend supporting documentation to be submitted by beneficiaries for substantiating the eligibility and accuracy of the claimed costs to further increase the assurance provided by such verifications.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Training Foundation
in respect of the implementation of the budget
of the European Training Foundation
for the financial year 2013

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) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Foundation's replies to the Court's observations³,

¹ OJ L 354, 31.12.2008, p. 82.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 260.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for a comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Director of the Foundation in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Foundation's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Foundation's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, one observation needs to be made.

The Council notes the Court's observation that the Foundation had a significant amount of funds in accounts at one single bank with a low credit rating. It encourages the Foundation to pursue its efforts in order to remedy the situation.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Medicines Agency
in respect of the implementation of the budget
of the European Medicines Agency
for the financial year 2013

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) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 136, 30.4.2004, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 193.

Whereas the Council welcomes that the observations in the Court of Auditors' report in relation to the financial year 2013 do not call for any comments,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Monitoring Centre for Drugs and Drug Addiction
in respect of the implementation of the budget
of the European Monitoring Centre for Drugs and Drug Addiction
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

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

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Centre's replies to the Court's observations³,

¹ OJ L 376, 27.12.2006, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 201.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for a comment by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Director of the Centre in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Centre's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Centre's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, one observation needs to be made.

The Council encourages the Centre to further improve its procurement procedures in order to ensure the effectiveness of the process, as well as the full transparency and equal treatment of tenders.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Agency for Safety and Health at Work
in respect of the implementation of the budget
of the European Agency for Safety and Health at Work
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Regulation (EC) No 2062/94 of 18 July 1994 establishing a European Agency for Safety and Health at Work¹, and in particular Article 14(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 216, 20.8.1994, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 340.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for a comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, one observation needs to be made.

The Council, while acknowledging the multiannual nature of operations, notes, however, that a high level of commitment appropriations was still carried over to 2014. The Council encourages the Agency to continue improving its financial management by systematically scrutinising carry-overs of appropriations to the following budgetary year and by limiting them to the minimum necessary, in line with the budgetary principle of annuality.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Union Fundamental Rights Agency
in respect of the implementation of the budget
of the European Union Fundamental Rights Agency
for the financial year 2013

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) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the European Union Fundamental Rights Agency, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2013, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 53, 22.2.2007, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 301.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for a comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts fairly present the financial position as at 31 December 2013 and the results of operations and cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for that financial year are legal and regular. Nevertheless, one observation needs to be made.

The Council, while acknowledging the multiannual nature of operations, encourages the Agency to continue improving its financial programming and monitoring of the budget implementation in order to reduce the level of commitments carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the Translation Centre for the Bodies of the European Union
in respect of the implementation of the budget
of the Translation Centre for the Bodies of the European Union
for the financial year 2013

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) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Centre's replies to the Court's observations³,

¹ OJ L 314, 7.12.1994, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 35.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 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 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 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Centre's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Centre's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council regrets the non-compliance with the implementing rules for the Centre's financial regulation detected by the Court in relation to the procurement of a framework contract for translation services.

The Council also invites the Centre to closely match the delegations (sub-delegations) from authorising officers (authorising officers by delegation) with the authorisation rights in the accounting system.

Furthermore, the Council recalls, once again, that a significant budgetary surplus was recorded at the end of 2013 and takes note, following the Court's assessment, of a possible reduction of prices.

Finally, the Council encourages the Centre to pursue its efforts in order to conclude a headquarters agreement with the host Member State.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Maritime Safety Agency
in respect of the implementation of the budget
of the European Maritime Safety Agency
for the financial year 2013

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(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 208, 5.8.2002, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 210.

Whereas the Council welcomes that the observations in the Court of Auditors' report in relation to the financial year 2013 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 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 2013.

Done at Brussels,

For the Council

The President

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Aviation Safety Agency
in respect of the implementation of the budget
of the European Aviation Safety Agency
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EC) No 216/2008 of the European Parliament and of the Council of 20 February 2008 on common rules in the field of civil aviation and establishing a European Aviation Safety Agency and repealing Council Directive 91/670/EEC, Regulation (EC) No 1592/2002 and Directive 2004/36/EC¹, and in particular Article 60(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 79, 19.3.2008, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 93.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council regrets the deficiencies found by the Court in the Agency's procurement procedures and urges the Agency to take appropriate actions in order to ensure the effectiveness of the process, as well as the full transparency and equal treatment of tenders.

Furthermore, the Council, while welcoming the Agency's actions to implement the Court's previous recommendations, notes, however, that a high level of commitment appropriations was still carried over to 2014. The Council encourages the Agency to continue improving its financial management by systematically scrutinising carry-overs of appropriations to the following budgetary year and by limiting them to the minimum necessary, in line with the budgetary principle of annuality.

Finally, the Council also invites the Agency to pursue its efforts to conclude a headquarters agreement with the host Member State.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Food Safety Authority
in respect of the implementation of the budget
of the European Food Safety Authority
for the financial year 2013

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(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Authority's replies to the Court's observations³,

¹ OJ L 31, 1.2.2002, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 160.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 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 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 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Authority's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Authority's Financial Regulation, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council recognises the work undertaken by the Authority to comply with its internal control standards (ICS) and invites the Authority to continue its efforts to meet also the remaining two standards, namely ICS 4 on staff appraisal and development and ICS 11 on document management.

The Council asks the Authority to provide more ample details in its Annual Work Programmes on planned procurements and grants in order to better support its financing decisions.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Administrative Director
of Eurojust
in respect of the implementation of the budget
of Eurojust
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Decision 2002/187/JHA of 28 February 2002 setting up Eurojust with a view to reinforcing the fight against serious crime¹, and in particular Article 36(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of Eurojust, as well as the Court of Auditors' report on the annual accounts of Eurojust for the financial year 2013, accompanied by Eurojust's replies to the Court's observations³,

¹ OJ L 63, 6.3.2002, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 282.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for a comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Administrative Director of Eurojust in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Eurojust's annual accounts fairly present the financial position as at 31 December 2013 and the results of operations and cash flows for the year then ended, in accordance with the provisions of the Eurojust's Financial Regulation, and that the underlying transactions for that financial year are legal and regular. Nevertheless, one observation needs to be made.

The Council calls on Eurojust to improve its financial programming and monitoring of the budget implementation, in order to reduce the number of budgetary transfers and the level of commitments carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Network and Information Security Agency
in respect of the implementation of the budget
of the European Network and Information Security Agency
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EU) No 526/2013 of the European Parliament and of the Council of 21 May 2013 concerning the European Union Agency for Network and Information Security (ENISA) and repealing Regulation (EC) No 460/2004¹, and in particular Article 21(11) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the European Network and Information Security Agency, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2013, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 165, 18.6.2013, p. 41.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 217.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

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

The Council encourages the Agency to continue to pursue its efforts to mitigate the business continuity and financial risk arising from the late payment of the rent.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Centre for Disease Prevention and Control
in respect of the implementation of the budget
of the European Centre for Disease Prevention and Control
for the financial year 2013

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) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Centre's replies to the Court's observations³,

¹ OJ L 142, 30.4.2004, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 123.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 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 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 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Centre's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Centre's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council calls on the Centre to further improve its management of procurement procedures in order to ensure clarity and the highest possible competition in the tendering processes.

The Council, while acknowledging the multiannual nature of operations, asks the Centre to continue to improve its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over and the amounts cancelled at the end of the following year to the strict minimum, in line with the budgetary principle of annuality.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Railway Agency
in respect of the implementation of the budget
of the European Railway Agency
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EC) No 881/2004 of the European Parliament and of the Council of 29 April 2004 establishing a European Railway Agency¹, and in particular Article 39(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 164, 30.4.2004, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 232.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts fairly present the financial position as at 31 December 2013 and the results of operations and cash flows for 2013, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for 2013 are legal and regular. Nevertheless, some observations need to be made.

In line with the Court's assessment, the Council invites the Agency to improve the accuracy and documentation of information used in the Agency's procurement procedures.

The Council urges the Agency to ensure that the procedures for the recruitment of temporary agents are in line with the provisions of its founding regulation.

Finally, the Council encourages the Agency to pursue its efforts in order to conclude a headquarters agreement with the host Member State.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Agency for the Management of Operational Cooperation
at the External Borders of the Member States
in respect of the implementation of the budget
of the European Agency for the Management of Operational Cooperation
at the External Borders of the Member States
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Regulation (EC) No 2007/2004 of 26 October 2004 establishing a European Agency for the Management of Operational Cooperation at the External Borders of the Member States of the European Union¹, and in particular Article 30(9) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the European Agency for the Management of Operational Cooperation at the External Borders of the Member States, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2013, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 349, 25.11.2004, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 308.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer.

However, the Council regrets that the Court issued a qualified opinion on the legality and the regularity of the transactions underlying the Agency's accounts due to the lack of sufficient appropriate audit evidence on the effectiveness of *ex-ante* and *ex-post* verifications for joint land/sea/air operations implemented under grant agreements. In addition, the following observations need to be made.

The Council recommends to monitor supplier balances more regularly and to analyse differences in a timely manner. In this context, the Council welcomes the launch of additional reconciliation exercises.

As in previous years, the Council, while acknowledging the multiannual nature of operations, calls on the Agency to improve its financial programming and monitoring of the budget implementation in order to improve budget execution and to reduce the number of budgetary transfers and the level of commitments carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality.

Finally, the Council encourages the Agency to pursue efforts to conclude a headquarters agreement with the host Member State.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Police College
in respect of the implementation of the budget
of the European Police College
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Decision 2005/681/JHA of 20 September 2005 establishing the European Police College¹, and in particular Article 16(9) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the European Police College, hereinafter referred to as the "College", as well as the Court of Auditors' report on the annual accounts of the College for the financial year 2013, accompanied by the College's replies to the Court's observations³,

¹ OJ L 256, 1.10.2005, p. 63.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 51.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to those comments being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Director of the College in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the College's annual accounts fairly present the financial position as at 31 December 2013 and the results of operations and cash flows for the year then ended, in accordance with the provisions of the College's Financial Regulation, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council calls on the College to improve its financial programming and monitoring of the budget implementation in order to improve budget execution and to reduce the amounts carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality.

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

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European GNSS Agency
in respect of the implementation of the budget
of the European GNSS Agency
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EU) No 912/2010 of the European Parliament and of the Council of 22 September 2010 setting up the European GNSS Agency repealing Council Regulation (EC) No 1321/2004 on the establishment of structures for the management of the European satellite radio navigation programmes¹ and amending Regulation (EC) No 683/2008 of the European Parliament and of the Council², and in particular Article 14(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the European GNSS Agency, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2013, accompanied by the Agency's replies to the Court's observations⁴,

¹ OJ L 276, 20.10.2010, p. 11.

² OJ L 196, 24.7.2008, p. 1.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ C 442, 10.12.2014, p. 318.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly the financial position as at 31 December 2013 and the results of operations and cash flows for 2013, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for 2013 are legal and regular. Nevertheless, some observations need to be made.

The Council reiterates last year's comment, calling upon the Agency to improve its financial programming and monitoring of the budget implementation in order to reduce the level of commitments carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality.

Furthermore, the Council, invites the Agency to ensure compliance with public procurement procedures, including the related provisions of the implementing rules under the Financial Regulation.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Fisheries Control Agency
in respect of the implementation of the budget
of the European Fisheries Control Agency
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Council Regulation (EC) No 768/2005 of 26 April 2005 establishing a Community Fisheries Control Agency¹ and amending Regulation (EEC) No 2847/93 establishing a control system applicable to the common fisheries policy², and in particular Article 36(11) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Agency's replies to the Court's observations⁴,

¹ OJ L 128, 21.5.2005, p. 1.

² OJ L 261, 20.10.1993, p. 1.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ C 442, 10.12.2014, p. 152.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for a comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for that financial year are legal and regular. Nevertheless, one observation needs to be made.

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

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Chemicals Agency
in respect of the implementation of the budget
of the European Chemicals Agency
for the financial year 2013

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 Agency¹, amending Directive 1999/45/EC² 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/EC, and in particular Article 97(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³, and in particular Article 208(2) thereof,

¹ OJ L 396, 30.12.2006, p. 1.
² OJ L 200, 30.7.1999, p. 1.
³ OJ L 298, 26.10.2012, p. 1.

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the European Chemicals Agency, hereinafter referred to as the "Agency", and the report by the Court of Auditors on the annual accounts of the Agency for the financial year 2013, 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 2013 call for a comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

¹ OJ C 442, 10.12.2014, p. 132.

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for that financial year are legal and regular. Nevertheless, one observation needs to be made.

The Council, while acknowledging the multiannual nature of operations, calls, once again, on the Agency to continue improving its financial programming and monitoring of the budget implementation in order to reduce the level of commitments carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Institute for Gender Equality
in respect of the implementation of the budget
of the European Institute for Gender Equality
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

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

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the European Institute for Gender Equality, hereinafter referred to as the "Institute", and the report by the Court of Auditors on the annual accounts of the Institute for the financial year 2013, accompanied by the Institute's replies to the Court's observations³,

¹ OJ L 403, 30.12.2006, p. 9.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 167.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for a comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Director of the Institute in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Institute's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Institute's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, one observation needs to be made.

The Council invites the Institute to continue improving its financial programming and monitoring of the budget implementation in order to reduce the level of commitments carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Police Office
in respect of the implementation of the budget
of the European Police Office
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

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

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the European Police Office, hereinafter referred to as "Europol", as well as the Court of Auditors' report on the annual accounts of Europol for the financial year 2013, accompanied by Europol's replies to the Court's observations³,

¹ OJ L 121, 15.5.2009, p. 37.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 290.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 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 Europol is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS the European Parliament to give a discharge to the Director of Europol in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Europol's annual accounts fairly present the financial position as at 31 December 2013 and the results of operations and cash flows for the year then ended, in accordance with the provisions of the Europol's Financial Regulation, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council encourages Europol to further improve its procurement procedures in order to ensure the effectiveness of the process, as well as the full transparency and equal treatment of tenders.

Furthermore, the Council calls on Europol to continue improving its financial programming and monitoring of the budget implementation in order to reduce the level of commitments carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the Agency for Cooperation of Energy Regulators
in respect of the implementation of the budget
of the Agency for Cooperation of Energy Regulators
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EC) No 713/2009 of the European Parliament and of the Council of 13 July 2009 establishing an Agency for the Cooperation of Energy Regulators¹, and in particular Article 24(10) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the Agency for the Cooperation of Energy Regulators, hereinafter referred to as the "Agency", as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2013, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 211, 14.8.2009, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 18.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly the financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2013 are legal and regular. Nevertheless, some observations need to be made.

The Council, while acknowledging the multiannual nature of operations, reiterates its request to the Agency to continue improving its financial programming and monitoring of the budget implementation in order to reduce the level of commitments carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality.

Furthermore, the Council regrets that the weaknesses in the management of the Agency's treasury were again found by the Court leading to excessive cash balances. It welcomes the corrective action taken with the cash forecasting tool introduced in 2014 and urges the Agency to monitor closely its cash requirements and cash flows in order to avoid high cash balances.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Management Committee
of the Office of the Body of European Regulators for Electronic Communications
in respect of the implementation of the budget
of the Office of the Body of European Regulators for Electronic Communications
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EC) No 1211/2009 of the European Parliament and of the Council of 25 November 2009 establishing the Body of European Regulators for Electronic Communications (BEREC) and the Office¹, and in particular Article 13(11) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the Office of the Body of European Regulators for Electronic Communications, hereinafter referred to as the "Office", as well as the Court of Auditors' report on the annual accounts of the Office for the financial year 2013, accompanied by the Office's replies to the Court's observations³,

¹ OJ L 337, 18.12.2009, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 28.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 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 Office is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS the European Parliament to give a discharge to the Management Committee of the Office in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Office's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for 2013, in accordance with the provisions of the Office's Financial Regulation, and that the underlying transactions for 2013 are legal and regular. Nevertheless, some observations need to be made.

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

Moreover, the Council notes with concern the Court's observation that a high proportion of the reimbursements for experts were late and urges the Office to swiftly implement the corrective measures it has identified.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Banking Authority
in respect of the implementation of the budget
of the European Banking Authority
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EC) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority)¹, amending Decision No 716/2009/EC² and repealing Commission Decision 2009/78/EC, and in particular Article 64(9) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Authority's replies to the Court's observations⁴,

¹ OJ L 331, 15.12.2010, p. 12.

² OJ L 253, 25.9.2009, p. 8.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ C 442, 10.12.2014, p. 112.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for a comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Executive Director of the Authority in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Authority's annual accounts fairly present the financial position as at 31 December 2013 and the results of operations and cash flows for the year then ended, in accordance with the provisions of the Authority's Financial Regulation, and that the underlying transactions for that financial year are legal and regular. Nevertheless, one observation needs to be made.

The Council welcomes that Court's assessment, that in 2013, the overall level of carry-overs decreased significantly in comparison to the previous year. However, the Council is still concerned about the amount of carry-overs of committed appropriations recorded in 2013 and calls on the Authority to continue improving its financial programming and monitoring of the budget implementation in order to reduce the level of commitments carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Securities and Markets Authority
in respect of the implementation of the budget
of the European Securities and Markets Authority
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EC) No 1095/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Securities and Markets Authority)¹, amending Decision No 716/2009/EC² and repealing Commission Decision 2009/77/EC, and in particular Article 64(9) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Authority's replies to the Court's observations⁴,

¹ OJ L 331, 15.12.2010, p. 84.

² OJ L 253, 25.9.2009, p. 8.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ C 442, 10.12.2014, p. 247.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 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 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 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Authority's annual accounts fairly present the financial position as at 31 December 2013 and the results of operations and cash flows for the year then ended, in accordance with the provisions of the Authority's Financial Regulation, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council calls on the Authority to improve its financial programming and monitoring of the budget implementation in order to reduce the number of budgetary transfers and the level of commitments carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality. Furthermore, the Council notes with concern that some payments were made with significant delays generating late interests and urges the Authority to remedy this situation without delay.

The Council also urges the Authority to continue to actively pursue its efforts in claiming the VAT reimbursement from the host Member, in line with the Protocol on the privileges and immunities of the EU.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Insurance and Occupational Pensions Authority
in respect of the implementation of the budget
of the European Insurance and Occupational Pensions Authority
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EC) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority)¹, amending Decision No 716/2009/EC² and repealing Commission Decision 2009/79/EC, and in particular Article 64(9) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³, and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Authority's replies to the Court's observations⁴,

¹ OJ L 331, 15.12.2010, p. 48.

² OJ L 253, 25.9.2009, p. 8.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ C 442, 10.12.2014, p. 174.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 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 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 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Authority's annual accounts fairly present the financial position as at 31 December 2013 and the results of operations and cash flows for the year then ended, in accordance with the provisions of the Authority's Financial Regulation, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council notes that the Authority has adopted and started the implementation in 2013 of its Internal Control Standards on the basis of the action plan agreed with the Commission.

Moreover, the Council urges the Authority to ensure that legal commitments made are in compliance with the Financial Regulation.

Finally, the Council is concerned about the fact that the level of commitments carried over further increased in comparison to previous years, therefore, it calls on the Authority to continue improving its financial management by systematically scrutinising carry-overs of appropriations to the following budgetary year and by limiting them to the minimum necessary, in line with the budgetary principle of annuality.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Asylum Support Office
in respect of the implementation of the budget
of the European Asylum Support Office
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EU) No 439/2010 of the European Parliament and of the Council of 19 May 2010 establishing a European Asylum Support Office¹

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the European Asylum Support Office, hereinafter referred to as the "Office", as well as the Court of Auditors' report on the annual accounts of the Office for the financial year 2013, accompanied by the Office's replies to the Court's observations³,

¹ OJ L 132, 29.5.2010, p. 11.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 102.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 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 Office is such as to allow a discharge to be given in respect of that implementation,

HEREBY RECOMMENDS the European Parliament to give a discharge to the Director of the Office in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Office's annual accounts fairly present the financial position as at 31 December 2013 and the results of operations and cash flows for the year then ended, in accordance with the provisions of the Office's Financial Regulation, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council encourages the Office to fully implement the internal control standards. Moreover, the Council calls on the Office to respect the deadlines of payments as set up in the Financial Regulation.

Furthermore, the Council urges the Office to continuously improve its financial programming and monitoring of the budget implementation in order to improve budget execution and to reduce the number of budgetary transfers and the level of commitments carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality.

Finally, the Council calls on the Office to pursue its efforts to address the shortcomings detected by the Court regarding its staff recruitment procedures.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Executive Director
of the European Agency for the Operational Management of Large-Scale IT Systems in the
area of freedom, security and justice (eu-LISA)
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 (eu-LISA)
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EU) No 1077/2011 of the European Parliament and of the Council of 25 October 2011 establishing a European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice¹, and in particular Article 33(11) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice (eu-LISA), 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 2013, accompanied by the Agency's replies to the Court's observations³,

¹ OJ L 286, 1.11.2011, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 326.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 call for certain comments by the Council, which are annexed to this recommendation; whereas the Council stresses the importance it attaches to these comments being followed up,

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

HEREBY RECOMMENDS the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular. Nevertheless, some observations need to be made.

The Council regrets the shortcomings identified by the Court with regard to the Agency's valuation of the different IT systems transferred from the Commission and urges the Agency to take the appropriate corrective measures.

The Council, while noting that 2013 was the first year of the Agency's financial autonomy, welcomes the fact that the Agency has taken corrective measures in order to address the weaknesses identified by the Court as regards the development of the Agency's internal control standards and the establishment of insurance coverage for fixed tangible assets.

The Council acknowledges that the migration and reconciliation of data on commitment and payment appropriations following the financial independence from the Commission was only achieved in 2014 and notes the Court's observation that it affected the Agency's payment planning and the preparation of provisional accounts, as well as the analysis of the Agency's budget implementation figures.

The Council encourages the Agency to follow up the contributions to be made to the Agency's budget by countries associated with the implementation, application and development of the Schengen acquis and Eurodac-related measures.

Finally, the Council encourages the Agency to pursue its efforts in order to conclude a headquarters agreement with the host Member State.

Draft COUNCIL RECOMMENDATION
of
on the discharge to be given to the Director
of the European Institute of Innovation and Technology
in respect of the implementation of the budget
of the European Institute of Innovation and Technology
for the financial year 2013

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Regulation (EC) No 294/2008 of the European Parliament and of the Council of 11 March 2008 establishing the European Institute of Innovation and Technology¹, and in particular Article 21(4) thereof,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002², and in particular Article 208(2) thereof,

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, accompanied by the Institute's replies to the Court's observations³,

¹ OJ L 97, 9.4.2008, p. 1.

² OJ L 298, 26.10.2012, p. 1.

³ OJ C 442, 10.12.2014, p. 184.

Whereas the observations in the Court of Auditors' report in relation to the financial year 2013 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 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 2013.

Done at Brussels,

For the Council

The President

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

The Council welcomes the Court's opinion that, in all material respects, the Institute's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Institute's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular with the exception of the matters described below. Nevertheless, some observations need to be made.

The Council regrets that the Court, as in the previous year, had to issue a qualified opinion regarding weaknesses detected in the grant transactions authorised by the Institute. It calls on the Institute to concentrate even more on reinforcing its *ex-ante* verifications in order to further increase assurance on the legality and regularity of grant expenditure. It notably urges the Institute to take all necessary measures to improve the instructions provided to independent certifying auditors in that respect and thus to further enhance the level of assurance obtained from the audit certificates issued by them.

The Council is also concerned about the Court's qualified opinion regarding errors in the Institute's procurement procedures. It calls on the Institute to strictly comply with public procurement rules and to limit the use of a negotiated procedure to clearly justified cases.

Moreover, the Council asks the Institute to improve its financial programming and monitoring of the budget implementation in order to improve budget execution and to reduce the level of appropriations carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality.