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### 'I/A' ITEM NOTE

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From: Budget Committee

To: Permanent Representatives Committee/Council

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Subject: Council recommendations on the discharge to be given to the executive agencies in respect of the implementation of the budget for the financial year 2022

- *Adoption*
- *Approval of a letter*

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**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Director**  
**of the European Climate, Infrastructure and Environment Executive Agency (CINEA)**  
**in respect of the implementation of the budget**  
**of the European Climate, Infrastructure and Environment Executive Agency**  
**for the financial year 2022**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Commission Implementing Decision (EU) 2021/173 of 12 February 2021 establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU<sup>1</sup>,

Having regard to Council Regulation (EC) No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes<sup>2</sup>, and in particular Article 14(3) thereof,

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<sup>1</sup> OJ L 50, 15.2.2021, p. 9.

<sup>2</sup> OJ L 11, 16.1.2003, p. 1.

Having regard to Commission Regulation (EC) No 1653/2004 of 21 September 2004 on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) No 58/2003 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes<sup>1</sup>, and in particular Article 66, first paragraph, thereof,

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 of the European Climate, Infrastructure and Environment Executive Agency (CINEA), hereinafter referred to as the "Executive Agency", as well as the Court of Auditors' report on the annual accounts of the Executive Agency for the financial year 2022, accompanied by the Executive Agency's replies to the Court's observations<sup>2</sup>,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2022 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Executive Agency in respect of the implementation of the budget for the financial year 2022.

Done at Brussels,

*For the Council*  
*The President*

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<sup>1</sup> OJ L 297, 22.9.2004, p. 6.

<sup>2</sup> OJ C, C/2023/594, 27.10.2023.

**COMMENT ACCOMPANYING**  
**THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO THE**  
**EUROPEAN CLIMATE, INFRASTRUCTURE AND ENVIRONMENT EXECUTIVE**  
**AGENCY (CINEA)**

The Council welcomes the Court's opinion that, in all material respects, the Executive Agency's annual accounts present fairly its financial position as at 31 December 2022 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Executive Agency's Financial Regulation, and that the underlying transactions for 2022 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council takes note of the Court's observations on the risks related to the participation of the Executive Agency to the implementation of a new budgetary, accounting, and financial system, SUMMA, as a pilot for the development of the system for the Commission. The Council, therefore, invites the Executive Agency to liaise with the Commission in order to receive support by means of adequate and urgent solutions, to address the weaknesses of the system, as demanded by the Court and the Executive Agency itself.

**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Director**  
**of the European Education and Culture Executive Agency (EACEA)**  
**in respect of the implementation of the budget**  
**of the European Education and Culture Executive Agency**  
**for the financial year 2022**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Commission Implementing Decision (EU) 2021/173 of 12 February 2021 establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU<sup>1</sup>,

Having regard to Council Regulation (EC) No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes<sup>2</sup>, and in particular Article 14(3) thereof,

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<sup>1</sup> OJ L 50, 15.2.2021, p. 9.

<sup>2</sup> OJ L 11, 16.1.2003, p. 1.

Having regard to Commission Regulation (EC) No 1653/2004 of 21 September 2004 on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) No 58/2003 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes<sup>1</sup>, and in particular Article 66, first paragraph, thereof,

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 of the European Education and Culture Executive Agency (EACEA), hereinafter referred to as the "Executive Agency", as well as the Court of Auditors' report on the annual accounts of the Executive Agency for the financial year 2022, accompanied by the Executive Agency's replies to the Court's observations<sup>2</sup>,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2022 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Executive Agency in respect of the implementation of the budget for the financial year 2022.

Done at Brussels,

*For the Council*  
*The President*

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<sup>1</sup> OJ L 297, 22.9.2004, p. 6.

<sup>2</sup> OJ C, C/2023/594, 27.10.2023.

**COMMENT ACCOMPANYING**

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

The Council welcomes the Court's opinion that, in all material respects, the Executive Agency's annual accounts present fairly its financial position as at 31 December 2022 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Executive Agency's Financial Regulation, and that the underlying transactions for 2022 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council is concerned about the Court's observation on the persistence of a high level of operational appropriations carried-over under one title, of 61.8 % in 2022 and 54.3 % in 2021, in spite of the observation made by the Court in the previous year. The Council calls on the Executive Agency to implement measures to mitigate the structural issues in its budget planning and implementation, in compliance with the budgetary principle of annuality.

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**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Director**  
**of the European Innovation Council and SME Executive Agency (EISMEA)**  
**in respect of the implementation of the budget**  
**of the European Innovation Council and SME Executive Agency**  
**for the financial year 2022**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Commission Implementing Decision (EU) 2021/173 of 12 February 2021 establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU<sup>1</sup>,

Having regard to Council Regulation (EC) No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes<sup>2</sup>, and in particular Article 14(3) thereof,

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<sup>1</sup> OJ L 50, 15.2.2021, p. 9.

<sup>2</sup> OJ L 11, 16.1.2003, p. 1.



Having regard to Commission Regulation (EC) No 1653/2004 of 21 September 2004 on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) No 58/2003 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes<sup>1</sup>, and in particular Article 66, first paragraph, thereof,

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 of the European Innovation Council and SME Executive Agency (EISMEA), hereinafter referred to as the "Executive Agency", as well as the Court of Auditors' report on the annual accounts of the Executive Agency for the financial year 2022, accompanied by the Executive Agency's replies to the Court's observations<sup>2</sup>,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2022 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Executive Agency in respect of the implementation of the budget for the financial year 2022.

Done at Brussels,

*For the Council*  
*The President*

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<sup>1</sup> OJ L 297, 22.9.2004, p. 6.

<sup>2</sup> OJ C, C/2023/594, 27.10.2023.

**COMMENT ACCOMPANYING**

**THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO THE EUROPEAN INNOVATION COUNCIL AND SMEs EXECUTIVE AGENCY (EISMEA)**

The Council welcomes the Court's opinion that, in all material respects, the Executive Agency's annual accounts present fairly its financial position as at 31 December 2022 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Executive Agency's Financial Regulation, and that the underlying transactions for 2022 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council regrets the Court's observation related to internal control weaknesses, in particular an instance where the Executive Agency did not act in accordance with the Financial Regulation, by making executing payments in compliance with the contract requirements. The Council therefore invites the Executive Agency to remedy by enhancing internal control procedures, to avoid similar situations in the future.

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**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Director**  
**of the European Research Council Executive Agency (ERCEA)**  
**in respect of the implementation of the budget**  
**of the European Research Council Executive Agency**  
**for the financial year 2022**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Commission Implementing Decision (EU) 2021/173 of 12 February 2021 establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU<sup>1</sup>,

Having regard to Council Regulation (EC) No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes<sup>2</sup>, and in particular Article 14(3) thereof,

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<sup>1</sup> OJ L 50, 15.2.2021, p. 9.

<sup>2</sup> OJ L 11, 16.1.2003, p. 1.

Having regard to Commission Regulation (EC) No 1653/2004 of 21 September 2004 on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) No 58/2003 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes<sup>1</sup>, and in particular Article 66, first paragraph, thereof,

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 of the European Research Council Executive Agency (ERCEA), hereinafter referred to as the "Executive Agency", as well as the Court of Auditors' report on the annual accounts of the Executive Agency for the financial year 2022, accompanied by the Executive Agency's replies to the Court's observations<sup>2</sup>,

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

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Executive Agency in respect of the implementation of the budget for the financial year 2022.

Done at Brussels,

*For the Council*

*The President*

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<sup>1</sup> OJ L 297, 22.9.2004, p. 6.

<sup>2</sup> OJ C, C/2023/594, 27.10.2023.

**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Director**  
**of the European Health and Digital Executive Agency (HaDEA)**  
**in respect of the implementation of the budget**  
**of the European Health and Digital Executive Agency**  
**for the financial year 2022**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Commission Implementing Decision (EU) 2021/173 of 12 February 2021 establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU<sup>1</sup>,

Having regard to Council Regulation (EC) No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes<sup>2</sup>, and in particular Article 14(3) thereof,

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<sup>1</sup> OJ L 50, 15.2.2021, p. 9.

<sup>2</sup> OJ L 11, 16.1.2003, p. 1.

Having regard to Commission Regulation (EC) No 1653/2004 of 21 September 2004 on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) No 58/2003 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes<sup>1</sup>, and in particular Article 66, first paragraph, thereof,

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 of the European Health and Digital Executive Agency (HaDEA), hereinafter referred to as the "Executive Agency", as well as the Court of Auditors' report on the annual accounts of the Executive Agency for the financial year 2022, accompanied by the Executive Agency's replies to the Court's observations<sup>2</sup>,

Whereas the observations in the Court of Auditors' report in relation to the financial year 2022 call for a certain comment by the Council, which is annexed to this recommendation; whereas the Council stresses the importance it attaches to this comment being followed up,

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Executive Agency in respect of the implementation of the budget for the financial year 2022.

Done at Brussels,

*For the Council*  
*The President*

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<sup>1</sup> OJ L 297, 22.9.2004, p. 6.

<sup>2</sup> OJ C, C/2023/594, 27.10.2023.

**COMMENT ACCOMPANYING**  
**THE COUNCIL RECOMMENDATION ON THE DISCHARGE TO BE GIVEN TO**  
**THE EUROPEAN HEALTH AND DIGITAL EXECUTIVE AGENCY (HaDEA)**

The Council welcomes the Court's opinion that, in all material respects, the Executive Agency's annual accounts present fairly its financial position as at 31 December 2022 and the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with the provisions of the Executive Agency's Financial Regulation, and that the underlying transactions for 2022 are legal and regular in all material respects. Nevertheless, one observation needs to be made.

The Council regrets the Court's observation regarding weaknesses in low-value procurement procedures, and invites the Executive Agency to remedy to the situation, including by means of the new dedicated IT tool for procurement management, to avoid such cases in the future.

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**COUNCIL RECOMMENDATION**  
**of**  
**on the discharge to be given to the Director**  
**of the European Research Executive Agency (REA)**  
**in respect of the implementation of the budget**  
**of the European Research Executive Agency**  
**for the financial year 2022**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to Commission Implementing Decision (EU) 2021/173 of 12 February 2021 establishing the European Climate, Infrastructure and Environment Executive Agency, the European Health and Digital Executive Agency, the European Research Executive Agency, the European Innovation Council and SMEs Executive Agency, the European Research Council Executive Agency, and the European Education and Culture Executive Agency and repealing Implementing Decisions 2013/801/EU, 2013/771/EU, 2013/778/EU, 2013/779/EU, 2013/776/EU and 2013/770/EU<sup>1</sup>,

Having regard to Council Regulation (EC) No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes<sup>2</sup>, and in particular Article 14(3) thereof,

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<sup>1</sup> OJ L 50, 15.2.2021, p. 9.

<sup>2</sup> OJ L 11, 16.1.2003, p. 1.



Having regard to Commission Regulation (EC) No 1653/2004 of 21 September 2004 on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) No 58/2003 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes<sup>1</sup>, and in particular Article 66, first paragraph, thereof,

Having examined the revenue and expenditure accounts for the financial year 2022 and the balance sheet as at 31 December 2022 of the European Research Executive Agency (REA), hereinafter referred to as the "Executive Agency", as well as the Court of Auditors' report on the annual accounts of the Executive Agency for the financial year 2022, accompanied by the Executive Agency's replies to the Court's observations<sup>2</sup>,

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

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

HEREBY RECOMMENDS to the European Parliament to give a discharge to the Director of the Executive Agency in respect of the implementation of the budget for the financial year 2022.

Done at Brussels,

*For the Council*

*The President*

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<sup>1</sup> OJ L 297, 22.9.2004, p. 6.

<sup>2</sup> OJ C, C/2023/594, 27.10.2023.