



RESOLUTION (EU) 2025/1681 OF THE EUROPEAN PARLIAMENT

of 7 May 2025

with observations forming an integral part of the decisions on discharge in respect of the implementation of the budget of the European Union Agencies for the financial year 2023

THE EUROPEAN PARLIAMENT,

- having regard to its decision on discharge in respect of the implementation of the budget of the European Union Agency for the Cooperation of Energy Regulators for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the Agency for Support for BEREC for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the Translation Centre for the Bodies of the European Union for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Centre for the Development of Vocational Training for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Union Agency for Law Enforcement Training for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Union Aviation Safety Agency for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Banking Authority for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Centre for Disease Prevention and Control for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Chemicals Agency for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Environment Agency for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Fisheries Control Agency for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Food Safety Authority for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Institute for Gender Equality for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Insurance and Occupational Pensions Authority for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Institute of Innovation and Technology for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Labour Authority for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Medicines Agency for the financial year 2023,

- having regard to its decision on discharge in respect of the implementation of the budget of the European Monitoring Centre for Drugs and Drug Addiction for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Maritime Safety Agency for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Union Agency for Cybersecurity for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Union Agency for Railways for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the Euratom Supply Agency for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Securities and Markets Authority for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Training Foundation for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Union Agency for Asylum for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Foundation for the Improvement of Living and Working Conditions for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Union Agency for Criminal Justice Cooperation for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Union Agency for Law Enforcement Cooperation for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Union Agency for the Space Programme for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Union Agency for Fundamental Rights for the financial year 2023,
- having regard to its decision on discharge in respect of the implementation of the budget of the European Border and Coast Guard Agency for the financial year 2023,
- having regard to Rule 102 of and Annex V to its Rules of Procedure,
- having regard to the opinions of the Committee on Employment and Social Affairs, the Committee on the Environment, Climate and Food Safety, the Committee on Transport and Tourism, the Committee on Fisheries, the Committee on Culture and Education, the Committee on Civil Liberties, Justice and Home Affairs, and the Committee on Women's Rights and Gender Equality
- having regard to the report of the Committee on Budgetary Control (A10-0065/2025),

- A. whereas EU agencies ⁽¹⁾ are distinct legal entities set up to carry out specific technical, scientific or managerial tasks that help Union institutions to design and implement policies; whereas they are located in different Member States and have significant influence in areas of vital importance to European citizens' daily lives, such as health, safety, security, freedom and justice;
- B. whereas this resolution contains, for each body within the meaning of Article 70 of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council ⁽²⁾, and for the Euratom Supply Agency, cross-cutting observations accompanying the discharge decisions, in accordance with Article 268 of Regulation (EU, Euratom) 2024/2509 and Article 3 of Annex V to Parliament's Rules of Procedure;
- C. whereas Union decentralised agencies and the Euratom Supply Agency should focus on missions with clear European added value and the organisation of such missions should be optimised to avoid overlaps in the best interests of the Union taxpayer;
- D. whereas in the context of the discharge procedure, the discharge authority aims to emphasise the significant importance of enhancing the democratic legitimacy of Union institutions; whereas this involves enhancing transparency and accountability, as well as implementing performance-based budgeting and ensuring good governance of human resources;
- E. whereas the Union's action in the field of budgetary control is based on two principles: on the one hand, ensuring that the Union's budget is properly and transparently spent, on the other, protecting the Union's financial interests, and combating fraud;
- F. whereas, in 2012, the European Parliament, the Council of the European Union and the European Commission adopted a 'Joint Statement' and a comprehensive set of guiding principles – a 'Common Approach' ⁽³⁾ – to make the agencies more coherent, effective and accountable; whereas the Commission committed to follow-up on this agreement, where relevant in cooperation with the agencies;
- G. whereas acknowledging the legally non-binding character of the Joint Statement and of the Common Approach in its annex, and without prejudice to their attributions in the legislative and annual budgetary procedures, the institutions will take this Common Approach into account in the context of all their future decisions concerning Union decentralised agencies, following a case by case analysis;

General

- 1. Notes that there are three types of EU agencies, decentralised agencies, executive agencies and other bodies;
- 2. Recalls that this resolution covers 31 out of the 33 decentralised agencies and two of the other four bodies (European Institute of Innovation and Technology (EIT), and Euratom Supply Agency (ESA)); highlights that the budgetary and discharge procedures for two fully self-financed decentralised agencies, namely the Community Plant Variety Office (CPVO) and the European Union Intellectual Property Office (EUIPO), are administered by the CPVO Administrative Council and the EUIPO Budget Committee, respectively, and are not part of this resolution; notes that, similarly, the Single Resolution Board's (SRB) annual budgetary and discharge procedure is solely under the responsibility of its Board; underlines the need to ensure an efficient use of European resources; in line with the Court of Auditors ('the Court'), calls for a thorough evaluation of the decentralised agencies, with a view to assessing possible reforms, to eliminate redundancy, enhance efficiency and achieve cost savings; recalls the importance of strengthening governance structures while ensuring agencies remain effective and responsive to evolving needs;

⁽¹⁾ There are three types of EU Agencies: decentralised agencies, executive agencies and other bodies.

⁽²⁾ Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>).

⁽³⁾ Joint Statement of the European Parliament, the Council of the EU and the European Commission on decentralised agencies of July 2012: https://european-union.europa.eu/document/download/d4199ff4-1e3d-45e6-af7e-90cf1a7b10bc_en?filename=joint_statement_on_decentralised_agencies_en.pdf.

3. Highlights the importance of the discharge procedure as it is not only a treaty-based obligation, but also promotes and aims to ensure transparency, accountability and open dialogue on the finances of the Union; notes that it also grants the agencies a possibility to showcase their work and demonstrate their added value to the Union and its citizens; stresses, furthermore, that agencies provide answers to the questionnaires sent by Parliament and are invited to public hearings by the discharge authority and that this gives citizens, companies, NGOs and other stakeholders the possibility to follow the meetings and be assured that the revenue and expenditure are in line with the principles of sound financial management;
4. Considers that the concept of granting discharge by an internal discharge authority as in the case of the EUIPO, CPVO and SRB could potentially lead to a conflict of interest; believes that discharge granted by Parliament avoids the potential for conflicts of interest and contributes to the transparency and public image of the agencies;
5. Is of the opinion that, notwithstanding the legal framework, the same principles of accountability and transparency should be applied to all EU-related bodies;
6. Recalls point 58 of the Common Approach on fully self-financed agencies to ensure public scrutiny by the Parliament that states: 'The possibilities for securing democratic accountability for fully self-financed agencies (i.e. financed by their clients) should be explored, as they are Union bodies in charge of implementing EU policies but not subject to a discharge within the meaning of the TFUE. A possibility could be that the agencies in question, submit to the European Parliament, to the Council and to the Commission an annual report on the execution of their budget and consider requests or recommendations issued by the Parliament and Council.';
7. Points out that while the establishment or expansion of EU agencies is intended to enhance the Union's capabilities, it is critical to ensure that this process is guided by thorough evaluations, impact assessments and a clear demonstration of added value; so that lessons can be learned and consideration can be given to terminating their mandate if necessary; highlights that this approach would not only ensure better regulation but also enhance the effectiveness, accountability, transparency and coherence of the Union's institutional landscape;
8. Recalls that point 60 of the Common Approach states that every EU agency should be evaluated every 5 years; urges the Commission to explore further synergies and consolidation in the activities, and possible merging of agencies with complementary activities, in order to ensure cost-effectiveness and streamline agency functions, including potential mandate reviews where inefficiencies or redundancies exist; encourages the application of the sunset/review clause where necessary to maintain efficiency and ensure the optimal use of resources; believes that budgetary efficiency is key to the functioning of the agencies; echoes the recommendation of the Court in the Special Report 22/2020 ^(*) which advises the Commission to increase the use of cross-cutting evaluations of agencies in the context of the Commission's fitness checks of the different policy areas;
9. Reaffirms the importance of transparency, accountability, and performance-based budgeting in all EU agencies, ensuring effective financial management; emphasises that agencies must adhere strictly to their mandates; acknowledges that some agencies may require a strengthened mandate; calls for the enhancement of governance mechanisms to avoid duplication of competencies and to improve operational efficiency;
10. Stresses the need for sufficient resources to ensure that the agencies are able to fulfil new tasks required of them by new legislation;
11. Highlights the importance for the agencies to enhance their presence in the media, on the internet, and across social media to increase public awareness of their work;
12. Points to the mounting confusion stemming from the multitude of cases where the agencies' names and acronyms are either identical or almost identical; calls on the respective bodies to explore ways of improving the situation;

^(*) 'Future of EU agencies – Potential for more flexibility and cooperation', <https://op.europa.eu/webpub/eca/special-reports/agencies-performance-audit-22-2020/en/>.

Governance

13. Recalls that the Common Approach ⁽⁵⁾, gives an overview of the governance structure of the decentralised agencies; acknowledges the progress made by EU agencies in improving financial management and governance structures while recognising the need for further improvements in efficiency and accountability; recalls that the management boards of all decentralised agencies play a crucial role in ensuring good governance and accountability; reminds that the Common Approach suggests that the management board should consist of one representative from each Member State, two representatives from the Commission, one member designated by the Parliament (where appropriate), and a 'fairly limited' number of stakeholder representatives (where appropriate), ensuring that they reflect a diverse range of interests and their selection process was transparent;
14. Observes that the governance structure of the decentralised agencies is overall quite similar for all the agencies; notes that all of them have a Management/Administrative Board and a Director; notes that nine agencies have an Executive Board (Cedefop, EUDA, ENISA, ERA, EU-OSHA, Eurofound, Eurojust, FRA, EIT) ⁽⁶⁾ while only the agencies related to the European Union space programme have a Security Accreditation Board; notes, furthermore, that a Board of Regulators or Supervisors has been established by the three European Supervisory Authorities (European Banking Authority (EBA), European Securities and Markets Authority (ESMA), and European Insurance and Occupational Pensions Authority (EIOPA)) and two agencies in the single market cluster (European Union Agency for the Cooperation of Energy Regulators (ACER), and Agency for Support for BEREC (BEREC Office));
15. Recalls that Eurofound, Cedefop and EU-OSHA's management boards have a tripartite structure; notes that each Member State is represented in each board by a government, an employer and a trade union member (81 representatives in total); notes that the Commission has three representatives, and that there is an independent expert (without voting rights) appointed by the Parliament; recalls the smaller size of the ETF's governing board, including 27 representatives from Member States (without social partners), three Commission representatives (who share one vote in the Board), three experts appointed by the Parliament (compared to one per tripartite agency), and three partner country representatives appointed by the Commission ⁽⁷⁾;
16. Takes note of the conclusions of the evaluation of Eurofound, Cedefop, ETF and EU-OSHA concerning the tripartite governance structure (Eurofound, Cedefop and EU-OSHA); observes that the tripartite structure provides benefits such as representation, strategic direction and knowledge-sharing but the size and diversity of the management boards pose challenges in navigating compromises on core business and administrative decisions; points out that the evaluation considered alternative governance models to involve social partners more efficiently; highlights the increased potential for savings and synergies in the activities of these agencies; stresses the need for rigorous financial oversight of EU agencies to ensure cost-effectiveness and prevent the misuse of public funds; underlines the need for a responsible, needs-based approach to agency funding, preventing bureaucratic expansion while ensuring agencies have adequate resources to fulfil their mandates;

⁽⁵⁾ The Common Approach is not legally binding, the institutions agreed to take it into account when making decisions concerning the decentralised agencies.

⁽⁶⁾ European Centre for the Development of Vocational Training, European Union Drugs Agency, European Union Agency for Cybersecurity, European Union Agency for Railways, European Agency for Safety and Health at Work, European Foundation for the Improvement of Living and Working Conditions, European Union Agency for Criminal Justice Cooperation, European Union Agency for Fundamental Rights, European Institute of Innovation and Technology.

⁽⁷⁾ Evaluation of EU Agencies: Eurofound, Cedefop, ETF and EU-OSHA SWD(2024) 222 final, p. 42, https://www.parlament.gv.at/dokument/XXVII/EU/198502/imfname_11414247.pdf.

17. Takes note of the conclusions of the report on the evaluation of Regulation (EU) 2019/1896 of the European Parliament and of the Council ⁽⁸⁾ on the European Border and Coast Guard (Frontex) and its findings deeming that regulation fit for purpose, including a review of the Standing Corps published in February 2024; notes that while the regulation provides a framework for effective border management, challenges remain in governance, accountability, and efficiency; recognises that the governance structure requires adjustments to ensure that Frontex can fully implement its mandate, including addressing the balance of representation in the management board, streamlining internal decision-making processes and avoiding overlapping responsibilities; welcomes the new organisational structure adopted by the management board in November 2023 as a step toward improving governance, strategic coordination and resource allocation; acknowledges the administrative inefficiencies highlighted in the evaluation report, particularly regarding reimbursement procedures and bureaucratic hurdles faced by Member States when deploying personnel to Frontex; calls on the Commission to explore ways to simplify these processes to reduce unnecessary burdens on national authorities; notes the importance of implementing recommendations from the Fundamental Rights Officer's (FRO) annual report; while recognising the progress that has been made, calls on Frontex to continue to enhance transparency, fully cooperate with investigations and implement measures ensuring fundamental rights protections in all of its activities;
18. Stresses that a balanced approach, combining effective border control with robust fundamental rights safeguards, is key to maintaining a secure Schengen area and a credible migration management framework for the Union; reiterates, therefore, the importance of structural and continuous fundamental rights training for Standing Corps officers (Frontex), ensuring their awareness of and compliance with relevant fundamental rights obligations and standards and with international human rights and humanitarian law ⁽⁹⁾; stresses, moreover, the importance of reporting fundamental rights violations, when witnessing such violations, via the issuance of Serious Incident Reports;

Budgetary and Financial Management

19. Notes that the total final revenue for 2023 (after amending budgets) and the comparative figures for 2022 for the 33 EU agencies that are part of this resolution had the following breakdown ⁽¹⁰⁾:

	Revenue 2023 (EUR)	Revenue 2022 (EUR)	Δ (%)
ACER	29 582 967	24 827 843	19,15
BEREC OFFICE	7 697 265	7 428 456	3,62
CDT ⁽¹⁾	47 140 900	48 721 800	– 3,24
CEDEFOP	20 140 610	18 434 420	9,26
CEPOL	14 211 723	13 805 510	2,94
EASA ⁽²⁾	169 665 375	163 367 860	3,85
EBA	52 672 002	50 315 014	4,68
ECDC	102 526 724	112 796 588	– 9,10
ECHA	123 280 140	116 981 740	5,38
EEA	76 114 130	92 863 021	– 18,04
EFCA	30 862 554	35 734 297	– 13,63
EFSA	148 954 729	134 773 287	10,52

⁽⁸⁾ Regulation (EU) 2019/1896 of the European Parliament and of the Council of 13 November 2019 on the European Border and Coast Guard and repealing Regulations (EU) No 1052/2013 and (EU) 2016/1624 (OJ L 295, 14.11.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/1896/oj>).

⁽⁹⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:52024DC0075> – part 3.

⁽¹⁰⁾ Data according to statements of revenue and expenditure for the 2023 financial year as published on the OJ for each individual agency.

	Revenue 2023 (EUR)	Revenue 2022 (EUR)	Δ (%)
EIGE	9 358 919	8 432 920	10,98
EIOPA	36 714 492	34 571 120	6,20
EIT	367 607 241	448 920 650	– 18,11
ELA	39 973 330	34 689 842	15,23
EMA	448 603 000	421 815 000	6,35
EUDA (EMCDDA)	22 082 074	18 839 136	17,21
EMSA	111 954 231	115 807 270	– 3,33
ENISA	25 183 495	39 207 625	– 35,77
ERA	38 532 447	33 983 956	13,38
ESA	258 160	167 000	54,59
ESMA	72 509 657	68 068 551	6,52
ETF	28 542 956	25 051 848	13,94
EUAA	170 135 127	168 842 192	0,77
EU-LISA	300 524 142	296 508 265	1,35
EU-OSHA	17 038 950	16 405 100	3,86
EUROFOUND	25 369 931	22 438 000	13,07
EUROJUST	59 324 460	49 086 843	20,86
EUROPOL	212 925 809	197 759 722	7,67
EUSPA	76 922 866	65 392 492	17,63
FRA	26 191 031	25 857 952	1,29
FRONTEX	829 352 752	693 122 858	19,65
TOTAL	3 741 954 189	3 605 018 178	3,80

(¹) Surplus carried over from previous financial year deducted.

(²) Budgetary corrections corresponding to accumulated surplus deducted.

20. Highlights that the increase in the revenue from 2022 to 2023 has been significant in some agencies, representing 54,59 % for ESA, 20,86 % for Eurojust, 19,65 % for Frontex and 19,15 % for ACER; welcomes the increased financing for the law enforcing agencies;
21. Notes that in ESA the increase is mainly due to the continued development of the Nuclear Observatory and ESA Management of Information (NOEMI) IT system and the provision of accounting services to the agency; in Eurojust the increase is mainly due to the additional resources necessary to perform tasks added by three Commission proposals for regulations and the particularly severe impact of inflation (¹¹); in Frontex the budget increase aims to continue building the Standing Corps of border guards, including equipment (¹²); in the case of ACER, the increase is mainly due to the additional tasks delegated in planned revised regulations on energy infrastructure and methane emissions reduction (¹³), the related annual remuneration indexation, higher legal expenses and a higher budget allocation derived from fees for specific projects;

(¹¹) Working document III draft budget 2023, p. 24.

(¹²) Working document III draft budget 2023, p. 26.

(¹³) Working document III draft budget 2023, p. 21.

22. Acknowledges the response to the written question indicating that Frontex's carryovers (45 % in 2023) are linked to its operational cycle, which does not align with the calendar year and cannot be easily adjusted as it involves all Member States; is aware that the Commission's political priorities and the expectations of Union citizens for security are the explanations applied to increase the Frontex budget; insists that it is essential to ensure adequate resources for the effective functioning of Frontex, while continuously assessing whether its budget is fit for purpose and delivers results; recalls the need to monitor progress on the agency's absorption capacity, in particular through the recruitment of border and coast guard staff, emphasising the importance of sound planning to ensure its effectiveness; calls, in addition, on the EUAN to collaborate with the agencies and the Court to develop a standardised presentation of carryovers that better aligns with the annuality principle of the Financial Regulation;
23. Recalls that the majority of EU agencies receive their funding entirely from contributions from the Union budget; notes, however, that some agencies are fully or partially financed through alternative sources of revenue, including certificates, authorisations, registration of substances, contributions, data collection, market surveillance, supervision and other services such as translation and terminology as provided by the Translation Centre for the Bodies of the European Union (CdT);
24. Acknowledges, specifically, that:
- partially self-financed agencies include the European Aviation Safety Agency (EASA), European Union Agency for Railways (ERA), Agency for the Cooperation of Energy Regulators (ACER), European Chemicals Agency (ECHA), European Medicines Agency (EMA);
 - fully self-financed agencies include CdT; and
 - agencies partially co-financed by national public authorities include the European Banking Authority (EBA), European Insurance and Occupational Pensions Authority (EIOPA) and European Securities and Markets Authority (ESMA);
25. Notes that for 2023 the source of finance for self-financed agencies that are part of this resolution had the following breakdown:

	Revenue 2023 (EUR)	EU subsidy (EUR)	%	Own revenue (EUR)	%	Other (EUR)
ACER	29 576 964	19 418 599	66	10 158 245	34	120
CDT	47 140 900	0	0	46 295 800	98	845 100
EASA	169 665 375	44 329 433	26	120 937 434	71	4 398 508
EBA	52 672 002	19 428 306	37	31 479 331	60	1 764 364
ECHA	123 280 140	81 274 568	66	33 107 484	27	8 898 088
EIOPA	36 714 492	13 470 715	37	22 086 958	60	1 156 819
EMA	448 603 000	50 027 000	11	398 209 000	89	367 000
ERA	38 532 447	27 418 274	71	10 312 858	27	801 315
ESMA	72 509 657	18 588 578	26	52 224 114	72	1 696 965
TOTAL	1 018 694 977	273 955 473		724 811 224		19 928 279

26. Takes note of the Court's observation that the European Union Agency for the Cooperation of Energy Regulators (ACER), the European union Aviation Safety Agency (EASA), the European Chemicals Agency (ECHA), the European Medicines Agency (EMA), the European Union Agency for Railways (ERA) and the European Securities and Markets Authority (ESMA) are legally required to identify and account separately for the costs of activities funded from own revenue; notes that these agencies have systems in place to comply with this requirement and notes that certain agencies such as EMA, EASA and ERA go beyond those requirements;

27. Observes that the founding regulations for the three European supervisory authorities (EBA, EIOPA and ESMA – with the exception of activities financed by supervisory fees) set out that, initially, the contributions they receive from national competent authorities should account for 60 % of their budgets, with the remaining 40 % coming from the Union budget; notes that this arrangement reflects the mix of regulatory tasks, which are suitable for EU funding and supervisory convergence tasks, which are appropriate for contributions from national competent authorities, in the mandates of the three authorities; highlights that, due to the absence of a clear delineation between the activities funded by the two sources in the founding regulations, these authorities do not differentiate between the costs covered by the Union budget subsidy and those covered by national contributions;
28. Calls on EBA, EIOPA and ESMA to develop this capacity to identify and separately account for the costs of activities generating each of their own revenue streams in order to improve their decision-making and the quality of information they provide to stakeholders as regards the deficits or surpluses that such activities produce;
29. Notes that CdT has a system in place to monitor the cost of each activity and product generating its own revenue, allowing it to calculate profits or losses; highlights that in 2023, 10 of the CdT's 17 main products reported losses totalling EUR 3,4 million;
30. Underlines that over the last decade CdT experienced 7 years of budgetary deficits and 6 years of accounting losses due to declining volumes of business; takes note that, to address the fall in business volumes, CdT has been drawing on a special reserve that was established in 2011 to ensure budget and price stability; notes that this reserve peaked at EUR 15,6 million in 2014, subsequently dropped to EUR 10,3 million in 2022 and EUR 8,9 million in 2023; is aware that once the reserve is fully depleted, any further deficits would have to be covered by Union budget subsidies, as provided for by the CdT's founding regulation; calls on CdT to report back to the discharge authority on its plans to mitigate the risks of business continuity;
31. Notes the need for agencies to improve financial reporting and internal control mechanisms; calls on agencies to provide on an annual basis a detailed breakdown of expenditures, including disaggregated data on external contracts, consultancy services and subcontractors; insists on the need for real-time digital reporting tools that improve financial oversight and accountability to the European Parliament and the public; encourages further progress in audit recommendations;

Main risks identified by the Court

32. Notes the conclusion of the Court in its annual report on EU agencies for the financial year 2023 (the 'Court's report'), that the Court's audit had similar results as in the previous year (2022), with weaknesses in public procurement procedures having remained the main source of irregular payments;
33. Notes from the Court's report that the overall risk to the reliability of agencies' accounts, as established by applying the accounting rules adopted by the Commission's accounting officer and based on international accounting standards, is generally low, as was the case in 2022;
34. Underlines that the Court considers the overall risk to the legality and regularity of revenue underlying the agencies' accounts to be low for most agencies and to be medium for the partly self-financed agencies where specific regulations are applicable to collection of fees and other revenue contributions, as was the case in 2022;
35. Remarks that the Court considers the risk to the legality and regularity of payments underlying the agencies' accounts overall to be medium, varying from low to high for specific budget titles; notes that the Court considers the risk for Title I (Staff Expenditure) to be generally low, for Title II (Administrative Expenditure) to be medium and for Title III (Operational Expenditure) to be low to high, depending on the agency in question and the nature of its operational expenditure; points out that the Court considers the risk as regards Title III similar to the risk of Title II, but since there are far higher amounts at stake under Title III, the impact is considered to be higher;

36. Is concerned that the Court, for the sixth year in a row, considers the risk to sound financial management to be medium and primarily associated with public procurement procedures that did not ensure that the best possible value for money was achieved;
37. Notes that the Court considers the risk to budget management to be low, with the Court's audit showing high carryovers of committed appropriations;
38. Notes that, according to the Court's report, the prevalent issues across the agencies were: i) Public procurement weaknesses, which remained the largest source of irregular payments; ii) Budgetary management challenges, such as excessive carryovers and late payments; iii) Internal control weaknesses, particularly in ensuring compliance with financial regulations and procedural guidelines;

Overview of the audit results

39. Notes that the Court issued an unqualified audit opinion on the reliability of the accounts of all agencies; notes that the Court issued an unqualified opinion on the legality and regularity of the revenue underlying the accounts for all agencies; observes, however, that while an unqualified opinion on the legality and regularity of the payments underlying the accounts was issued for most agencies, exceptions were noted for four agencies: the European Institute of Innovation and Technology (EIT), the European Labour Authority (ELA), the European Union Agency for Cybersecurity (ENISA) and the European Union Agency for the Operational Management of Large-Scale IT Systems (eu-LISA);
40. Observes that, for the EIT, the qualification concerns irregular grant payments, where EIT conducted *ex post* verification on a sample of 174 cost items; notes that EIT rejected costs related to 27 cost items and that the Court identified three additional cost items for which EIT could not provide evidence that beneficiaries met essential grant agreement conditions, resulting in an estimated total of EUR 12,2 million in irregular grant payments, corresponding to an estimated error rate of 3,4 %; notes that the EIT disputes one of the errors reported by the Court, affecting three cost items, which, in its opinion are eligible; notes furthermore that according to EIT, without this case, the estimated error rate reported by the Court would be below the 2 % materiality threshold, leading to a clean audit opinion on the legality and regularity of EIT's payments;
41. Regrets that, concerning ELA, the qualification relates to payments amounting to EUR 1,6 million in 2023, representing 3,8 % of the total payment appropriations available; notes that this amount includes EUR 1,3 million related to a contract deemed irregular in the 2022 audit report due to the awarded value exceeding the established maximum contract limit and EUR 0,3 million associated with deficiencies in *ex ante* checks on contract implementation; takes note of ELA reply's explaining that the irregular contract ended on February 2024 and was replaced by a new framework agreement established in November 2023; is aware of ELA's decision to continue with the irregular contract temporarily to mitigate risks, protect its reputation and ensure uninterrupted service delivery, allowing it to maintain consistent operations and fulfil planned activities until the new agreement took effect;
42. Notes that, for ENISA, the qualification relates to irregular payments of EUR 1,8 million made in 2023, representing 4,1 % of the total payment appropriations available in 2023; recalls that in August 2022, ENISA received an additional EUR 15 million in its budget to provide enhanced cybersecurity support to Member States following Russia's invasion of Ukraine; further notes that in September 2022, ENISA initiated a procurement procedure with 28 lots and subsequently signed 28 separate framework contracts worth EUR 14,4 million; is aware that in early 2023, the management board made an exception to temporarily deviate from its financial regulations to meet revised cybersecurity support requests from Member States; takes note that according to ENISA's reply, the management board's decision constituted an exception (limited in time and scope) to respond to a particular exceptional situation in an extremely difficult international context; notes that this exception was duly registered as per application of ENISA's Internal Control Framework and accordingly reported in the 2023 Consolidated Annual Activity Report;

43. Observes that, for eu-LISA, the qualification concerns irregular payments totalling EUR 12,6 million made in 2023, representing 3,2 % of total payment appropriations available including EUR 2,7 million for contracts audited in 2023 and EUR 9,9 million for contracts assessed as irregular in the 2022 audit report;
44. Notes with concern the recurrence of a qualified opinion on the legality and regularity of eu-LISA's payments, reflecting persistent issues raised by the Court in previous reports since 2020; takes note of the Court's observation that most of the contracts affected by error have either expired or been terminated by eu-LISA in 2023;
45. Observes that the basis for a qualified opinion (eu-LISA) in 2023 included the following irregularities:
 - framework Contract Irregularity: notes that eu-LISA made significant changes in some pricing elements of the financial offers of two tenderers, going beyond the corrections allowed under Article 151 of the Financial Regulation, directly affecting the tender's outcome, with related payments totalling EUR 2,7 million in 2023;
 - unjustified Negotiated Procedure: further notes the irregular payment of EUR 7,7 million connected to a framework contract awarded via a negotiated procedure without proper justification, contravening procurement standards;
 - unauthorised Contract Amendment: observes that payments amounting to EUR 1,8 million were classified as irregular following an unauthorized amendment that increased the value of a fixed-price contract by EUR 3,6 million;
 - non-compliance with Framework Contract Terms: notes with concern that payments of the framework contract for maintaining shared infrastructure totalling EUR 0,4 million were irregular, as the specific contract deviated from the framework contract;
46. Expresses deep concern over the recurrence of procurement issues that result in a qualified opinion for the fourth year in a row and urges eu-LISA to take immediate corrective action to address and prevent these problems in future financial management and procurement practices, ensuring full compliance with the Financial Regulation; calls for informing the European Parliament on the progress in question before 30 June 2025;
47. Welcomes that the Court, during the hearing ⁽¹⁴⁾, acknowledged that despite the opinion issued for 2023 (eu-LISA), the identified faults are being addressed and improvements have been noted;
48. Insists that although the Financial Regulation does not set ceilings for carryovers, recurrent and excessive levels of carryovers undermine the budgetary principle of annuality and are indicative of structural issues in the budget process and implementation cycle; notes that in 14 Agencies (ENISA, Eurofound, EIGE, eu-LISA, EMA, EUSPA, ELA, FRA, EFCA, ECDC, EU-OSHA, ACER, Frontex and ESA) the level of carryovers affecting all budget titles combined is higher than 15 %; notes that in the case of Frontex and ESA, carryovers reach more than 40 % and 50 % respectively;
49. Recalls that the regulatory framework mandates that agencies make payments within specific deadlines; notes that any failure to meet these deadlines may result in creditors being entitled to late-payment interest; observes that, for the year 2023, the Court reports that while the total amount of late-payment interest incurred was considered immaterial, it is noteworthy that nine agencies (ACER, ECDC, EEA, EUDA, ENISA, ERA, EU-OSHA, Eurojust and Frontex) frequently failed to meet their payment deadlines; asks the agencies in question to ensure adherence to legal time limits for payments; highlights that although the amount of late-payment interest incurred was minor, the high frequency of delayed payments may negatively impact the agencies' reputations;
50. Highlights that the Court issued 'emphasis of matter' paragraphs to underline a matter presented or disclosed in the accounts which is of such importance that it is fundamental to the understanding of the accounts or the underlying revenue or payments; further notes that, for the 2023 financial year, the Court used 'emphasis of matter' paragraphs for the following agencies that are part of this resolution: CdT, EBA, EIT, EMA, ERA, ESMA, Eurojust, eu-LISA and Frontex;

⁽¹⁴⁾ CONT Committee meeting, 4 December 2023.

51. Recalls that CdT provides disclosures in its financial statements on the decline in operating revenue, which has negatively affected its economic outcome;
52. Draws attention to disclosures in the annual accounts of ERA and Eurojust regarding the implementation of SUMMA ⁽¹⁵⁾; notes that, throughout 2023, technical issues continued to contribute to a rise in late payments (50 % in 2023) and instances of non-compliance in Eurojust; notes that ERA experienced technical issues during the first trimester, though substantial improvements were made in comparison with 2022;
53. Notes that the accounts of ESMA and the EBA include a disclosure of uncertainty regarding the outcome of a lawsuit ⁽¹⁶⁾; takes note that ESMA was formally notified of a legal case related to a joint procurement procedure where apart from ESMA, three other EU agencies participated (EBA, EIOPA and ERA); is aware that the procedure resulted in a framework contract worth EUR 40,2 million and by the end of 2023, ESMA and EBA had signed specific contracts totalling in ESMA EUR 2 185 226 and EUR 6 306 786 in the case of EBA;
54. Is concerned that the applicant is seeking annulment of a tender decision and monetary compensation ranging from EUR 400 000 to EUR 3,5 million; notes that due to the early stage of the proceedings, the management of both ESMA and EBA are unable to provide a reliable estimate of potential costs resulting from the case ⁽¹⁷⁾;
55. Draws attention to the disclosure in ESMA's accounts of an impairment of EUR 368 300, corresponding to outstanding fees from third-country supervised entities; notes that the impairment is linked to the fact that the European Market Infrastructure Regulation (EMIR) does not provide ESMA with an effective mechanism for enforcing the collection of outstanding fees from outside the Union; welcomes that the recent co-legislators' agreement to amend the regulation (EMIR 3) introduced the possibility for ESMA to withdraw recognition from third-country supervised entities that do not pay their fees;
56. Notes that the EBA's accounts include disclosures on the significant impacts of the Digital Operational Resilience Act (DORA) and the Markets in Crypto-assets Regulation (MiCAR) as regards the unfunded resources needed to set up the related tasks and implement an appropriate oversight and supervisory policy that took place in 2023 before fee collection could start; takes note that EBA had to reallocate resources to these preparatory activities;
57. Takes note that the EIT's accounts disclose assumptions that were used to estimate operational costs (grant expenses), which are accrued and presented in the balance sheet as a decreasing item of pre-financing assets; recalls that grant expense accrual is a significant estimate that inevitably entails uncertainty;
58. Notes that EMA provides significant disclosures in its annual accounts relating to its former London premises and the uncertainties created by the fact that the subtenant's parent company has filed for bankruptcy; notes with concern that EMA could be held liable for the entire amount remaining payable under the head lease; is aware that the maximum amount, including a council tax liability, that will be payable by EMA if the premises remain vacant for the remainder of the lease, is EUR 550 million; notes that EMA is currently renegotiating the sublease conditions with the group's UK branch and as part of these renegotiations, EMA has agreed to a deferral of rental payments for the first two quarters of 2024 and a reduction in the subtenant's rent from 1 January 2024; notes that in this connection EMA has made a provision for onerous contract in the amount of EUR 131,4 million; takes note that the Agency's subtenant has met its contractual obligations for the year 2023, with rental payments covering the period up to 31 December 2023 and urges EMA and the Commission to find a sustainable solution to terminate the contract and all associated obligations before the next discharge procedure in 2024;

⁽¹⁵⁾ New budgetary, accounting and financial system started as a pilot in 2022.

⁽¹⁶⁾ *UniSystems Luxembourg and Unisystems sistimata pliroforikis v ESMA* – Case T-750/22.

⁽¹⁷⁾ EBA Annual accounts p. 26, and ECA on ESMA p. 139.

59. Observes that the accounts of eu-LISA include a disclosure regarding the financial situation of a key contractor with two active framework contracts; notes that eu-LISA has two active framework contracts with a contractor that is a member of a consortium and that this contractor replaced its parent company in the contracts and is responsible for implementing and maintaining the Entry Exit System and providing services under the Transversal Operations Framework Lot 1; takes note that the outstanding contracted amounts are EUR 97,5 million and EUR 41 million respectively; notes that in order to address potential risks related to the financial viability of the parent company, eu-LISA closely monitors the contractor's financial health using independent risk assessment tools and direct queries; notes that additionally, eu-LISA regularly assesses the progress of Assets under Development (AuDs) to ensure no adverse impacts on their mandate and are proactive in managing and mitigating risks associated with supply chain disruptions within the limits of the financial rule ⁽¹⁸⁾;
60. Recalls the recurrent different approaches of Frontex and the Court regarding the calculation of contributions from Schengen Associated Countries (SAC) to Frontex's budget; takes note that the Court considers Frontex's interpretation to be flawed, leading to the SAC contributing around EUR 3,5 million (7 %) less to Frontex's budget than the size of their economies, in relation to the economy of the Union, would dictate; takes note that the accounting officer ad interim examined the situation and, similar to the MB, considers that there is no need for Frontex to revise the current calculation methodology concerning the contribution of the SAC to the budget of Frontex ⁽¹⁹⁾; takes note of Frontex's follow-up report to the 2022 discharge report which states that the agency does not intend to change the methodology used for these calculations; asks the Agency to report back to the discharge authority with a detailed explanation of the methodology used in these calculations;

Performance

61. Notes that the Common Approach on decentralised agencies introduces the concept of Key Performance Indicators (KPIs) aimed at improving performance tracking for the agencies;
62. Notes, in addition, that according to the roadmap developed by the Commission ⁽²⁰⁾, the KPIs should be developed concerning the work of both the agency and its Director; notes, moreover, that the Commission also proposed that templates be developed for the annual work programme or the evaluation;
63. Points out that, according to the Roadmap, KIPs should be developed on an annual basis by the agencies and the Commission and therefore change year-to-year, making tracking the performance of the agency over a longer period difficult as some KPIs might not be followed over several years;
64. Recommends that the Agencies take action to meet outstanding or delayed indicators and regularly adjust their KPIs to enhance performance;
65. Underlines that the Commission's guidelines ⁽²¹⁾ for the KPIs for Directors of EU decentralised agencies focus entirely on the performance of Directors of the agencies, i.e., mainly related to budget and human resources management and are not used to giving an assessment of the results or of the efficiency and effectiveness of the operations under the agencies' mandates ⁽²²⁾;
66. Stresses, moreover, that, because there is no standard approach for presenting the KPIs in the Annual Activity Reports (AARs) of the agencies, it is difficult to have an overview of the status of the performance of each agency;

⁽¹⁸⁾ eu-LISA annual accounts, p. 25.

⁽¹⁹⁾ Frontex annual accounts, p. 37.

⁽²⁰⁾ Roadmap on the follow-up to the Common Approach on EU decentralised agencies: 5-AB-12-13_Roadmap on the follow up to the Common Approach on EU Decentralised Agencies.pdf.

⁽²¹⁾ European Commission, Commission Staff Document, Guidelines on key performance indicators (KPI) for directors of EU decentralised agencies, 13.3.2015, p. 3: <https://www.eumonitor.eu/9353000/1/j9vvik7m1c3gyxp/vjx64xley4zd>.

⁽²²⁾ ECA Special Report 22/2020: Future of EU agencies – Potential for more flexibility and cooperation: https://www.eca.europa.eu/Lists/ECADocuments/SR20_22/SR_Future_of_EU_Agencies_EN.pdf.

67. Underlines that based on Court's conclusions, the KPIs do not contribute to tracking the performance of the agencies in terms of operations and financial and human resource management;
68. Calls for an independent performance review of all agencies to assess whether their activities effectively align with Union policy priorities and deliver tangible results; insists on the introduction of performance-based budgeting and efficiency benchmarks to ensure optimal resource allocation and impact-driven governance;
69. Welcomes the fact that the ECHA, in cooperation with the European Food Safety Authority (EFSA), has taken steps to promote the 'one substance – one assessment' principle to ensure greater consistency in the hazard and risk assessment of active substances; calls on the agencies to continue to promote cooperation with other EU agencies and international organisations and to foster dialogue with stakeholders and citizens;
70. Recalls the Unions 'zero tolerance' approach to Illegal, Unreported and Unregulated (IUU) fishing and the European Fisheries Control Agency (EFCA) vital contribution to the implementation of the common fisheries policy (CFP), in particular in relation to fisheries control and the fight against IUU fishing;
71. Stresses the primarily responsibility of Member States for the control of fishing activities, while the Agency's tasks are limited to support and coordination, as well as to providing assistance to the Member States in this area; calls on the Agency to support Member States' monitoring and identification of serious infringements concerning forced labour and to provide adequate training for inspectors on these serious infringements;
72. Calls on EUSPA to continue its efforts as a key contributor to the implementation of the EU Space Programme, reinforcing the Union's industrial base, competitiveness and innovation; encourages prioritisation of European procurement, particularly in areas critical to the resilience, strategic autonomy and sovereignty of the Union; highlights the vital role of Galileo and its Public Regulated Service in Union security and defence, alongside the short-term benefits of GOVSATCOM and the long-term strategic value of IRIS²; stresses that Union defence and security capability initiatives should leverage the expertise and infrastructure of the Union's space sector to avoid unnecessary duplication;
73. Takes note of the new interoperability roadmap; acknowledges that the new timeline for the roll-out and interoperability of Union information systems was necessary due to delays in development of the Entry/Exit System (EES), European Travel Information and Authorisation System (ETIAS) and European Criminal Records Information System on third-country nationals (ECRIS-TCN); underlines that swift, effective and reliable information exchange, in accordance with the applicable legislation, is critical for sustaining and strengthening the Union's area of freedom, security and justice; in this regard acknowledges the work and improvements achieved by eu-LISA;
74. Notes the efforts of the Translation Centre for the Bodies of the European Union ('the Centre') to enable and promote multilingualism in the Union, for example as regards communications of the EU agencies and the development of terminology in specialised subject areas to improve the quality of translations; welcomes the setting up of a working group on artificial intelligence (AI) in June 2023 and the decision to take the work of that group further in a new advisory group on AI;
75. Calls on EFCA to support Member States' monitoring and identification of serious infringements linked to the application of Article 90(2), point (p) of Regulation (EU) 2023/2842 of the European Parliament and of the Council ⁽²³⁾ concerning forced labour, and to provide adequate training for inspectors on these serious infringements;

⁽²³⁾ Regulation (EU) 2023/2842 of the European Parliament and of the Council of 22 November 2023 amending Council Regulation (EC) No 1224/2009, and amending Council Regulations (EC) No 1967/2006 and (EC) No 1005/2008 and Regulations (EU) 2016/1139, (EU) 2017/2403 and (EU) 2019/473 of the European Parliament and of the Council as regards fisheries control (OJ L, 2023/2842, 20.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2842/oj>).

76. Notes that, in 2023, EFCA reported 44 993 inspections (at sea and ashore), which led to the detection of suspected infringements in at least 4 230 of those inspections; notes that these data collectively represent a slight decrease in the total number of inspections (5 % less inspections compared with 2022), as well as a 18 % decrease in the total number of inspections where suspected infringements were detected; points out that inspections and other follow-up activities play a key role, not only in the proper management of fish stocks, but also in ensuring a level playing field for Union fishers;
77. Commends Eurojust's efforts towards the digitalisation of justice, namely the implementation of a new Case Management System following the latest amendment to the Eurojust Regulation⁽²⁴⁾ and the implementation of the new JIJs Collaboration Platform⁽²⁵⁾; notes the role of Eurojust as the contact point for third countries and international organisations regarding ECRIS-TCN requests in the context of criminal proceedings;
78. Stresses the importance of Eurojust's continued support to Ukraine, by the JIT investigating alleged core international crimes committed in Ukraine, by operating the Core International Crimes Evidence Database (CICED) to preserve, store and analyse evidence of core international crimes in a single, secure, central database, by ensuring a safe digital data transmission method for the evidence submission and its analysis; further welcomes the launching of the new International Centre for the Prosecution of the Crime of Aggression against Ukraine (ICPA) at Eurojust with the aim of supporting national investigations and agreeing on common investigative and prosecution strategies and by actively contributing to the work of the Seize and Freeze taskforce in order to ensure the effective implementation of Union sanctions across the European Union;
79. Highlights the role of FRA as a key guardian of fundamental rights and the rule of law, as enshrined in the Charter of Fundamental Rights and commends its support to ensure the respect, protection and fulfilment of fundamental rights in existing EU laws and policies in the field of equality and anti-discrimination, such as Union law and policies combating racism and antisemitism and islamophobia, supporting the collection of equality data and the implementation of equality and anti-racism strategies such as the national Roma strategic frameworks and providing input for to the mid-term review of the 2020–2025 LGBTIQ equality strategy, the protection of civil society and of at-risk human rights defenders, as well as supporting the revision of the victims' rights directive, the Anti-racism Action Plan and the Union Strategy on combating antisemitism and fostering Jewish life and advising on the fundamental rights compliance regarding the development and use of AI systems and the implementation and use of Union funds;
80. Emphasises FRA's guidance and engagement in the area of asylum and migration, borders and interoperability and its important focus on fundamental rights, Member States' international obligations and Union human rights law in this area, including cooperation with the European Union Asylum Agency (EUAA) with a view to enhancing the understanding of the importance of guardians and legal representatives assisting unaccompanied children seeking international protection within the Union and the training provided to staff of Europol enhancing awareness and understanding of fundamental rights considerations in relevant operational contexts; welcomes FRA's timely input on the implementation of the temporary protection directive in the context of refugees fleeing from Ukraine, on identifying the challenges with regard to the implementation of Union law on long-term residence, as well as on identifying the shortcomings in the visa code and the list of actions the Union and its Member States can take to reduce fatalities at sea;
81. Welcomes FRA's contribution to the evaluation of the European Border and Coast Guard Regulation ('the EBCG Regulation'), participation in European Border Coast Agency (Frontex) management board meetings and co-chairing the Frontex Consultative Forum on Fundamental Rights and cooperation with the Fundamental Rights Office at Frontex;

⁽²⁴⁾ Regulation (EU) 2023/2131 of the European Parliament and of the Council of 4 October 2023 amending Regulation (EU) 2018/1727 of the European Parliament and of the Council and Council Decision 2005/671/JHA, as regards digital information exchange in terrorism cases (OJ L, 2023/2131, 11.10.2023, ELI: <http://data.europa.eu/eli/reg/2023/2131/oj>).

⁽²⁵⁾ Regulation (EU) 2023/969 of the European Parliament and of the Council of 10 May 2023 establishing a collaboration platform to support the functioning of joint investigation teams and amending Regulation (EU) 2018/1726 (OJ L 132, 17.5.2023, p. 1, ELI: <http://data.europa.eu/eli/reg/2023/969/oj>).

82. Notes with satisfaction that FRA provided fundamental rights analysis and expertise to support the activities and work of other EU justice and home affairs (JHA) agencies, including the EUAA, Frontex, Europol, the European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA) and European Union Agency for Law Enforcement Training (CEPOL); welcomes FRA's contributions in 2023 to advancing the respect for fundamental rights, including through guidance on Union funds and addressing challenges posed by new technologies; calls on FRA to determine the extent to which the rule of law and fundamental rights are intrinsically linked, and how its work could be incorporated or developed in synergy with that of the European Commission in the framework of the annual Rule of Law Report;
83. Commends Europol's successful deployment of PERCI (EU Platform on Illegal Content Online), particularly with the full implementation of the European Data Protection Supervisor (EDPS) recommendations; appreciates the strong cooperation with EDPS and the joint working group established with Frontex to follow up on EDPS' recommendations in relation to Frontex's PeDRA (Processing personal data for risk analysis) programme where both agencies share a strong interest in protecting fundamental rights while advancing security;
84. Welcomes the implementation of the Europol Regulation ⁽²⁶⁾ as amended in 2022, especially the swift appointment of an FRO in January 2023, marking a significant step towards enhancing Europol's commitment to human rights in its operations;
85. Acknowledges the importance of localised initiatives that strengthen health systems and environmental initiatives, while increasing collaboration with Member States and Agencies (ECDC, ECHA, EEA, EFSA, EMA); calls for improvement in the funding distribution approach, prioritising the reduction of administrative burdens and channelling resources directly to final recipients by simplifying procedures to enhance accessibility to economic players on the ground;
86. Notes that following the assessment by the Directorate-General for Mobility and Transport, which ensures supervision of the three Agencies, their 2023 performance of the three Agencies (EASA, EMSA, ERA) was in full alignment with the agreed objectives of the Commission: the regular monitoring and supervision activities did not identify any particular issues that could have a material impact on the assurance, furthermore, the reports from the external and internal auditors did not highlight any major issues that could raise additional concerns for DG Mobility and Transport;
87. Notes that in 2023, EASA significantly strengthened its cooperation with military organisations within the scope provided by the EU Action plan on military mobility 2.0 and is now invited to all NATO Aviation Committee meetings; takes notice of the endorsement of the Agency's Civil Military Cooperation strategy – its long-time priority – supporting its involvement in certification tasks for military aircraft deriving from civilian ones based on the 'as civil as possible as military as necessary' concept;
88. Notes that in 2023, EMSA continued providing highly effective assistance in helping to reduce the impact of the maritime transport sector on the environment, including through its involvement in the numerous initiatives related to European Green Deal; takes particular notice of the technical expertise it provided in the context of the review of the Maritime Safety Package; commends the Agency's support to the Commission and the Member States in the final adoption of the proposals made as a part of the Fit for 55 package, notably on the extension of the Emission Trading System (ETS) to maritime transport and the FuelEU Maritime Regulation; in this context, appreciates its ongoing research into the potential of various alternative fuels and the associated safety considerations arising from the uptake and deployment of sustainable alternative sources of power for ships; welcomes the adaptation of THETIS-MRV to the requirements of the ETS legislation;

⁽²⁶⁾ Regulation (EU) 2016/794 of the European Parliament and of the Council of 11 May 2016 on the European Union Agency for Law Enforcement Cooperation (Europol) and replacing and repealing Council Decisions 2009/371/JHA, 2009/934/JHA, 2009/935/JHA, 2009/936/JHA and 2009/968/JHA (OJ L 135, 24.5.2016, p. 53, ELI: <http://data.europa.eu/eli/reg/2016/794/oj>).

89. Welcomes the five agencies' (Eurofound, Cedefop, ETF, EU-OSHA, ELA) continued and growing cooperation and sharing of resources among them and with other institutions, including other EU agencies, the Commission and the Parliament;
90. Calls on the Commission to ensure better use of the Agencies' (Eurofound, Cedefop, ETF, EU-OSHA, ELA) expertise in relevant policy areas regarding for example, elaboration of reports and studies, conducting research and surveys, which can allow for more efficient utilisation of existing Union budget resources compared to alternative solutions; appreciates the five agencies' efforts to further develop their digital and online communication in order to increase their visibility and raise awareness of their high-impact work; stresses, in this regard, the unused potential in providing for specific, relevant information and the same quality products as external consultants, when the agencies' mandates allow it;
91. Welcomes the agencies' efforts (Eurofound, Cedefop, ETF, EU-OSHA, ELA) to implement policies on diversity and inclusiveness, particularly when it comes to persons with disabilities; encourages the agencies to enhance comparable data collection on the employment of persons with disabilities; recognises the progress made within the Agencies towards gender balance within their staff: calls for further efforts to ensure gender balance also at the senior management level and to mainstream gender in all their activities;
92. Notes that budget monitoring efforts during the financial year 2023 resulted in a budget implementation rate of current year commitment appropriations averaging above 97 %, with the exceptions of CdT and ELA, which had rates of 89,55 % and 93,72 % respectively; notes that the agencies exhibiting the lowest execution rate of current year payment appropriations are as follows, listed in ascending order along with their respective percentages: ESA at 47,61 %, Frontex at 55,37 %, EU-OSHA at 68,83 %, ACER at 70,69 % and ECDC at 71,79 %;
93. Notes the increase in the EUAA's budget in 2023 from EUR 168 million to EUR 170 million (+ 0,77 %) and its staff from 519 to 529 (+ 2 %); reiterates the important role of the European Union Asylum Agency in supporting Member States with the implementation of the Common European Asylum System and monitoring its correct implementation; recalls that in its 2022 European Union Agency for Asylum discharge report, the discharge authority highlighted concerns about the internal management and procedures of the Agency, noting that the European Anti-Fraud Office (OLAF) had initiated an investigation, which has now been concluded, allegedly involving nepotism and other issues affecting its financial management; regrets that the Agency's executive director avoided to provide answers during the discharge preparatory hearing in CONT Committee; is alarmed that the Board of the Agency refuses to disclose the contents and recommendation of the said OLAF report to the discharge authority; calls on the Agency to make findings of the report available immediately;
94. Considers that the OLAF Final Report (OC-2022-0717) on the EUAA comes to very concerning conclusions on established facts, which put at risk the stability, governance and reputation of the Agency, forcing the decision to postpone discharge to the Agency in relation to the 2023 financial year; recalls, moreover, that OLAF established and quantified a financial impact that cannot be recovered which corroborates the negative impact on the sound financial management of the resources of the agency; requests, therefore, a comprehensive follow-up by the management board detailing all measures taken in order to correct the weaknesses detected;
95. Urges the Agency to fully clarify all open issues, to implement OLAF recommendations in a credible and transparent manner, and to establish robust internal control, ethical oversight, and accountability mechanisms; calls on the Agency to inform the discharge authority about any remedial steps taken without undue delays;

Procurement

96. Notes with concern that public procurement weaknesses remain the largest source of irregular payments; highlights that the Court made 38 observations on public procurement weaknesses in 2023 (compared to 41 in 2022 and 28 in 2021) ⁽²⁷⁾; urges agencies to introduce measures to ensure strict adherence to procurement regulations and the principles of transparency, competition and cost-effectiveness; reminds the need for regular training programs for staff on financial management, procurement rules and fraud prevention; calls for stricter accountability measures ensuring that any persistent deficiencies lead to targeted corrective actions and consequences for repeated non-compliance;
97. Notes that, according to the Court, 13 ⁽²⁸⁾ of the observations on weaknesses leading to irregular payments in 2023 refer to irregularities detected and mentioned in previous audits; notes that for the remaining 25 observations, nine impacted payments and the other 16 did not lead to irregular payments in 2023; notes that the observations of the year that did not affect payments relate to the agencies ACER, EBA, eu-LISA, ESMA, EMSA, ENISA, ERA, EIGE, ECDC, EEA, EUDA, EUAA and CEPOL; takes note of the Agencies replies and calls on them to take measures to correct the weaknesses detected and report back to the discharge authority on the actions taken to address them;
98. Draws attention to the nine observations of the year made by the Court that affect payments; notes that in the case of ENISA, eu-LISA, as well as for ELA, the irregularities detected, along with those identified in previous audits that resulted in payments in 2023 (only for eu-LISA and ELA), form the basis for a qualified opinion by the Court and have been described under heading 'Overview of the audit results' of this resolution;
99. Observes that the remaining observations of the year affecting payments refer to CdT, EIGE, EFCA, ERA and EU-OSHA with one observation per agency, with the exception of the latter agency which has two; notes that the reason for the observation as well as the agencies' reply for the Court's observation have the following breakdown:
 - In the case of CdT the observation refers to the incorrect use of direct award procedure instead of the launch of competitive procedure based on an estimate of future costs, resulting in irregular payments under these contracts totalling EUR 25 800 in 2023; takes note of CdT's reply that it will organize simplified competitive procedures for maintenance services exceeding EUR 1 000;
 - In the case of ERA the observation is related to the signature of a specific contract without a reopening of competition as required by the framework contract which led to a total of EUR 254 400 of payments in connection with this contract; notes ERA's reply that as from 2024, the agency has started to apply its own reopening of competition for the services in scope;
 - EIGE's observation refers to incorrect application of *ex ante* checks, exceeding the ceiling of the framework contract, and incorrect application of daily rates which resulted in EUR 76 500 in irregular payments; notes that EIGE will ensure proper implementation of interinstitutional framework contracts with attention to HR-related contracts;
 - EFCA used an interinstitutional framework contract for the provision of travel arrangements beyond its scope for acquiring event organisation services and the associated 2023 payments of EUR 257 300 were irregular; notes that according to EFCA, the agency encountered unexpected situations leading to procedural delays and will develop as corrective action, a contingency plan to mitigate the impact of unexpected events;

⁽²⁷⁾ ECA report, p. 37. Only observations that refer to the agencies part of this resolution.

⁽²⁸⁾ Observations from previous years affecting payments in 2023: EASA EUR 1,6 million; EIGE EUR 59 600; ELA EUR 1,32 million and basis for qualified opinion; ETF two observations EUR 175 500 and EUR 300 600; Eurojust EUR 59 300; EUAA EUR 123 800; eu-LISA 3 observations EUR 7,7 million, EUR 1,8 million, EUR 0,4 million, and basis for qualified opinion; CEPOL EUR 85 000; CdT two observations EUR 17 300 and EUR 257 200.

— EU-OSHA has two observations:

- 1) Irregularities in awarding three negotiated procedures with a single economic operator, without the publication of a contract notice that according to the Court did not meet the conditions set out in point 11.1(c) of Annex I to the Financial Regulation and led to EUR 67 100 in irregular payments in 2023; takes note of EU-OSHA's reply that it was in a situation of extreme urgency and had no other viable options to ensure business continuity;
 - 2) Two directly awarded contracts resulted in irregular payments of EUR 29 700; notes that these contracts should have been combined into a single competitive procedure since they were for nearly identical services, contravening Article 160 of the Financial Regulation, which prohibits the splitting of contracts; notes that EU-OSHA will improve the documentation of its market inspections and explore alternative procurement tools;
100. Echoes the Court's recommendation that, when implementing framework contracts, the agencies concerned should only use specific contracts to procure goods or services covered by the associated framework contract; further echoes the Court's recommendation that the agencies concerned should also ensure that they comply with the rules given in the Financial Regulation for modifying existing contracts, that specific contracts define the prices quantities and delivery times and that contract implementation is subject to adequate checks relating to these key elements;
101. Recalls the importance for all procurement procedures to ensure quality goods and services, fair competition between tenderers and to procure the most economically advantageous goods and services, giving preference to European companies over non-European companies and respecting the principles of transparency, proportionality, equal treatment and non-discrimination;
102. Insists on the need to strengthen procurement cooperation between EUAN and the European Commission;
103. Emphasises the importance of enhancing digitalisation within the agencies, both for internal operations and management, as well as for accelerating procedural digitalisation; highlights the need to remain proactive; supports in this regard further investments in digital tools and innovation to improve procedural tasks as well as to prevent a digital gap between agencies;

Staffing policy, gender equality, inclusion, conflict of interest and fraud prevention

104. Notes that, in 2023, the 33 decentralised agencies reported that they employ a total of 10 580 members of staff (compared to 10 146 in 2022), comprising officials, temporary agents, contract agents and seconded national experts (SNEs), representing an increase of 4,27 % compared to 2022;
105. Notes that cases of burnout (in total 25) were registered in six agencies, namely EASA (five cases), EEA (four cases), EFCA (one case), EFSA (two cases), EMA (ten cases) and Europol (three cases); notes however, that not all agencies, including ECDC, ECHA, EMSA, ENISA, ERA, FRA, Frontex, collect data related to cases of burnout due to data protection; expresses its concern about medical data not being collected as these are important in order to follow the mental well-being of the agencies' staff; urges the agencies to take immediate action to address the rising number of burnout cases among staff; notes that overtime was taken by several employees in 19 agencies in 2022 (13 in 2021); notes in particular that a high number of employees have taken overtime in EFSA (81 % of staff) and Eurofound (97 % of staff); recalls in this regard the importance of developing a long-term human resources policy, including mental health support structures, ensuring a comprehensive approach to work-life balance, including provisions for teleworking and career development; stresses, moreover, the importance of safeguarding mental health and well-being of staff;
106. Notes that the EIT Director, speaking on behalf of the EU Agencies Network, agreed on 4 December 2024, during the Committee on Budgetary Control, to conduct research on the types of contracts for cleaning personnel working at the decentralised agencies; asks the EU Agencies Network to inform the discharge authority on the types of contracts of the cleaning personnel working at the decentralised agencies, including the proportion of long-term and short-term contracts;

107. Supports Frontex's continued efforts to strengthen its FRO, noting the employment of 46 Fundamental Rights Monitors (FRM) in 2023; stresses the importance of ensuring that all FRMs are recruited in AD grade, to further enhance their capacity and independence; recognises that Frontex has taken significant steps in responding to the opinions of the FRO, particularly on issues such as gender mainstreaming and human trafficking;
108. Notes that, in 2023, the staff turnover rate was more than 5 % in 18 out of 33 agencies (namely Cedefop, CEPOL, EBA, EFCA, EIGE, EIOPA, EIT, ELA, EUDA, ETF, EUAA, eu-LISA, Eurofound, Eurojust, Europol, EUSPA) and that three of them exceeded the 10 % rate (namely BEREC Office, CdT, Eurojust); commends the agencies that have taken targeted measures to prevent high staff turnover rates; highlights the importance for all agencies to implement measures with a view to improving talent management and retention; counts on EUAN to be a forum for its member agencies with regard to exchanging good practices and, where possible, joining forces in this regard; calls on the Commission to actively support agencies in recruiting the necessary expertise to fulfil their mandates, encouraging closer cooperation with universities and other relevant institutions;
109. Highlights that geographical balance is still a challenge for several agencies for which considerable percentages of their overall staff are nationals of the Member State where the agencies are located;
110. Acknowledges that attracting talent and ensuring a geographically diverse work force are linked to agencies' individual specificities (e.g. location, infrastructure, schooling, policy area), as well as to external limiting factors (e.g. competition with the private sector, job uncertainty due to short term contracts, low correction coefficients); notes with appreciation from the EUAN's follow-up report to the discharge for 2021, the actions taken by the EUAN to remedy the lack of attractiveness and improve the representativeness of the agencies' staff in terms of age, gender and geographical origin;
111. Recalls that the agencies located in countries with relatively low correction coefficient are facing continuous challenges in attracting skilled and geographically diverse staff; calls on the Commission to analyse together with the respective Member State this matter and consider the use of economic incentives to help mitigate the problem; recalls, moreover, that the correction coefficient puts the general principle of equal treatment into practice;
112. Highlights that some Agencies make extensive use of external consultants, mainly in the ICT area but also in the areas of their core business, which make up significant parts of their operational budget (e.g. ACER, ETF, ELA, etc.); calls on all the agencies to prioritise permanent staff over external consultants and contractual staff in order to guarantee high quality working conditions and to prevent the loss of knowledge and experience; calls, moreover, on the agencies to prevent job uncertainty due to short term contracts and prioritise long-term employment; appeals, in this regard, for flexibility for agencies to convert seconded national expert (SNE) posts into temporary agent posts, ensuring expertise retention, operational functionality and business continuity; further insists on avoiding the externalisation of tasks to consultancies when know-how is available in-house;
113. Recognises the progress made within the agencies towards gender balance among their staff; calls for intensified efforts to ensure gender balance at the senior management level and to integrate gender equality systematically into all agency policies, procedures and activities;
114. Calls on Agencies to set clear targets and timetables to achieve gender balance and geographical diversity in senior management and decision-making bodies, and to systematically report on progress;

115. Notes that gender distribution has improved in 2023 compared to 2022 at the level of senior and middle management ⁽²⁹⁾ and amongst the management board members ⁽³⁰⁾; notes that the gender balance reported for staff overall ⁽³¹⁾ did not change; encourages ACER, BEREC Office, Cedefop, ECDC, ECHA, EFSA, EIOPA, EMCDDA, EMSA, ENISA, ERA, eu-LISA, ELA, Europol, EUAA, EUSPA and Frontex to support women in applying for management positions; reiterates its calls on the Commission and Member States to observe gender balance when nominating and appointing members of the management or administrative boards; recalls the ambition of the agencies to align with the Commission to reach a gender balance of 50 % at all levels of its management by the end of 2025; calls on the agencies to keep taking these aspects into consideration with regard to all future recruitment of staff and to work towards the further improvement of gender balance at senior management level;
116. Urges decentralised agencies to strengthen gender equality policies at all levels, ensuring equal opportunities in recruitment, career progression and working conditions for all staff; encourages all agencies to adopt and implement robust diversity and inclusion strategies that promote fairness and balance, ensuring equal opportunities and representation of women and minorities in leadership positions; calls on agencies to develop comprehensive strategies to assess progress and identify areas for improvement; recalls that the Parliament will assess compliance with these principles in the annual discharge process;
117. Notes that all agencies have put in place measures to improve staff's well-being at work and work-life balance; notes that the number and impact of such measures varies significantly from one agency to another and that no common framework of reference across agencies appears to exist; calls on the EUAN to coordinate efforts for the development of a common framework of reference in this regard; notes with satisfaction that a large majority of agencies have put measures for integration of persons with disabilities in place; encourages the agencies to maintain good practices of staff well-being, inclusion and integration of persons with disabilities and to continue to address work-life balance, as well as lifelong learning and career development; stresses the importance of intensifying efforts to achieve gender and geographical balance among institutional staff and in senior management positions; underlines the useful role that exchanges of best practice can play in the field of staff management; invites the agencies to provide relevant and regular training to their staff;
118. Encourages all agencies to implement a policy for safeguarding personal dignity and preventing psychological and sexual harassment and to participate in the interagency task force of confidential counsellors; calls, in this regard, for the introduction of compulsory preventive anti-harassment training to be followed by employees of EU agencies; notes, with concern that, according to the replies to the standard questionnaire, ENISA communicated to the discharge authority that two administrative inquiries related to alleged harassment were open in 2023; it informed, moreover, that one of them was closed in 2024 after receiving a final report from OLAF; expects the Agency to thoroughly follow up on the ongoing cases, as well as to introduce strong measures to prevent any future similar cases; calls on the agencies to carry out regular reporting, via the follow-up report, on progress in this area;
119. Notes that a perceived conflict of interest can constitute a reputational risk to the agency and should be addressed even if it turns out to be unsubstantiated;
120. Urges all Agencies to further strengthen conflict of interest prevention and management, including systematic declarations of interests by senior management, external experts, and management board members, published in a proactive and accessible manner;
121. Underlines the importance of safeguarding the independence of EU agencies from undue industry influence to maintain public trust in their decision-making; expresses concern over regulatory shortcomings and potential conflicts of interest within certain agencies; highlights issues related to close ties to industry and reports of undue influence, particularly through revolving doors between public institutions and private companies; stresses the need for greater transparency, stronger oversight mechanisms and a firm commitment to prioritising public health and safety over financial interests;

⁽²⁹⁾ With 64 % men and 36 % women (67 % and 33 %, respectively in 2022); with 54 % men and 46 % women (54 % and 46 %, respectively in 2022).

⁽³⁰⁾ With 58 % men and 42 % women (60 % and 40 %, respectively in 2022).

⁽³¹⁾ With 54 % men and 46 % women (54 % and 46 %, respectively in 2022).

122. Notes that, for 2023, no major cases of conflict of interest were reported by the Court with the exception of Frontex and the EMCDDA;
123. Considers that currently, most agencies have robust and comprehensive procedures in place to raise awareness and prevent conflicts of interest, giving the required assurance of the independence of their staff members to stakeholders and the public;
124. Notes with satisfaction the strong collaboration with the Justice and Home Affairs Agencies, notably the conclusion of a new working arrangement with European Anti-Fraud Office (OLAF), the opening of 15 new cases where Eurojust supported the European Public Prosecutor's Office (EPPO) as well as the cooperation on 42 cases with the European Union Agency for Law Enforcement Cooperation (Europol) stresses that Eurojust and Europol launched a pilot project for the systematic and structural exchange of data for link detection purposes, which will be reviewed in the first half of 2024; welcomes the Eurojust-OLAF Action Plan 2022-2023 to fight crimes affecting the European Union's financial interests;

Internal control

125. Notes with concern the Court's findings in the area of management and control systems affecting 9 agencies, namely EMA, Europol, EUSPA, Eurofound, EIT, Eurojust ACER, ENISA and EEA;
126. Highlights that in the case of Europol and EIT, two out of three observations resulted in irregular payments in 2023;
127. Recalls that the Court found in 2022 that Europol had irregularly reimbursed VAT through grants to public authorities by considering it eligible cost and that in 2023 reimbursement for this concept totalled EUR 279 900; welcomes Europol's decision to no longer consider VAT as an eligible cost for new operational grants;
128. Notes that in the case of EIT, one of the observations forms the basis for a qualified opinion on the legality and regularity of the payments underlying the accounts which has been described under heading 'Overview of the audit results' of this resolution;
129. Is concerned that the Court's second observation on the EIT refers to the agency's move to a multi-annual grant agreement structure, but procedures and guidelines for *ex post* checks of grant payments have not been updated to account for the implications; welcomes that EIT is already in the process of updating its *ex-post* control mechanism to address these implications;
130. Is aware that during the first quarter of 2023, EMA carried out a data migration but did not respect the deadlines for 48 veterinary inspections, resulting in significant invoice delays not reported in the register of exceptions and wrongly booked revenue; notes that this contravenes EMA's financial regulation and reveals a weakness in its management and control systems; takes note of EMA's aim to improve the process in the context of implementing the New Fee Regulation;
131. Notes that Eurofound made a payment of EUR 38 600, linked to a contract for assessing the quality of survey data, without collecting some key supporting documents relating to the contractual deliverables;
132. Notes that, in 2023, Eurojust observed an increase in non-standard transactions classified as exceptions or non-compliance events, with the number growing from 43 to 71 and the total amount concerned rising from EUR 294 000 to EUR 566 400 compared with 2022; acknowledges the Eurojust response to the observation attributing the majority of the total non-compliance events in 2023 to a single event for a Joint Investigation Team (JIT) grant; takes note that according to Agency, the increase is primarily due to insufficient human resources and internal process inefficiencies and welcomes that Eurojust has addressed the issue by revising the current procedure for registering and reporting non-compliance events in 2024;

133. Notes that EUSPA's executive director had confirmed an early start to monitoring activities before the signing of a grant agreement, resulting in activities carried out without a budgetary commitment; highlights that this was not reported in the exceptions register or annual activity report, which contravenes the Financial Regulation; notes that EUSPA argue that there was no need to register the early start of activities without a budgetary commitment in the Exceptions Register but they acknowledge that the case was not reported in the annual activity report as required;
134. Takes note of ACER's appointment of a new accounting officer, who was also the team leader of the budget, finance and procurement department, in violation of ACER's financial regulation requiring a segregation of duties for authorising officers and accounting officers; is aware that as from 1 May 2024 a reorganisation took place and that the team leader of the Budget, Finance and Procurement team has been released from her team leadership duties;
135. Notes that in September 2023, ENISA's Executive Director allowed 15 interim staff to assume roles in the financial circuit without prior approval, contravening regulations; is aware that according to the agency reply, ENISA has been using interim agents and SNEs due to business needs and resource shortages and will seek to derogate from financial rules if the resource shortage persists;
136. Notes furthermore that ENISA's Accounting Officer was also appointed as the Internal Control Coordinator, contrary to regulations stipulating segregation of duties; takes note of ENISA's acknowledgement of the observation, but considers the roles of Internal Control Coordinator and Accounting Officer not necessarily incompatible since the Authorising Officer had not delegated any powers to the Internal Control Coordinator; welcomes that ENISA will clarify the roles and responsibilities of the Internal Control Coordinator in its internal processes; calls for informing the European Parliament on the progress in question before 30 June 2025;
137. Observes that EEA approved lump-sum grant payments without being able to show how the amount was calculated, posing a risk that it was not commensurate with the services provided; takes note that the EEA considers the written decision on the lump-sum payment to be fully compliant with the relevant clauses of the Financial Regulation; stresses that the Agency will ensure that lump sum amounts are properly determined and documented for cases where costs are declared by one-person company/self-employed partner in the ETCs (European Topic Centres) ⁽³²⁾;
138. Takes note that EEA outsourced *ex ante* financial checks to an external contractor and that the Court found shortcomings in the control arrangements; notes that in response, the EEA acknowledged the Court's observation and will update the procedures for *ex-ante* checks to ensure that this risk is addressed;
139. Calls on the agencies to promptly and systematically implement the Court's observations and take concrete corrective measures to address identified weaknesses in internal control framework; urges the establishment of stricter accountability measures, ensuring that any persistent deficiencies lead to targeted corrective actions and consequences for repeated non-compliance;

Cybersecurity, ethics and transparency

140. Draws attention to the need to take all necessary security measures to safeguard the online integrity of processed information, insists on increasing agencies' resilience to cyberattacks or infiltration attempts particularly originating from Russia or any other third country; underlines that joint procurement in this field between agencies could result in reduced financial costs and improved results;

⁽³²⁾ European Topic Centres (ETCs) are consortia of organisations in EEA member countries with expertise in specific environmental areas, contracted by the EEA to support the implementation of the EEA work programmes: <https://www.eionet.europa.eu/etcs>.

141. Welcomes FRA's cooperation with the European Union Agency for Cybersecurity (ENISA) on safeguarding privacy and data protection throughout the development and implementation of cybersecurity initiatives and with eu-LISA on guaranteeing that the design and use of IT systems adheres to fundamental rights standards;
142. Notes that decentralised agencies of the European Union have established various mechanisms to address transparency and lobbying activities in their respective policy fields; underlines, however, that, according to the Court, agencies are not always successful in achieving the satisfactory levels of transparency and value for money in tenders with complex procurement rules and procedures⁽³³⁾; notes with concern the remaining issues with transparency which in turn affect coherency, effectiveness and above all, accountability;
143. Highlights the positive progress in implementing Fundamental Rights targets, including the ongoing execution of the Fundamental Rights Action Plan and the independent evaluation of the Agency's compliance with the Fundamental Rights Framework, in line with the EBCG Regulation; welcomes the proactive follow-up by Frontex on complaints related to fundamental rights, with the majority being dismissed for non-admissibility; welcomes Frontex's reinforced commitment to transparency and accountability;
144. Emphasises that, for the sake of full clarity and transparency and in line with Court's observation, agencies that collect own revenue should disclose that same information in an easy-to-understand way in their final annual accounts, consolidated annual activity reports and single programming documents, since these reports serve different purposes;
145. Notes, furthermore, that in 2023 Frontex refused to grant public access to a report by its Fundamental Rights Officer concerning a Frontex operation in Albania (case 652/2023/VB), leading to an Ombudsman inquiry; the Ombudsman considered that Frontex should have given access to some parts of the report and welcomes that Frontex accepted the Ombudsman's proposal for a solution;
146. Regrets that the application of the Transparency Register to outside contacts is not mandatory for the decentralised agencies; notes, however, that according to the Interinstitutional Agreement of 20 May 2021⁽³⁴⁾ between the European Parliament, the Council of the European Union and the European Commission on a mandatory transparency register, the agencies have the possibility to use the Transparency Register on a voluntary basis;
147. Encourages all agencies to make use of this voluntary possibility and follow the example of eu-LISA and Frontex which are the only two agencies that are requiring third parties' outside contacts to register in the Transparency Register;
148. Highlights that the use of the Transparency Register is promoted and encouraged by the signatories of the Interinstitutional Agreement; recalls the strong call for all decentralised agencies to make full use of the register;
149. Notes that eu-LISA focused on cybersecurity and combating threats in the cyber domain, in particular making necessary preparations for obligations stemming from the new Union regulations on information security and cybersecurity; highlights that eu-LISA operates and maintains a security monitoring platform, cybersecurity incident plan, response playbooks and 24/7 stand-by duty arrangements to ensure timely identification of and response to cyber threats; welcomes the role of eu-LISA in supporting inter-agency cybersecurity exercises in cooperation with the JHA Agencies Network (JHAAN)⁽³⁵⁾; underlines the importance of decentralised agencies having the full capability to defend themselves against cyberattacks; encourages closer cooperation between eu-LISA and the other agencies to build a more resilient, collective response against cybercrime; stresses, in this regard, the importance of strengthening cybersecurity measures across all agencies, in light of the increasing risks of cyber threats and data breaches; calls for additional investments in secure IT infrastructure and cybersecurity training for the agency's personnel; urges agencies to submit an annual cybersecurity risk assessment report to the Parliament and the Court;

⁽³³⁾ Example: European Banking Authority (EBA) – ECA, p. 97; European Maritime Safety Agency (EMSA) – ECA, p. 122; European Monitoring Centre for Drugs and Drug Addiction (EMCDDA) – ECA, p. 287.

⁽³⁴⁾ Interinstitutional Agreement of 20 May 2021 between the European Parliament, the Council of the European Union and the European Commission on a mandatory transparency register: http://data.europa.eu/eli/agree_interinsttit/2021/611/oj.

⁽³⁵⁾ Justice and Home Affairs (JHA) agencies' network – the network includes nine agencies: CEPOL, EASO, EIGE, EMCDDA, eu-LISA, Eurojust, Europol, FRA and Frontex.

150. Urges Frontex to ensure, without further delay, the full implementation of all the recommendations from European audit and scrutiny bodies, particularly OLAF and those from the European Parliament's Frontex Scrutiny Working Group, the European Ombudsman, the Court and the Frontex Working Group on Fundamental Rights and Legal Operational Aspects of Operations (WG FRaLO);
151. Notes that all agencies have a whistle-blower policy in place; calls on all the agencies to ensure they have specific, safe and effective reporting channels in place in line with the relevant requirements of Directive (EU) 2019/1937 of the European Parliament and of the Council ⁽³⁶⁾ on whistleblowing;
152. Advocates for the systematic inclusion of AI-specific risk assessments in internal audits of agencies, ensuring compliance with the Union's ethical guidelines and cybersecurity standards; calls for an expanded mandate of ENISA to include specific oversight of risks related to the use of artificial intelligence within EU agencies;

Sustainability, environmental impact and social inclusion

153. Notes that overall, 11 ⁽³⁷⁾ of the 33 EU agencies (33 %) have already implemented the EU Eco-Management and Audit Scheme (EMAS); takes positive note of the proactive steps being undertaken by several agencies in their pursuit of obtaining EMAS certification in the near future ⁽³⁸⁾; notes that some of the agencies ⁽³⁹⁾ with a larger budget have not communicated their plans to implement EMAS in the short term; takes note that EASA is currently assessing instruments for systematic and continuous environmental performance improvements, including EMAS and will provide an update to the discharge authority later this year;
154. Recalls that the 2022 discharge (horizontal) report pointed to 14 agencies still not having the corporate sustainability plans in place; notes that for the 2023 financial year Court's report did not provide updated figures on the issue; reiterates the importance of all agencies having the corporate sustainability plans in place; urges agencies to report to the Commission about the energy performance of their buildings;
155. Encourages the Court to update on a regular basis the figures on the corporate sustainable plans situation in the agencies;
156. Notes that in the financial year 2023 the agencies demonstrated a growing commitment to environmental and sustainability goals; notes that the European Environment Agency (EEA) played a pivotal role in monitoring and reporting on climate change and environmental performance across the Union; notes that agencies such as CINEA and EEA spearheaded the implementation of sustainability-related programs, contributing to EU-wide initiatives aimed at reducing carbon footprint and promoting renewable energy;
157. Notes with concern that, despite the general trend of progress, some agencies faced difficulties integrating sustainability into their corporate strategies due to procedural inefficiencies and insufficient resource allocation; stresses therefore the need for a more cohesive and actionable framework to ensure long-term sustainability in agency operations;

Follow up of previous years' observations raised by the Court

158. Notes that 'observations' in the agencies' specific annual reports are in fact 'not timed recommendations' by the Court; notes that the Court annually follows-up on those observations by assessing their status as 'open' or 'closed';

⁽³⁶⁾ Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (OJ L 305, 26.11.2019, p. 17, ELI: <http://data.europa.eu/eli/dir/2019/1937/oj>).

⁽³⁷⁾ EBA, ECDC, ECHA, EEA, EFSA, EOIPA, EMSA, Europol, Eurofound, ETF and ESMA.

⁽³⁸⁾ BEREC Office, Cedefop, eu-LISA, EUSPA and EMA.

⁽³⁹⁾ EIT, Frontex, EUAA and EASA.

159. Notes that out of a total of 116 observations made by the Court corresponding to previous years of the agencies that are part of this resolution, a total of 58 have been closed during 2023, with a total of 53 still open and five partially closed; observes that the number of ongoing observations varies among the agencies, with some having no open observations, as is the case for BEREC Office, EBA, ECHA, EEA, EMSA, ENISA, EU-OSHA, EUSPA and Eurofound, while the highest number of open observations is for eu-LISA, Frontex and ELA with eight, seven and five observations respectively; requests these agencies to take proactive measures to resolve these open issues;
 160. Takes note that six out of the 53 open observations refer to a high level of carryovers (ACER, ELA, EFCA, eu-LISA, FRA, Frontex); is concerned that in the case of Frontex, this observation remains open since 2018;
 161. Notes that ERA has an open observation since 2018 regarding the collection of fees and charges for certification tasks, which began in 2019; notes that according to the regulation the specific needs of small and medium-sized enterprises (SMEs) should be considered and ERA is expected to implement effective controls to verify whether applicants qualify as SMEs; calls on the agency to report back to the discharge authority on the current status of this issue and to provide reasons for its continued open status;
 162. Notes that EASA has accumulated more than EUR 50 million surplus from industry-financed activities over the years, for which there is no provision in its founding regulation; asks the Commission to propose a solution at legislative level to address this issue;
 163. Notes that ACER had been using interim workers performing long-term tasks to make up for a lack of directly employed staff members since 2019; calls on the Commission to provide additional statutorily staff posts;
 164. Instructs its President to forward this resolution to the agencies subject to this discharge procedure, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Union* (L series).
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