

EBA/Op/2025/12

28 August 2025

PUBLIC

Opinion of the European Banking Authority on the 2023 Discharge Report of the European Parliament

Introduction and Legal Basis

This opinion provides a formal response to the observations made by the Parliament during the 2023 discharge process. It was approved by the EBA Board of Supervisors on DD MONTH 2024, based on the following provisions:

- Article 64 of the European Banking Authority (EBA) Regulation¹, which sets out the arrangements for the implementation and control of the EBA's budget. Based on Article 64(11) EBA Regulation, the Authority shall provide a reasoned opinion on the position and on any other observations of the European Parliament (EP) during the discharge procedure.
- Article 105(1) of the EBA Financial Regulation², which states that the EP, upon recommendation from the Council, shall, before 15 May of year N+2 where otherwise provided in the constituent act, give a discharge to the Executive Director for the implementation of the budget for year N.
- Article 107 of the Financial Regulation, which states that the Executive Director shall take all appropriate steps to act on the observations accompanying the EP's discharge decision and, on the comments, accompanying the recommendation for discharge adopted by the Council.

General Comments

The Authority welcomes the approval by the EP of the closure of EBA accounts for the financial year 2023 and the decision of the EP to grant EBA's Executive Director discharge in respect of the implementation of budget for the said financial year.

¹ Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority) amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC) (EUR-Lex - 02010R1093-20241230 - EN - EUR-Lex)

²<https://eba.europa.eu/sites/default/documents/files/documents/10180/15784/fe13ff98-3990-42a7-84d1-9fd96e46144f/EBA%20Financial%20Regulation%202019.pdf>

Equally, the EBA welcomes the feedback received during the discharge process which is an essential exercise for the evaluation of the Authority's performance. It provides an external point of view to the actions undertaken by the Authority during the year as well as current practices.

As requested by the Parliament, the EBA hereby provides its response to the observations received from the Parliament's resolution in the suggested tabular format.

EBA responses to the Observations of the European Parliament

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	General		
1	Notes that there are three types of EU agencies, decentralised agencies, executive agencies and other bodies;	N/A (For observations that are not applicable the adjacent 'Status' column is not completed.)	
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;	N/A	
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;	N/A	

³ Ongoing, implemented, partially implemented, not implemented, or N/A

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
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;	N/A	
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;	N/A	
6	Recalls point 58 of the Common Approach on fully self-financed agencies to ensure public scrutiny by the Parliament that states: <i>“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.”</i> ;	N/A	
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;	N/A	
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	N/A	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	the Special Report 22/2020 ⁴ 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;	N/A	
10	Stresses the need for sufficient resources to ensure that the agencies are able to fulfil new tasks required of them by new legislation;	EBA response: The EBA agrees with the need for sufficient resources to ensure that agencies are able to fulfil new tasks required of them by new legislation and suggest that new requests, mandates or responsibilities should be accompanied by adequate resources set out in a legislative financial statement. In the absence of such provisions in recent legislative changes with implications on the EBAs work, the EBA put forward a request for additional staffing (for 6 temporary posts and 5 permanent posts) in its draft single programming document 2026-2028, and notes that this demand has not been supported by the European Commission in its 2026 Draft Budget.	N/A
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;	[EUAN asked for all agencies to provide input in this observations: Can each Agency summarize how they are enhancing their presence in the media? What activities have they undertaking to increase the public awareness of their Agency/Body?]	N/A

⁴ "Future of EU agencies – Potential for more flexibility and cooperation", <https://op.europa.eu/webpub/eca/special-reports/agencies-performance-audit-22-2020/en/>.

No	<i>Observation of the Discharge Authority</i>	<i>Response and measures taken by the Agency</i>	<i>Status ³</i>
		<p>EBA response:</p> <p>In 2024, the EBA held 63 press briefings and interviews with senior and middle management as well as background briefings with policy colleagues. The media outlets covered Tier 1 publications, online and specialised newspapers and magazines, as well as TV and radio appearances. The EBA saw its files covered in 12 Member States (1 AT, 1 BE, 1 CZ, 4 DE, 3 FR, 1 HE, 1 HU, 2 IT, 1 IE, 2 LT, 1 NL, 1 SI) and in international media such as Bloomberg, Reuters, and the Financial Times. This is in line with the EBA's external communication strategy to reach out locally to each and every Member State to the extent possible so as to raise awareness and pass the messages across in a more targeted and effective way.</p> <p>The EBA also enhanced its media presence by leveraging key social media platforms—LinkedIn, X (formerly Twitter), and YouTube—to boost visibility, share timely updates, and engage a range of audiences.</p>	
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;	N/A	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	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;	N/A	
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));	EBA response: Accurate for EBA. No measures or follow-up required.	N/A
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	N/A [Not of concern for EBA]	

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.

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	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;	N/A [Not of concern for EBA]	
17	Takes note of the conclusions of the report on the evaluation of Regulation (EU) 2019/1896 on the European Border and Coast Guard (Frontex) ⁸ 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	N/A [Not of concern for EBA]	

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.

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, ELI: <http://data.europa.eu/eli/reg/2019/1896/oj>).

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³				
	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;	N/A [Not of concern for EBA]					
	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 : <table border="1" data-bbox="241 1241 1272 1281"> <tr> <td></td><td>Revenue 2023 in euros</td><td>Revenue 2022 in euros</td><td>Δ</td></tr> </table>		Revenue 2023 in euros	Revenue 2022 in euros	Δ	EBA response: Accurate for EBA. No measures or follow-up required.	N/A
	Revenue 2023 in euros	Revenue 2022 in euros	Δ				

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.

No	Observation of the Discharge Authority				Response and measures taken by the Agency	Status ³
	ACER	€29.582.967	€24.827.843	19,15 %		
	BEREC Office	€7.697.265	€7.428.456	3,62 %		
	CDT ¹¹	€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 ¹²	€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 %		
	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%		

¹¹ Surplus carried over from previous financial year deducted.

¹² Budgetary corrections corresponding to accumulated surplus deducted.

No	Observation of the Discharge Authority				Response and measures taken by the Agency	Status ³
	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 %		
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;				N/A [Not of concern for EBA]	
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 ¹³ ; in Frontex the budget increase aims to continue building the Standing Corps of border guards, including equipment ¹⁴ ; 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 ¹⁵ , the related annual remuneration indexation, higher legal expenses and a higher budget allocation derived from fees for specific projects;				N/A [Not of concern for EBA]	

¹³ Working document III draft budget 2023, p. 24.

¹⁴ Working document III draft budget 2023, p. 26.

¹⁵ Working document III draft budget 2023, p. 21.

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
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;	N/A [Not of concern for EBA]	
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);	N/A [Not of concern for EBA]	
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);	EBA response: Accurate for EBA. No measures or follow-up required.	N/A
25	Notes that for 2023 the source of finance for self-financed agencies that are part of this resolution had the following breakdown:	EBA response:	N/A

No	Observation of the Discharge Authority							Response and measures taken by the Agency	Status ³
		Revenue 2023 in €	EU subsidy	%	Own revenue	%	Other		
	ACER	€29.576.964	€19.418.599	66 %	€10.158.245	34 %	€120	Accurate for EBA. No measures or follow-up required.	
	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;							N/A [Not of concern for EBA]	
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							EBA response: The EBA takes note of the observation and notes that the amount of the national contributions to the EBA's budget is not determined on the basis of individual tasks or mandates carried out exclusively for the Member States, but it is given by the overall 40/60 cost-sharing arrangement that applies evenly for all general mandates conferred by the legislator onto the agency.	N/A

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	<p>authorities do not differentiate between the costs covered by the Union budget subsidy and those covered by national contributions;</p>	<p>The 40% - 60% funding arrangement does not reflect the mix of regulatory tasks and supervisory convergence tasks, not least as there are many other mandates that the EBA has been assigned and also as the share of regulatory tasks has over the past years been significant – as a result of the mandates for technical standards and guidelines assigned to the authority in legislative frameworks adopted by the co-legislators.</p> <p>Rather, the EBA considers that the lack of delineation in the EBA founding regulation between the activities related to the Union subsidy versus the national contributions has to be interpreted as the legislation not intending to distinguish and separately account on this basis the EBA's revenue streams relating to its activities that are not fee funded.</p> <p>The EU Commission's initial proposal for EBA's founding regulation outlining the main underlying assumptions for the financial model of the Authority in Annex 2 of 2009/0142 (COD)¹⁶ supports this further:</p> <p>'...</p> <p>It is proposed that the Community budget funds 40% of the costs and Member States fund 60%. The reasons for this proposal are the following:</p> <ul style="list-style-type: none"> • a well-balanced and mixed financing is the best way to ensure that the Authorities act (and are perceived to be doing so) independently from 	

¹⁶ [https://www.europarl.europa.eu/registre/docs_autres_institutions/commission_europeenne/com/2009/0501/COM_COM\(2009\)0501_EN.pdf](https://www.europarl.europa.eu/registre/docs_autres_institutions/commission_europeenne/com/2009/0501/COM_COM(2009)0501_EN.pdf)

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		<p>Member States and from the Community institutions. If one particular source of funding were to be overly dominant, this could cast a shadow on the credibility of the decisions made by the Authorities and thus undermine the new framework proposed to safeguard financial stability;</p> <ul style="list-style-type: none"> • given that national supervisors will continue, in this new framework, to carry-out the bulk of supervisory activities on the ground, it seems appropriate to reflect this in a slightly higher contribution from Member States. In doing so, we would also allow for a smooth evolution from the present situation where the level 3 committees are almost exclusively funded by Member States; • however, it is of the essence that a significant part of the funding comes from the Community budget. Indeed, the new Authorities will serve objectives which have a clear Community dimension: preserving financial stability in the Internal Market as well as sustainable growth in the EU. Moreover, one of the Authorities' core tasks and powers is to ensure a consistent, efficient and effective application of Community rules in the sector. This justifies, at least, a 40% funding from the Community budget (as most of these entities are normally fully funded through the Community budget). Furthermore, one can doubt whether all Member States will be able to cope with the sharp increase in their contributions that would be required under the new framework, which will be much more costly than the present level 3 arrangements. 	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
		<ul style="list-style-type: none"> • the need for Community funding is also particularly important to ensure that the Authorities are truly independent from Member States. The choice has been made, in order to limit as much as possible interferences in the technical work of supervisors, to limit the Commission's participation to the minimum in the supervisory boards (with one non-voting member) and the management boards (with one voting member) of the Authorities. If there were to be in addition an excessive reliance on Member States' contributions, the credibility of the Authorities' independence would be seriously put at risk. A significant Community contribution is needed to compensate for the limited role which is being given to the Commission in the decision-making bodies of the Authorities; • this approach is the most conducive to a stable funding, with no over reliance on one source or on contributions from big Member States who could threaten the continued operation of the Authorities by putting an end to their financial contributions. Finally, this approach is also fairer than a full or very large funding from Member States: national supervisors use a variety of funding models at national level - some from general taxation, some from levies on the industry. Were the Authority to be predominantly funded by Member States there would be a risk of an unlevel playing field across the EU.' <p>For the reasons above a differentiation between the costs covered by the Union budget subsidy and those</p>	

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		covered by national contributions for non-fee funded activities does not seem warranted.	
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;	<p>EBA response:</p> <p>The EBA has put in place mechanisms to budget and cost by activity, and in particular to support the budgeting and costing of activities funded by fees (which are expected to grow in the coming years as a result of the new mandates conferred by three different legislations – DORA, MICA and EMIR) and by DG REFORM.</p> <p>The cost by activity is also set out in the EBA's planning documents (single programming document, work programme) as well as in the annual activity report.</p>	N/A
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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	<p>EBA response:</p> <p>Expenditure on external contracts is reported annually per contract on the EBA website in</p>	N/A

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	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;	accordance with paragraph 4.14 of the procurement vade-mecum. Real-time reporting cannot be achieved without significant investment in systems to do this, which can only be achieved if the budgetary authority will make available the requisite, additional human and financial resources.	
	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;	N/A [No direct call for reply or action]	
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;	N/A [No direct call for reply or action]	
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;	N/A [No direct call for reply or action]	
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;	N/A [No direct call for reply or action]	
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	N/A [No direct call for reply or action]	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	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;	N/A [No direct call for reply or action]	
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;	N/A [No direct call for reply or action]	
	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);	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
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;	N/A [Not of concern for EBA]	
45	Observes that the basis for a qualified opinion (eu-LISA) in 2023 included the following irregularities:	N/A [Not of concern for EBA]	
	– 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, 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;	N/A [Not of concern for EBA]	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
47	Welcomes that the Court, during the hearing ¹⁷ , acknowledged that despite the opinion issued for 2023 (eu-LISA), the identified faults are being addressed and improvements have been noted;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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;	See response to observation 54 below.	
51	Recalls that CdT provides disclosures in its financial statements on the decline in operating revenue, which has negatively affected its economic outcome;	N/A [Not of concern for EBA]	

¹⁷ CONT Committee meeting, 4 December 2023.

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
52	Draws attention to disclosures in the annual accounts of ERA and Eurojust regarding the implementation of SUMMA ¹⁸ ; 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;	N/A [Not of concern for EBA]	
53	Notes that the accounts of ESMA and the EBA include a disclosure of uncertainty regarding the outcome of a lawsuit ¹⁹ ; 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;	See response to observation 54 below.	
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 ²⁰ ;	EBA response: The Court proceedings are ongoing; no judgement has been rendered so far. The written procedure is closed and the hearing before the General Court took place on 30 April 2025.	Ongoing
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;	N/A [Not of concern for EBA]	

¹⁸ New budgetary, accounting and financial system started as a pilot in 2022.

¹⁹ UniSystems Luxembourg and Unisystems systimata pliroforikis v ESMA – case T-750/22.

²⁰ EBA Annual accounts p. 26, and ECA on ESMA p. 139.

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
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;	EBA response: The EBA takes note of the observation.	N/A
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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	N/A [Not of concern for EBA]	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	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 ²¹ ;		
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 ²² ; 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;	N/A [Not of concern for EBA]	
	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;	N/A [No call for reply or action]	
62	Notes, in addition, that according to the roadmap developed by the Commission ²³ , 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;	N/A [No call for reply or action]	

²¹ eu-LISA annual accounts, p. 25.

²² Frontex annual accounts, p. 37.

²³ [Roadmap](#) on the follow-up to the Common Approach on EU decentralised agencies.

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
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 KIPs might not be followed over several years;	N/A [No call for reply or action]	
64	Recommends that the Agencies take action to meet outstanding or delayed indicators and regularly adjust their KIPs to enhance performance;	N/A [Not of concern for EBA]	
65	Underlines that the Commission's guidelines ²⁴ for the KIPs 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 ²⁵ ;	N/A [No call for reply or action]	
66	Stresses, moreover, that, because there is no standard approach for presenting the KIPs 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;	N/A [No call for reply or action]	
67	Underlines that based on Court's conclusions, the KIPs do not contribute to tracking the performance of the agencies in terms of operations and financial and human resource management;	N/A [No call for reply or action]	
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;	N/A [Seems to be more for ECA.]	
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;	N/A. [Not of concern for the EBA]	

²⁴ European Commission, Commission Staff Document, [Guidelines on key performance indicators](#) (KPI) for directors of EU decentralised agencies, 13-03-2015, p. 3.

²⁵ [ECA Special report 22/2020 Future of EU agencies – Potential for more flexibility and cooperation](#).

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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 IRIS ² ; stresses that Union defence and security capability initiatives should leverage the expertise and infrastructure of the Union's space sector to avoid unnecessary duplication;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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	N/A [Not of concern for EBA]	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	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 concerning forced labour, and to provide adequate training for inspectors on these serious infringements;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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 ²⁶ and the implementation of the new JIJs Collaboration Platform ²⁷ ; 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;	N/A [Not of concern for EBA]	
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	N/A [Not of concern for EBA]	

²⁶ 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>).

²⁷ 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, ELI: <http://data.europa.eu/eli/reg/2023/969/oj>).

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	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;	N/A [Not of concern for EBA]	
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	N/A [Not of concern for EBA]	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
84	Welcomes the implementation of the Europol Regulation ²⁸ 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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
86	Notes that following the assessment by DG MOVE, 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 MOVE;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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	N/A [Not of concern for EBA]	

²⁸ 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, ELI: <http://data.europa.eu/eli/reg/2016/794/oj>).

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	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;		
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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;	EBA response: Inclusion of persons with disabilities is a critical component of the D&I culture at the EBA. Performed measures include: building accessible assessment, reasonable accommodations policy for recruitment procedures, flexible work arrangements, awareness and sensitization (e.g.: EBA inspirational talks, health safety trainings), assistive technologies (e.g.: screen readers) and data collection. Additionally, the EBA is a 50% (women in statutory staff) gender balanced organisation with women in management: 60% Directors – 41 % Heads of Unit	Continuous effort

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
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 %;	N/A [Not of concern for EBA]	
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 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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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	N/A [Not of concern for EBA]	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	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) ²⁹ ; 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;	N/A [Not of concern for EBA]	
97	Notes that, according to the Court, 13 ³⁰ 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;	EBA response: Accurate for EBA. No measures or follow-up required.	N/A
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	N/A [Not of concern for EBA]	

²⁹ ECA report, p. 37. Only observations that refer to the agencies part of this resolution.

³⁰ 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.

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	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:	N/A [Not of concern for EBA]	
	– 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;	-	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	<p>– EU-OSHA has two observations:</p> <p>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;</p> <p>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;</p>	-	
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;	N/A [No call for reply or action]	
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;	N/A [No call for reply or action]	
102	Insists on the need to strengthen procurement cooperation between EUAN and the European Commission;	N/A [No call for reply or action]	
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	N/A [No call for reply or action]	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	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;	N/A [No call for reply or action]	
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;	N/A [Not of concern for EBA]	
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;	[EUAN asked for all agencies to provide input in this observation: Can each Agency provide information on the types of the cleaning personnel working at the decentralised Agency, including the proportion of long-term and short-term contracts?] EBA response: In 2023, the EBA awarded a 4-year framework contract for cleaning services for the EBA premises.	N/A

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
		The cleaning personnel is employed by the company that provides the services, not by the EBA.	
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;	N/A [Not of concern for EBA]	
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;	EBA response: Data about staff turnover should be analysed cautiously as they may vary from one year to the other for a number of factors: While in 2023, the EBA turnover rate was slightly more than 5% (i.e.: 6%), in 2024 it was only 3%. On the whole, EBA has measures in place for talent attraction and retention as part of its Horizon-talent strategy 2024-2029. Moreover, given its missions, the authority also needs a certain staff turnover to i) ensure cross-fertilisation between the EBA and its stakeholders and ii) adapt the available skillsets to constantly evolving missions and duties.	N/A
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;	EBA response: The EBA confirms 100% (27 EU MSs) nationality staff's representation and that French nationality (where the EBA is located) is not overrepresented as per the geographical guiding rate of the European Commission.	N/A
110	Acknowledges that attracting talent and ensuring a geographically diverse work force are linked to agencies' individual specificities (e.g. location, infrastructure, schooling,	N/A [No call for reply or action]	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	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;	N/A [Not of concern for EBA]	
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;	EBA response: EBA ensures that all key functions are covered by internal staff, particularly in the ICT area where the EBA retains internally critical roles (architect, security, technical coordination).	N/A
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;	EBA response: Thanks to its firm commitment to D&I, the EBA is a gender balanced organisation (50% women as statutory staff - 60% women as Directors – 41 % women as Heads of Unit) actively promoting equal opportunities in recruitment, career development and leadership ensuring that gender is never a barrier to professional growth.	Continuous effort

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
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;	EBA response: The EBA has a diverse gender-balanced (see above) workforce with all the 27 MSs being represented and a well-balanced geographical diversity in its management. Geographical metrics are regularly monitored and communicated (inter alia to the EBA MB) on a quarterly basis.	Continuous effort
115	Notes that gender distribution has improved in 2023 compared to 2022 at the level of senior and middle management ³¹ and amongst the management board members ³² ; notes that the gender balance reported for staff overall ³³ 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;	EBA response: The EBA is fully committed in advancing gender balance in line with the EU Commission's Gender Equality Strategy, the European Parliament's resolution on gender balance in EU economic and monetary affairs nominations as well as the EUAN Charter on D&I. Within a few years, the EBA has achieved a gender-balanced leadership (ref. to observation 113 above) and maintains gender balance across the board (grades, roles, functions etc.) within the organisation thanks to a systematic approach (details of the gender balance situation have been published in a dedicated report available on the website).	Continuous effort
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	EBA response: See responses to observations 109, 112, 113, 114.	Continuous effort

³¹ With 64 % men and 36 % women (67 % and 33 %, respectively in 2022); with 54 % men and 46 % women (54 % and 46 %, respectively in 2022).

³² With 58 % men and 42 % women (60 % and 40 %, respectively in 2022).

³³ With 54 % men and 46 % women (54 % and 46 %, respectively in 2022).

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	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;	EBA response: The EBA has developed an integrated approach to wellbeing with supportive measures to staff's physical, mental, emotional and social health such as: Mental Health First Aiders network, Social and Sport clubs policy, development programmes and dedicated trainings (mindfulness sessions, EBA inspirational talks, stress management trainings, etc), flu vaccination campaigns, subsidised meals, mentoring, team building events, flexible working arrangements (teleworking, flexitime, breast feeding time, etc) and many more.	Continuous effort
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;	EBA response: Through a combination of a comprehensive harassment prevention policy, strong ethical and values internal culture, mandatory trainings on harassment prevention and leadership accountability (Tone from the Top), the EBA has built a professional, respectful and inclusive workplace with no harassment case reported in the last years.	Continuous effort
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;	N/A [No call for reply or action]	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
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;	EBA response: The EBA obtains annual declarations of interests by senior management, members of its Board of Supervisors and Management Board and of certain preparatory committees. The declarations are published on the EBA's website.	Implemented / continuous effort
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;	N/A [No call for reply or action]	
122	Notes that, for 2023, no major cases of conflict of interest were reported by the Court with the exception of Frontex and EMCDDA;	N/A [Not of concern for EBA]	
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;	N/A [No call for reply or action]	
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 European Public Prosecutor's Office (EPPO) as well as the cooperation on 42 cases with 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;	N/A [Not of concern for EBA. No call for reply or action]	
	Internal control		

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
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;	N/A [Not of concern for EBA]	
126	Highlights that in the case of Europol and EIT, two out of three observations resulted in irregular payments in 2023;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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	N/A [Not of concern for EBA]	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
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) ³⁴ ;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
	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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	

³⁴ [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.

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
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 ³⁵ ; notes with concern the remaining issues with transparency which in turn affect coherency, effectiveness and above all, accountability;	EBA response: The EBA is publishing a Public Meeting Register of all its meetings with private stakeholders, on a bi-weekly basis for the Chairperson and the ED and on quarterly basis for the EBA staff (https://www.eba.europa.eu/about-us/organisation-and-governance/accountability/public-meetings-registers).	N/A
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;	N/A [Not of direct concern for EBA]	
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;	N/A [Not yet of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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	EBA response: See response to observation 142.	

³⁵ 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.

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	Interinstitutional Agreement of 20 May 2021 ³⁶ 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;	EBA response: See response to observation 142	
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) ³⁷ ; 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 ;	EBA response: EBA has submitted the cybersecurity regulation risk assessment and maturity assessment reports to the Interinstitutional Cybersecurity Board (IICB) by the required deadline of 8 th July 2025.	Implemented

³⁶ [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.

³⁷ Justice and Home Affairs (JHA) agencies' network - the network includes nine agencies: CEPOL, EASO, EIGE, EMCDDA, eu-LISA, Eurojust, Europol, FRA and Frontex.

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
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);	N/A [Not of concern for EBA]	
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 on whistleblowing;	EBA response: In line with its whistleblowing policy, the EBA provides staff with a choice of a number of internal reporting channels for whistleblowing: through their normal hierarchical chain; to the Executive Director; to the Chairperson of the Management Board; or directly to OLAF. Whistleblowers can also contact the Ethics Officer in person or through a restricted access mailbox. Confidential guidance and support to potential whistleblowers, including on the appropriate reporting channel, is provided by the Human Resources unit as a contact point which is separate from any investigation function.	Implemented
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 expended mandate of ENISA to include specific oversight of risks related to the use of artificial intelligence within EU agencies;	N/A [Not of direct concern for EBA]	
	<i>Sustainability, environmental impact and social inclusion</i>		
153	Notes that overall, 11 ³⁸ 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	EBA response: In May 2025, the EBA has successfully completed its EMAS & ISO 14001:2015 external verification audits. The environmental statement and ISO certificate are now published on the EBA website [Sustainable EBA]	Continuous effort

³⁸ EBA, ECDC, ECHA, EEA, EFSA, EOIPA, EMSA, Europol, Eurofound, ETF and ESMA.

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
	certification in the near future ³⁹ ; notes that some of the agencies ⁴⁰ 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;	European Banking Authority]. The EBA still awaits the formal renewal of the EMAS certificate by French competent body.	
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;	<p>[EUAN asked for all agencies to provide input on observations 154 and 157:</p> <p>Does your Agency have a corporate sustainability plan in place?]</p> <p>EBA response:</p> <p>Since 2022, its first EMAS registration, the EBA has had corporate sustainability plans. In 2025, it successfully renewed its EMAS and ISO 14001:2015 certificates for the next 3 years.</p> <p>Moreover, in January 2025, the EBA adopted the <i>EU Agencies Network Charter on the reduction of greenhouse gas emissions and responsible environmental management</i>. The Authority endeavours to take all reasonable measures in achieving climate neutrality by 2030 within the scope of its activities and resources.</p> <p>The EBA response to the climate and energy crises and its reporting on its climate and energy performance were positively evaluated in all three areas of the <i>European Court of Auditors' annual report on EU agencies for the financial year 2022</i>, namely whether the Authority a) undertook or</p>	Implemented

³⁹ BERC Office, Cedefop, eu-LISA, EUSPA and EMA.

⁴⁰ EIT, Frontex, EUAA and EASA.

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
		<p>planned measures to improve their energy efficiency and to reduce their carbon footprint; b) implemented sustainability reporting or issued environmental statements, and c) introduced the EU Eco-Management and Audit Scheme.</p> <p>In particular, the EBA was indicated as an agency that had corporate plans to improve its energy efficiency and climate neutrality of its operations (table 2.1); whose plans to respond to the climate and energy crises had quantified corporate targets (table 2.2); issued an environmental statement (table 2.3); implemented EMAS (table 2.4).</p> <p>As part of its Environmental Management System, the EBA prepares up-to-date corporate plans to improve its climate neutrality and energy efficiency, which include clearly defined and quantified baselines and targets, for example on the reduction of greenhouse gas emissions in relation to its business travel and energy consumption of the building. These environmental objectives are transparently published, on an annual basis, in the environmental statement on the EBA website - Sustainable EBA European Banking Authority.</p> <p>Regarding the energy performance of the building, the EBA as a tenant, closely cooperates with its landlord and building manager to improve the energy consumption of its premises.</p> <p>The Authority rents four floors in the Tour Europlaza in the Paris-La Défense area. The building holds the following certifications covering the sustainable management of the building: HQE and BREEAM.</p>	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
		<p>In 10 years, Tour Europlaza significantly improved its rankings for greenhouse gas emissions and energy consumption. The latest energy performance diagnosis, performed in 2023, rates the building at level B for greenhouse gas emissions and D for energy consumption.</p> <p>The EBA complies with French and European environmental provisions on, among others, the reporting of its energy consumption (<i>décret tertiaire</i>) and greenhouse gas emissions (<i>bilan GES</i>).</p> <p>In June 2023, the EBA renewed its contract for the provision of 100% of electricity from renewable energy sources, confirmed by certificates of origin.</p> <p>The EBA continued to adopt energy-saving measures, already implemented in 2022, such as adjusting heating schedules and temperatures, decreasing light intensity, switching off hot water boilers and shutting down AV back-end infrastructure overnight.</p> <p>Overall, since 2022, the EBA managed to achieve its annual energy reduction targets and committed to further reductions in subsequent years.</p>	
155	Encourages the Court to update on a regular basis the figures on the corporate sustainable plans situation in the agencies;	N/A [Not of concern for EBA]	
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;	N/A [Not of direct concern for EBA]	

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
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;	<p>[EUAN asked for all agencies to provide input on observations 154 and 157: How has your Agency integrated sustainability into the corporate strategies and operations?]</p> <p>EBA response:</p> <p>The EBA has an important role in supporting the European banking sector towards the objectives of transitioning to a more sustainable economy and mitigating risks stemming from climate change and broader environmental, social and governance factors. For more information, please refer to Sustainable Finance.</p> <p>The EBA implements the Eco-Management and Audit Scheme as part of its commitment to continuously improve its environmental performance and reduce its carbon footprint.</p> <p>The scope of EMAS is applicable to all the EBA's activities and products. Its scope covers operational activities in Paris as well as core business activities and products carried out with a view to maintaining financial stability in the EU and safeguarding the integrity, efficiency, and orderly functioning of the European banking sector. For more information about EMAS at the EBA, please refer to Sustainable EBA.</p> <p>The EBA has been EMAS-registered since 2022 and, in 2025, successfully renewed its EMAS and ISO 14001:2015 certificates for the next 3 years.</p>	Implemented
	Follow up of previous years' observations raised by the Court		

No	Observation of the Discharge Authority	Response and measures taken by the Agency	Status ³
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”;	N/A [Not of concern for EBA]	
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;	EBA response: Accurate for EBA. No measures or follow-up required.	N/A
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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;	N/A [Not of concern for EBA]	
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No	<i>Observation of the Discharge Authority</i>	<i>Response and measures taken by the Agency</i>	<i>Status ³</i>
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 <i>Official Journal of the European Union</i> (L series).	N/A [Not of concern for EBA]	