EBA/Op/2026/09

17 August 2026

PUBLIC

Opinion of the European Banking Authority on the 2024 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 2024 discharge process. It was approved by the EBA Board of Supervisors on 17 August 2026, based on the following provisions:

- Article 64 of the European Banking Authority (EBA) Regulation[1], 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 Regulation[2], 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 2024 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.

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.

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[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 - 02010R1093-20251231 - EN - EUR-Lex)

[2] https://www.eba.europa.eu/sites/default/files/document_library/935320/EBA%20Financial%20Regulation%202019.pdf

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; recalls that this resolution covers 31 out of the 33 decentralised agencies and two of the other four bodies (the European Institute of Innovation and Technology (EIT), and the Euratom Supply Agency (ESA));	N/A (For observations that are not applicable or where the EBA takes note, the adjacent 'Status' column is not completed.)	
2.	Points out that while the establishment or expansion of EU agencies is intended to enhance the Union's capabilities, it is important to ensure that this process is guided by thorough evaluations and rigorous analyses, 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; underlines that any consideration of mergers, consolidation or termination of agency mandates must be based on a comprehensive assessment, thus complementing budgetary or efficiency considerations;	The EBA takes note of the observation.	
3.	Expresses concern regarding the Union's growing debt burden; notes that, according to the Annual Report of the European Court of Auditors (the 'Court'), outstanding loans borrowed by the Union could exceed EUR 900 billion by 2027, which is almost ten times the level of debt from 2020; warns that rising borrowing costs pose a risk to future budgets and reduce the fiscal space for new priorities;	The EBA takes note of the observation.	
4.	Stresses that transparency is not only a compliance obligation but a precondition for public trust in agencies exercising significant regulatory or operational powers; calls on agencies to proactively publish key documents of non-confidential content in a timely and user-friendly manner, while following the principle of proportionality, complying with data protection laws, taking into account security, legal, strategic and other relevant concerns and abiding by the regulation and mandate of the respective agency;	The EBA takes note of and supports the observation, and stresses its commitment to transparency.	
5.	Recalls that point 60 of the Common Approach states that every agency should be	The EBA takes note of the	

[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]
	evaluated every five years; urges the Commission to explore further synergies and consolidation in 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; insists that, in accordance with the principles of proportionality, efficiency and fiscal responsibility, all EU agencies shall be subject to periodic performance reviews; encourages, where necessary, the application of the sunset/review clause to maintain efficiency and ensure the optimal use of resources; believes that budgetary efficiency is key to the functioning of the agencies; recalls in this regard the recommendation of the Court in the Special Report 22/2020 which advises the Commission to increase the use of cross-cutting evaluations of agencies in the context of the Commission's fitness checks of the different policy areas; notes that the Court Special Report 22/2020 found that agencies' measurable contribution to Union policy objectives is not always clearly demonstrated; underlines that the 33 decentralised agencies manage over EUR 4,1 billion and that, beyond compliance checks, Parliament could further consider how to assess their impact; encourages reporting on a limited set of outcome and impact indicators and calls on the EU Agencies Network, in cooperation with the Court, to explore and, where appropriate, develop a common performance framework for submission to the discharge authority;	observation.	
6.	Stresses that respect for fundamental rights and the rule of law constitutes a prerequisite for good performance and sound financial management; considers that only agencies ensuring full compliance with fundamental rights obligations can be regarded as performing satisfactorily, irrespective of budget execution rates;	The EBA takes note of the observation.	
7.	Calls on all agencies to continue to ensure compliance with fundamental rights and data protection in their respective operations;	The EBA acknowledges the observation, remains fully committed and will continue to ensure compliance with fundamental rights and data protection in its operations.	
8.	Highlights the importance of the discharge procedure, which is not only a treaty-based obligation but also promotes transparency, accountability, and open dialogue on the	The EBA takes note of and supports the importance of the discharge	

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	Union's finances; considers that the practice of granting discharge through governance arrangements established in the founding acts of agencies such as the European Union Intellectual Property Office (EUIPO), the Community Plant Variety Office (CPVO), and the Single Resolution Board (SRB), reflects their specific legal and financial frameworks and ensures appropriate evaluation and scrutiny, while supporting transparency and public accountability; recalls the Common Approach on fully self-financed agencies (point 58), which calls for exploring democratic accountability mechanisms, including annual reporting to Parliament, Council, and Commission, as well as consideration of their recommendations, in order to ensure public scrutiny over agencies implementing Union policies without recourse to the general Union budget; considers, nevertheless, that it would be desirable for fully self-financed agencies to become part of the discharge procedure for agencies under the responsibility of the Committee on Budgetary Control, or at least to be subject to enhanced reporting obligations before the Committee on Budgetary Control;	procedure.	
9.	Notes with concern that over the years, Union decentralised agencies have been entrusted with an expanding number of tasks through revised regulations, new legislation or service-level and delegation agreements with the Commission often without corresponding structural resources or permanent posts; highlights that this recurrent pattern, creates operational pressure which in turn might contribute to budgetary management weaknesses and a growing structural dependence on external contractors, particularly in the area of information and communication technologies (ICT), cybersecurity and other operational-enabling functions; warns that such long-term dependence may undermine institutional capacity, continuity, and knowledge retention, while also weakening the Union's digital sovereignty and the personal integrity of citizens; calls therefore on such long term dependence to be regularly assessed and to reduce structural dependency on external consultants, in particular for core functions; stresses that excessive outsourcing undermines institutional memory, accountability and value for money; calls on the Commission to ensure agencies are adequately staffed to perform their mandates in-house where possible;	The EBA welcomes the observation of the discharge authority and agrees that agencies are adequately staffed to fulfil new tasks required of them by new legislation and that new requests, mandates or responsibilities are accompanied by adequate resources set out in a legislative financial statement. Irrespectively of new responsibilities (under DORA, MiCA and EMIR) for which additional fee-funded resources have been provided, a high number of regulatory mandates was assigned to the authority in the context of the banking package (CRR/CRD), the CMDI framework	N/A.

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
		(BRRD2 and DGSD3), and the revised payment services framework (PSD3, PSR). These mandates were not accompanied by additional resources. After a request for additional resources put forward in the previous programming document had not been met, the EBA submitted as part of its most recent initial SPD (for 2027-2029, a revised (lower) request for 4 new permanent posts (3 TA/AD, 1 CA/FG IV) and 3 new temporary posts (2 TA/AD and 1 SNE) for three years. As in previous years, the EBA also continues its efforts to maximise the use of its resources, through large-scale internal redeployments, systematic prioritisation, effort differentiation and simplification, and other efficiency measures described in Section 2.3 of its draft SPD 2027-2029, while remaining mindful of ensuring sustainable working conditions for its staff. However, as not all resources are fully fungible, and after having exhausted all possibilities for efficiency gains, a gap in resources remains for the period 2027 to 2029.	

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
10.	Notes that rule of law deficiencies in certain Member States, including weakened judicial independence and prosecution capacity, can undermine agencies' cooperation frameworks, data reliability and operational integrity; calls on the Commission to assess and address these risks;	N/A directly for EBA.	
11.	Stresses that transparency, robust conflict-of-interest controls and clear rules governing interactions with stakeholders are essential safeguards for the independence, institutional credibility, and accountability of Union decentralised agencies as well as the public's trust in their strong and robust functioning; underlines that many agencies operate in sectors where close cooperation with industry, consultancies, technical experts, non-governmental organisations (NGOs) or external partners is necessary, but where the risks of undue influence, unbalanced consultations or opacity remain; highlights that transparent procedures, public disclosure of meetings, balanced and transparent expert selection, and continuous conflict-of-interest screening are indispensable to ensure that agency decisions are based solely on objective evidence and the Union's general interest; urges all agencies to put in place and enforce such measures, calls for transparent safeguards, including clear and adequate cooling-off periods, proactive monitoring and transparency of stakeholder interactions; recommends regular independent reviews of conflict-of-interest frameworks, respecting the principle of proportionality, and invites the Commission and the EU Agencies Network to promote peer learning to enhance governance and transparency standards;	EUAN horizontal question to all Agencies: How does your Agency ensure transparent safeguards, including clear and adequate cooling-off periods, proactive monitoring and transparency of stakeholder interactions? The EBA's interactions with stakeholders are subject to rules covering transparency and conflict-of-interests to ensure the authority's independence, institutional credibility, and accountability. Stakeholders have a mere advisory role in the EBA setup through the Banking Stakeholders Group (BSG) with a transparent application process and a balanced representation of industry, user, consumer and academic groups. Moreover, the EBA publicly discloses meetings between industry (and other) stakeholders and senior management as well as staff. Further transparency is ensured by publishing responses to open public consultations.	Implemented.

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		In addition, the EBA's legal framework concerning conflicts of interest pre- and post-employment restrictions takes into account conflicts of interest for staff moving to or from a stakeholder representative organisation.	
12.	Calls on the Commission to significantly strengthen the transparency of the expert evaluation process and to consider appropriate mechanisms aimed at increasing the accountability of experts, while fully respecting their independence;	N/A directly for EBA.	
13.	Acknowledges that decentralised agencies vary in their exposure to lobbying risks depending on their mandate and operational context; notes that transparency practices vary across Agencies; notes that for example, eu-LISA maintains a dedicated transparency register on its webpage covering all meetings of its senior management with economic operators, European Border and Coast Guard Agency (Frontex) provides on its website a register with information on meetings linked specifically to procurement-related matters, ECHA publishes information on the meetings held by senior managers with external stakeholder organisations; is of the opinion that, while a one-size-fits-all model would be neither proportionate nor operationally meaningful, establishing common minimum standards would enhance coherence and accountability; notes the replies provided by agencies in the previous discharge cycle, including their varying use of the Transparency Register and the fact that several agencies have already introduced internal transparency registers or conflict-of-interest systems tailored to their mandates; calls on the agencies to adopt minimum standards such as the implementation of the 4-eye-principle, clear code of conduct strategy including clear rules to avoid a conflict of interest and the implementation of specific internal transparency registers with clear standards reflecting their respective mandate and applicable data protection rules; highlights that such transparency registers should be accessible to auditors on a case by case basis; considers that their implementation should be progressive and make use of new digital possibilities in order to avoid creating unnecessary and/or additional administrative burden for agencies;	See response to observation 11.	To be considered.

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14.	Notes that, in 2024, the 33 decentralised agencies reported that they employ a total of 11 491 members of staff (compared to 10 580 in 2023), comprising officials, temporary agents, contract agents and seconded national experts (SNEs), representing an increase of 8,61 % compared to 2023; notes that while gender balance in the Union decentralised agencies is improving, significant disparities remain; highlights that some agencies, such as ACER, EASA, EIGE, ERA, eu-LISA and Europol, have a higher percentage of male members staff, while agencies like CdT, EFSA, EMA, ETF, and Eurojust have more female members of staff; notes that the percentage is often sector-specific; calls on the agencies to adopt corrective strategies, including transparent promotion procedures and targeted leadership development; recalls that the Union's commitment to promoting gender equality in management positions is still not fully realised; emphasises that the efforts of the Commission in this regard should be improved; recalls that Regulation (EEC, Euratom, ECSC) No 259/68 (Staff regulations[3]) states that recruitment should be on the basis of objective, transparent and merit-based criteria and also be based on the broadest geographical balance selected from Member States; notes that there is a natural tendency for to employ a higher percentage of staff stemming from the Member State in which the Agency is located; recalls that the agencies located in countries with relatively low correction coefficient are facing continuous challenges in attracting skilled and geographically diverse staff; encourages agencies to promote gender balance in HR strategies and management selection panels; invites the Commission and EU Agencies Network to provide best practices and benchmarking tools to support gender-balanced leadership;	The EBA takes note of the European Parliament's observations regarding staffing trends, gender balance, geographical representation and recruitment challenges across the decentralised agencies. The Authority benefits from a gender and geographical balance thanks to its strategic approach which foresees the systematic integration of diversity considerations into workforce planning, talent selection, career development and consistent monitoring ensuring representation across staff categories aligned to the strategic objectives of the EU Institutions with: 49.76% women - 50.24% men overall staff, 60% women in Director positions, 44% women in Head of Unit position, all EU Member States nationalities represented among staff, French nationality (Member State in which the EBA is located) not overly represented as per the European Commission guiding rate for implementation of Article 27 of the SR and Article 12(1) of the CEOS.	Implemented.
15.	Notes that, in 2024, the staff turnover rate was more than 5 % in 16 out of 33 agencies (namely the BEREC Office, CdT, Cedefop, CEPOL, ECDC, EEA, ELA, eu-LISA, EU-OSHA,	N/A for EBA.	

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	Eurofound, Eurojust, Europol, FRA) and that two of them exceeded the 10 % rate (namely EIT, ETF); commends the agencies that have taken targeted measures to prevent high staff turnover rates; calls on the Commission and the Member States to allow them to hire contract agents for longer periods or allow a higher number of temporary agents to guarantee a better continuity and knowledge preservation; considers that burnout, turnover and precarious employment pose risks to institutional integrity, internal controls and sound financial management; emphasises that Management Boards are responsible for agencies' integrity and accountability, regrets insufficient action on serious findings, and calls for enhanced transparency vis-à-vis the discharge authority;		
16.	Welcomes the fact that in 2024 most agencies adopted and implemented the Charter on Diversity and Inclusion[4], which promotes equal treatment, diversity and inclusion in the workplace and in social life; strongly encourages those Agencies who have not joined yet to consider proceeding with the adoption and implementation without delay;	The EBA thanks the European Parliament for the acknowledgment of the adoption by the Authority of the Charter on D&I. The EBA has also been awarded a prize by the EU Agencies Network (EUAN) in recognition of its impactful Diversity and Inclusion work in 2025.	Implemented.
17.	Highlights that establishing an effective complaint mechanism for staff in Union decentralised agencies requires combining strong confidentiality guarantees, including anonymous reporting channels, with clear, harmonised procedures aligned with the Staff Regulations and communicated through regular staff training; considers that agencies should appoint independent, professionally trained ethics or complaints officers, or utilise shared inter-agency structures for smaller agencies, to ensure impartial handling of Article 90 of the Staff Regulations requests, harassment reports, conflicts of interest, and whistleblowing disclosures; calls on the agencies to ensure that staff have access to an external escalation channel as well as strong, independent and effective protection against any retaliation through systematic follow-up checks, while transparency should be enhanced through anonymised annual reporting on complaints and outcomes, and impartiality improved through the use of inter-agency investigation panels for sensitive	The EBA's internal governance being aligned with the SR and established EU administrative standards, operates structured and confidential complaints and reporting channels, including mechanisms for ethics-related concerns, harassment and whistleblowing (as per Article 22 of the SR). The Authority also concluded a Service Level Agreement with the Commission's services for Article 90 and the	Implemented.

4 https://agencies-network.europa.eu/document/download/04667fb8-be05-4818-9f62-0cb99f0c5538_en?filename=EUAN%20WG%25

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	cases; calls on the implementation of protection mechanisms against false accusation and denunciation;	Commission's Investigation and Disciplinary Office (IDOC) requests. Mandatory training and internal communication on ethics, conduct, fraud, harassment are regularly provided to staff and managers.	
18.	Notes the important role of the EU Agencies Network (EUAN) and in particular its ICT Advisory Committee (ICTAC) in supporting agencies' preparedness for the implementation of the Cybersecurity Regulation through enhanced coordination, knowledge sharing and cooperation with DG DIGIT, CERT-EU and the Interinstitutional Committee for Digital Transformation; calls on EUAN and ICTAC to provide comprehensive and regular information on the state of implementation across all decentralised agencies, including common challenges, identified risks, resource needs, and planned mitigation measures, in order to enable effective oversight; stresses the need for robust cybersecurity and careful AI use, noting opportunities but also financial and operational risks; calls on agencies to assess AI-supported processes in financial, procurement, or decision-making functions, and to ensure transparency, documentation, auditability, and full compliance with Union data protection and cybersecurity rules;	The EBA welcomes the discharge authority's observation.	
19.	Stresses the importance of developing clear, robust and meaningful key performance indicators (KPIs) in the Annual Activity Reports (AARs) of EU agencies, as these reports constitute a primary source of information for external users; notes that some KPI systems frequently lack continuity, standardisation, operational depth, documented methodology for selecting, updating, and retiring KPIs, transparency, comparability and multi-annual tracking, thereby reducing comparability and the capacity of external users to assess performance objectively; underlines that KPIs should be streamlined and well-designed, built on specific, measurable, achievable, relevant and time-bound (SMART) principles and applied consistently across reporting cycles, which are essential for evaluating efficiency, effectiveness and progress toward strategic objectives; stresses the need to enhance the use of results- and impact-oriented reporting by focusing on materiality and proportionality, to reduce administrative burden; underlines that performance indicators must be explicitly derived from the objectives of each agency's	The EBA is continuously looking to develop and improve its KPIs with a view to ensuring they are clear, meaningful, measurable and comparable over time. With the Authority's evolving responsibilities and mandates adjustments to the KPIs are necessary and inevitable. As adjustments are expected to be made in forthcoming programming documents, the Authority will endeavour to full implementation of the discharge authority's	To be considered.

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	founding mandate and capture outputs, outcomes and, above all, impacts; calls on agencies to include cost-benefit analysis and transparent budgeting in their performance frameworks;	observations. EUAN horizontal question to all Agencies: How does your agency ensure the inclusion of cost-benefit analysis and transparent budgeting in its performance frameworks? With regard to the EUAN question it is noted that the EBA carries out impact assessments for all relevant activities in accordance with the EBA Regulation. Moreover, with a view to planning its work and resources for the preparation of its programming documents, the authority is carrying out assessments of how best to deliver the expected work with the resources at hand. The assessment allows to prioritise work, deliverables and ways to deliver these. In addition, the EBA's recent efforts on simplification and efficiency of the regulatory and supervisory framework, have led the authority to review the mandates assigned, which resulted in putting on hold 15% of mandates (technical standards, guidelines, reports) that it has been asked by co-legislators to deliver in the coming years. The review took into account the trade-	

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		off between the value these mandates would bring to supervision or resolution and the burden they may represent for the industry. Planning and assessments are reflected in the EBA's budgeting which is set out in a transparent manner in the programming document. In case further efforts are needed in this respect, the EBA would welcome a common framework setting out how to best include cost-benefit analysis and transparent budgeting in the EU agencies' performance frameworks.	
20.	Acknowledges the cooperation with external partners such as the Organisation for Economic Co-operation and Development and United Nations Strategic Planning Network on modernising KPI methodologies; highlights that some agencies, such as ACER, EASA and ECDC, have developed more robust and operationally relevant indicators; calls on agencies with inadequate or immeasurable KPI systems to draw on these stronger models and to systematically share best practices through EUAN, in order to improve comparability, enhance the usefulness of AARs for external users, and strengthen overall performance assessment across the agencies; calls on the Commission to require that all agency evaluations under point 60 of the Common Approach systematically assess the impact of each agency on its policy area, and that programmes or activities that have not demonstrated effectiveness within a reasonable timeframe be terminated, with funds reallocated to more effective measures;	As the EBA expects to update (some of) its KPIs in upcoming programming documents, the Authority will draw on the examples of stronger models indicated in the observation.	To be considered.
21.	Draws attention to the European Anti-Fraud Office (OLAF) investigations affecting several agencies: ENISA (two 2024 cases, one ongoing, one dismissed, and a 2025 recruitment case), eu-LISA (conflict of interest and procurement probes), EIT (three KIC-related cases	There were not investigations affecting the EBA. But of course the EBA is committed to full cooperation	N/A. Continuous effort.

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<tr><th>No.</th><th>Observation of the Discharge Authority</th><th>Response and measures taken by the Agency</th><th>Status [3]</th></tr>
<tr><td></td><td>concluded with EUR 15-20 million recoveries), Frontex (two ongoing and eight concluded cases in 2023-2024), and ongoing investigations at ACER and EEA; urges all EU agencies to ensure full cooperation with OLAF, to strengthen internal controls, recruitment and procurement safeguards, and to provide further information to the discharge authority as soon as confidentiality restrictions are lifted;</td><td>with OLAF, to continuous efforts to strengthen internal controls, recruitment and procurement safeguards, and cooperation with the discharge authority.</td><td></td></tr>
<tr><td>22.</td><td>Recalls that Frontex's mandate was significantly expanded in 2019, when a revised regulation expanded its tasks and authorised a standing corps of 10 000 border guards with a corresponding increase in the budget; underlines that budget increases, irrespective of the Agency concerned, must always be matched by adequate accountability and transparency provisions;</td><td>N/A for EBA.</td><td></td></tr>
<tr><td>23.</td><td>Notes that the absence of opt-out (break-out) clauses that allow the early termination of lease contracts continues to pose a financial risk to EU agencies; recalls that the importance of including such clauses in rental agreements was highlighted by the difficult situation faced by the European Medicines Agency (EMA) following Brexit, which was unable to terminate its long-term lease in London and had to pay rent in both London and Amsterdam as a result; acknowledges that since 2019 several agencies have introduced break-out clauses, but regrets that not all agencies have done so, including cases where new or renewed leases were signed; urges agencies and the Commission to systematically introduce break-out clauses when negotiating or renewing lease contracts, taking into account the lessons learned from past experience, in order to limit financial exposure and ensure greater budgetary flexibility;</td><td>The EBA confirms that the current lease agreement already contains a break-out clause and that equivalent provision will also be incorporated into new lease agreement to take effect following expiry of the current lease in May 2028.</td><td>Implemented.</td></tr>
<tr><td></td><td>Budgetary and Financial Management</td><td></td><td></td></tr>
<tr><td>24.</td><td>Notes that the total final revenue for 2024 (after amending budgets) and the comparative figures for 2023 for the 33 EU agencies that are part of this resolution had the following breakdown[5]:
<table>
<tr><th>Name</th><th>Revenue 2024</th><th>Revenue 2023</th><th>Δ</th></tr>
<tr><td>ACER</td><td>€34.689.993,00</td><td>€29.582.967,00</td><td>17,26 %</td></tr>
<tr><td>BEREC Office</td><td>€7.932.805,00</td><td>€7.697.264,87</td><td>3,06 %</td></tr>
</table></td><td>Accurate for EBA. No measures or follow-up required.</td><td>N/A</td></tr>
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[5] Data according to statements of revenue and expenditure for the 2024 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]
	CDT[6]	€45.346.300,00	€47.140.900,00	-3,81 %		
	CEDEFOP	€21.422.022,00	€20.140.610,00	6,36 %		
	CEPOL	€12.589.437,00	€14.211.723,00	-11,42 %		
	EASA[7]	€183.306.903,00	€169.665.375,00	8,04 %		
	EBA	**€56.906.201,00**	**€52.672.001,66**	**8,04 %**		
	ECDC	€111.257.449,00	€102.526.724,00	8,52 %		
	ECHA	€128.712.666,00	€123.280.140,00	4,41 %		
	EEA[8]	€101.655.603,00	€76.114.130,00	33,56 %		
	EFCA	€30.793.032,00	€30.862.554,00	-0,23 %		
	EFSA	€154.939.697,00	€148.954.729,00	4,02 %		
	EIGE	€9.432.057,00	€9.358.919,46	0,78 %		
	EIOPA	€37.561.192,00	€36.714.492,00	2,31 %		
	EIT	€463.576.047,00	€367.607.241,00	26,11 %		
	ELA	€48.693.555,00	€39.973.330,00	21,82 %		
	EMA	€491.862.000,00	€448.603.000,00	9,64 %		
	EMSA	€121.648.764,00	€111.954.231,00	8,66 %		
	ENISA[9]	€42.219.801,00	€25.183.495,00	67,65 %		
	ERA	€41.936.376,00	€38.532.447,00	8,83 %		
	ESA	€270.000,00	€258.160,00	4,59 %		
	ESMA	€76.055.579,00	€72.509.657,00	4,89 %		
	ETF	€28.330.702,00	€28.542.956,00	-0,74 %		
	EUAA	€181.443.839,00	€170.135.127,00	6,65 %		

[6] Surplus carried over from previous financial year deducted.

[7] Budgetary corrections corresponding to accumulated surplus deducted.

[8] EU + third countries contribution totals EUR 67,8 million. Grant contribution and SLA totals EUR 33,8 million.

[9] During 2024, ENISA operated with a budget of EUR 26,2 million compared with the 2023 budget of EUR 25,2 million. In late December 2023, a contribution agreement between Connect and ENISA was signed, granting a total of EUR 20 million for implementation of cyber support and situational centre actions during 2024-2026. The first instalment amounting to EUR 16 million was received in February 2024 for implementation of the agreed actions.

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<tr><td>EUDA (EMCDDA)</td><td>€32.723.728,00</td><td>€22.082.074,00</td><td>48,19 %</td></tr>
<tr><td>EU-LISA</td><td>€273.679.741,00</td><td>€300.524.142,00</td><td>-8,93 %</td></tr>
<tr><td>EU-OSHA</td><td>€17.618.795,00</td><td>€17.038.950,00</td><td>3,40 %</td></tr>
<tr><td>EUROFOUND</td><td>€24.965.993,00</td><td>€25.369.931,00</td><td>-1,59 %</td></tr>
<tr><td>EUROJUST</td><td>€65.355.970,00</td><td>€59.324.460,00</td><td>10,17 %</td></tr>
<tr><td>EUROPOL</td><td>€225.228.057,00</td><td>€212.925.809,00</td><td>5,78 %</td></tr>
<tr><td>EUSPA</td><td>€85.410.390,00</td><td>€76.922.866,00</td><td>11,03 %</td></tr>
<tr><td>FRA</td><td>€28.052.521,00</td><td>€26.191.030,72</td><td>7,11 %</td></tr>
<tr><td>FRONTEX</td><td>€922.074.136,00</td><td>€829.352.752,00</td><td>11,18 %</td></tr>
<tr><td>TOTAL</td><td>€4.112.799.136,00</td><td>€3.741.954.188,71</td><td>9,91 %</td></tr>
</table></td><td></td><td></td></tr>
<tr><td>25.</td><td>Notes that the budget of 33 EU agencies rose from EUR 3,6 billion in 2023 to 4,1 billion in 2024; calls on the Commission to analyse five-year cumulative costs, distinguishing mandate-driven growth from administrative expansion, and to justify further increases with demonstrable added value; emphasises that budget growth must be matched by stronger governance, internal controls, staffing and absorption planning to avoid irregularities, carryovers, and ineffective spending; stresses that any additional resources for agencies must be accompanied by measurable performance targets and regular reporting on the concrete outcomes achieved, so that the discharge authority can assess value for money; insists that before additional funding is approved, agencies must first demonstrate that existing resources are being deployed efficiently;</td><td>N/A for EBA.</td><td></td></tr>
<tr><td>26.</td><td>Notes that the European Union Agency for Fundamental Rights (FRA) and other EU agencies are assisting in supporting Union institutions in the area of fundamental rights-related implementation of Union law; calls on the Commission and the budgetary authority to provide all EU agencies with adequate and predictable resources;</td><td>N/A for EBA.</td><td></td></tr>
<tr><td>27.</td><td>Highlights that the increase in the revenue from 2023 to 2024 has been significant in some agencies, including the EEA, EIT, ELA, ENISA and EUDA with budget increases above 21 %;</td><td>N/A for EBA.</td><td></td></tr>
<tr><td>28.</td><td>Takes note that the EEA's 2024 budget increase reflects the expansion of its legislative mandates and operational responsibilities, stemming from the implementation of the policies of the European Green Deal, such as the Nature Restoration Regulation (adopted</td><td>N/A for EBA.</td><td></td></tr>
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No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	late in 2024), a recast of the European Pollutant Release and Transfer (E-PRTR) Regulation, the EU Carbon Removals and Carbon Management Farming Certification (CRCF), and an initiative for expanded monitoring of emissions from heavy-duty vehicles (HDVs) were supported by recruitment of staff; notes furthermore that the agency also implemented tasks under the revised Land-use, Land-use Change and Forestry Regulation (2023); is also aware that New Service Level Agreements (SLAs) with DG MARE, DG SANTE, and DG RTD expanded the Agency's role in ocean/water restoration, health threats, and environmental data integration, providing data and analysis to inform Union environmental policy;		
29.	Observes that the EIT budget increase is explained by several factors including higher Horizon Europe appropriations (+10,25 %), EUR 24,6 million in new funding for the Higher Education Institutions (HEI) initiative and EUR 16,7 million from new contribution agreements with Commission DGs;	N/A for EBA.	
30.	Takes note that ELA's budget increase in 2024 is primarily explained by the agency's transition towards full operational capacity, requiring significant reinforcement of human resources and operational capabilities; highlights that it includes staffing adjustments (EUR 9,5 million, 44 %), such as the conversion of 15 SNEs to TAs and salary adjustments, followed by operational expansions (EUR 7 million, 33 %) for the European Job Mobility portal's upgrades and inspection activities, and inflation-related costs (EUR 1,2 million, 15 %) for ICT/cybersecurity and inflationary pressures;	N/A for EBA.	
31.	Notes that the increase in ENISA's budget is due to the first instalment received in February 2024 of EUR 16 million from a contribution agreement signed in late December 2023 between DG CONNECT and ENISA, which grants a total of EUR 20 million for the implementation of cyber support and situational centre actions during 2024–2026; is aware that for 2024, the Agency operated with a budget of EUR 26,2 million, compared to the 2023 budget of EUR 25,2 million;	N/A for EBA.	
32.	Expresses concern that ENISA is in a critical position due to the growing complexity of Union cybersecurity needs, the continuous escalation of cyber threats and the lack of proportional funding and adequate staffing; echoes the Council's conclusions on ENISA of December 2024 which highlight ENISA's central role in the Union's cybersecurity ecosystem and the need to align funding and resources with its expanded mandate;	N/A for EBA.	

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	stresses, that additional resources must be accompanied by measurable performance targets and regular reporting on the concrete outcomes achieved;		
33.	Notes that as regards the EUDA, the increase is mainly due to the entry into force of Regulation (EU) 2023/1322, which provides for a targeted revision of the mandate of the Agency in order to play a more important role in identifying and addressing current and future challenges related to illicit drugs in the Union; takes note that this will entail a deepening of the current Agency's mandate, new tasks and an increase in the resources allocated for the required implementation from 2024;	N/A for EBA.	
34.	Notes the progressive expansion of Europol's mandate, including recently adopted and proposed measures conferring enhanced capacities to combat serious and organised crime, such as migrant smuggling, trafficking of human beings, cybercrime and terrorism; recalls that these developments encompass, inter alia, strengthened cooperation with private actors through direct data exchanges, reinforced large-scale data analysis capabilities, and upgraded operational assistance to Member States via specialised support teams; emphasises that the effective implementation of those additional tasks requires a corresponding increase in Europol's human resources, but also robust internal safeguards, sufficient compliance capacity and strengthened supervisory mechanisms; observes, that Europol's budget increased by 5,78 % in 2024 compared to 2023; urges that Europol's budget be further reinforced in order to address persistent staffing shortages and to ensure that its financial resources are commensurate with its expanding responsibilities; stresses Europol's key role in combating migrant smuggling, trafficking in human beings, cross-border crime and terrorism; underlines that Frontex should focus on core operations; and welcomes Frontex's ongoing efforts to strengthen its Fundamental Rights Officer;	N/A for EBA.	
35.	Calls for an increase in Eurojust's staffing levels in light of its foreseen enhanced mandate to include third countries, particularly following the 2022 Russian war of aggression against Ukraine, which enables it to gather, store, and analyse evidence of core international crimes (war crimes, genocide, crimes against humanity), share such evidence with national authorities and international bodies including the International Criminal Court, and create a dedicated Core International Crimes Evidence Database for this purpose, thereby moving beyond merely supporting investigations to actively	N/A for EBA.	

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	safeguarding essential evidence for future investigation, while noting that the 2024 budget only reflected a modest percentage increase compared to the 2023 budget, and urges that personnel funding be raised accordingly along with the overall budget in view of the expected future mandate;		
36.	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 issued 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 for EBA.	
37.	Acknowledges, specifically, that: - Partially self-financed agencies include the Agency for the Cooperation of Energy Regulators (ACER), the European Aviation Safety Agency (EASA), the European Chemicals Agency (ECHA), the European Medicines Agency (EMA), the European Union Agency for Railways (ERA); - Fully self-financed agencies include CdT; - 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);	Accurate for EBA. No measures or follow-up required.	N/A
38.	Notes that for 2024 the source of finance for self-financed agencies that are part of this resolution had the following breakdown:	Accurate for EBA. No measures or follow-up required.	N/A

	Revenue 2024	EU Contribution	%	Own revenue [10]	%	Other
ACER	€34.679.976	€23.012.293	66%	€11.667.683	34%	€0
CDT	€45.346.300	€0	0%	€44.411.200	98%	€935.100
EASA	€183.306.903,00	€44.984.486	25%	€135.687.417	74%	€2.635.000
EBA [11]	**€56.906.201**	**€20.857.871**	**37%**	**€34.062.640**	**60%**	**€1.985.690**

10 Own revenue refers to fees charged by certificates, authorisations, registration of substances, contributions, data collection, market surveillance, supervision and other services.

11 Own revenue refers to Contribution from National Supervisory Authorities.

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<tr><th>No.</th><th>Observation of the Discharge Authority</th><th>Response and measures taken by the Agency</th><th>Status [3]</th></tr>
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<tr><td>ECHA</td><td>€128.712.666</td><td>€88.028.813</td><td>68%</td><td>€34.117.052</td><td>27%</td><td>€6.566.801</td></tr>
<tr><td>EIOPA</td><td>€37.561.192</td><td>€13.886.130</td><td>37%</td><td>€23.035.010</td><td>61%</td><td>€640.052</td></tr>
<tr><td>EMA[12]</td><td>€491.862.000</td><td>€35.826.000</td><td>7%</td><td>€441.910.000</td><td>90%</td><td>€14.126.000</td></tr>
<tr><td>ERA</td><td>€41.936.376</td><td>€29.000.626</td><td>69%</td><td>€11.913.156</td><td>28%</td><td>€1.022.594</td></tr>
<tr><td>ESMA[13]</td><td>€76.055.579</td><td>€19.938.075</td><td>26%</td><td>€54.015.802</td><td>71%</td><td>€2.101.702</td></tr>
<tr><td>TOTAL</td><td>€1.096.367.193</td><td>€275.534.294</td><td></td><td>€790.819.960</td><td></td><td>€30.012.939</td></tr>
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<tr><td>39.</td><td>Recalls that the 2023 discharge resolution already noted the importance of strengthening the European supervisory authorities’ (EBA, EIOPA, and ESMA); is aware that their founding regulations do not mandate a separation between activities funded by Union contributions and national contributions and that the overall cost-sharing mechanism does not require differentiation at the level of individual activities, resulting in these authorities not differentiating between costs covered by the Union budget and those funded by Member States as highlighted by the Court in its Annual report in 2023;</td><td>See response for observation 48.</td><td>-</td></tr>
<tr><td>40.</td><td>Considers that enhancing transparency in budgeting and activity-based reporting would contribute to improved oversight and accountability, in particular for agencies financed by multiple revenue streams allowing stakeholders, including Member States, financial institutions and taxpayers to better assess efficiency and fairness; stresses that clarity regarding the link between revenue sources and activities strengthens confidence in the sound use of Union funds, while respecting the legal framework set out in the agencies’ founding regulations;</td><td>See response for observation 48.</td><td>-</td></tr>
<tr><td>41.</td><td>Notes the Commission proposal for the European Chemicals Agency Regulation, which introduces measures intended to strengthen the Agency’s financial sustainability, including the possibility to create a limited reserve designed to absorb volatility in fee income and reduce reliance on repeated budget amendments; stresses, however, that the creation of such a reserve requires robust safeguards, as it entails risks including structural over-recovery of fees and the possibility of using accumulated funds for purposes beyond short-term stabilisation; considers that this makes transparency of costs</td><td>N/A for EBA.</td><td></td></tr>
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12 Own revenue refers to Contribution from National Supervisory Authorities.

13 Own revenue includes Contribution from National supervisory Authorities and Fees paid to the Authority.

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	and of the link between fees and activities essential, including through activity-based reporting distinguishing fee-funded and Union-funded tasks; recommends that any reserve balance above the ceiling be returned to the Union budget, either via repayment or by reducing the following year's Union contribution, in order to avoid accumulation and to uphold core budgetary principles;		
42.	Is concerned by CdT's negative economic outcome of EUR 5,7 million and the continuous decline in operating revenue, mainly linked to the drop in invoiced pages by 11,4 % in 2024 and by 17,6 % in 2023; notes that the reserve for pricing stability, which was created in 2011 to offset fluctuations in business volume from clients and to help CdT ensure budget and price stability peaked at EUR 15,6 million in 2014 and dropped to EUR 8,9 million in 2024 (a decrease of 42,9 % since 2014); 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 CdT's founding regulation; takes note of CdT's follow-up reply to the 2023 discharge and calls on the Management Board to continue reporting on the evolution of those plans to the discharge authority, given the continuous decline in revenue; encourages CdT to identify new services that they could provide and new revenues sources, given the prevalence of new free translation technologies which could affect the number of translation requests;	N/A for EBA.	
43.	Insists that although the Financial Regulation does not set ceilings for carry-overs, recurrent and excessive levels of carry-overs undermine the budgetary principle of annuality and might be indicative of structural issues in the budget process and implementation cycle;	N/A for EBA, as confirmed by recent ECA annual reports. EUAN horizontal question to all Agencies on points 43,44 and 45: How is your agency ensuring compliance with the budgetary principle of annuality, including by addressing recurrent and excessive carry-overs, distinguishing justified from structural causes, and strengthening multiannual planning, procurement scheduling and budgetary forecasting?	Implemented.

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
		In response to the question the EUAN asked all agencies to address: The EBA has in place robust ex ante and ex post controls that ensure compliance with the budgetary principles. Regarding the specific principle of annuality, the controls are complemented by a transparent, collaborative budget planning system that provides strong visibility on commitment and procurement planning over the current and subsequent two budget years.	
44.	Notes that in 2024, 11 agencies (ACER, ECDC, EEA, EFCA, EIGE, ENISA, EU-OSHA, Eurofound, EUSPA, FRA and Frontex) had carry-over levels exceeding 15 % across combined budget titles, with recurring patterns; notes that in the case of Frontex and ESA, carry-overs reached more than 40 % and 30 % respectively; calls on the agencies to improve multi-annual planning, procurement scheduling and commitment forecasting to support better implementation of appropriations within the financial year for which they are authorised; calls on the Commission to require agencies with recurrent carry-overs to submit corrective action plans; recalls that the Court, in its annual report on EU agencies for the financial year 2024, emphasised that recurrent high rates of carry-overs undermine the budgetary principle of annuality;	N/A for EBA.	
45.	Is of the opinion that carry-overs could, in some cases, be justified by the multiannual nature of operations or caused by factors beyond the control of the agencies concerned; notes the Court's statement during the hearing held on 1 December 2025 that, under its new audit approach, it will endeavour to provide a clearer overall overview of the nature of carry-overs in future reports, while acknowledging the Court's clarification that an agency-by-agency differentiated breakdown of the causes of carry-overs is not feasible due to methodological and resource constraints; welcomes the Court's readiness to highlight recurring patterns and systemic factors contributing to excessive carry-overs;	N/A for EBA, as confirmed by recent ECA annual reports, but observation is duly noted.	Continuous effort.

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	stresses nevertheless that persistently high and recurrent levels of carry-overs may point to underlying structural challenges in planning, implementation or resource allocation; calls on the agencies to improve its budgetary forecasting and project scheduling to minimise unplanned carry-overs and ensure that appropriations are used efficiently within the financial year;		
46.	Recalls that the regulatory framework mandates that agencies make payments within specific deadlines; notes that any failure to meet those deadlines may generate additional costs such as late-payment interest; observes that, for 2024, the Court reports that for 11 agencies (ACER, Cedefop, CEPOL, EEA, ELA, ENISA, ETF, EUDA, Eurojust, FRA and Frontex) more than 5 % of payments were made after the applicable deadline; is concerned by the increase in late payments since 2022 representing a rise compared to 2023 (nine agencies) and 2022 (five agencies);	N/A for EBA.	
	Recommendations		
47.	Insists on the need to ensure adherence to legal time limits for payments and notes that a high frequency of delayed payments may negatively impact the agencies' reputations; calls on the agencies concerned to take measures to avoid future payment delays and interest on late payments and ensure a timely settlement of obligations; recalls that compliance with payment deadlines under the Financial Regulation constitutes a legal obligation and a core element of the financial management; calls on the agencies to implement corrective measures where late payments persist over several years ensuring systematic respect of statutory deadlines;	EBA has in place robust procedures to ensure adherence to legal time limits for payments. In 2024, just eight supplier invoices were paid late, of a total of 877. In 2025 this improved to 6 late invoices from a total of 979. No late interest was paid.	Implemented.
48.	Calls on the European supervisory authorities' (EBA, EIOPA, and ESMA) to strengthen transparency in their activities financed by different revenue streams in order to improve accounting oversight as recommended by the ECA in relation to revenue management and financing structures;	EBA fully supports the objective of enhancing transparency, accountability, and oversight in relation to its budgeting and reporting framework, as highlighted by the European Parliament and the European Court of Auditors. EBA has implemented an activity-based budgeting and cost reporting system, which provides a robust link	Implemented.

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
		between resources, activities, and strategic objectives. The system already enables a clear distinction between fee-funded direct supervisory and oversight activities and activities financed through contributions from the European Union and National Competent Authorities (NCAs). However, a further allocation of activities between EU-funded and NCA-funded components is not feasible in practice and would not accurately reflect the nature of EBA's mandates. The vast majority of EBA's tasks, to ensure financial stability and consumer protection, as defined in the Founding Regulation and subsequent sectoral legislation, are undertaken jointly with NCAs and generate benefits simultaneously for the Union as a whole and for individual Member States. As a result, it is not possible to establish objective and reliable criteria to determine what proportion of a given activity or deliverable benefits the Union versus Member States, or to attribute the associated costs accordingly.	

No.	***Observation of the Discharge Authority***	***Response and measures taken by the Agency***	***Status*** [3]
		For example, the implementation of the banking package (with CRD VI and CRR III) requires the EBA to develop Regulatory Technical Standards (RTSs), Implementing Technical Standards (ITSs), advice, reports, and other policy products. These deliverables are prepared in close cooperation with NCAs and EC through the EBA's governance structure and approved by the Board of Supervisors. They support the consistent application of the regulatory framework across the Union while simultaneously assisting NCAs in the exercise of their supervisory responsibilities. The benefits and outcomes are therefore inherently shared and cannot be meaningfully attributed to a single funding source. Similarly, EBA's work programme is approved by the Board of Supervisors, and the execution of EBA's mandates involves NCAs throughout the policy development, implementation, and decision-making process. Consequently, while EBA continuously seeks to enhance transparency in its planning, budgeting, and reporting, a further	

No.	*Observation of the Discharge Authority*	*Response and measures taken by the Agency*	*Status* [3]
		differentiation of activities according to the respective benefits accruing to the Union or to Member States would not provide a reliable or meaningful basis for accountability or financial oversight.	
	Main risks identified by the Court and Overview of the audit results		
49.	Notes the conclusion of the Court in its annual report on EU agencies for the financial year 2024 (the 'Court's report'), found that the Court's audit had similar results as in previous years, with weaknesses in public procurement procedures noted as the main source of irregular payments; calls on the agencies concerned to reinforce their ex ante controls, improve the documentation of award criteria and ensure strict justification for negotiated procedures without publication; calls on the Commission to provide targeted guidance and training to agencies with recurring procurement deficiencies; further calls on the agencies to ensure full traceability, competitive procedures, and proper record-keeping in all procurement operations and invites the internal audit services of the agencies to prioritise procurement reviews;	N/A for EBA.	
50.	Notes from the Court's report that the overall risk to the reliability of agencies' accounts remains generally low, and the risk related to the legality and regularity of revenue within the agencies' accounts is also low for most agencies; notes furthermore that this risk is assessed as medium for partly self-financed agencies due to the specific regulations governing the collection of fees and other revenue contributions, a situation that has also been observed in previous years;	N/A for EBA, but observation is duly noted.	
51.	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 to be 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 for EBA, where Title III has by far the lowest proportion of appropriations.	

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
52.	Notes that, as in previous years, the Court considers the risk to sound financial management to be medium and primarily associated with public procurement procedures;	N/A for EBA, but observation is duly noted.	
53.	Notes that the Court considers the risk to budget management to be low, with the Court's audit reporting weaknesses relating mainly to automatic carry-overs of non-differentiated appropriations and late payments; highlights that weaknesses in management and control systems concern issues such as the absence of adequate ex-post/ex-ante checks, operational procurements launched without proper financing decisions, expenditure implemented without the proper delegation of power by an authorising officer, weaknesses in the management of grants and delays in an agency's evaluation by the Commission; stresses that these weaknesses listed by the Court, undermine sound financial management and expose agencies to financial and reputational risks; calls on the agencies concerned to ensure full compliance with the Financial Regulation and to take the necessary corrective measures, and invites the Commission to closely monitor their implementation;	N/A for EBA, but observation is duly noted.	
54.	Takes note that in 2024 the Court made a total of 72 observations, referring to different issues in the areas of procurement (34 observations), management and control systems (11 observations) (other than procurement and HR issues), and budget management (27 observations);	EBA had no observations in the 2024 report, hence no measures or follow-up required.	N/A
55.	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;	Accurate for EBA. No measures or follow-up required.	N/A
56.	Observes that an unqualified opinion on the legality and regularity of the payments underlying the accounts was issued for all agencies with the exception of the European Labour Authority (ELA);	N/A for EBA.	
57.	Notes that, concerning the ELA, the qualification relates to payments amounting to EUR 2,6 million in 2024, representing 5,7 % of the total payment appropriations available; notes that this amount includes EUR 2,2 million related to a contract deemed irregular in the 2022 audit report due to the awarded value exceeding the established maximum contract limit contravening point 12.3(a) of Annex I to the Financial Regulation and EUR 0,4 million associated with deficiencies in ex ante checks on contract	N/A for EBA.	

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	implementation; takes note of the ELA reply's during the hearing held on 1 December 2025 that, notwithstanding the irregular award, actual payments made under the contract remained within the EUR 6 million ceiling established in the tender specifications, and that the contract was essential to ensuring the Authority's continuity of operations during its initial establishment phase; further notes that the irregular contract ended in February 2024 and was not renewed; welcomes the Authority's assurances that corrective measures have been implemented, including revised tender documentation, strengthened procurement procedures and updated internal checklists to prevent similar irregularities; urges the ELA to strengthen planning and prioritisation mechanisms to ensure efficient use of appropriations and timely implementation of operational activities in the future;		
58.	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 2024 financial year, the Court used 'emphasis of matter' paragraphs for the following agencies that are part of this resolution: CdT, CEPOL, EBA, EIT, EMA and ESMA;	As pointed out in observation 64 below the claim that was at the source of the emphasis of matter paragraph was rejected by the Court of Justice in December 2025. It follows that there is no emphasis of matter paragraph in the EBA's 2025 financial accounts.	N/A
59.	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"; considers, however, that long-standing open observations should call for timely and concrete corrective measures, accompanied by reinforced oversight by the respective management boards in order to prevent recurrent weaknesses;	There were no open observations for the EBA in the 2024 report. At the same time, the observation is duly noted.	
60.	Notes that out of a total of 109 observations made by the Court corresponding to previous years of the agencies that are part of this resolution, a total of 66 were closed during 2024, with a total of 39 still open and two partially closed; observes that the number of ongoing observations varies among the agencies, with some having no open observations, as is the case for the BEREC Office, CdT, CEPOL, EASA, EBA, ECHA, EFSA, EMA, EMSA, ERA, ESA and ESMA, and the highest number of open observations remains	Accurate for EBA. No open observations remaining.	

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	in ACER (four), ELA (five), eu-LISA (five) and Frontex (four), compared to ACER (three), ELA (five), eu-LISA (eight) and Frontex (seven) in 2023; recognises the improvements and encourages the agencies to continue working to resolve the open issues;		
61.	Takes note that seven out of the 39 open observations (53 in 2023) refer to a high level of carry-overs (ACER, ECDC, EFCA, EIGE, Eurofound, FRA and Frontex); recognises that the ELA and eu-LISA have reduced the carry-over rate to 15 % which is the Court's reporting threshold;	N/A for EBA.	
	Agencies in the area of Economic and Financial Affairs [14]		
62.	Takes note of the Court's observations on ESMA's contract management, particularly six incidents in 2024 where services were provided before contract signing, contravening Article 172(1) of the Financial Regulation; acknowledges that EUR 30 556 in prior payments were irregular, though ESMA highlights low materiality (0,04 % of total payments) and notes internal detection of the cases; notes that all payments (EUR 30 606) were made under existing Framework Contracts, mitigating legal risk;	N/A for EBA.	
63.	Draws attention to the significant impact of the Digital Operational Resilience Act (DORA), and the Markets in Crypto-Assets Regulation (MiCAR), on the European Banking Authority's (EBA) operational mandates and tasks; notes with concern that initial provisions did not adequately address the funding required for establishing these roles or for the preparatory and implementation phases of related policies; fully supports the view of the Authority that future Legislative Financial Statements must anticipate and provide adequate resources for the timely and effective setup of such complex mandates; urges adequate funding be provided to address this expansion of this mandate;	The EBA welcomes the EPs observation.	
64.	Notes that the procurement procedure led by ESMA, in which the EBA participated as a contracting authority, resulted in the award of a framework contract with a ceiling of EUR 40,2 million in December 2022; notes that a legal application concerning the outcome of the procedure was lodged in January 2023, seeking annulment of the award decision and compensation; welcomes that the judgment of the Court of Justice of the European Union of 29 October 2025 rejected in its entirety the applicant's requests for annulment and for compensation for damages;	See also response to observation 58. With the rejection of the claim this issue is no longer giving rise to an emphasis of matter paragraph in the EBA's 2025 financial accounts.	N/A

[14] EBA, EIOPA and ESMA.

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	Recommendations		
65.	Calls on the agencies, in particular to: - ESMA, to strengthen ex ante controls, enhance monitoring tools, and provide training to prevent future recurrences;	N/A directly for the EBA.	
	Agencies in the area of Justice and Home affairs[15]		
66.	Notes that in June 2024, CEPOL experienced a significant cyber-attack that impacted all business areas, leading to the cancellation of 10 onsite training activities and the suspension of all online training for the remainder of the year; notes furthermore that the event not only disrupted CEPOL's operational activities but it also resulted in additional unplanned expenditures related to incident response, system recovery, and enhanced cybersecurity measures; notes that the security breach was the direct result of a sophisticated cyberattack that targeted CEPOL's digital infrastructure, and that unauthorised actors gained access to a substantial volume of personal data, compromising its confidentiality, integrity, and availability; emphasises that due to the cyber incident, approximately 99 000 individuals had to be notified directly about the breach of their personal data and that the attack prompted a criminal investigation supported by CERT-EU and Europol; is concerned that despite some circumstantial evidence the threat actor has not been conclusively identified; draws attention to CERT-EU's advice to rebuild the infrastructure, leading to the implementation of a zero-trust, full-cloud IT environment with new equipment by DG DIGIT within three weeks; notes that CEPOL is currently implementing 42 cybersecurity tasks and projects as part of its Cybersecurity Plan; highlights that ICT security awareness and training sessions have been rolled out to all staff, complemented by regular intranet notifications and updates, as part of standard practice; stresses that cybersecurity failures pose not only operational but also reputational, financial and legal risks for agencies; calls for binding minimum cybersecurity standards and adequate, stable funding to ensure their effective implementation;	N/A for EBA.	
67.	Stresses that when agencies operate outside the territory of the Union or cooperate with third-country authorities, they remain fully bound by Union law; calls on the Commission	N/A for EBA.	

15 CEPOL, EIGE, EUAA, eu-LISA, Eurojust, EUROPOL, FRA and Frontex.

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	to ensure that cooperation agreements, operational arrangements and data-sharing frameworks include enforceable safeguards, monitoring mechanisms and clear reporting obligations to the discharge authority;		
68.	Recalls that Regulation (EU, Euratom) 2023/2841[16] establishes a binding and ambitious cybersecurity framework for all decentralised agencies covering financial mechanisms, operational platforms and sensitive data, as well as the implementation of robust technical and organisational measures across all ICT environments, the progressive transition towards zero-trust architecture, strengthened cooperation with CERT-EU, DG DIGIT and other relevant inter-institutional bodies as well as strict incident-reporting obligations; notes that several of these core requirements remain challenging given the current uneven levels of preparedness across agencies; stresses that the cybersecurity incident affecting CEPOL demonstrates the daily cyber threats to which the agencies are exposed and their vulnerability when handling sensitive data; calls for accelerated implementation in all agencies of Cyber security provisions of the Regulation (EU, Euratom) 2023/2841, and regular stress-testing of agencies' IT; urges agencies to enhance real-time threat monitoring, response capabilities, and staff cybersecurity training;	The EBA implemented the Cybersecurity regulation according to the required timeline, IICB guidelines and previously disclosed plans in the Discharge questionnaire. The EBA has submitted the deliverables for the Cybersecurity Regulation in accordance with the required timeline: - Initial Cybersecurity Review, Cybersecurity Framework, and Initial Cybersecurity Plan by 8 April 2025. - Maturity and Risk Assessment by 8 July 2025. - Risk Management Measures by September 8th and the - Cybersecurity Plan by January 8th 2026. Currently EBA is implementing the Cybersecurity Plan co-drafted with CERT-EU with the objective to reach Maturity Levels according to guidelines throughout 2026-2027. EBA strengthened the Cybersecurity function and governance,	Implemented.

16 Regulation (EU, Euratom) 2023/2841 of the European Parliament and of the Council of 13 December 2023 laying down measures for a high common level of cybersecurity at the institutions, bodies, offices and agencies of the Union (OJ L, 2023/2841, 18.12.2023, ELI: http://data.europa.eu/eli/reg/2023/2841/oj.).

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		incorporated security objectives and high-level plans into its new IT Strategy 2026-2028.	
69.	Notes the underrepresentation of men in the staff of EIGE at just 29 % and 21 % (8 men) in the management board, encourages EIGE to achieve a more balanced gender representation in the future hiring of staff;	N/A for EBA.	
70.	Takes note of the Court's observations on EIGE's management and control systems, including: - procurement irregularities: points out that in 2024, EIGE applied excessive financial capacity requirements and restrictive selection criteria in a tender procedure for cleaning services that, according to the Court, might have dissuaded or even prevented potential bidders from participating; acknowledges that EIGE highlights that the restrictive criteria was requested by co-contracting authorities (Commission and Parliament) and no potential bidders complained about the selection criteria; - inadequate tender evaluation: notes that in two procurements (EUR 220 000 and EUR 193 175), EIGE's evaluation committees failed to properly assess the ability of tenderers to manage expert teams because, in the tender specifications, EIGE had not required tenderers to provide appropriate evidence in this regard risking poor service delivery; - weak contract oversight: acknowledges that EIGE paid invoices implemented under three "time and means" contracts without verifying the actual days worked, violating Article 45(5) of its financial regulation and exposing it to overpayment risks; notes that EIGE will strengthen ex ante checks accordingly;	N/A for EBA.	
71.	Notes the Court's findings concerning EU-LISA, most of which, relate to procurement irregularities initiated in previous years, resulting in irregular payments in 2024 that include: - irregularities in a negotiated procedure initiated in 2019 and completed in 2020 for the rental of premises in Strasbourg, where the premises' surface area and number of workplaces were below the needs defined in the tender specifications, and the quality of the offer was assessed as very low but not rejected; notes	N/A for EBA.	

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	furthermore that the award criteria were also subsequently negotiated with the tenderer, contravening Article 167(3) and point 6.5 of Annex I to the Financial Regulation; highlights that the negotiated procedure and the resulting rental contract are irregular as well as the associated payments that amounted EUR 850 000 in 2024; - modifications to the financial offers of tenderers during a procurement procedure for electrical and civil works in Strasbourg, affecting the outcome of the procedure and resulting in an irregular contract and related payments amounting EUR 150 000 in 2024; - changes in pricing elements of financial offers beyond the corrections allowed under Article 151 of the Financial Regulation, decisively affecting the outcome of a tender and resulting in irregular contracts and related payments totalling EUR 1,4 million in 2024; - reopening of the competition for monitoring and maintenance services in relation to the Visa information system; is concerned by the fact that the winning tenderer (EUR 47,8 million) was five times lower than the second-cheapest (EUR 243,4 million) and 50 times lower than the highest (EUR 2,4 billion), raising concerns about its validity; draws attention to the fact that eu LISA set up a working group to review this reopening of the competition that confirmed the assessment by financial officers but reported operational and contractual risks linked to the fact that the agency would have to pay the bulk of the contract price upfront; highlights that the Court has considered this risk to be significant; - recalls that, following delays in the implementation of the Entry/Exit System (EES), a dispute arose in which the contractor refused to cover additional maintenance costs for certain IT products, leading to a lapse in maintenance coverage between November 2022 and April 2023 and exposing eu-LISA to operational risks; recalls that, to address the immediate risk to business continuity, eu-LISA amended the transversal operations framework contract (TOF) in 2023 to include reinstatement fees, penalties applied when maintenance is not renewed on time, and subsequently paid EUR 5,3 million in 2023 and EUR 1,3 million in 2024 for the renewal of software maintenance and related		

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	reinstatement costs which, according to the Agency's interpretation, should have been borne by the EES contractor; further recalls that, despite the magnitude of the disputed amounts and the continued open status of the Court's observation, eu-LISA had not initiated litigation against the EES contractor by the end of 2024;		
72.	Is concerned that persistent irregularities identified in eu-LISA's procurement processes demonstrate systemic weaknesses in the agency's procurement framework; notes eu-LISA's acknowledgment of these issues and efforts to strengthen its practices, encourages eu-LISA to formulate a strategy on improving their procurement framework to be shared at the discharge hearings next year, encourages eu-LISA to provide clarity and transparency on the conditions under which re-tendering may not be considered appropriate; encourages eu-LISA to seek expert advice when formulating this new strategy and to consult with other agencies on best practices;	N/A for EBA.	
73.	Acknowledges that eu-LISA is confronted with substantial challenges and emphasises the necessity to increase its staff to effectively address these challenges and ensure the continuity of its operations and that this should be funded accordingly;	N/A for EBA.	
74.	Notes the Court's procurement observation that, in 2020, Eurojust entered into a framework contract for vehicle leasing with a single economic operator, which was not appropriate for the nature of the services required acknowledges the specific contract awarded, as well as all related payments (EUR 64 000 in 2024), was therefore irregular; takes note of Eurojust's reply that the framework contract referred to in the ECA 2020 report expired on 10 May 2024, and a new framework contract for vehicle leasing is in place since 25 November 2024;	N/A for EBA.	
75.	Is concerned by the Court's observations that Eurojust has not updated its business continuity plans since 2021, despite significant changes affecting resources and staff for key processes, including the introduction of SUMMA as a new budgetary, accounting, and financial system; highlights that Eurojust has also not followed the frequency of testing established in its last business continuity plan and currently lacks a coordinated and agreed disaster recovery plan for its IT systems;	N/A for EBA.	
76.	Notes that Eurojust's mandate is set to expand in the future, including to a third state and that the agency is handling an increasing number of criminal cases annually; acknowledges that, in view of these developments, Eurojust needs to increase its staffing	N/A for EBA.	

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	levels in order to ensure comprehensive case coverage and the uninterrupted continuity of its operations and that corresponding funding should be made available;		
77.	In addition, notes the Court's observation that Eurojust did not adopt a proper financing decision prior to launching procurement procedures for operational expenditure, undermining effective planning and oversight and contravening Articles 32(1) and 72(3)(b) of Eurojust's financial rules; welcomes Eurojust's commitment to publish an approved annual procurement plan of all procedures on its website, covering both operational and administrative expenditure, starting from 2026;	N/A for EBA.	
78.	Notes that, in October 2025, the General Court of the European Union[17] ('General Court') annulled two decisions by Eurojust rejecting a temporary staff member's request for assistance due to alleged psychological harassment by ten colleagues including his Administrative Director; is aware that the Court ruled that Eurojust violated its duty of diligence under Article 24 of the Staff Regulations by splitting this staff member's inquiry into two separate administrative processes, thereby failing to conduct a holistic, contextual investigation of interconnected harassment claims; notes that while the Court annulled the decisions to allow a proper reassessment, it dismissed the compensation claims;	N/A for EBA.	
79.	Highlights that internal mechanisms should be developed within the agencies to ensure both the proper internal handling of complaints and the prevention of incidents, including cases of psychological and sexual harassment, particularly when multiple parties are involved;	N/A for EBA.	
80.	Notes the Court's observation that Europol irregularly reimbursed value-added tax (VAT) under operational grants paid to national police forces acting as public authorities, contrary to Article 186(4)(c) of the Financial Regulation, which does not allow VAT reimbursement to public entities acting in that capacity; takes note of Europol's explanation that it followed Commission guidance at the time, which allowed VAT to be considered eligible under operational grants, and welcomes the decision to exclude VAT from all new grant agreements initiated by the end of 2024;	N/A for EBA.	
81.	Welcomes that Europol's Operational Task Forces (OTFs) and Joint Investigative Teams	N/A for EBA.	

[17] Judgment of the General Court of 15 October 2025, *WU v Eurojust*, T-295/23 and T-1176/23, ECLI:EU:T:2025:963.

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	(JITs) mechanisms were instrumental in dismantling the encrypted communication platform Matrix, demonstrating their complementary yet distinct roles in combating transnational organised crime; notes that the operation began as an OTF in June 2024 between the Netherlands, France, Lithuania, Italy, and Spain, facilitating intelligence-sharing and monitoring of criminal activity; highlights that the transition to a JIT under Eurojust enabled formal investigative coordination, resulting in arrests, seizures, and the decryption of 2,3 million messages in 33 languages; observes that German authorities provided technical support, while Spanish, French, and Dutch police collaborated throughout the investigation; is of the opinion that this case underscores the effectiveness of cross-border cooperation in disrupting illicit networks and the need for sustained investment in law enforcement capabilities to address evolving criminal tactics;		
82.	Notes that in May 2025 the discharge of the European Union Agency for Asylum (EUAA) was postponed due to findings by the OLAF regarding governance and stability; notes that a confidential investigation by OLAF found that senior management at the EUAA agency bypassed staff regulations and that OLAF investigators have noted that such hiring practices are in breach of the Union's Staff Regulations;	N/A for EBA.	
83.	Takes note of the EUAA status report of 31 October 2025 on the implementation of corrective actions, as agreed between the Executive Director and the Management Board, as a follow-up to Parliament's resolution; notes that the Management Board is addressing Parliament's observations in line with its procedures and will review progress on outstanding measures at its meeting in November 2025; urges the Agency to fully clarify all open issues, to implement OLAF recommendations in a credible and transparent manner, and to establish robust internal control, ethical oversight and accountability mechanisms; calls on the Agency to inform the discharge authority of any remedial steps taken without undue delay; stresses that the conclusion of OLAF investigations does not in itself constitute closure of governance failures; reiterates that the discharge authority retains full oversight rights until structural weaknesses in management, transparency and conflict-of-interest handling are fully remedied and verified;	N/A for EBA.	
84.	Notes that while improvements were made in 2024 to strengthen the Agency's ethical framework, staff awareness, and internal conflict-of-interest procedures, the structural	N/A for EBA.	

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	conflict of interest identified by OLAF regarding complaints against the Executive Director had not yet been addressed, as the Legal Unit responsible for preparing such cases continued to operate under the direct supervision of the Executive Director, undermining the independence of the complaints process; notes that most corrective actions are scheduled for 2025 and 2026, including organisational changes, an optimisation programme, training for staff and managers, improvements to governance documents, enhanced transparency in reporting irregularities, a review of internal guidance on requests and complaints under Article 90 of the Staff Regulations, strengthened cooperation with DG HR for handling complaints and a review of procedures for requests for assistance under Article 24 of the Staff Regulations;		
85.	Further stresses the need for continued vigilance regarding the EUAA's turnover rates and staff satisfaction, the strict prevention of any nepotism or favouritism, and full transparency and merit-based procedures in recruitment and career progression;	N/A for EBA.	
86.	Reserves the right to condition or postpone future discharge decisions where agencies fail to deliver full and verifiable structural reforms following serious findings;	N/A for EBA.	
	Recommendations		
87.	Calls on the EU agencies to act on the Court's observations, in particular to: (i) EIGE to enhance procurement practices by reviewing overly restrictive tender criteria, strengthening evaluation processes to assess the team management capabilities of tenderers, and implementing strict verification of "time and means" contracts to prevent overpayments; (ii) EU-LISA to address systemic procurement weaknesses including irregular rental contracts and improper financial offer modifications, while enhancing transparency and risk mitigation in tender evaluations; calls on eu-LISA to provide detailed information on the dispute arising from the delays in the implementation of the Entry/Exit System (EES), in particular on the internal assessment that led the Agency to assume reinstatement and maintenance renewal costs amounting to EUR 6,6 million in 2023 2024 under the transversal operations framework contract, despite considering these costs contractually attributable to the EES contractor; requests clarification on the reasons why no legal proceedings were initiated by the end of 2024 and on whether alternative dispute-resolution or recovery actions were explored; recommends that eu-LISA strengthen its	N/A for EBA.	

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	contract-enforcement and dispute-resolution mechanisms, establish clear escalation procedures, and ensure that similar disputes are addressed promptly and transparently in order to safeguard the Agency's financial interests and operational continuity; encourages eu-LISA to provide an opinion on the conditions under which re-tendering may not be considered appropriate and in which situations it makes common sense to keep the same provider/s in order to ensure continuity of business; (iii) Eurojust to urgently update business continuity plans within six months to reflect current operations including SUMMA implementation, conduct regular disaster recovery testing, and establish proper financing decisions prior to procurement procedures; requests Eurojust to present its new business continuity plans in the discharge follow up report;		
88.	Furthermore, calls on the following EU agencies: (i) CEPOL and all EU agencies to urgently strengthen their internal cybersecurity governance, allocate adequate and stable resources, enhance detection and response capacities, and take concrete steps toward zero-trust architecture to reduce vulnerabilities and ensure resilience against increasingly sophisticated cyber threats; (ii) Europol to maintain vigilance in ensuring compliance with eligibility rules in future funding cycles, following its swift corrective action on VAT reimbursements; urges the Commission to issue clear guidance on the implementation of Article 186(4)(c) of the Financial Regulation, given that questions regarding the eligibility of VAT have also arisen in other cases in former years, reflecting some ambiguities; (iii) the EUAA to ensure rigorous monitoring of milestones, particularly those scheduled for 2026 which constitute the core of reform efforts, and report back to the Discharge Authority on the implementation of corrective actions; (iv) EU agencies and in particular Eurojust to establish clear guidelines for handling complex harassment cases and ensure consistent application of Article 24 of the Staff Regulations; (v) the EUAA to implement an effective complaint mechanism for handling complaints ensuring full impartiality and restoring confidence in its governance; (vi) Frontex to strengthen the budget planning and execution to ensure compliance with the principle of annuality; stresses that the scale and complexity of the agency's	N/A for EBA.	

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	mandate require robust internal mechanisms and invites the agency to reinforce oversight of procurement and contract management procedures; encourages Frontex to strengthen follow-up procedures on audit findings and to report measurable progress to the discharge authority; (vii) Eurojust to share future budgeting needs with the Commission regarding the future expansion of the mandate and urges adequate funding and staffing be provided to address this expansion of the mandate;		
	Agencies in the area of Employment, education and social affairs[18]		
89.	Highlights the ELA's incorrect classification of an amending budget as external assigned revenue, in breach of Articles 6, 12, 20, 21 and 34 of the Financial Rules; takes note of the ELA's reply explaining that the funds arrived late and for this reason the ELA temporarily reallocated its own budget to avoid payment delays, then recorded the Union funds as external revenue to ensure they were used only for salaries;	N/A for EBA.	
90.	Takes note of the conclusions of the Evaluation[19] of the ELA, which highlights the need for the Authority to improve its monitoring system based on SMART objectives and key performance indicators; notes with concern that this absence hindered the assessment of the cost-effectiveness of the ELA's activities and undermined the quality of performance monitoring; acknowledges that the ELA has the potential to strengthen its monitoring system through the implementation of structured approaches;	N/A for EBA.	
91.	Notes with concern that the ELA continues to rely excessively on temporary workers, SNEs and interim staff, for core operational and financial functions; observes that at the end of 2022, temporary workers represented 58 % of the ELA's workforce, and despite a slight reduction, the proportion remained very high at 47 % at the end of both 2023 and 2024; further notes that, contrary to Article 41(1) of the ELA's Financial Rules, the Authority relied on an interim worker and a trainee to perform core financial activities related to budget implementation between November 2022 and March 2023, a practice that continued in 2023 and persisted in 2024 with the continued use of an interim worker for essential financial tasks;	N/A for EBA.	

[18] Cedefop, ELA, ETF, Eurofound and EU-OSHA.

[19] Evaluation of the European Labour Authority (ELA) Brussels, 26.5.2025 COM(2025)256 final and SWD(2025)128 final.

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92.	Takes note of the explanation provided during the hearing held on 1 December 2025 by the Executive Director of the ELA regarding the structurally high share of temporary workers, in particular SNEs, who currently account for around 42-50 % of the ELA's operational staff and are legally prevented from performing core functions, thereby creating concentration of responsibilities and a higher risk of errors; supports an adjustment of the establishment plan to replace SNE-based resourcing with additional Temporary Agent posts filled through open and competitive procedures within the existing budgetary ceiling; is of the opinion that the Labour Authority should be a role-model in labour standards and seek to offer longer contracts which would be in the interests of staff, the continuity of business, and knowledge retention; calls on the Authority to further enhance cooperation with national labour authorities in order to avoid duplication and to improve information exchange;	N/A for EBA.	
93.	Draws attention to the conclusions of the Evaluation of EU agencies: Cedefop, EU-OSHA, Eurofound, and the ETF; notes that the evaluation has not found evidence to change the conclusions from the previous 2019 evaluation which concluded that merger options present challenges in balancing benefits and drawbacks while efficiency improvements can be achieved through better cooperation; highlights the need for stronger collaboration with the Commission on high-value joint outputs, such as Eurofound-Cedefop cooperation on the European company survey and Cedefop-ETF alignment on VET policy monitoring; observes that better coordination between Cedefop, the ELA, and Eurofound is needed to avoid duplication in skills forecasting and labour-market analysis;	N/A for EBA.	
94.	Observes that monitoring systems in all agencies, including SMART objectives and KPIs should be strengthened to improve performance assessment and stakeholder engagement; highlights that data gaps (particularly in the ETF), missing performance targets, and the absence of national-level indicators undermine effectiveness; observes that these challenges require improved data completeness, legally clear target-setting, and enhanced monitoring frameworks to ensure comprehensive performance assessments and alignment with stakeholder needs; stresses the importance of transparent governance structures and conflict-of-interest safeguards to support stakeholder confidence in their work;	N/A for EBA. EUAN horizontal question to all Agencies: How has your agency strengthened monitoring systems, including SMART objectives and KPIs, to improve performance assessment and stakeholder engagement? Over the last 2 years the agency has developed its performance monitoring and developed targets	Implemented. Ongoing consideration.

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		and indicators that are regularly reported to management and relevant governing bodies (namely the EBA's Management Board) as part of a approx. two-monthly Management report. The indicators cover the following areas: work programme execution; people; money IT & Security; Data; Risks, controls, sustainability, Stakeholder engagement; and Supervisory convergence. The quantitative targets and effective rates of achievement are shown for each reporting date with either year-on-year or year-end rates given for comparison. Whereas the focus of the Management report is on operational aspects it also covers work programme execution. This area is moreover subject to separate regular reporting to management, with on key statistics, and as part of half-yearly comprehensive updates to the EBA's Management Board. As indicated above the EBA is looking to further develop its performance framework and monitoring to include cost-benefit analysis and transparent budgeting.	

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95.	Takes note that the four agencies (Cedefop, EU-OSHA, Eurofound, and the ETF) have the potential to reduce the administrative burden and improve efficiency through shared services[20]; highlights that the agencies should reduce administrative burdens on staff to maintain sustainable workloads by sharing common services for HR, legal, IT, and technical functions; points out that this would enable agencies to decrease staff engaged in administrative activities and increase focus on core operations; calls on these agencies, in close coordination with the Court, to develop a structured shared-services implementation plan with concrete milestones, to facilitate mutual exchange of best practices and recommendations among the agencies concerned as well as across the broader EUAN, drawing on the Court's audit findings and cross-cutting evaluations; calls on the Commission to report annually to the discharge authority on the progress achieved under this plan;	N/A for EBA.	
96.	Notes that Cedefop has been involved in a legal dispute with a former staff member whose contract was not renewed in 2017; recalls that, in 2020, the General Court of the European Union annulled Cedefop's decision and ordered the payment of financial compensation, which was implemented by Cedefop; notes that a subsequent action brought by the former staff member concerning the implementation of that judgment was dismissed by the General Court of the European Union in February 2024; observes that the former staff member has appealed that judgment to the Court of Justice of the European Union (Case C-209/24 P) and that the final judgment of the Court of Justice of the European Union has set aside the judgment of the General Court of the European Union of 7 February 2024 (T-563/22), annulled the decision of the Executive Director of Cedefop of 17 December 2021 and the decision of its Appeals Committee of 17 June 2022, ordered Cedefop to pay €15 000 to the applicant as compensation for non-material damage, and to bear all costs incurred by the applicant both at first instance and on appeal; recalls that the initial judgment of the General Court of the European Union found breaches of fundamental procedural guarantees, including the right to be heard, the rights of the defence, the duty of care and the principle of good administration; notes with concern that no disciplinary procedure against the former executive director or other responsible members of staff appears to have been initiated following those findings; criticises the excessive length of the decision-making process also due to an	N/A for EBA.	

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	error on the part of the General Court based on information from the agency; stresses that the non-material damage is directly attributable to Cedefop's failure to properly comply with the annulment judgment beyond mere payment of compensation, and that a causal link between Cedefop's unlawful conduct and the damage has therefore been established; stresses that Cedefop must now re-examine the contract renewal request, reconduct the procedure from the situation as it stood in 2017 and adopt a decision replacing the annulled decision; this re-examination should be done following the relevant procedure as laid out in the Staff Regulations and the internal hiring rules of Cedefop including potential necessary compensation; urges that staff-related decisions must be taken in a transparent and traceable manner, based on all the rules enshrined in the Staff Regulations in a timely manner;		
97.	Notes the Court's observation that EU-OSHA paid for online courses without sufficient verification that invoiced hours matched services rendered, contrary to Article 73 of the Agency's financial regulation; takes note of the Agency's clarification that ex-ante verifications are routinely performed and that this case reflected a documentation lapse rather than a control failure; welcomes the additional measures introduced to ensure complete documentation of service delivery and stresses the importance of maintaining robust evidence trails for all payments to guarantee legality and regularity;	N/A for EBA.	
98.	Observes that 75 % of work-related cancers are linked to asbestos exposure, acknowledges EU-OSHA's contribution in 2024 to the Commission's new guidelines on asbestos and encourages EU-OSHA to continue to allocate staffing and budget resources towards contributing to asbestos awareness and methods to address the widespread asbestos issue across Europe;	N/A for EBA.	
99.	Recalls two of the ETF's procurement irregularities, highlighted by the Court in 2022, that have resulted in irregular payments in 2024; notes that in one case, the ETF awarded a EUR 1 million contract for content support services to a tenderer that did not meet the required financial turnover threshold, thereby rendering the contract and related payments (EUR 186 175 in 2024) irregular; notes that in another instance, during a EUR 4 million open procurement for in-country support services, the winning bidder failed to demonstrate sufficient economic and financial capacity, resulting in further irregularities in payments (EUR 252 714 in 2024); notes furthermore that in a 2023 tender for LAN	N/A for EBA.	

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	infrastructure on its premises, the ETF imposed excessive financial capacity requirements without proper justification, potentially discouraging competition; takes note that the ETF has acknowledged those issues and reviewed its methodology but insists that the ETF must implement stricter compliance mechanisms to prevent breaches of procurement rules in the future;		
100.	Is concerned that several procurement-related observations from previous years remain open for both the ELA (origin of qualified opinion in 2023 and 2024) and the ETF;	N/A for EBA.	
	Recommendations		
101.	Calls on the agencies to act on the Court's observations, in particular to: (i) the ELA to improve their budgetary management and formalise a contingency plan for salary adjustments, including early Union funding coordination; (ii) the ELA, the ETF and EU-OSHA to further strengthen their procurement and internal control systems by ensuring that all payments are supported by complete and verifiable evidence, that financial and technical capacity requirements are applied consistently and proportionately, and that ex-ante and ex-post checks are systematically documented;	N/A for EBA.	
102.	Furthermore, calls on Cedefop, the ELA, the ETF, EU-OSHA and Eurofound to: (i) significantly strengthen their monitoring and performance-measurement systems by fully embedding SMART objectives and robust, outcome-oriented key performance indicators, addressing data gaps and aligning metrics with operational priorities to enhance cost-effectiveness and stakeholder accountability; (ii) adopt structured and coherent monitoring approaches, ensuring data completeness and comparability across reporting cycles, establishing consistent national-level indicators where relevant, and improving target-setting practices, while strengthening inter-agency cooperation to avoid duplication and reinforce evidence-based policy support; (iii) intensify efforts toward a structured shared-services model covering HR, legal, ICT, administrative, and technical support to increase synergy, reduce administrative burdens, ensure sustainable workloads, and free up staff for core operational tasks; acknowledges that this will require a careful strategy as the agencies are located in different regions, namely the cities of Thessaloniki, Bratislava, Turin, Bilbao and Dublin	N/A for EBA.	

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	respectively; (iv) urges Cedefop to adopt a replacement decision that fully implements the judgment of the Court of Justice of the European Union of 12 March 2026, in compliance with the Staff Regulations, relevant internal procedures and rules, and with the rights of a staff member applying for a renewal of their contract; stresses the urgent need to avoid further proceedings and additional financial costs for the Agency; calls on Cedefop to put forward an action plan that would include: (i) how the procedure for the decision following the situation as it stood in 2017 will be implemented including a time line; (ii) how Cedefop intends to make sure that the rules of the Staff Regulations, internal procedures, and all the rights of a staff member are followed; (iii) what kind of compensation will be paid and for what reasons; (iv) what kind of changes Cedefop has implemented or plans to improve the procedures when hiring or prolonging staff; (v) to outline all kind of costs incurred during the whole legal dispute since 2017 and to report back to the discharge authority on the progress of the implementation by the beginning of September; (v) strengthen their staffing policies in order to reduce excessive reliance on interim staff, temporary workers and trainees, in particular for core and continuous functions; stresses that structurally precarious staffing arrangements can increase workload pressures, weaken supervision and training, and are not conducive to healthy, safe and stable working conditions; calls on the agencies to ensure that permanent needs are primarily met through adequately trained statutory staff, to provide longer term and more stable employment perspectives where appropriate, and to ensure that trainees are not used to compensate for structural staff shortages or to perform core functions;		
	Agencies in the area of Health and food safety[20]		
103.	Notes with concern that the issue regarding the EMA's former premises in London persists, posing significant financial and operational challenges; is aware that despite the EMA's relocation due to Brexit, it remains financially responsible for these premises, a situation exacerbated by the subtenant's precarious financial position following the bankruptcy of WeWork's parent company in November 2023; takes note that the	N/A for EBA.	

20 ECDC, EFSA, EMA and EUDA.

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	maximum exposure, including council tax liability payable by the EMA in the case of the premises being vacant for the remainder of the lease, amounts to EUR 543 million;		
104.	Notes that in October 2024, in accordance with the discussions held with the Union budgetary authorities and with the consent of its own landlord, the EMA agreed to amend the existing sublease with the subtenant, facilitating a rent reduction while maintaining full payments for service charges and landlord insurance; notes that it included provisions for either the EMA or the subtenant to terminate the sublease early, i.e. before the scheduled expiry date in June 2039, under certain conditions; is aware that in this respect, the EMA made a provision for an onerous contract, with a carrying amount of EUR 122,1 million at 31 December 2024; notes that in 2024 the EMA received a cash reimbursement from the Commission of EUR 11,2 million which has been recognised as income; commends the EMA's proactive steps, and prudent measures to mitigate some of the financial burden caused as a result of this issue;	N/A for EBA.	
105.	Highlights that when the EMA issued its accounts, the subtenant had met its contractual obligations, with rental and service charge payments covering the period up to 30 June 2025;	N/A for EBA.	
106.	Expresses support for the EMA’s Management Board’s request to resolve this matter at the highest political level, thereby enabling the EMA to concentrate its resources on its formal mandate and address public health priorities across the Union;	N/A for EBA.	
107.	Recalls two of the EMA’s procurement irregularities, highlighted by the Court in 2020, that resulted in irregular payments in 2024; notes that the EMA exceeded the financial ceilings of several IT framework contracts, with increases ranging from 77 % to 124 %, in breach of Article 172(3)(a)(iii) of the Financial Regulation resulting in irregular payments amounting EUR 3,1 million in 2024; takes note of the EMA’s reply that the increases were necessary to respond to exceptional operational needs arising from unforeseen legislative and public health developments, and that all contract modifications were recorded in the register of exceptions;	N/A for EBA.	
108.	Draws attention to the Commission Implementing Decision of 28 June 2024 revoking Commission Decision C(2018)4831 (final), which had refused marketing authorisation under Regulation (EC) No 726/2004 for 'Aplidin (plitidepsin)', a medicinal product for human use; highlights that the revocation was based on the finding that a conflict of	N/A for EBA.	

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	interest concerning one of the scientific advisers who participated in the advisory group had an active role in the development of a competing medicinal product, a circumstance that should have disqualified their participation under the principle of objective impartiality; highlights that the EMA has significantly reinforced its policy on handling competing interests for scientific committee members and experts adopted by the EMA's Management Board in December 2024 and came into effect on 1 May 2025;		
109.	Lauds the work of the EMA in addressing the medication shortage of amoxicillin antibiotics in Europe and working together with national medicines agency to address the shortage with the result that Amoxicillin was removed from the shortages list in 2024; encourages the EMA to continue to apply staffing and budget resources for similar goals;	N/A for EBA.	
110.	Notes that the ECA recommended in its Special Report 12/2024 that the EMA continues to work on making their communications readily accessible to the public, so the public has a better insight into the use of Union funds by this agency;	N/A for EBA.	
111.	Notes that the ECA, in its December 2024 Special Report, recommended that the EMA coordinate with the ECDC and HERA to improve pandemic preparedness through clearer roles, more efficient use of Union funds, and review of the tools, procedures, and guidance developed during the pandemic to determine which should be retained or adapted in line with scientific and technological progress, and encourages adequate resources to support this effort;	N/A for EBA.	
112.	Highlights that the EMA has flagged, inter alia, ongoing shortages of critical medicines in members states of the European Union and the EEA, including key cancer drugs (Fludarabine, Vindesine, Fluorouracil, Cisplatin, Topotecan, Methotrexate) for leukaemia, lymphoma, ovarian, and small-cell lung cancer, as well as essential diabetes treatments (various insulins, liraglutide, dulaglutide) needed for type 1 and type 2 diabetes management;	N/A for EBA.	
113.	Expresses serious concern about the repeated breaches of the Financial Regulation identified in the EUDA's procurement processes, taking note of the five irregularities flagged by the Court in 2024; stresses that those irregularities include: - unauthorised contract splitting and improper use of negotiated procedures without justification for three Lisbon event contracts (venue and catering, totalling EUR 210 668), alongside lack of key documentation and the non-respect	N/A for EBA.	

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	of requirements for procurement publicity; - serious deficiencies in a EUR 410 000 contract for a drug trafficking reporting system, including lack of proper tender specifications, award criteria, and an evaluation committee, rendering both the contract and its EUR 60 000 payment irregular; - excessive payments of EUR 14 007 above the agreed contract value for inauguration ceremonies, in breach of Article 73 of the EUDA's financial regulation; - flawed procurement for a EUR 10 000 data collection contract in Ukraine, which was missing award criteria and proper documentation; - non-compliance with publicity requirements and conflict-of-interest declarations in a EUR 100 000 interim services procurement;		
114.	Takes note of the EUDA's response, acknowledging both procedural shortcomings and the necessity for follow-up actions to ensure compliance;	N/A for EBA.	
115.	Takes note of the ongoing implementation delays in the EUDA concerning the Internal Audit Service's recommendations on human resources management and ethics, particularly the open recommendation regarding workload and performance management, which remains unresolved in the area of implementation challenges in workload assessment and activity-based management methods for staff/FTE allocation and cost budgeting; is aware that the Agency has revised its target implementation deadline to 31 December 2025;	N/A for EBA.	
116.	Notes the Court's observation that three of the ECDC's procurement procedures were launched without prior financing decisions, contrary to Article 72(3)(b) of its Financial Regulation; further notes control weaknesses in the evaluation of a EUR 2,8 million conference contract, including insufficient verification of selection criteria, and a lack of checks on abnormally low offers, breaching Articles 151 and 167 and section 23 of Annex I of the Financial Regulation; takes note of the Centre's reply outlining corrective measures, including reinforced ex-ante verification and enhanced documentation for procurement evaluations;	N/A for EBA.	
117.	Highlights that the ECA recommends the work of the ECDC with Member States to strengthen a harmonised Union-wide infectious disease surveillance system, improve	N/A for EBA.	

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	internal processes to provide timelier and more practical guidance, and communicate more clearly with the public using plain language, to better reflect the use of Union funds, as noted by the ECA in its Special Report 12/2024;		
	Recommendations		
118.	Calls on the agencies to act on the Court's observations, in particular to: (i) the EUDA to immediately address irregularities, strengthen internal controls, and ensure strict adherence to procurement rules to prevent further breaches; (ii) the EMA to enhance its procedures for identifying and preventing possible conflicts of interest when selecting advisory board members; (iii) the ECDC to ensure consistent implementation of procurement rules, including reinforced ex-ante verification; (iv) to offer adequate training to staff in procurement rules;	N/A for EBA.	
119.	Furthermore, calls on the following agencies: (i) the EUDA to report back to the Discharge Authority on the details of its progress in implementing the Internal Audit Service's recommendations on human resources management and ethics, particularly the open recommendation regarding workload and performance management; (ii) all agencies to take note of the ECA's observations in particular in regard to procurement rules and to take action accordingly by implementing the ECA's recommendations; (iii) the ECDC and the EMA to apply some of their budget towards implementing the recommendations outlined by the Court in Special Report 12/2024 and listed above; (iv) the EMA, the Commission and Member States to take immediate action to address ongoing shortages of critical medications listed above, and in this regard urges the EMA to collaborate closely with national authorities and the Commission to: i) allocate enough resources to address the problem ii) analyse and propose ways to address the causes of these shortages, including manufacturing, supply chain, distribution challenges, and internal market obstacles or national protectionism, including the necessity of production of European medicines iii) develop contingency plans to ensure uninterrupted patient access, including prioritisation of high-need cases; highlights that immediate and coordinated action is vital to prevent delays in treatment, avoid	N/A for EBA.	

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	deterioration of patient outcomes, and protect public trust in European healthcare system; encourages the EMA to apply additional internal resources from their budget towards this goal;		
	Agencies in the area of Transport and mobility[21]		
120.	Notes the Court's observation that EASA made irregular payments in 2024 totalling EUR 43 000 under a contract for a service not covered by the contract; takes note of the Agency's reply acknowledging the issue and stating that the Agency has taken corrective action and the service has been included in the Framework Contract as from 2025;	N/A for EBA.	
121.	Takes note of the Court's observations regarding the ERA's management and control systems, including: - poor documentation that prevented the agency from matching EUR 144 153 in payments for the 2024 European Rail Traffic Management System Conference, potentially risking the full collection of revenue; - late issuance of debit notes in contravention of Article 43 of the ERA's founding regulation, which requires debit notes to be issued within 60 days of service provision;	N/A for EBA.	
	Recommendations		
122.	Calls on the agencies to act on the Court's observations, in particular to: - the ERA, to establish and enforce a standardised tracking system for all fee-paying events and implement a system to automate invoicing processes to ensure debit notes are issued within 60 days of service delivery, reducing reliance on manual triggers, enforce internal controls and include invoicing timeliness as a Key Performance Indicator (KPI) in financial reporting;	N/A for EBA.	
	Agencies in the area of Environment, and Energy[22]		
123.	Notes the Court's three observations concerning procurement irregularities in the EEA including: - irregular payments under a framework contract for canteen and catering services, refunding EUR 6 514 without an invoice addressed to the Agency	N/A for EBA.	

21 EASA, EMSA and ERA.

22 ACER, ECHA, EEA and EFCA.

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	contrary to Article 111(2) of the Financial Regulation and increasing lunch prices by 34 % above the agreed indexation mechanism; takes note of the Agency's reply that these were isolated incidents, with procedures since clarified and strengthened, and that the price adjustment was due to exceptional inflationary conditions; - use of its internal Expert Meeting System to order catering services, instead of the order forms required by the framework contract, preventing reliable monitoring of cumulative expenditure and risking contract ceiling overruns in breach of Article 111(1) and (3) of the Financial Regulation; acknowledges the EEA's reply that the Expert Meeting System provides a streamlined control process and that it will amend the framework contract accordingly; highlights that in order to fully address the Court's concerns, the Expert Meeting System should be integrated with the accounting system to ensure that all catering orders automatically generate legally binding commitments; - type of contract: notes that the EEA failed to specify the type of specific contract (fixed price or time and means) for an IT consultancy contract for an amount of EUR 731 000, contrary to section 1.1 of Annex I to the Financial Regulation, making it impossible to reconcile the total contract amount with the price per consultant; takes note of the EEA's explanation that the omission had no financial impact, and the commitment to ensure all future contracts include this information;		
124.	Notes the Court's observation that ECHA signed a specific IT infrastructure contract valued at EUR 8,1 million, exceeding the authorising officer's delegated limit by EUR 1,3 million; takes note of the Agency's explanation that the contract was based on non-binding service volume estimates within the limits of annual appropriations and that actual budgetary commitments did not exceed delegated authority; encourages ECHA to ensure clear alignment between financial delegations and contractual commitments; calls on the Agency to introduce enhanced forward-looking screening mechanisms for external contractors involved in work related to the Agency's regulatory decision-making;	N/A for EBA.	
125.	Draws attention to the concerns raised by several civil-society organisations regarding a potential professional conflict of interest in the case of Ramboll Germany GmbH, a	N/A for EBA.	

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	consultancy that previously carried out technical studies for ECHA while also providing services to industry stakeholders seeking to influence upcoming PFAS restrictions; stresses that expert advisory structures should reflect balanced representation of scientific, industrial and civil-society expertise in order to strengthen legitimacy and evidence-based decision making; acknowledges the organisations' claim that Ramboll's parallel activities could have compromised the impartiality required under Articles 2(56) and 143(d) of the Financial Regulation; stresses that the principle of sound financial management requires the Agency to ensure that procurement and contract execution are conducted in a manner preserving institutional impartiality and public confidence; notes that unidentified conflicts of interest may affect the credibility of Union-funded activities even in the absence of procedural irregularity; calls for adequate safeguards addressing both actual and apparent risks;		
126.	Takes note, however, of ECHA's clarification that the work carried out by Ramboll Deutschland for the Agency on PFAS was performed between 2020 and 2021, prior to the consultancy's 2022 engagement with industry, and that conflict-of-interest assessments were performed in accordance with ECHA's procedures at the time the contract was awarded; notes furthermore that under the current 2024 framework contract Ramboll has not submitted tenders for specific contracts; welcomes ECHA's statement that it conducted a detailed internal review in response to access-to-documents requests and found no unmanaged conflict of interest; stresses nonetheless the importance of ensuring robust, proactive and forward-looking conflict-of-interest checks for all external contractors, particularly those involved in technical work feeding into sensitive regulatory decisions; emphasises that expert groups should contain a balance of members from various sectors including the private sector, science sectors and civil society to represent different competencies and viewpoints; invites the Agency to integrate contractor independence checks into its broader internal control and risk management framework; stresses the need to ensure robust and proactive procedures to prevent any risk of conflict of interest or undue influence;	N/A for EBA.	
127.	Notes the Court's observation that EFCA applied a procurement formula for IT services that resulted in the effective weighting of the price criterion falling below the 30 % minimum recommended by the Commission's guidelines (Annex I, point 21.2 of the	N/A for EBA.	

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	Financial Regulation); takes note of EFCA's commitment not to apply this formula in future procurement procedures;		
128.	Notes the Court's made two observations concerning ACER's procurement irregularities that resulted in irregular payments in 2024; points out that following a vendor policy change, ACER ordered IT support services without a legal basis for six weeks before signing the amended contract, resulting in irregular payments of EUR 8 179 in breach of Article 172(1) of the Financial Regulation; takes note of the Agency's reply that this exception was formally approved to avoid service disruption and that payments were for duly delivered and documented services;	N/A for EBA.	
129.	Notes that ACER accepted a revised financial offer in a negotiated procedure, increasing the contract value from EUR 51 450 to EUR 79 450 after submission, in contravention of Articles 151, 160(1), and 170 of the Financial Regulation;	N/A for EBA.	
130.	Recalls that the Court's observation concerning ACER's structural reliance on interim workers has remained open since 2019, with interim staff continuing to perform long-term tasks that should normally fall to directly employed staff; notes that, although the number of interim workers decreased from 18 in 2023 to 16 in 2024, the situation persisted and ACER intends to subcontract part of these activities; takes note of the Agency's replies to the questionnaire, according to which extensive outsourcing is necessary due to insufficient in-house resources and specialised expertise; observes that ACER outsources a wide range of functions, including highly specialised consultancies and studies in energy regulation, legal services, event organisation, and various general services, but that the most significant dependency concerns the IT domain, where the design, development, implementation, support, maintenance and security of its systems are carried out largely by external service providers; highlights in this regard that more than 100 external IT experts (not necessarily full-time) are engaged in delivering IT services to ACER, compared with only 17 internal IT staff, creating a substantial structural imbalance; notes furthermore that ACER states that this outsourcing model was explicitly recommended by the Commission in view of the Agency's limited establishment plan and resource constraints; underlines, however, that such persistent dependence on external providers for core IT capabilities, combined with the continued use of interim workers for permanent tasks, raises concerns regarding knowledge retention, operational continuity	N/A for EBA.	

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	and long-term institutional capacity; stresses that the heavy IT dependency must be urgently addressed to safeguard knowledge retention and operational continuity; requests that the Commission and ACER report to the discharge authority on the corrective measures adopted;		
	Recommendations		
131.	Calls on the agencies to act on the Court's observations, in particular to: (i) the EEA to strengthen its procurement and contract-management procedures to prevent similar irregularities, in particular by systematically enforcing the Financial Regulation’s invoicing and price-indexation requirements for all framework contracts, integrating the Expert Meeting System with the EEA’s accounting and commitment systems to ensure that catering orders generate legally binding commitments and allow reliable monitoring of cumulative expenditure in line with Article 111, mandating the inclusion of the contract type (fixed price or time and means) in all specific contracts in accordance with Annex I, and implementing regular checks, staff training and reinforced supervisory controls while fully documenting all corrective measures taken; (ii) EFCA to ensure strict compliance with Union procurement rules by maintaining at least 30 % price weighting criteria, provide internal training on the proper application of procurement weightings, introduce mandatory documentary proof (e.g. rental contracts), conduct periodic residence audits, and strengthen controls to prevent improper allowance payments and report back to the discharge authority on implementation; (iii) ACER to prevent future procurement irregularities and ensure full compliance with the Financial Regulation;	N/A for EBA.	
	***Agencies in other fields*[23]**		
132.	Notes that in two negotiated procedures the BEREC Office did not specify selection criteria in the tender specifications, contrary to point 18.2 of Annex I to the Financial Regulation with risk to the BEREC Office that the contractor might not have the capacity to implement the contracts; takes note of the BEREC Office’s explanation that the contractors’ capacity was assessed through prior consultations and that it will ensure selection criteria are specified in all future tenders;	N/A for EBA.	

23 BEREC Office, CdT, ENISA, EIT, EUSPA and ESA Euratom.

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
133.	Draws attention to the fact that by December 2023, the Commission was required to complete a five-year evaluation of the BEREC Office under Article 48 of its founding regulation intended to assess potential structural or mandate changes for the BEREC office, along with any financial implications; notes that as of the end of 2024, the Commission had not yet finalised this evaluation and as per request by an MEP, the Commission informed the Parliament that the evaluation report will be submitted in December 2025;	N/A for EBA.	
134.	Notes that the Court's observation concerning the CdT's procurement irregularity in a contract for IT equipment rack rentals, awarded in 2016 through a negotiated procedure without prior publication of a contract notice; highlights that the contract was renewed 13 times, incorrectly relying on the building contract exemption under Article 134(1)(h) of Commission Delegated Regulation (EU) No 1268/2012, a provision the Court determined does not apply to IT rack rentals;	N/A for EBA.	
135.	Notes that ENISA did not adopt a proper financing decision prior to launching procurement procedures for operational expenditure, undermining effective planning and oversight and contravening Articles 32(1) and 72(3)(b) of its financial rules; takes note of ENISA's reply that it agrees with the observation and has taken necessary steps to address the issue;	N/A for EBA.	
136.	Observes that for four conferences (2022-2024), ENISA's average hotel rates exceeded applicable Union staff ceilings, with high cancellation fees (30 % of total costs) for two events; highlights the lack of guidelines or ex ante checks for conference organisation; takes note of ENISA's reply that it agrees and will take corrective action;	N/A for EBA.	
137.	Draws attention to a procurement procedure for research and development services that lacked sufficient documentation to justify the estimated contract value and failed to define specific and measurable selection criteria, as required by Article 167 and Annex I, point 18.2, of the Financial Regulation; notes ENISA's reply that it has already addressed the concern;	N/A for EBA.	
138.	Notes the Court's observation concerning the EIT, in particular an external ex-post verification of a representative sample of cost items under grant payments resulted in an overall error rate of 0,4 %; observes that the court recalculated the overall error rate for the sample, incorporating an additional ineligible amount detected by them in its audit,	N/A for EBA.	

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	and concluded that the grant payments were affected by an estimated error rate of 0,8 % which applied to the EUR 6 million of cleared EIT grant payments in 2024 and indicates that approximately EUR 50 000 may be affected by error;		
139.	Notes that, in 2023, the EIT transitioned its grant agreements from an annual to a multi-annual structure; draws attention to the fact that this change impacts the Court's assessment of legality and regularity, which can only be performed during interim and final payments; notes that in 2024, the EIT paid EUR 412 million in pre-financing for multi-annual agreements, comprising 92,9 % of total payments for the year; takes note that these payments' legality and regularity will be assessed in future years; stresses that such a high share of pre-financing payments requires strengthened monitoring and control mechanisms in order to mitigate the risk of future financial corrections or recoveries;	N/A for EBA.	
140.	Expresses concern regarding OLAF's investigations on three different cases concluded in 2024 and its subsequent Financial and Administrative recommendations; notes that OLAF recommended that the EIT recover substantial amounts from the beneficiaries subject to the investigation; takes note that the amount to be recovered relates to grant agreements awarded from 2020 to 2023; notes that, in 2024, the EIT made a pre-financing payment of EUR 52,1 million in relation to the 2023 grant agreement and it was not part of the Court's audit population of payments in 2024;	N/A for EBA.	
141.	Takes note with particular attention to the explanations provided by the EIT Director during the hearing held on 1 December 2025 that the irregularities concern beneficiaries of EIT grants and not members of EIT staff, and that in the two major cases, the irregularities were detected and proactively reported by the Agency itself to OLAF; further notes that, following receipt of OLAF's final reports, the EIT has taken immediate corrective action, in particular for the main irregularity, including the suspension of all payments to the concerned beneficiary, the premature termination of the ongoing grant agreement, and the launch of recovery procedures for past affected grants, as well as requiring the beneficiary to improve his processes and procedures; expects the EIT to fully implement all follow-up actions derived from OLAF's recommendations and to ensure that strengthened control mechanisms effectively mitigate similar risks in future funding cycles;	N/A for EBA.	
142.	Points out that due to the complexity of one of the three cases, the EIT is working closely	N/A for EBA.	

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	with the Commission's legal services, OLAF and DG BUDG and the estimated amount to be recovered is currently assessed to be in the region of EUR 15-20 million;		
143.	Acknowledges that, in 2024, the EIT assessed its internal controls and identified three main risks with a high likelihood of occurrence and significant impact on its activities: - Insufficient Human Resources: notes that the Court and the Commission's Internal Audit Service acknowledge this risk, highlighting irregularities due to understaffing; urges that personnel numbers be increased and that funding is increased accordingly; - KICs' Strategic Progress: regrets that Knowledge and Innovation Communities (KICs) may not achieve strategic objectives due to non-alignment, fraud, or other factors; is concerned that some KICs still lag in antifraud systems, with ongoing reviews of OLAF investigations related to KICs potentially requiring fund recovery; - Cybersecurity Threats: cyber-attacks pose a very high risk, potentially impacting business continuity, causing data loss, and damaging reputation;	N/A for EBA.	
144.	Draws attention to two budgetary irregularities in the EIT's 2025 amending budget: - budgetary equilibrium: notes the original version showed EUR 463,6 million revenue vs. EUR 446,7 million expenditure, breaching Articles 8 and 16 of the Framework Financial Regulation; acknowledges corrected version on 31 March 2025; - revenue classification error: notes that the EIT included EUR 16,7 million in external assigned revenue under Title 2 'Contributions' rather than creating a dedicated chapter, contravening Articles 8, 20, 21 and 25; notes that the EIT has since committed to restructuring its budget to properly classify such revenues in 2025;	N/A for EBA.	
145.	Notes that the EIT's framework contract for travel services lacks compliance with contractual terms, as order forms or specific contracts are not used to order travel services; observes that the EIT relies on staff mission orders as legal commitments but fails to communicate them to the contractor, delegating instead full responsibility to travelling staff members who are required to order their travel services directly by email; highlights three instances where mission orders and cost claims were not approved by properly delegated staff, and that the EIT lacks a reliable system to monitor adherence to	N/A for EBA.	

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	the contract ceiling; acknowledges the EIT's reply confirming the contract ceiling has not been exceeded but calls on the Agency to ensure proper delegation of approval authority, and to implement a monitoring system to track contract ceiling compliance;		
146.	Observes that the EIT carried over EUR 118 697 in staff cost commitments to 2025 as C9 appropriations, despite Article 12(5) of the Framework Financial Regulation requiring cancellation of such commitments by year-end; notes the EIT's acknowledgment of the issue and commitment to strengthen internal controls to prevent recurrence;	N/A for EBA.	
147.	Notes the strategic role of EUSPA as a key pillar of the EU Space Programme in reinforcing the Union's industrial base, competitiveness and innovation; invites the Commission, when preparing the next Multiannual Financial Framework (MFF), to ensure that EUSPA is adequately empowered and resourced to strengthen its performance and delivery capacity in support of the Union's strategic autonomy and sovereignty, including through the implementation of new tasks under the EU Space Act; underlines the importance of prioritising European procurement in areas critical to the Union's resilience, security and technological independence;	N/A for EBA.	
148.	Calls on the agencies to act on the Court's observations, in particular to: (i) the BEREC Office to ensure full compliance with procurement rules by systematically defining selection criteria in negotiated procedures and to strengthen capacity-assurance mechanisms; (ii) the CdT to reinforce procurement controls to prevent recurrence of non-compliant with Union and internal financial rules; (iii) ENISA to adopt financing decisions prior to procurement, introduce guidelines and ex-ante checks for conference organisation, and ensure complete documentation and measurable selection criteria in all procedures; (iv) the EIT to strengthen the supervision of external verifiers and enhance its review checklists, ensure proper budgetary equilibrium and revenue classification, improve implementation of its travel-service framework contract, and reinforce internal controls to avoid irregular carry-overs;	N/A for EBA.	
149.	Furthermore, calls on the following agencies: (i) the BEREC Office to report to the Discharge Authority on the timely completion and follow-up of the Commission's overdue five-year evaluation;	N/A for EBA.	

No.	Observation of the Discharge Authority	Response and measures taken by the Agency	Status [3]
	(ii) ENISA to inform the Discharge Authority of progress in implementing corrective actions on procurement planning, conference management, and research and development procedure documentation; (iii) the EIT to update the Discharge Authority on the implementation of OLAF's recommendations and strengthened control mechanisms to avoid recurrence in the future; to continue strengthening its cybersecurity governance in full compliance with Regulation (EU, Euratom) 2023/2841, to further enhance internal cyber-resilience capabilities; to establish a policy on access to documents to enable parliamentary and public scrutiny of the use of Union funds, particularly with regard to the Knowledge and Innovation Communities (KICs); (iv) the CdT to continue to improve the accessibility of documents in all the languages of the Union in order to ensure equal access for all Union citizens;		
150.	Calls on the Commission: (i) to identify systemic problems in all agencies with regards to the procurement of IT services, to explore whether new procurement calls are always necessary to ensure continuity of business, to explore whether to introduce specific, more flexible rules with regards to IT procurement, to provide support and oversight for the agencies in this regard; (ii) to provide adequate training in procurement procedures; urges the Commission to analyse systemic issues in procurement procedures across all agencies, to ascertain specific problem areas and suggest solutions.	N/A directly for EBA.	