# 2012 discharge: EU general budget, European Commission and executive agencies

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Having regard to Council Regulation (EC) No 58/2003 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes, and in particular Article 14 (3) thereof and to Commission Regulation (EC) No 1653/2004 on a standard financial regulation for the executive agencies, the Council addressed the following recommendations to the European Parliament as regards the discharge to the given to the executive agencies.

At its meeting on 29 January 2014, the Budget Committee examined the six specific annual reports of the European Court of Auditors related to executive agencies.

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 as well as the report by the Court of Auditors on the annual accounts of the Executive Agencies, accompanied by the Executive Agency's replies, the Council hereby recommended the European Parliament to give a discharge to the Director of the Executive Agency in respect of the implementation of the budget for the financial year 2012.

The Council considers that a certain number of observations should be taken into account when granting discharge.

The Council's recommendations may be summarised as follows:

1. as regards the **Executive Agency Education , Audiovisual and Culture**, the Council invites the Executive Agency to limit the amount of carry-overs, in line with the budgetary principle of annuality;
2. as regards the **Executive Agency for Competitiveness and Innovation**, the Council urges the Executive Agency to comply with the international standards of internal control and to separate the Internal Audit Capability (IAC) and the ex-post verifications that are part of the internal control system, in order to ensure the independence of its Internal Audit function. It also encourages the Executive Agency to pursue its efforts in addressing the failures detected by the Court in its recruitment procedures;
3. as regards the **Executive Agency for Health and Consumers**, the Council urges the Executive Agency to continue paying due attention to the respect of the budgetary principle of annuality and to avoid, as far as possible, any excessive carry-overs;
4. as regards the **Executive Agency of the Trans-European Transport Network**, the Council also urges the Executive Agency to continue paying due attention to the respect of the budgetary principle of annuality and to avoid, as far as possible, any excessive carry-overs;
5. as regards the **Executive Agency for the Research**, the Council calls on the Executive Agency to pay due attention to the respect of the provisions laid down in the Financial Regulation and its Rules of Application concerning the subdelegation of powers of the Authorising Officer when making payment orders.
6. with regard to the **European Research Council Executive Agency**, the Council made no particular comment.