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Committee on Budgetary Control

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DRAFT REPORT

on discharge in respect of the implementation of the budget of the Euratom
Supply Agency for the financial year 2013
(2014/2117(DEC))

Committee on Budgetary Control

Rapporteur: Ryszard Czarnecki

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1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on discharge in respect of the implementation of the budget of the Euratom Supply Agency for the financial year 2013 (2014/2117(DEC))

The European Parliament,

- having regard to the final annual accounts of the Euratom Supply Agency for the financial year 2013,
- having regard to the Court of Auditors' report on the annual accounts of the Euratom Supply Agency for the financial year 2013, together with the Agency's replies¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2013, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of ... on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2013 (00000/2015 – C8-0000/2015),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Article 106a of the Treaty establishing the European Atomic Energy Community,
- having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities³,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002⁴, and in particular Article 208 thereof,
- having regard to Council Decision 2008/114/EC, Euratom of 12 February 2008 establishing Statutes for the Euratom Supply Agency⁵, and in particular Article 8 thereof,
- having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in

¹ OJ C 442, 10.12.2014, p. 267.

² OJ C 442, 10.12.2014, p. 267.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 298, 26.10.2012, p. 1.

⁵ OJ L 41, 15.2.2008, p. 15.

Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities¹,

- having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council², and in particular Article 108 thereof,
 - having regard to Rule 94 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A8-0000/2015),
1. Grants the Director-General of the Euratom Supply Agency discharge in respect of the implementation of the Agency's budget for the financial year 2013 / Postpones its decision on granting the Director-General of the Euratom Supply Agency discharge in respect of the implementation of the Agency's budget for the financial year 2013;
 2. Sets out its observations in the resolution below;
 3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the Director-General of the Euratom Supply Agency, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

¹ OJ L 357, 31.12.2002, p. 72.

² OJ L 328, 7.12.2013, p. 42.

2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on the closure of the accounts of the Euratom Supply Agency for the financial year 2013 (2014/2117(DEC))

The European Parliament,

- having regard to the final annual accounts of the Euratom Supply Agency for the financial year 2013,
- having regard to the Court of Auditors' report on the annual accounts of the Euratom Supply Agency for the financial year 2013, together with the Agency's replies¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2013, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of ... on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2013 (00000/2015 – C8-0000/2015),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Article 106a of the Treaty establishing the European Atomic Energy Community,
- having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities³,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002⁴, and in particular Article 208 thereof,
- having regard to Council Decision 2008/114/EC, Euratom of 12 February 2008 establishing Statutes for the Euratom Supply Agency⁵, and in particular Article 8 thereof,
- having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial

¹ OJ C 442, 10.12.2014, p. 267.

² OJ C 442, 10.12.2014, p. 267.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 298, 26.10.2012, p. 1.

⁵ OJ L 41, 15.2.2008, p. 15.

Regulation applicable to the general budget of the European Communities¹,

- having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council², and in particular Article 108 thereof,
 - having regard to Rule 94 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A8-0000/2015),
1. Notes that the final annual accounts of the Euratom Supply Agency are as annexed to the Court of Auditors' report;
 2. Approves the closure of the accounts of the Euratom Supply Agency for the financial year 2013 / Postpones the closure of the accounts of the Euratom Supply Agency for the financial year 2013;
 3. Instructs its President to forward this decision to the Director-General of the Euratom Supply Agency, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Union* (L series).

¹ OJ L 357, 31.12.2002, p. 72.

² OJ L 328, 7.12.2013, p. 42.

3. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

with observations forming an integral part of the decision on discharge in respect of the implementation of the budget of the Euratom Supply Agency for the financial year 2013 (2014/2117(DEC))

The European Parliament,

- having regard to its decision on discharge in respect of the implementation of the budget of the Euratom Supply Agency for the financial year 2013,
 - having regard to Rule 94 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A8-0000/2015),
- A. whereas, according to its financial statements, the final budget of the Euratom Supply Agency (“the Agency”) for the financial year 2013 was EUR 104 000, representing the same amount as compared to 2012; whereas the entire budget of the Agency derives from the Union budget,
- B. whereas the Court of Auditors, in its report on the annual accounts of the Euratom Supply Agency for the financial year 2013 (“the Court’s report”), has stated that it has obtained reasonable assurances that the annual accounts of the Agency are reliable and that the underlying transactions are legal and regular,

Follow-up of the 2012 discharge

1. Notes from the Court’s report on the Agency’s annual accounts that regarding one comment made in the Court's 2011 report and marked as “Ongoing” in the Court’s 2012 report, corrective actions were taken and the comment is now marked as "Completed"; notes furthermore that the comment made in the Court's 2012 report is now marked as "Outstanding";

Comments on the reliability of accounts

2. Observes that the Agency's notes on its annual accounts explain that all salaries and some additional costs for administrative services were paid directly from the Commission's budget; notes that the costs incurred by salaries are disclosed while no details are provided about the costs of the administrative services; is concerned that this situation obscures the level to which the Agency is dependent upon the Commission;
3. Acknowledges from the Agency that it will present to the discharge authority a more detailed report on its needs covered directly by the Commission;

Budget and financial management

4. Notes that budget monitoring efforts during the financial year 2013 resulted in a commitment appropriation rate of 100 %, and payment appropriation rate of 59,22 %;

Internal controls

5. Acknowledges from the Court's report that there is insufficient documentation on the main elements of the Agency's internal controls, such as risk management and control strategy, procedures to monitor performance, an assessment of the functioning of the internal control system and a code of professional standards;

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6. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of ... 2015¹ on the performance, financial management and control of the agencies.

¹ Texts adopted of that date, P8_TA-PROV(2015)0000