



**2015/2185(DEC)**

2.2.2016

## **DRAFT REPORT**

on discharge in respect of the implementation of the budget of the Euratom  
Supply Agency for the financial year 2014  
(2015/2185(DEC))

Committee on Budgetary Control

Rapporteur: Derek Vaughan

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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 2014  
(2015/2185(DEC))**

*The European Parliament,*

- having regard to the final annual accounts of the Euratom Supply Agency for the financial year 2014,
- having regard to the Court of Auditors' report on the annual accounts of the Euratom Supply Agency for the financial year 2014, together with the Agency's replies<sup>1</sup>,
- having regard to the statement of assurance<sup>2</sup> 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 2014, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of xx February 2016 on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2014 (xxxxx/2016 – C8-xxxx/2016),
- 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 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 1605/2002<sup>3</sup>, 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 Agency<sup>4</sup>, 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 Regulation applicable to the general budget of the European Communities<sup>5</sup>,
- 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 Council<sup>6</sup>,

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<sup>1</sup> OJ C 409, 19.12.2015, p. 299.

<sup>2</sup> OJ C 409, 19.12.2015, p. 299.

<sup>3</sup> OJ L 298, 26.10.2012, p. 1.

<sup>4</sup> OJ L 41, 15.2.2008, p. 15.

<sup>5</sup> OJ L 357, 31.12.2002, p. 72.

<sup>6</sup> OJ L 328, 7.12.2013, p. 42.

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 (A8-0000/2016),
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 2014;
  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).

## 2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

### on the closure of the accounts of the Euratom Supply Agency for the financial year 2014 (2015/2185(DEC))

*The European Parliament,*

- having regard to the final annual accounts of the Euratom Supply Agency for the financial year 2014,
- having regard to the Court of Auditors' report on the annual accounts of the Euratom Supply Agency for the financial year 2014, together with the Agency's replies<sup>1</sup>,
- having regard to the statement of assurance<sup>2</sup> 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 2014, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of xx February 2016 on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2014 (xxxxx/2016 – C8-xxxx/2016),
- 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 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 1605/2002<sup>3</sup>, 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 Agency<sup>4</sup>, 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 Regulation applicable to the general budget of the European Communities<sup>5</sup>,
- 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 Council<sup>6</sup>, and in particular Article 108 thereof,

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<sup>1</sup> OJ C 409, 19.12.2015, p. 299.

<sup>2</sup> OJ C 409, 19.12.2015, p. 299.

<sup>3</sup> OJ L 298, 26.10.2012, p. 1.

<sup>4</sup> OJ L 41, 15.2.2008, p. 15.

<sup>5</sup> OJ L 357, 31.12.2002, p. 72.

<sup>6</sup> OJ L 328, 7.12.2013, p. 42.

- 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 (A8-0000/2016),
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 2014;
  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).

### 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 2014 (2015/2185(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 2014,
  - 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 (A8-0000/2016),
- A. whereas, according to its financial statements, the final budget of the Euratom Supply Agency (“the Agency”) for the financial year 2014 was EUR 104 000; whereas the entire budget of the Agency derives from the Union budget,
- B. whereas the Court of Auditors ("the Court"), in its report on the annual accounts of the Euratom Supply Agency for the financial year 2014 ("the Court's report"), stated that it had obtained reasonable assurances that the Agency's annual accounts for the financial year 2014 were reliable and that the underlying transactions were legal and regular,

#### ***Budget and financial management***

1. Notes that budget monitoring efforts during the financial year 2014 resulted in a commitment appropriations execution rate of 91,08 %, representing a decrease of 3,92 % compared to 2013; ascertains that the payment appropriation execution rate was 81,13 %, representing an increase of 21,91 % compared to 2013;

#### ***Other comments***

2. Takes note that the Agency has provided in its annual accounts estimations of the administrative services paid directly from the Commission's budget;
3. Acknowledges that the Agency has an appropriate risk management and control strategy in place; notes, furthermore, that the Agency has taken all necessary actions on risk assessment and risk mitigation to align its internal control system with the Court's requirements;

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4. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of [xx xxxx 2016]<sup>1</sup> [on the performance, financial management and control of the agencies].).

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<sup>1</sup> Texts adopted of that date, P[8\_TA(-PROV)(2016)0000].