

2013 discharge: Euratom Supply Agency (ESA)

2014/2117(DEC) - 30/01/2015

Having examined the revenue and expenditure account for the financial year 2013 and the balance sheet at 31 December 2013 of the Euratom Supply Agency, as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2013, accompanied by the Agency's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director General of the Agency in respect of the implementation of the budget for the financial year 2013.

Overall, the Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular.

Nevertheless, the Court has made some observations. They may be summarised as follows:

- **financing of administrative services of the Agency:** the Council notes the Court's observation that no details are provided in the Agency's 2013 annual accounts for the administrative services paid directly by the Commission. It invites the Commission and the Agency to take the appropriate remedial measures;
- **internal controls:** the Council urges the Agency to take actions to remedy the weaknesses found by the Court in the Agency's internal controls system.