

Brussels, 30 January 2026  
(OR. en)

5753/26

FIN 140  
PE-L 6

#### 'I/A' ITEM NOTE

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From: Budget Committee  
To: Permanent Representatives Committee/Council  
Subject: Council recommendations on the discharge to be given to the joint undertakings in respect of the implementation of the budget for the financial year 2024

- *Adoption*
  - *Approval of a letter*
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1. In accordance with the relevant establishing acts and, as regards the European Joint Undertaking for ITER and the Development of Fusion Energy, also in accordance with Article 70(4) of Regulation (EU, Euratom) 2024/2509<sup>1</sup>, the Council is required to draw up recommendations to the European Parliament on a discharge to be given to the joint undertakings.

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<sup>1</sup> Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>).

2. At its meetings on 8 and 16 January 2026, the Budget Committee examined the European Court of Auditors' report on the annual accounts of the EU joint undertakings for the 2024 financial year<sup>2</sup>, and reached an agreement on the draft texts as set out in the Addendum.
3. The Budget Committee advises the Permanent Representatives Committee to suggest that the Council:
  - adopt the draft recommendations as set out in the Addendum to this note; and
  - arrange for them to be forwarded to the European Parliament and approve the draft letter in the Annex to that effect.

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<sup>2</sup> OJ C, C/2025/5736, 31.10.2025, ELI: <http://data.europa.eu/eli/C/2025/5736/oj>.

DRAFT LETTER

from: President of the Council

to: President of the European Parliament

Madam,

In accordance with the relevant establishing acts and, as regards the European Joint Undertaking for ITER and the Development of Fusion Energy, also in accordance with Article 70(4) of Regulation (EU, Euratom) 2024/2509<sup>1</sup>, I am forwarding under separate cover<sup>2</sup> the Council recommendations of 17 February 2026 on the discharge to be given to the joint undertakings in respect of the implementation of the budget for the financial year 2024.

[Complimentary close]

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<sup>1</sup> Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>).

<sup>2</sup> Doc. 5753/26 + ADD 1.