

# Procedure file

Basic information		
DEC - Discharge procedure	<a href="#">2013/2234(DEC)</a>	Procedure completed
2012 discharge: Euratom Supply Agency (ESA)		
Subject 8.70.03.07 Previous discharges		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>CONT</b> Budgetary Control		10/10/2013
		PPE <a href="#">SARVAMAA Petri</a>	
		Shadow rapporteur	
		S&D <a href="#">KADENBACH Karin</a>	
		ALDE <a href="#">GERBRANDY Gerben-Jan</a>	
		Verts/ALE <a href="#">STAES Bart</a>	
		ECR <a href="#">ANDREASEN Marta</a>	
		EFD <a href="#">VANHECKE Frank</a>	
		NI <a href="#">EHRENHAUSER Martin</a>	
	Committee for opinion	Rapporteur for opinion	Appointed
	<b>ITRE</b> Industry, Research and Energy	The committee decided not to give an opinion.	
European Commission	Commission DG <a href="#">Budget</a>	Commissioner	ŠEMETA Algirdas

Key events			
26/07/2013	Non-legislative basic document published	<a href="#">COM(2013)0570</a>	
22/10/2013	Committee referral announced in Parliament		
17/03/2014	Vote in committee		
20/03/2014	Committee report tabled for plenary	<a href="#">A7-0180/2014</a>	Summary
02/04/2014	Debate in Parliament		
03/04/2014	Results of vote in Parliament		
03/04/2014	Decision by Parliament	<a href="#">T7-0324/2014</a>	Summary

03/04/2014	End of procedure in Parliament		
05/09/2014	Final act published in Official Journal		

Technical information	
Procedure reference	2013/2234(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/14208

Documentation gateway					
Non-legislative basic document		COM(2013)0570	26/07/2013	EC	
Court of Auditors: opinion, report		N7-0034/2014 <a href="#">OJ C 365 13.12.2013, p. 0213</a>	10/09/2013	CofA	Summary
Committee draft report		<a href="#">PE521.670</a>	23/01/2014	EP	
Document attached to the procedure		<a href="#">05849/2014</a>	05/02/2014	CSL	Summary
Amendments tabled in committee		<a href="#">PE521.817</a>	25/02/2014	EP	
Committee report tabled for plenary, single reading		<a href="#">A7-0180/2014</a>	20/03/2014	EP	Summary
Text adopted by Parliament, single reading		<a href="#">T7-0324/2014</a>	03/04/2014	EP	Summary

Final act
Budget 2014/607 <a href="#">OJ L 266 05.09.2014, p. 0277</a> Summary

## 2012 discharge: Euratom Supply Agency (ESA)

**PURPOSE:** presentation of the EU Court of Auditors report on the annual accounts of the Euratom Supply Agency (ESA) for the year 2012, together with the Agency's reply.

**CONTENT:** in accordance with the tasks conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, the Court presents to the European Parliament and to the Council, in the context of the discharge procedure, a Statement of Assurance as to the reliability of the annual accounts of each institution, body or agency of the EU, and the legality and regularity of the transactions underlying them, on the basis of an independent external audit.

This audit concerned, amongst others, the annual accounts of the ESA.

In the Court's opinion, the Euratom Supply Agency's Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commission's accounting officer.

The Court also considers that the transactions underlying the annual accounts of the Agency for the financial year ended 31 December 2012 are, in all material respects, legal and regular.

The report also makes a series of observations on the budgetary and financial management of the Agency, accompanied by the Agency's response. The main observations may be summarised as follows:

The Court's observations:

- the Court wishes to draw attention to the fact that between 2008 and 2011, the Agency did not receive its own budget and the European Commission directly financed and discharged all expenditure. The Court had considered this situation to be at odds with the Statutes of the Agency. Following the Court's comments, the Commission granted the Agency its own budget amounting to EUR 98 000. Although Article 54 of the Treaty Establishing the European Atomic Energy Community and Article 6 of the Agency's Statutes provide that it shall have financial autonomy, most of the Agency's expenditure (staff, office space and IT systems) is still financed directly by the Commission. These provisions are contradictory and go against the financial autonomy required of the Agency.

The Agency's reply: the Agency agrees with the Court of Auditors that the amount of the subsidy allows it to pay only a minor part of its administrative expenditure, while the main part still needs to be directly financed by the Commission. It does not see a contradiction between the provisions of its Statutes.

The Court of Auditors report contains a summary of the Agency's activities in 2012. This consisted of about 270 transactions, including contracts, amendments and notifications of the front-end activities. The Agency also provided input to the procedure regarding its budget for 2013. The ESA published several reports and the six-monthly Nuclear News Digests.

## 2012 discharge: Euratom Supply Agency (ESA)

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The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) on discharge in respect of the implementation of the budget of the Euratom Supply Agency for the financial year 2012.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Agency for the financial year 2012 are reliable and that the underlying transactions are legal and regular, Members approve the closure of the Offices accounts. However, they made a number of recommendations that needed to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the [draft resolution on performance, financial management and control of EU agencies](#).

Recalling that, according to its financial statements, the final budget of the Euratom Supply Agency for the financial year 2012 was EUR 104 000, Members reminded the Commission of the Court of Auditors' observation that between 2008 and 2011, the Agency did not receive its own budget and the Commission directly financed and discharged all expenditure, a situation which the Court of Auditors considered to be at odds with the Statutes of the Agency.

They also noted with concern that for 2012, although the Commission granted the Agency its own budget amounting to EUR 98 000 (EUR 104 000 including financial revenue from its own investments), nevertheless, most of the Agency's expenditure was still financed directly by the Commission. Members called the Commission to provide an explanation for this situation.

## 2012 discharge: Euratom Supply Agency (ESA)

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The European Parliament adopted a decision concerning the discharge to be granted to the Director-General of the Euratom Supply Agency in respect of the implementation of the Agency's budget for the financial year 2012. The vote on the discharge decision approved the closure of the accounts (in accordance with Annex VI, Article 5(1) of the Rules of Procedure of the European Parliament).

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Agency for the financial year 2012 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 481 votes to 62, with 27 abstentions, a resolution containing a series of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in the [draft resolution on performance, financial management and control of EU agencies](#).

These recommendations are summarised as follows:

- Financial statements: recalling that the final budget of the Euratom Supply Agency for the financial year 2012 was EUR 104 000, Parliament reminded the Commission of the Court of Auditors' observation that between 2008 and 2011, the Agency did not receive its own budget and the Commission directly financed and discharged all expenditure, a situation which the Court of Auditors considered to be at odds with the Statutes of the Agency. It noted with concern that for 2012, although the Commission granted the Agency its own budget amounting to EUR 104 000 including financial revenue from its own investments, most of the Agency's expenditure was still financed directly by the Commission. The Commission is called upon to provide an explanation for this situation.
- Budget and financial management: Parliament noted that budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 98.51%.

## 2012 discharge: Euratom Supply Agency (ESA)

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**PURPOSE:** to grant discharge to the Euratom Supply Agency for the financial year 2012.

**NON-LEGISLATIVE ACT:** Decision 2014/607/EU of the European Parliament on discharge in respect of the implementation of the budget of the Euratom Supply Agency for the financial year 2012.

**CONTENT:** with the present decision, the European Parliament grants discharge to the Director-General of the Euratom Supply Agency for the implementation of its budget for the financial year 2012.

This decision is in line with the European Parliament's resolution adopted on 3 April 2014 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 3 April 2014).

Amongst the main observations made, Parliament recalled that between 2008 and 2011, the Agency did not receive its own budget and the Commission directly financed and discharged all expenditure, a situation which the Court of Auditors considered to be at odds with the Statutes of the Agency.