











Procedure file

Basic information		
DEC - Discharge procedure	2018/2199(DEC)	Procedure completed
2017 discharge: Euratom Supply Agency		
Subject 8.70.03.02 2017 discharge		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	 Budgetary Control	 SARVAMAA Petri	26/07/2018
		Shadow rapporteur	
		 KADENBACH Karin	
		 CZARNECKI Ryszard	
		 ALI Nedzhmi	
		 DE JONG Dennis	
		 STAES Bart	
		 KAPPEL Barbara	
	Committee for opinion	Rapporteur for opinion	Appointed
	 Industry, Research and Energy	The committee decided not to give an opinion.	
European Commission	Commission DG	Commissioner	
	Budget	OETTINGER Günther	

Key events			
28/06/2018	Non-legislative basic document published	COM(2018)0521	Summary
11/09/2018	Committee referral announced in Parliament, 1st reading/single reading		
20/02/2019	Vote in committee, 1st reading/single reading		
01/03/2019	Committee report tabled for plenary, single reading	A8-0132/2019	Summary
26/03/2019	Debate in Parliament		
26/03/2019	Decision by Parliament, 1st reading/single reading	T8-0280/2019	Summary
26/03/2019	End of procedure in Parliament		

27/09/2019

Final act published in Official Journal

Technical information

Procedure reference	2018/2199(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/14316

Documentation gateway

Non-legislative basic document	COM(2018)0521	28/06/2018	EC	Summary
Court of Auditors: opinion, report	N8-0012/2019 OJ C 434 30.11.2018, p. 0001	18/09/2018	CofA	Summary
Committee draft report	PE626.808	10/12/2018	EP	
Supplementary non-legislative basic document	05825/2019	31/01/2019	CSL	
Amendments tabled in committee	PE634.514	31/01/2019	EP	
Committee report tabled for plenary, single reading	A8-0132/2019	01/03/2019	EP	Summary
Text adopted by Parliament, single reading	T8-0280/2019	26/03/2019	EP	Summary

Final act

Budget 2019/1512
[OJ L 249 27.09.2019, p. 0281](#)

2018/2199(DEC) - 28/06/2018 Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2017, as part of the 2017 discharge procedure.

Analysis of the accounts of the Euratom Supply Agency (ESA).

CONTENT: the organisational governance of the EU consists of institutions, agencies and other EU bodies whose expenditure is included in the general budget of the Union.

This Commission document concerns the EU's consolidated accounts for the year 2017 and details how spending by the EU institutions and bodies was carried out. The consolidated annual accounts of the EU provide financial information on the activities of the institutions, agencies and other bodies of the EU from an accrual accounting and budgetary perspective.

It is the responsibility of the Commission's Accounting Officer to prepare the EU's consolidated annual accounts and ensure that they present fairly, in all material aspects, the financial position, the result of the operations and the cash flows of the EU institutions and bodies with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge. It is the decision by which the European Parliament releases the Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its annual report, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of discharge.

The final discharge report including specific recommendations to the Commission for action is adopted in plenary by the European Parliament and are subject to an annual follow up report in which the Commission outlines the concrete actions it has taken to implement the recommendations made.

All EU institutions and other agencies, bodies and joint undertakings are subject to their own discharge procedures.

The Euratom Supply Agency: the ESA, which is located in Luxembourg (LU), was established by Council Decision 2008/114/EC, Euratom in order to ensure a regular and equitable supply of nuclear fuels to EU users.

As regards the accounts, in 2017, the Agency's budget presented a small decrease at EUR 123 000 (EUR 125 000 in 2016) due to lower revenues from own investments. The budget was financed in its totality by a contribution from the Commission's heading 32.01.07 Euratom contribution for operation of the Supply Agency. ESA's expenses consist only of administrative costs.

ESA's financial statements from 31 December 2017 show a budget execution of EUR 121 621, or 99 % of commitment appropriations (against 94 % in 2016). Unused amounts are returned to the EU budget.

For further details on expenditure, please refer to the [ESAs annual accounts](#).

2018/2199(DEC) - 18/09/2018 Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors report on the annual accounts of the Euratom Supply Agency for the year 2017, together with the Agency's reply.

CONTENT: the Court of Auditors carried out the audit on the annual accounts of the Euratom Supply Agency (ESA).

In brief, the Agency's main task is to ensure a regular supply of nuclear materials, in particular nuclear fuels, to EU users, by means of a common supply policy based on the principle of equal access to sources of supply.

Statement of assurance and reliability of the accounts

The Court considered that:

- the Agency's annual accounts present fairly, in all material respects, its financial position as at 31 December 2017 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 transactions underlying the annual accounts for the year ended 31 December 2017 are legal and regular in all material respects.

No specific comments were made as regards the Agency's budgetary and financial management.

Lastly, the Court of Auditors report also contained a summary of the Agency's key findings in 2017:

Budget

EUR 0.1 million.

Staff

17 including officials, temporary and contract staff and seconded national experts.

2018/2199(DEC) - 01/03/2019 Committee report tabled for plenary, single reading

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 2017.

The committee called on the European Parliament to grant the Director-General of the Agency discharge in respect of the implementation of the Agency's budget for the financial year 2017.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Agency for the financial year 2017 were reliable and that the underlying transactions were legal and regular, Members called on Parliament to approve the closure of the Agency's accounts.

They made, however, 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](#):

Agency's financial statements

The final budget of the Euratom Supply Agency for the financial year 2017 was EUR 123 000, representing a slight decrease of 1.6 % compared to 2016.

Budget and financial management

Budget monitoring efforts during the financial year 2017 resulted in a commitment appropriations execution rate of 98.88 %, representing an increase of 4.54 % compared to 2016. Payment appropriation execution rate was 74.64 %, representing a decrease of 11.48 % compared to 2016.

The cancellation of carryovers from 2016 to 2017 amounted to EUR 148.09 representing 1.44 % of the total amount carried over, and a decrease of 2.07 % in comparison to 2016.

Members also made a series of observations regarding performance and staff policy.

In particular, they noted that:

- the Agency that in 2017 it processed 320 transactions, including contracts, amendments and notifications, and continued to take responsibility for the Union common nuclear supply policy in line with its statutory mandate, in order to ensure the security of the supply of nuclear materials;

- the Agency had 17 staff at the end of 2017, all being Commission Officials, out of 25 authorised by the establishment plan, the same as in 2016;

- that the United Kingdom (UK) submitted its intention to withdraw from the Union, including Euratom. Members noted that from the withdrawal date, the UK will have sole responsibility for ensuring compliance with its international obligations arising from its membership in the International Atomic Energy Agency and from various international treaties and conventions to which it is a party. The UK must establish its own nuclear safeguards regime and negotiate bilateral nuclear cooperation agreements with the various nations now covered by Euratom agreements.

2018/2199(DEC) - 26/03/2019 Text adopted by Parliament, single reading

The European Parliament decided to grant discharge to the Director-General of the Euratom Supply Agency (ESA) for the financial year 2017 and to approve the closure of the accounts for the financial year in question.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Agency's annual accounts for the financial year 2017 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 510 votes to 107 with 13 abstentions, a resolution containing a series of recommendations, which form an integral part of the decision on discharge and which add to the general recommendations set out in the [draft resolution on performance, financial management and control of EU agencies](#):

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