2011 discharge: Euratom Supply Agency (ESA)

2012/2204(DEC) - 05/09/2012 - Court of Auditors: opinion, report

PURPOSE: presentation by the Court of Auditors of its report on the annual accounts of the Euratom Supply Agency (ESA) for the financial year 2011, together with the Agency's replies.

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

This audit also covered the annual accounts of the Euratom Agency.

In the Court's opinion, the **Agency's Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2011** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also considers that the **transactions underlying the annual accounts** of the Agency for the financial year ended 31 December 2011 are, in all material respects, **legal and regular**.

The Agency did not receive an own budget to cover its operations since 2008. The Commission bore all costs incurred by the Agency for implementing the 2011 activities. **For 2012, the Agency was granted its own budget by the Commission**.

The report also included comments on the Agency's budgetary and financial management, together with the Agency's replies. The main comments are as follows:

Court's comments:

- the issue of the financial independence of the Agency: the Court wishes to draw again attention to the fact that Article 54 of the Treaty Establishing the European Atomic Energy Community provides that the Agency shall have financial autonomy. However, the Agency has not, since 2008, received a budget. That being the case, the European Commission has directly discharged the Agency's expenses mentioned in Article 7 above. In the Court's view, this situation is at odds with the Statutes of the Agency and the Court considers that the Agency and the Commission should, together with all interested parties, consider measures to eliminate this situation.

Agency's replies:

- the Agency agrees with the conclusion of the Court of Auditors. In 2011, the Commission adopted the proposal to re-establish a specific budget line for the Euratom Supply Agency. As a result, for 2012 the Agency was granted a subsidy of 98 000 euro by the Commission, with a total budget of EUR 104 000 (including the financial revenues) for 2012.