2012 discharge: Euratom Supply Agency (ESA)

2013/2234(DEC) - 10/09/2013 - Court of Auditors: opinion, report

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 latter'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.