2013 discharge: Euratom Supply Agency (ESA)

2014/2117(DEC) - 31/03/2015 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Ryszard CZARNECKI (ECR, PL) on discharge in respect of the implementation of the budget of the Euratom Supply Agency (ESA) for the financial year 2013.

It called on the European Parliament to grant the Director-General of the Euratom Supply Agency discharge in respect of the implementation of the Agency’s budget for the financial year 2013.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Agency for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Members called on the 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 ESA for the financial year 2013 was EUR 104 000, representing the same amount as compared to 2012. The entire budget of the Agency derives from the Union budget.
- **Budgetary and Financial management**: Members noted that budget monitoring efforts during the financial year 2013 resulted in a commitment appropriation rate of 95%, and payment appropriation rate of 59.22%. They acknowledged from the Court's report that there is insufficient documentation on the main elements of the Agency's internal controls, such as risk management and control strategy, procedures to monitor performance.

As regards the **reliability of accounts**, Members noted that the Agency's notes on its annual accounts explain that all salaries and some additional costs for administrative services were paid directly from the Commission's budget. However, although the costs incurred by salaries are disclosed, no details are provided about the costs of the administrative services. They expressed concern that this situation obscures the level to which the Agency is dependent upon the Commission. They stressed that the Agency should have **financial autonomy** as laid down in the Statutes of the Agency.