2013 discharge: Euratom Supply Agency (ESA)

2014/2117(DEC) - 29/04/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 542 votes to 128, with 10 abstentions, a decision to grant discharge to the Director-General of the Euratom Supply Agency (ESA) for the financial year 2013. 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 2013 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 574 votes to 107, with 7 abstentions, a resolution containing a number of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in the 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**: Parliament 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%. It 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**, Parliament 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. It expressed concern that this situation obscures the level to which the Agency is dependent upon the Commission. Moreover, it stressed that the Agency should have **financial autonomy** as laid down in the Statutes of the Agency.

Lastly, Parliament noted that, according to the Court's report, there is insufficient documentation on the main elements of the Agency's internal controls.