2015 discharge: Euratom Supply Agency

2016/2183(DEC) - 13/09/2016 - 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 2015, 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 focused on the annual accounts of the 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: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the Agency, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2015, and
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, the Agency's annual accounts present fairly, in all material respects, its financial position as at 31 December 2015 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.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2015 are legal and regular in all material respects.

The report made 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:

- **budgetary management**: the Court noted that the level of carryovers of committed appropriations was high for administrative expenditure with EUR 41 482. They mainly relate to the purchase of IT hardware (servers and laptops) ordered in December 2015 and to IT consulting services which go beyond the calendar year.

The Agency's reply:

- **budgetary management**: the Agency confirmed that the commitments were executed in the 4th quarter of 2015 because the decision on the possibility to use, or not, the DIGIT framework contracts was delayed and so were the solution design and the negotiation procedure. As a consequence, deliveries and payments went beyond 2015. The Agency will respect the principle of annuality to the maximum extent possible in the future.

Lastly, the Court of Auditors' report also contained a summary of the **Agency's key findings in 2015**:

- **Budget**: EUR 0.1 million (payment appropriations).
- **Staff**: 17 including officials, temporary and contract staff and seconded national experts.