2021 discharge: Euratom Supply Agency (ESA)

2022/2114(DEC) - 10/05/2023 - Text adopted by Parliament, single reading

The European Parliament decided to **grant discharge** to the Director General of the Euratom Supply Agency (ESA) for the financial year 2021 and to approve the closure of the accounts for that year.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the Agency's annual accounts for the financial year 2021 were reliable and that the underlying transactions were legal and regular, Parliament adopted, by 603 votes to 14 with 9 abstentions, a resolution containing a series of recommendations which form an integral part of the discharge decision and which complement the general recommendations contained in the resolution on the performance, financial management and control of EU agencies.

Agency's financial statements

The Agency's final budget for the year 2021 was EUR 210 000, representing a decrease of 8.7 % compared to 2020.

Budgetary and financial management

Budget monitoring efforts during the financial year 2021 resulted in the implementation of the current year commitment appropriation rate of 99.76 % representing a slight increase of 0.21 % compared to 2020. Payment appropriation rate was 51.22 %, representing an increase of 28.88 % compared to 2020.

The carrying-forward of outstanding commitments (RAL, committed amounts not yet paid for) of 2021 to the financial year 2022 amounted to EUR 101 966.38 or 49 % of committed amounts (compared to 78 % in 2020), and that this amount involves mainly information technology (IT) services for the transition phase of the IT project 'Nuclear Observatory and ESA management of information (NOEMI)' that were not fully provided, and training or conferences to that were to take place in the beginning of 2022.

From 1 January 2021, the Agency, which cannot act unilaterally in this field, registered an accounting provision in its financial statements on the United Kingdom's share repayment, and that any payment, return or remuneration to the United Kingdom in the subsequent periods as a consequence of the termination of United Kingdom's membership will be co-decided with the Commission.

Other observations

Parliament also made a series of observations concerning staff, internal controls, digitalisation and Covid-19.

In particular, it noted that:

- on 31 December 2021, the establishment plan was 94.12 % achieved, with 16 Commission officials appointed out of 17 authorised posts in the establishment plan (17 authorised posts in 2020). The Agency found it difficult in finding assistants at lower grades, given the specialised profile required and the associated pay levels compared to the cost of living in Luxembourg;

- the Agency performed a risk assessment update covering all areas of the Agency's work and its operational and administrative processes and that adjustments were made to align the controls in place with the risks; calls on the Agency to report any developments in that regard to the discharge authority;

- the digitalisation of procedures should be accelerated;

- regarding the COVID-19 crisis, the Agency introduced teleworking as the default option in line with Commission guidance and to minimise the risk to staff and their families, and that critical and essential staff who needed to access resources and work on the premises were able to do so on rotation;

- the Agency's website was overhauled in 2021, resulting in a website harmonised with that of the Commission on an updated, user-friendly, dynamic platform;

- the Agency should increase its recommendations on possibilities for diversification of sources of uranium supply for each stage of the fuel cycle;

- the Agency is urged to ensure greater transparency and public accountability by better-utilising media and social media channels.