Basic information

2011/2236(DEC) DEC - Discharge procedure	Procedure completed
2010 discharge: Euratom Supply Agency (ESA) **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	MACOVEI Monica (PPE)	03/03/2011
	Shadow rapporteur HERCZOG Edit (S&D) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE) CZARNECKI Ryszard (ECR) SØNDERGAARD Søren Bo (GUE/NGL) ANDREASEN Marta (EFD) EHRENHAUSER Martin (NI)	

Committee for opinion	Rapporteur for opinion	Appointed
ITRE Industry, Research and Energy	The committee decided not to give an opinion.	

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
26/07/2011	Non-legislative basic document published	COM(2011)0473	Summary

12/10/2011	Committee referral announced in Parliament		
27/03/2012	Vote in committee		
13/04/2012	Committee report tabled for plenary	A7-0131/2012	Summary
10/05/2012	Decision by Parliament	T7-0182/2012	Summary
10/05/2012	Results of vote in Parliament		
10/05/2012	Debate in Parliament		
10/05/2012	End of procedure in Parliament		
17/10/2012	Final act published in Official Journal		

Technical information

Procedure reference	2011/2236(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/07267

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE473.981	06/02/2012	
Amendments tabled in committee		PE483.617	07/03/2012	
Committee report tabled for plenary, single reading		A7-0131/2012	13/04/2012	Summary
Text adopted by Parliament, single reading		T7-0182/2012	10/05/2012	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	06083/2012	08/02/2012	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2011)0473	26/07/2011	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N7-0006/2012 OJ C 366 15.12.2011, p. 0006	06/09/2011	Summary

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Final act	
Decision 2012/0590 OJ L 286 17.10.2012, p. 0253	Summary

2010 discharge: Euratom Supply Agency (ESA)

2011/2236(DEC) - 06/09/2011 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the

Euratom Supply Agency, 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 Euratom Supply Agency.

In the Court's opinion, the **Agency's Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2010** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also considers that the **transactions underlying the annual accounts** of the Agency for the financial year ended 31 December 2010 are, in all material respects, **legal and regular.**

The report confirms that in 2010, as in 2009 and 2008, the Agency did not receive any subsidy to cover its operations. The Commission bore the costs incurred by the Agency for implementing the 2010 activities.

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:

- **issue of the Agency's financial autonomy**: the Court wishes to draw attention to the same issue as last year: Article 54 of the Treaty Establishing the European Atomic Energy Community provides that the Agency shall have financial autonomy. In fact, the Agency has not, since 2008, received a budget. That being the case, the European Commission has directly discharged the Agency's expenses. In the Court's view, this situation is at odds with the Statutes of the Agency and the Court considers that the Agency and the Commission should, together with all interested parties, consider measures to eliminate this situation.

The Agency's reply:

- the Agency states that in order to resolve this situation, it has been agreed to propose to re-establish the specific budget line for the Euratom Supply Agency in the General budget of the EU for 2012. Once adopted, this would represent a major achievement in addressing the current concerns. On 20 April 2011, the Commission adopted a proposal containing a budget line for the Agency credited of 98 000 euro. This proposal has since been submitted to the EU budget authorities for adoption. In line with the provisions of Article 4 of the Agency Statutes, staff expenditure is and will remain in the budget of the Commission. This Article stipulates that 'staff of the Agency shall be officials of the European Communities' and 'their salaries shall be paid by the Commission'. On the basis of the experience gained in 2012, the Agency will evaluate whether the amount of the requested subsidy would have to be adapted in the future.

2010 discharge: Euratom Supply Agency (ESA)

2011/2236(DEC) - 08/02/2012

Having examined the revenue and expenditure account for the financial year 2010 and the balance sheet at 31 December 2010 of the Euratom Supply Agency, as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2010, accompanied by the Agency's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director General of the Agency in respect of the implementation of the budget for the financial year 2010.

However, the Council considers that observations made in the Court of Auditor's report call for a certain number of remarks:

- the Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts fairly present the financial position as at 31 December 2010 and the results of operations and cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for that financial year are legal and regular;
- as last year, the Council notes the Court's observation that the Agency has **not received a budget since 2008**, whereas it should have financial autonomy according to the Treaty Establishing the European Atomic Energy Community, and that the Court asks the Commission and the Agency to take the appropriate measures to regularise this situation;
- it takes note that, in reaction to the Court's observation, the Commission proposed the budgetary authority to allocate, **from 2012 on, an appropriate amount on a specific budget line** in the Commission's section of the budget.

2010 discharge: Euratom Supply Agency (ESA)

2011/2236(DEC) - 13/04/2012 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Monica Luisa MACOVEI (EPP, RO) on discharge to be granted to the Director-General of the Euratom Supply Agency discharge in respect of the implementation of the Agency's budget for the financial year 2010.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the annual accounts of Agency for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Members approve the closure of the Agency’s accounts. However, they make a number of recommendations that need 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:

Statutes: Members note that in 2010 the Agency did not receive any subsidy to cover its operations and that the Commission bore all expenses incurred by the Agency for the implementation of its budget and that this situation has persisted since the creation of the Agency in 2008. They reiterate that **in the absence of an autonomous budget, the Agency is de facto integrated into the Commission and that this situation is at odds with its Statutes**.

They also note, however, that by letter of 31 March 2011 the Director-General acknowledged the abovementioned problem and detailed the actions taken as requested by the discharge authority. They note in particular that, in order to resolve this situation, an agreement has been reached to propose **the reestablishment of a specific budget line for the Agency in the general budget of the European Union for 2012**.

Lastly, they consider that once adopted by the Union budgetary authorities, this would represent a major achievement in addressing the current concerns.

2010 discharge: Euratom Supply Agency (ESA)

2011/2236(DEC) - 10/05/2012 - Text adopted by Parliament, single reading

The European Parliament adopted a decision to grant discharge to the Director-General of the Euratom Supply Agency in respect of the implementation of the Agency's budget for the financial year 2010. This decision also approves the closure of the Agency’s accounts.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the annual accounts of Agency for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing a number of recommendations that need 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:

Parliament notes that in 2010 the Agency did not receive any subsidy to cover its operations and that the Commission bore all expenses incurred by the Agency for the implementation of its budget and that this situation has persisted since the creation of the Agency in 2008. It reiterates that **in the absence of an autonomous budget, the Agency is de facto integrated into the Commission and that this situation is at odds with its Statutes**.

It also notes, however, that by letter of 31 March 2011 the Director-General acknowledged the abovementioned problem and detailed the actions taken as requested by the discharge authority. Parliament notes in particular that, in order to resolve this situation, an agreement has been reached to propose the **reestablishment of a specific budget line for the Agency in the general budget of the European Union for 2012**: the Commission proposed line 32 01 06 for the Agency be credited with EUR 98 000 of the general budget of the European Union. Parliament considers that once adopted by the Union budgetary authorities, this would represent a major achievement in addressing the current concerns.

2010 discharge: Euratom Supply Agency (ESA)

2011/2236(DEC) - 26/07/2011 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2010, as part of the 2010 discharge procedure.

Analysis of the accounts of the **Euratom Supply Agency (ESA).**

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2010 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the Euratom Supply Agency (ESA).

In 2010, the tasks and budget of this agency were as follows:

- **description of ESA's tasks**: ESA, which is located in Luxembourg, was created in 1958. A Council Decision 2008/114/EC, Euratom of 12 February 2008 replaced the preceding Statutes of the Agency. The Agency's main tasks are to provide the Union with expertise on the market in nuclear materials and services and to monitor it;
- **ESA's budget for the 2010 financial year**: in 2010 (as in 2009 and 2008), the Agency did not receive any subsidy to cover its operations. The Commission bore the costs incurred by the Agency for implementing the 2010 activities.

The complete version of the Agency's final accounts may be found at the following address: http://ec.europa.eu/euratom/accounts_en.html

2010 discharge: Euratom Supply Agency (ESA)

2011/2236(DEC) - 10/05/2012 - Final act

PURPOSE: to grant discharge to the Euratom Supply Agency in respect of the implementation of the Agency's budget for the financial year 2010.

NON-LEGISLATIVE ACT: Decision 2012/590/EU of the European Parliament on discharge in respect of the implementation of the budget of the Euratom Supply Agency for the financial year 2010.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union, the European Parliament grants discharge to the Director-General of the Euratom Supply Agency for the implementation of its budget for the financial year 2010.

This decision is in line with the European Parliament's resolution adopted on 10 May 2012 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 10/05/2012).

A parallel decision, 2012/591/EU, adopted on the same day, approves the closure of this Agency's accounts for the 2010 financial year.