Basic information

2012/2204(DEC) DEC - Discharge procedure	Procedure completed
2011 discharge: Euratom Supply Agency (ESA) **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	GERBRANDY Gerben-Jan (ALDE)	29/02/2012
	Shadow rapporteur SARVAMAA Petri (PPE) AYALA SENDER Inés (S&D) STAES Bart (Verts/ALE) BRADBOURN Philip (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
25/07/2012	Non-legislative basic document published	COM(2012)0436	Summary
13/09/2012	Committee referral announced in Parliament		

19/03/2013	Vote in committee		
22/03/2013	Committee report tabled for plenary	A7-0104/2013	Summary
16/04/2013	Debate in Parliament		
17/04/2013	Decision by Parliament	T7-0158/2013	Summary
17/04/2013	Results of vote in Parliament		
17/04/2013	End of procedure in Parliament		
16/11/2013	Final act published in Official Journal		

Technical information

Procedure reference	2012/2204(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/10550

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE497.841	18/01/2013	
Amendments tabled in committee		PE497.842	27/02/2013	
Committee report tabled for plenary, single reading		A7-0104/2013	22/03/2013	Summary
Text adopted by Parliament, single reading		T7-0158/2013	17/04/2013	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05753/2013	01/02/2013	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2012)0436	25/07/2012	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0029/2013 OJ C 388 15.12.2012, p. 0171	05/09/2012	Summary

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

Final act	
Decision 2013/0600 OJ L 308 16.11.2013, p. 0299	Summary

2011 discharge: Euratom Supply Agency (ESA)

2012/2204(DEC) - 25/07/2012 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2011, as part of the 2011 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 2011 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 2011, 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 and 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 2011 financial year**: for 2011, the European Parliament decided in its vote on the 2011 Budget, to give a token entry “dash” to Budget heading 32.01.06 “Subsidy from the European Atomic Energy Community for the operation of the Agency”. This decision means that the Agency no longer had its budget for 2011. To allow the Agency to operate, some Commission DGs will bear the Agency’s expenses for 2011 under their own budget.

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

2011 discharge: Euratom Supply Agency (ESA)

2012/2204(DEC) - 05/09/2012 - Court of Auditors: opinion, report

PURPOSE: presentation by the Court of Auditors of its report on the annual accounts of the Euratom Supply Agency (ESA) for the financial year 2011, together with the Agency’s replies.

CONTENT: in accordance with the tasks and objectives conferred on it by the Treaty on the Functioning of the European Union (TFEU), the Court of Auditors, in the context of the discharge procedure, addresses to the European Parliament and the Council a Statement of Assurance on the reliability of the annual accounts, as well as of the legality and regularity of the transactions underlying them of each EU institution, body or agency, on the basis of an external, independent audit.

This audit also covered the annual accounts of the Euratom Agency.

In the Court’s opinion, the **Agency’s Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2011** 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 2011 are, in all material respects, **legal and regular**.

The Agency did not receive an own budget to cover its operations since 2008. The Commission bore all costs incurred by the Agency for implementing the 2011 activities. **For 2012, the Agency was granted its own budget by the Commission**.

The report also included comments on the Agency's budgetary and financial management, together with the Agency's replies. The main comments are as follows:

Court's comments:

- the issue of the financial independence of the Agency: the Court wishes to draw again attention to the fact that Article 54 of the Treaty Establishing the European Atomic Energy Community provides that the Agency shall have financial autonomy. However, the Agency has not, since 2008, received a budget. That being the case, the European Commission has directly discharged the Agency's expenses mentioned in Article 7 above. 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.

Agency's replies:

- the Agency agrees with the conclusion of the Court of Auditors. In 2011, the Commission adopted the proposal to re-establish a specific budget line for the Euratom Supply Agency. As a result, for 2012 the Agency was granted a subsidy of 98 000 euro by the Commission, with a total budget of EUR 104 000 (including the financial revenues) for 2012.

2011 discharge: Euratom Supply Agency (ESA)

2012/2204(DEC) - 01/02/2013

Having examined the revenue and expenditure account for the financial year 2011 and the balance sheet at 31 December 2011 of the Euratom Supply Agency, as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2011, 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 2011.

The observations in the Court of Auditors' report in relation to the financial year 2011 call for some comments by the Council, which may be summarised as follows:

- the Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2011 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular;
- nevertheless, as last year, the Council notes the Court's observation that **no specific budget has been established for the Agency since 2008**, whereas it should have financial autonomy according to the Treaty Establishing the European Atomic Energy Community. It also notes the Court's request to the Commission and the Agency to take the appropriate measures to **remedy this situation** and the subsequent action taken by the Commission.

2011 discharge: Euratom Supply Agency (ESA)

2012/2204(DEC) - 22/03/2013 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Gerben-Jan GERBRANDY (ADLE, NL) on discharge to be granted to the Director of the Euratom Supply Agency for the financial year 2011.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Supply Agency for the financial year 2011 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.

Members note that in 2011, 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 2011 budget. This situation has continued since the creation of the Agency in 2008.

Members also note that in the absence of an autonomous budget, the Agency was integrated de facto in the Commission in 2011 and that **this situation was at odds with its Statutes**. They note, however, that in 2011, the Commission adopted the proposal to re-establish a specific budget line (namely budget line 32 01 06) for the Agency and as a result, it was granted a subsidy of 98 000 EUR by the Commission in 2012, with a total budget of EUR 104 000 (including financial revenues) in 2012.

They consider that this represents a major achievement in addressing the current concerns.

2011 discharge: Euratom Supply Agency (ESA)

2012/2204(DEC) - 17/04/2013 - Text adopted by Parliament, single reading

The European Parliament adopted a decision on discharge to be granted to the Director of the Euratom Supply Agency for the financial year 2011. The vote on the decision to grant discharge covers the closure of the accounts (in accordance with Annex VI, Article 5(1) of the European Parliament's Rules of Procedure).

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Supply Agency for the financial year 2011 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.

It notes that in 2011, 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 2011 budget. This situation has continued since the creation of the Agency in 2008.

Parliament also notes that in the absence of an autonomous budget, the Agency was integrated de facto in the Commission in 2011 and that **this situation was at odds with its Statutes**. However, Members note that in 2011, the Commission adopted the proposal to re-establish a specific budget line (namely budget line 32 01 06) for the Agency and as a result, it was granted a subsidy of 98 000 EUR by the Commission in 2012, with a total budget of EUR 104 000 (including financial revenues) in 2012.

They consider that this represents a major achievement in addressing the current concerns.

2011 discharge: Euratom Supply Agency (ESA)

2012/2204(DEC) - 17/04/2013 - Final act

PURPOSE: to grant discharge to the Euratom Supply Agency for the financial year 2011.

NON-LEGISLATIVE ACT: Decision 2013/600/EU of the European Parliament on discharge in respect of the implementation of the budget of the Euratom Supply Agency for the financial year 2011.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union (TFEU), the European Parliament grants discharge to the Director-General of the Euratom Supply Agency for the implementation of its budget for the financial year 2011.

This decision is in line with the European Parliament's resolution adopted on 17 April 2013 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 17 April 2013).

A parallel decision, 2013/601/EU, adopted on the same day, approves the closure of this Agency's accounts for the 2011 financial year.