Basic information

2015/2185(DEC) DEC - Discharge procedure	Procedure completed
2014 discharge: Euratom Supply Agency (ESA) **Subject** 8.70.03.04 2014 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	VAUGHAN Derek (S&D)	19/08/2015
	Shadow rapporteur DEUTSCH Tamás (PPE) VISTISEN Anders (ECR) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE/NGL) JÁVOR Benedek (Verts/ALE) VALLI Marco (EFDD) KAPPEL Barbara (ENF)	

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	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
23/07/2015	Non-legislative basic document published	COM(2015)0377	Summary
05/10/2015	Committee referral announced in Parliament		
04/04/2016	Vote in committee		

08/04/2016	Committee report tabled for plenary	A8-0110/2016	Summary
27/04/2016	Debate in Parliament		
28/04/2016	Decision by Parliament	T8-0185/2016	Summary
28/04/2016	Results of vote in Parliament		
28/04/2016	End of procedure in Parliament		
14/09/2016	Final act published in Official Journal		

Technical information

Procedure reference	2015/2185(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/04208

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE569.763	02/02/2016	
Amendments tabled in committee		PE576.957	04/03/2016	
Committee report tabled for plenary, single reading		A8-0110/2016	08/04/2016	Summary
Text adopted by Parliament, single reading		T8-0185/2016	28/04/2016	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05584/2016	27/01/2016	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2015)0377	23/07/2015	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0146/2015 OJ C 409 09.12.2015, p. 0299	08/09/2015	Summary

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

Final act	
Budget 2016/1561 OJ L 246 14.09.2016, p. 0345	Summary

2014 discharge: Euratom Supply Agency (ESA)

2015/2185(DEC) - 28/04/2016 - Final act

PURPOSE: to grant discharge to the Euratom Supply Agency (ESA) for the financial year 2014.

NON LEGISLATIVE ACT: Decision (EU) 2016/1561 of the European Parliament on discharge in respect of the implementation of the budget of the Euratom Supply Agency for the financial year 2014.

CONTENT: with the present decision, the European Parliament grants discharge to the Director-General of the Euratom Supply Agency for the implementation of its budget for the financial year 2014.

This decision is in line with the European Parliament's resolution adopted on 28 April 2016 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 28 April 2016).

Amongst Parliament’s main observations in the resolution accompanying the discharge decision, the latter welcomed that the Agency now has an appropriate **risk management** and control strategy in place.

2014 discharge: Euratom Supply Agency (ESA)

2015/2185(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament decided to grant discharge the Director-General of the Euratom Supply Agency (ESA) in respect of the implementation of the budget for the financial year 2014. The vote on the discharge decision covers the closure of the accounts (in accordance with Annex V, Article 5(1)(a) to its Rules of Procedure).

Noting that the Court of Auditors issued a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions for the financial year 2014, Parliament adopted by 498 votes to 115, with 18 abstentions, a resolution containing a number of recommendations that needed 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:

- **Agency’s financial statements**: Parliament noted the final budget of the Euratom Supply Agency for the financial year 2014 was EUR 104 000, representing the same amount as in 2013. This total amount came from the Union budget.
- **Budget and financial management**: Parliament noted that budget monitoring efforts during the financial year 2014 resulted in a commitment appropriations execution rate of 91.08 %, representing a decrease of 3.92 % compared to 2013.

Parliament acknowledged that the Agency has an appropriate risk management and control strategy in place and that it has taken all necessary actions on **risk assessment and risk mitigation** to align its internal control system with the Court's requirements.

2014 discharge: Euratom Supply Agency (ESA)

2015/2185(DEC) - 08/09/2015 - 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 2014, 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 ESA.

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 2014, 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 2014 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 2014 are legal and regular in all material respects.

The report makes no observations on the budgetary and financial management of the Agency.

Lastly, the Court of Auditors' report contains a summary of the **Agency's activities in 2014**. This is focused on the following:

Budget: EUR 104 000 including a contribution from the Commission of EUR 98 000.

Activities:

- 276 transactions processed, including contracts, amendments and notifications of the front-end activities;
- Quarterly Uranium Market Reports and Weekly Nuclear News Briefs;
- annual report;
- participation in activities of the Euratom Supply Agency's Advisory Committee;
- relations with other EU Institutions and International Cooperation, namely the IAEA (International Atomic Energy Agency) and the OECD/NEA (Nuclear Energy Agency);
- security of supply of medical radioisotopes: in 2014, ESA continued its chairmanship of the European Observatory on the Supply of Medical Radioisotopes to help implement a European Council policy towards ensuring continuity of supply for medical radioisotopes.

2014 discharge: Euratom Supply Agency (ESA)

2015/2185(DEC) - 08/04/2016 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Derek VAUGHAN (S&D, UK) on discharge in respect of the implementation of the budget of the Euratom Supply Agency for the financial year 2014.

The parliamentary committee calls on the European Parliament to grant the Director-General of the Agency discharge in respect of the implementation of the Agency's budget for the financial year 2014.

Noting that the Court of Auditors issued a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions for the financial year 2014, Members call on Parliament to approve the closure of the Agency's accounts. They made, however, a number of recommendations that needed 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:

- **Agency's financial statements:** Members note the final budget of the Euratom Supply Agency for the financial year 2014 was EUR 104 000, representing the same amount as in 2013. This total amount came from the Union budget.
- **Budget and financial management:** Members note that budget monitoring efforts during the financial year 2014 resulted in a commitment appropriations execution rate of 91.08 %, representing a decrease of 3.92 % compared to 2013.

Members acknowledge that the Agency has an appropriate risk management and control strategy in place and that it has taken all necessary actions on **risk assessment and risk mitigation** to align its internal control system with the Court's requirements.

2014 discharge: Euratom Supply Agency (ESA)

2015/2185(DEC) - 27/01/2016 - Supplementary non-legislative basic document

Having examined the revenue and expenditure account for the financial year 2014 and the balance sheet as at 31 December 2014 of the Euratom Supply Agency, as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2014, accompanied by the Agency's replies to the Court's observations, the Council recommended 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 2014.

The implementation of the budget of the Agency is such as to allow a discharge to be given in respect of that implementation. The Council welcomed the fact that the observations in the Court of Auditors' report in relation to the financial year 2014 do not call for any comments.

2014 discharge: Euratom Supply Agency (ESA)

2015/2185(DEC) - 23/07/2015 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2014, as part of the 2014 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 2014 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 148 (2) of the Financial Regulation applicable to the EU's General Budget, including the Euratom Supply Agency (ESA).

The document contains the figures on which the discharge procedure is based.

On this basis, the Financial Controller of the European Commission ensures the certification of the consolidated accounts as declared by the institutions, agencies and bodies of the European Union.

Discharge procedure of the EU agencies: the EU Budget finances a wide range of policies and programmes throughout the EU. In accordance with the priorities set by the European Parliament and the Council in the multi-annual financial framework (MFF), the European Commission carries out specific programmes, activities and projects in the field with the technical support of some specialised agencies.

The consolidated annual accounts of the EU provide information on the activities of the institutions, agencies and other bodies of the EU from a budgetary and accrual accounting perspective.

The consolidated reports on the implementation of the general budget of the EU include the budget implementation of all Institutions. **Agencies do not have a separate budget inside the EU budget**; and they are partially financed by a Commission budget subsidy.

This document sets out how the Agencies spent and implemented their budget in 2014. Each agency is subject to its own discharge procedure.

ESA: in 2014, the tasks and budget of this agency were as follows:

- **description of ESA's tasks**: the ESA, which is located in Luxembourg (LU), was established by Council Decision 2008/114/EC, Euratom. Its main tasks are to provide expertise, information and advice to the EU on the market in nuclear materials and services and monitor the market in this area.
- **ESA's budget for the 2014 financial year**: the final annual accounts may be found in the document entitled Final accounts of the ESA.