










# Procedure file

| Basic information                           |                                |                     |
|---|--------------------------------|---------------------|
| DEC - Discharge procedure                   | <a href="#">2015/2185(DEC)</a> | Procedure completed |
| 2014 discharge: Euratom Supply Agency (ESA) |                                |                     |
| Subject<br>8.70.03.04 2014 discharge        |                                |                     |

| Key players         |   |   |            |
|---------------------|---|---|------------|
| European Parliament | Committee responsible                     | Rapporteur  | Appointed  |
|                     | <b>CONT</b> Budgetary Control             |   | 19/08/2015 |
|                     |   |  <a href="#">VAUGHAN Derek</a>    |            |
|                     |   | Shadow rapporteur   |            |
|                     |   |  <a href="#">DEUTSCH Tamás</a>    |            |
|                     |   |  <a href="#">VISTISEN Anders</a>  |            |
|                     |   |  <a href="#">ALI Nedzhmi</a>    |            |
|                     |   |  <a href="#">JÁVOR Benedek</a>  |            |
|                     |   |  <a href="#">VALLI Marco</a>    |            |
|                     |   |  <a href="#">KAPPEL Barbara</a> |            |
| European Commission | Committee for opinion                     | Rapporteur for opinion  | Appointed  |
|                     | <b>ITRE</b> Industry, Research and Energy | The committee decided not to give an opinion.   |            |
|                     | Commission DG<br><a href="#">Budget</a>   | Commissioner<br>GEORGIEVA Kristalina  |            |

| Key events |  |                               |         |
|------------|--|-------------------------------|---------|
| 23/07/2015 | Non-legislative basic document published   | <a href="#">COM(2015)0377</a> | Summary |
| 05/10/2015 | Committee referral announced in Parliament |                               |         |
| 04/04/2016 | Vote in committee                          |                               |         |
| 08/04/2016 | Committee report tabled for plenary        | <a href="#">A8-0110/2016</a>  | Summary |
|            |  |                               |         |

|            |   |  |         |
|------------|---|--|---------|
| 27/04/2016 | Debate in Parliament                    |   |         |
| 28/04/2016 | Results of vote in Parliament           |  |         |
| 28/04/2016 | Decision by Parliament                  | <a href="#">T8-0185/2016</a>   | Summary |
| 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

|   |  |  |            |      |         |
|---|--|--|------------|------|---------|
| Non-legislative basic document                      |  | <a href="#">COM(2015)0377</a>                                | 23/07/2015 | EC   | Summary |
| Court of Auditors: opinion, report                  |  | N8-0146/2015<br><a href="#">OJ C 409 09.12.2015, p. 0299</a> | 08/09/2015 | CofA | Summary |
| Supplementary non-legislative basic document        |  | <a href="#">05584/2016</a>                                   | 27/01/2016 | CSL  | Summary |
| Committee draft report                              |  | <a href="#">PE569.763</a>                                    | 02/02/2016 | EP   |         |
| Amendments tabled in committee                      |  | <a href="#">PE576.957</a>                                    | 04/03/2016 | EP   |         |
| Committee report tabled for plenary, single reading |  | <a href="#">A8-0110/2016</a>                                 | 08/04/2016 | EP   | Summary |
| Text adopted by Parliament, single reading          |  | <a href="#">T8-0185/2016</a>                                 | 28/04/2016 | EP   | Summary |

### Final act

Budget 2016/1561  
[OJ L 246 14.09.2016, p. 0345](#) Summary

## 2014 discharge: Euratom Supply Agency (ESA)

**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](#).

## 2014 discharge: Euratom Supply Agency (ESA)

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**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)

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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)

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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)

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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)

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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.