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*Plenary sitting*

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**A9-0126/2023**

5.4.2023

# REPORT

on discharge in respect of the implementation of the budget of the Euratom  
Supply Agency for the financial year 2021  
(2022/2114(DEC))

Committee on Budgetary Control

Rapporteur: Katalin Cseh

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## 1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

**on discharge in respect of the implementation of the budget of the Euratom Supply Agency for the financial year 2021  
(2022/2114(DEC))**

*The European Parliament,*

- having regard to the final annual accounts of the Euratom Supply Agency for the financial year 2021,
- having regard to the Court of Auditors' annual report on EU agencies for the financial year 2021, together with the agencies' replies<sup>1</sup>,
- having regard to the statement of assurance<sup>2</sup> as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2021, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 28 February 2023 on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2021 (06248/2023 – C9-0096/2023),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Article 106a of the Treaty establishing the European Atomic Energy Community,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012<sup>3</sup>, and in particular Article 68 thereof,
- having regard to Council Decision 2008/114/EC, Euratom of 12 February 2008 establishing Statutes for the Euratom Supply Agency<sup>4</sup>, and in particular Article 8 of the Annex thereto,
- having regard to Rule 100 of and Annex V to its Rules of Procedure,
- having regard to the report of the Committee on Budgetary Control (A9-0126/2023),

1. Grants the Director General of the Euratom Supply Agency discharge in respect of the

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<sup>1</sup> OJ C 412, 27.10.2022, p. 12.

<sup>2</sup> OJ C 412, 27.10.2022, p. 12.

<sup>3</sup> OJ L 193, 30.7.2018, p. 1.

<sup>4</sup> OJ L 41, 15.2.2008, p. 15.

implementation of the Agency's budget for the financial year 2021;

2. Sets out its observations in the resolution below;
3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the Director General of the Euratom Supply Agency, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

## 2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

### on the closure of the accounts of the Euratom Supply Agency for the financial year 2021 (2022/2114(DEC))

*The European Parliament,*

- having regard to the final annual accounts of the Euratom Supply Agency for the financial year 2021,
  - having regard to the Court of Auditors' annual report on EU agencies for the financial year 2021, together with the agencies' replies<sup>1</sup>,
  - having regard to the statement of assurance<sup>2</sup> as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2021, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
  - having regard to the Council's recommendation of 28 February 2023 on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2021 (06248/2023 – C9-0096/2023),
  - having regard to Article 319 of the Treaty on the Functioning of the European Union,
  - having regard to Article 106a of the Treaty establishing the European Atomic Energy Community,
  - having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012<sup>3</sup>, and in particular Article 68 thereof,
  - having regard to Council Decision 2008/114/EC, Euratom of 12 February 2008 establishing Statutes for the Euratom Supply Agency<sup>4</sup>, and in particular Article 8 of the Annex thereto,
  - having regard to Rule 100 of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control (A9-0126/2023),
1. Approves the closure of the accounts of the Euratom Supply Agency for the financial year 2021;

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<sup>1</sup> OJ C 412, 27.10.2022, p. 12.

<sup>2</sup> OJ C 412, 27.10.2022, p. 12.

<sup>3</sup> OJ L 193, 30.7.2018, p. 1.

<sup>4</sup> OJ L 41, 15.2.2008, p. 15.

2. Instructs its President to forward this decision to the Director General of the Euratom Supply Agency, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Union* (L series).

### 3. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

**with observations forming an integral part of the decision on discharge in respect of the implementation of the budget of the Euratom Supply Agency for the financial year 2021 (2022/2114(DEC))**

*The European Parliament,*

- having regard to its decision on discharge in respect of the implementation of the budget of the Euratom Supply Agency for the financial year 2021,
  - having regard to Rule 100 of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control (A9-0126/2023),
- A. whereas, according to its financial statements of revenue and expenditure, the final budget of the Euratom Supply Agency (the ‘Agency’) for the financial year 2021 was EUR 210 000, representing a decrease of 8,7 % compared to 2020; whereas the entire budget of the Agency derives from the Union budget;
- B. whereas the Court of Auditors (the ‘Court’), in its report on the Agency’s annual accounts for the financial year 2021 (the ‘Court’s report’), states that it has obtained reasonable assurance that the Agency’s annual accounts are reliable and that the underlying transactions are legal and regular;

#### ***Budget and financial management***

1. Notes with appreciation that the 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, and notes that the execution of current year payment appropriation rate was 51,22 %, representing an increase of 28,88 % compared to 2020;
2. Notes that 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 EUR 177 578,67 or 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; calls on the Agency to report any developments in that regard to the discharge authority;
3. Notes that 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; calls on the Agency to report any developments in that regard to the discharge authority;

#### ***Performance***

4. Notes with appreciation that, following approval by the Commission, the new rules determining the manner in which the Agency is to balance supply and demand entered into force on 1 July 2021, inter alia providing new definitions and formally extending the scope of the simplified procedure;
5. Notes, in particular, the Agency's work with the advisory committee working group on security of supply and prices, which was given a new mandate in 2021;

### ***Staff policy***

6. Notes 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); notes, moreover, the Agency's difficulty in finding assistants at lower grades, given the specialised profile required and the associated pay levels compared to the cost of living in Luxembourg;
7. Notes that in 2021 the Agency reported a gender repartition among all members of staff of 56 % women and 44 % men;
8. Recalls the importance of developing a long-term human resources policy on work-life balance, lifelong guidance and the offering of specific training possibilities for career development, gender balance at all staff levels, teleworking, the right to disconnect, the enhancement of a geographical balance to ensure an appropriate representation from all Member States, and the recruitment and integration of people with disabilities as well as ensuring that they are treated equally and that their opportunities area widely promoted;

### ***Procurement***

9. Notes that following the entry into force of the new rules, the Agency published the forms that must be used to submit supply contracts to be concluded by the Agency and to notify contracts for the provision of services;

### ***Internal control***

10. Notes that in 2021 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;
11. Notes that in 2021 the Agency performed an assessment of the effectiveness of its internal controls consisting of an evaluation of pre-defined monitoring indicators, including a survey, the evaluation of audit results and new or outstanding recommendations, and an analysis of non-compliances and exception cases; notes that the assessment did not reveal any risks that could lead to a reservation in the annual declaration of assurance;
12. Notes, as regard to information security, that all members of staff of the Agency and all external contractors hold security clearance, and, furthermore, that the NOEMI IT system underwent a vulnerability assessment, to be repeated after all the recommendations from this assessment are carried out; calls on the Agency to report any developments in that regard to the discharge authority;



13. Recalls the importance of strengthening management and control systems to ensure the proper functioning of the Agency; strongly insists on the requirement of an effective management and control systems to avoid potential cases of conflicts of interest, missing *ex ante* or *ex post* controls, inadequate management of budgetary and legal commitments, and failures to report issues in the register of exceptions;

### ***Digitalisation and the green transition***

14. Notes with appreciation that, according to the follow-up to the 2020 discharge, the NOEMI IT project, which aims to reinforce the Agency's monitoring capabilities of the nuclear materials and fuel market whilst securely hosting the data of sensitive nuclear contracts, became operational in 2021, and that future developments will depend on the financing received in the upcoming budgets; notes, furthermore, that the next stages of the project envisage full digital processing of nuclear supply contracts and ESA information; calls on the agency to report to the discharge authority any developments in that regard;
15. Recalls the importance of increasing digitalisation in the agency in terms of internal operation and management but also in order to speed up the digitalisation of procedures; stresses the need for the Agency to continue to be proactive in this regard in order to avoid a digital gap between Union agencies; draws attention, however, to the need to take all the necessary security measures to avoid any risks to the online security of the information processed;
16. Encourages the Agency to work in close cooperation with ENISA (the European Union Agency for Cybersecurity) and CERT-EU (the Computer Emergency Response Team for the Union institutions, bodies and agencies) and to carry out regular risk assessments of its IT infrastructure and to ensure regular audits and tests of its cyber defences; suggests offering regularly updated cybersecurity-related training programmes to all staff members within the Agency; calls on the Agency to develop its cybersecurity policy swifter, to deliver it before 31 December 2023, and to report on any developments in that regard to the discharge authority;

### ***Business continuity along crisis***

17. Notes that the COVID-19 pandemic continued to affect the EU in 2021 and 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;
18. Notes that the Agency introduced changes to its spending pattern through a budget amendment and internal transfers, given the reduced spending on statutory work trips and advisory committee meetings, and invested in its IT system instead; notes, moreover, that the advisory committee meetings in 2021 took place online;

### ***Other comments***

19. Notes with appreciation that the Agency's website was overhauled in 2021 in collaboration with the Commission's Directorate-General for Communication, resulting in a website harmonised with that of the Commission on an updated, user-friendly, dynamic platform; notes, moreover, that all the information posted on the website was

redrafted for a better user experience;

20. Calls on the Agency to step up its efforts and report relevant performance information to the Union citizens and the general public in clear and accessible language; urges the Agency to ensure greater transparency and public accountability through the better use of media and social media channels;
21. Calls the Agency to continue to develop its synergies (for instance with regard to human resources, building management, IT services and security), and to reinforce its cooperation, exchanges of good practices and discussions regarding areas of mutual interest with other Union agencies, with a view to improving efficiency; urges the Agency to further explore possibilities for extending its working arrangements and resources sharing of overlapping tasks with other Union bodies;
22. Welcomes the Agency's recommendations on the security of supply of nuclear materials and fuel included in the Agency's annual report 2021; calls on the Agency to increase its recommendations on possibilities for diversification of sources of uranium supply for each stage of the fuel cycle; recalls that nuclear plants generated around 25,2 % of the total electricity produced in the Union in 2021;<sup>o</sup>  

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23. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of [...] 2023<sup>1</sup> on the performance, financial management and control of the agencies.

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<sup>1</sup> Texts adopted, P9\_TA(2023)0000.

## INFORMATION ON ADOPTION IN COMMITTEE RESPONSIBLE

<b>Date adopted</b>	22.3.2023
<b>Result of final vote</b>	+ : 19 - : 2 0 : 0
<b>Members present for the final vote</b>	Gilles Boyer, Olivier Chastel, Caterina Chinnici, Ilana Cicurel, Corina Crețu, José Manuel Fernandes, Luke Ming Flanagan, Daniel Freund, Isabel García Muñoz, Monika Hohlmeier, Jean-François Jalkh, Alin Mituța, Markus Pieper, Petri Sarvamaa, Eleni Stavrou, Angelika Winzig, Lara Wolters, Tomáš Zdechovský
<b>Substitutes present for the final vote</b>	Maria Grapini, Mikuláš Peksa
<b>Substitutes under Rule 209(7) present for the final vote</b>	Anne-Sophie Pelletier

## FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

19	+
ID	Jean-François Jalkh
PPE	José Manuel Fernandes, Monika Hohlmeier, Markus Pieper, Petri Sarvamaa, Eleni Stavrou, Angelika Winzig, Tomáš Zdechovský
Renew	Gilles Boyer, Olivier Chastel, Ilana Cicurel, Alin Mituța
S&D	Caterina Chinnici, Corina Crețu, Isabel García Muñoz, Maria Grapini, Lara Wolters
Verts/ALE	Daniel Freund, Mikuláš Peksa

2	-
The Left	Luke Ming Flanagan, Anne-Sophie Pelletier

0	0

Key to symbols:

+ : in favour

- : against

0 : abstention