Delegations will find in the annex the Council conclusions on the European Court of Auditors' Special Report No 22/2016 "EU nuclear decommissioning assistance programmes in Lithuania, Bulgaria and Slovakia: some progress made since 2011, but critical challenges ahead", adopted by the Council at its 3511th meeting held on 13 December 2016.
THE COUNCIL OF THE EUROPEAN UNION:

1. WELCOMES the European Court of Auditors' Special Report No 22/2016 "EU nuclear decommissioning assistance programmes in Lithuania, Bulgaria and Slovakia: some progress made since 2011, but critical challenges ahead";

2. UNDERLINES the Court's finding that tangible progress has been made in decommissioning the nuclear power plants of Ignalina in Lithuania, Kozloduy in Bulgaria and Bohunice in Slovakia since 2011, when the Court's previous special report on nuclear decommissioning was published;

3. RECALLS that the premature closure and subsequent decommissioning of eight Soviet-designed nuclear reactors at three nuclear power plants in Lithuania, Bulgaria and Slovakia was one of the conditions for accession to the EU, and further UNDERLINES the fact that this condition entails a significant financial burden based on which the EU agreed to provide financial assistance;

4. TAKES NOTE of the conclusions and recommendations in the Special Report;

In particular:

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1 Special Report No 16/2011 "EU financial assistance for the decommissioning of nuclear plants in Bulgaria, Lithuania and Slovakia: achievements and future challenges"
5. ACKNOWLEDGES the complex and long-term nature of the decommissioning process, the construction specificities of the nuclear power plants and the different stages reached in the dismantling processes in the three Member States benefitting from the EU nuclear decommissioning assistance programmes and UNDERSCORES the Court's recommendation to reinforce project management practices and the own expertise of the three Member States;

6. RECOGNISES that the exchange of best practices and technical knowledge in the area of decommissioning is ongoing, however could be still further improved, not only amongst the three Member States but also within the EU and beyond;

7. NOTES the Court's recommendation that the Commission and Member States should together explore ways and options for the disposal of spent fuel and high-level waste, and ENCOURAGES the Commission to launch a debate with all interested Member States on possible options, with due consideration of the safety and public acceptance of all the alternatives. This initiative, however, shall under no circumstances jeopardize the ongoing national projects on the development of deep geological disposal facilities;

8. NOTES the Court's recommendation that the three Member States should increase the level of national co-financing of the decommissioning costs during the 2014-2020 financing period; and INVITES the Commission to identify individual appropriate rates of national co-financing, in close cooperation with the three Member States based on the principle of equal treatment, and proportionate to the specificities of their decommissioning programmes, and to define more clearly the "well-founded exceptional" conditions under which measures can be fully financed by the EU under the nuclear decommissioning assistance programmes;

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2 Hereafter: “the three Member States”
9. NOTES that any potential new EU funding beyond 2020 proposed by the Commission for nuclear decommissioning in the three Member States should include clear rules and the right incentives to pursue decommissioning, with regard to both financing and timing, while UNDERSCORING the need for the effective use of EU financial resources;

10. UNDERSCORES the need for adequate supporting actions for the decommissioning of the three nuclear power plants in the three Member States to ensure successful completion of the decommissioning processes whilst maintaining a high level of nuclear safety;

11. NOTES the Court's recommendation that the accounting treatment of liabilities relating to nuclear decommissioning and final disposal of spent fuel should be transparent and in line with the relevant accounting standards, taking into account existing accounting practices in the Member States;