

# 2022

**Annual report on EU agencies  
for the financial year 2022**



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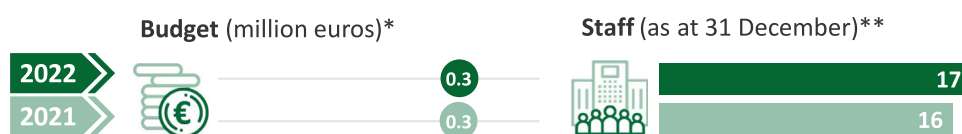
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## 3.34. Euratom Supply Agency (ESA)

### Introduction

**3.34.1.** The Euratom Supply Agency ('ESA'), located in Luxembourg, was established in 1958, with the adoption, by the Council of the European Atomic Energy Community, of ESA's [statutes](#), repealed and replaced by Council [Decision 2008/114/EC, Euratom](#). ESA's main task is to ensure that there is a regular supply of nuclear materials, in particular nuclear fuels, to EU users. It does so by managing a common supply policy based on the principle of equal access to sources of supply. [Figure 3.34.1](#) presents key figures for ESA<sup>106</sup>.

**Figure 3.34.1 – Key figures for ESA**



\* Budget figures are based on the total payment appropriations available during the financial year.

\*\* 'Staff' includes EU officials, EU temporary agents, EU contract staff and seconded national experts, but excludes interim workers and consultants.

Source: Annual accounts of ESA for the 2021 and 2022 financial years; staff figures provided by ESA.

### Information in support of the statement of assurance

**3.34.2.** Our audit approach, the basis for our opinion, the responsibilities of ESA's management and of those charged with governance, and the auditor's responsibilities for the audit of the accounts and underlying transactions are described in section 3.1. The signature on page 351 forms an integral part of the opinion.

<sup>106</sup> More information on ESA's role and activities is available on its website: <http://ec.europa.eu/euratom/index.html>.

## The ECA's statement of assurance provided to the European Parliament and the Council – Independent auditor's report

### Opinion

#### 3.34.3. We have audited:

- (a) the accounts of the Euratom Supply Agency ("ESA"), which comprise the financial statements<sup>107</sup> and the reports on the implementation of ESA's budget<sup>108</sup> for the financial year ended 31 December 2022, and
  - (b) the legality and regularity of the transactions underlying those accounts,
- as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

#### Reliability of the accounts

##### Opinion on the reliability of the accounts

**3.34.4.** In our opinion, ESA's accounts for the year ended 31 December 2022 present fairly, in all material respects, ESA's financial position at 31 December 2022, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its Financial Regulation and with accounting rules adopted by the Commission's accounting officer. These are based on internationally accepted accounting standards for the public sector.

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<sup>107</sup> The financial statements comprise the balance sheet, the statement of financial performance, the cash flow statement, the statement of changes in net assets and a summary of significant accounting policies and other explanatory notes.

<sup>108</sup> The reports on the implementation of the budget comprise the reports, which aggregate all budgetary operations, and the explanatory notes.

## Euratom Supply Agency (ESA)

**Legality and regularity of the transactions underlying the accounts****Revenue****Opinion on the legality and regularity of revenue underlying the accounts**

**3.34.5.** In our opinion, the revenue underlying the accounts of ESA for the year ended 31 December 2022 is legal and regular in all material respects.

**Payments****Opinion on the legality and regularity of payments underlying the accounts**

**3.34.6.** In our opinion, the payments underlying the accounts of ESA for the year ended 31 December 2022 are legal and regular in all material respects.

**3.34.7.** The observations which follow do not call the ECA's opinion into question.

**Observations on management and control systems**

**3.34.8.** ESA systematically awards low-value contracts (below €15 000) without issuing corresponding evaluation reports and award decisions. This is not in line with points 30.3-30.4 of Annex I to the Financial Regulation.

Euratom Supply Agency (ESA)

## ESA's reply

**3.34.8.** The Euratom Supply Agency agrees to the finding. The agency will provide appropriate guidance to all staff involved in procurement and financial management, including templates, to ensure that the procurement procedures are properly approved and documented.