



EURATOM SUPPLY AGENCY

# EURATOM SUPPLY AGENCY

Financial year 2021

Date: 22/3/2022

**REPORT ON  
BUDGETARY &  
FINANCIAL  
MANAGEMENT**

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## EURATOM SUPPLY AGENCY

### REPORT ON BUDGETARY & FINANCIAL MANAGEMENT 2021

This report on budgetary and financial management of the Euratom Supply Agency (ESA) for the financial year 2021 has been prepared in accordance with Article 249 of the EU Financial Regulation<sup>(1)</sup>.

## 1 FINANCIAL OPERATIONS & ADMINISTRATIVE ISSUES

### 1.1 Mandate and strategic objectives

The Supply Agency of the European Atomic Energy Community (Euratom Supply Agency, ESA) was established by Article 52 of the Euratom Treaty <sup>(2)</sup> ('the Treaty') to further - in the nuclear common market set up by the Treaty - the common supply policy for ores, source materials and special fissile materials based on the principle of regular and equal access of all users in the Community to sources of supply.

The prerogatives of the Supply Agency stem from the Treaty and secondary legislation, in particular its statutes and rules. It has the exclusive right to conclude contracts relating to the supply of nuclear materials coming from inside or outside the Community, and has a right of option on nuclear materials coming from inside the Community. It also monitors transactions related to services in the nuclear fuel cycle, including by acknowledging the notifications that market players are required to submit to it, giving details of their commitments.

To that end, the Treaty endows ESA with legal personality and financial autonomy, enabling it to make independent decisions on matters within its remit. It operates under the supervision of the European Commission <sup>(3)</sup> and is assisted by its Advisory Committee, which acts as a link between ESA and producers and users in the nuclear industry <sup>(4)</sup>.

***ESA's strategic objective is the security of supply of nuclear materials, particularly nuclear fuel, for power and non-power uses, by means of the common supply policy.***

### 1.2 Core activities

In the interest of its strategic objective, ESA pursues the following core activities:

- managing contracts related to the supply of nuclear materials and/or services in the nuclear fuel cycle, in line with the applicable provisions, for power and non-power uses;
- promoting diversification of sources of supply in the nuclear fuel cycle, as a contribution to security of supply in the medium and long term;

(1) Regulation (EU, Euratom) 2018/1046 on the financial rules applicable to the general budget of the Union, repealing Regulation (EU, Euratom) No 966/2012 (2012 Financial Regulation) from the 2nd of August 2018.

(2) <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:12012A/TXT>

(3) Article 53 of the Euratom Treaty.

(4) Article 13.1 of the statutes.

- observing developments in the nuclear fuel market and in relevant R&D fields;
- monitoring (and contributing to) the secure supply of medical radioisotopes;
- publishing its Annual Report and providing information including on the European and global nuclear markets;
- reaching out to stakeholders.

### 1.3 Legal status

The Agency, established directly by Article 52 of the Euratom Treaty, has been operating since 1 June 1960.

It is endowed with legal personality and financial autonomy (Article 54 of the Euratom Treaty) and operates under the supervision of the European Commission (Article 53 of the Euratom Treaty) on a non-profit-making basis.

### 1.4 Seat

The seat of ESA has been in Luxembourg since 2004 (Article 2 of the Statutes) which was confirmed by the 2008 ESA statutes. Together with the European Commission, the Agency has concluded a seat agreement with the government of the Grand Duchy of Luxembourg.

### 1.5 Financing

Since 1960, ESA has relied on a contribution from the EU general budget.



- ESA's present financial situation results from the 1960 Council decision to postpone indefinitely the introduction of a charge on transactions (contracts for the purchase of nuclear materials by EU utilities), which had been intended to cover ESA's operating costs.
- The European Commission directly covers some of ESA's administrative needs, adopts its budget and transfers the contribution.

### 1.6 Financial Regulation

For its financial operations, the Euratom Supply Agency applies the relevant provisions of its statutes as well as the EU Financial Regulation<sup>5</sup> and the accounting rules and methods established by the European Commission. Article 68 of the EU Financial Regulation stipulates its applicability to the implementation of the budget for ESA.

In 2021, ESA did not have to pay any external charge-back of any baseline services provided to it by the European Commission<sup>6</sup>, which had a positive impact on ESA's administrative capacity.

### 1.7 Expenditure

ESA's expenses consist only of administrative costs. The Agency neither manages operational budget lines nor provides grants.

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<sup>5</sup> Regulation (EU, Euratom) 2018/1046 on the financial rules applicable to the general budget of the Union

<sup>6</sup> Commission Decision C(2018) 5120, Annex 21

### 1.7.1 Covered by the EC

The majority of the Agency’s administrative expenses, including salaries, premises, infrastructure, training and some IT equipment, is covered directly by the European Commission budget, and is not shown in the Agency’s accounts. Salaries are paid by the European Commission in line with Article 4 of ESA’s Statutes and are not charged to the Agency’s budget. This off-budget expenditure and the underlying transactions are included in the EU budget and are considered as non-exchange transactions for the Agency.

The basic categories of expenditure, including salaries, are described in the following table:

<b>Overview of expenditure financed directly by the Commission</b>
<b>TITLE 1 STAFF EXPENDITURE</b>
Salaries & allowances
Socio-medical infrastructure
Training
<b>TITLE 2 INFRASTRUCTURE &amp; OPERATING EXPENDITURE</b>
<b>Rental of buildings and associated costs</b>
- Buildings, infrastructure and associated costs
<b>Information and communication technology</b>
- EC software applications (ABAC ...)
- EC Consolidation of IT Services (ITIC) and baseline infrastructure services
<b>Movable property and associated costs</b>
<b>Current administrative expenditure</b>
- Stationary and office supplies
<b>Postage / Telecommunications</b>
- Computer hardware (servers, PCs and equipment)
-Telecommunications (digital environment)
<b>Information and publishing</b>
- Publications – Official journal

Table: Overview of expenditure financed directly by the Commission

### Estimate of total administrative costs covered by the EC

According to the European Commission estimate for the average cost of an official<sup>7</sup>, in 2021 the Agency's **total average cost covered by the EC** amounted to EUR 2 270 258 (EUR 2 432 000 in 2020). The salaries of the Agency's staff, covered by the Commission, were calculated at EUR 1 784 258 or 79% of the total average costs covered, the latter being a statutory requirement. Total average costs

<sup>7</sup> Circular note of European Commission - ARES(2020)7207855-30.11.2020 [ FR ] and revisited methodology based on ARES(2022)744940 and Ares(2022)976317.

include salaries as well as other costs corresponding to operating expenditure, mainly buildings and IT related which totalled EUR 486 000 (21%).

ESA Administrative costs covered by EC	EUR	%
Personnel costs	1 784 258	79%
Other costs	486 000	21%
<b>Total Average Cost</b>	<b>2 270 258</b>	<b>100%</b>

Table 2- ESA total average administrative costs covered directly by European Commission

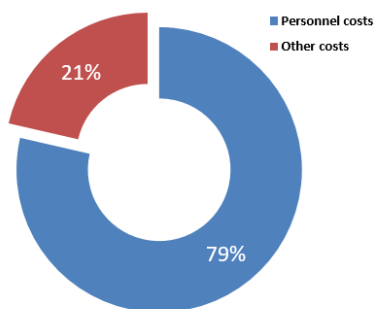


Figure 1- Administrative costs covered by EC by category

The estimated sum of EUR 486 000 covers ESA’s costs other than salaries (and the needs covered directly by the ESA budget); ESA would need substantially more resources, human as well as financial, to be allocated additionally by the EU General Budget, if it were to cover all its administrative needs by itself.

Provided that its independence is not jeopardised, the Euratom Supply Agency welcomes the economies of scale obtained through the direct coverage of several of its administrative needs by the Commission.

### 1.7.2 Covered by the Agency’s budget

ESA’s running costs are partly covered by its own budget; this includes the following expense types:

Overview of expenditure financed by the Agency
<b>TITLE 1 STAFF EXPENDITURE</b>
- Mission expenses, travel and other incidental expenses
- Entertainment and representation expenses for staff
<b>TITLE 2 INFRASTRUCTURE &amp; OPERATING EXPENDITURE</b>
- Subscriptions and purchase of information media
- Bank charges
- Legal charges and fines
- Membership of nuclear organisations
- Computer centre
- Equipment and software for departmental systems - Noemi
- Euratom Supply Agency's Advisory Committee meeting
- Conferences, congresses and meetings
- Limited consultations, studies and surveys
- Publications
- Information and communication activities



### 1.8 Publication of the budget

The budget and final annual accounts are published on ESA's website ([https://euratom-supply.ec.europa.eu/about-esa/financial-autonomy\\_en](https://euratom-supply.ec.europa.eu/about-esa/financial-autonomy_en)).



 [ec.europa.eu/euratom-supply](https://ec.europa.eu/euratom-supply)

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## 2 BUDGETARY IMPLEMENTATION

### 2.1 Budget implementation at a glance

<b>EC Contribution (1)</b>	• EUR 210 000.00
<b>Committed Appropriations (2)</b>	• EUR 209 489.28 (C1) • EUR 177 578.67 (C8)
<b>Payment Appropriations (3)</b>	• EUR 107 522.90 (C1) • EUR 176 329.90 (C8)
<b>Carried over in 2022</b>	• EUR 101 966.38
<b>Cancelled</b>	• EUR 510.72

(1) Funds cashed in Year N, excluding assigned revenues

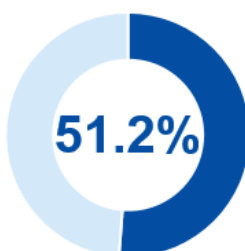
(2) Funds committed in Year N (fund source C1 and C8), excluding appropriations arising from assigned revenues

(3) Funds paid in Year N (fund sources C1 and C8), excluding appropriations arising from assigned revenues

## 2021 Budget implementation



**Commitments**  
Current year funds



**Payments C1**  
Current year funds



**Payments C8**  
Funds from previous year

### 2.2 Initial Budget, amendments, transfers, final budget

#### 2.2.1 Initial adopted budget

Euratom Supply Agency's 2021 adopted budget<sup>8</sup> amounted to EUR 210 000 ([Annex 3](#)) in commitment and payment appropriations (EUR 230 000 in 2020). It was financed in its entirety by

<sup>8</sup> C(2020) 8593 of 10.12.2020

the contribution under the EU budget headings 20.03.14.01 - "Euratom Contribution for operation of the Supply Agency" and 02.20.04.02 – "Support activities for the European energy policy and internal energy market".

### 2.2.2 Amending budget

A budget amendment<sup>9</sup> was approved in November 2021 to reallocate appropriations that could not be spent in 2021 due to the low implementation of certain budget lines under the sanitary crisis (missions) to support the transition to the new nuclear-contracts' IT system (Noemi i.e. "Nuclear Observatory and ESA Management of Information"). The total budget remained unchanged at EUR 210 000.

### 2.2.3 Internal transfers

In 2021, in accordance with Art. 28 and 68 of EU Financial Regulation, the Director-General signed four decisions<sup>10</sup> to perform small internal transfers within its budget, which appeared necessary i.e. within a chapter ([Annex 4](#)) in order to adjust to the emerged needs. The Covid-19 pandemic continued to affect negatively duty travel and the in-person organisation of the semi-annual Advisory Committee meetings. The resulting savings were redeployed to other areas, in order to optimise budget implementation as follows:



			Impact on committed appropriations			
ID	Date of adoption	Main subject description <sup>1</sup>	Debited lines	Amount (€)	Amount (€)	Credited lines
1	26/07/2021	Organisation of staff training in competition law	A-2520: Euratom Supply Agency's Advisory Committee meeting	-5 000	+5 000	A-2552: Conferences, congresses and meetings
2	13/09/2021	Organisation of team building event and strategic policy discussion	A-2520: Euratom Supply Agency's Advisory Committee meeting	-3 500	+3 500	A-2552: Conferences, congresses and meetings
3	22/11/2021	Support of the transition to ICT project Noemi	A-2420: Computer centre	-25 618.60	+25 618.60	A-2421: Equipment and software for departmental system
4	09/12/2021	New membership	A-2320: Bank charges	-293	+293	A-2350: Membership of nuclear organisations
		Further reinforcement for IT project Noemi	A-2420: Computer centre	-6 711.36	+6 711.36	A-2421: Equipment and software for departmental system
		Participation in conferences	A-2520: Euratom Supply Agency's Advisory Committee meeting	-1 982.81	+1 982.81	A-2552: Conferences, congresses and meetings
		Reinforcement of communication activities	A-2710: Publications	-1 118.33	+1 118.33	A-2720: Expenditure on information and communication activities

## 2.3 Revenues cashed

In 2021, cashed revenues ([Annex 5](#)) for the budget amounted to EUR 210 000 (EUR 230 248.78 in 2020). ESA was granted an equal EC contribution of EUR 210 000, lower by 9% in comparison to 2020 (EUR 230 000).

<sup>9</sup> C(2021) 8416 of 25.11.2021

<sup>10</sup> Decision of the Director General No 1/2021 of 26/7/2021, Ares(2021)4768758 -Internal transfer No. 1/2021 of appropriations in the budget 2021 of the Euratom Supply Agency.

Decision of the Director General No 2/2021 of 13/9/2021, Ares(2021)5593675 -Internal transfer No. 2/2021 of appropriations in the budget 2021 of the Euratom Supply Agency.

Decision of the Director General No 3/2021 of 22/11/2021, Ares(2021)7174377 -Internal transfer No. 3/2021 of appropriations in the budget 2021 of the Euratom Supply Agency.

Decision of the Director General No 4/2021 of 9/12/2021, Ares(2021)7612878 -Internal transfer No. 4/2021 of appropriations in the budget 2021 of the Euratom Supply Agency.

The EC contribution represented the sole source of its cashed revenues in 2021. The Agency did not receive any bank interest from the Agency's capital held in bank accounts (248.78 in 2020).

Revenues	Amounts in EUR	%
EC Contribution	210 000.00	99.9%
Bank Interest	0.00	0.1%
<b>Total</b>	<b>210 000.00</b>	<b>100%</b>

## 2.4 Commitments of current year C1 funds



The executed commitment amount in 2021 ([Annex 6](#)) totalled EUR 209 489.28 (99.76%). This compares to 2020 executed commitments of EUR 228 949.17 (99.54%). The basic expenditure categories are: the computer infrastructure (80%), organisation and participation of conferences (7%) and subscriptions and purchase of information media (6%).

C1 Funds of the year	Amounts in EUR	%
Commitment Appropriations	EUR 210 000.00	
Executed commitments	EUR 209 489.28	99.76%
Cancelled appropriations	EUR 510.72	0.24%

Budget allocation 2021		
Expense type	Committet amounts in EUR	%
IT	167 304	79.9%
Conferences	14 251	6.8%
Subscriptions	12 077	5.8%
Supplies <sup>11</sup>	11 840	5.7%
Missions	2 500	1.2%
Advisory committee meetings	1 517	0.7%
<b>Total</b>	<b>209 849</b>	<b>100.0%</b>

<sup>11</sup> Other supplies include communication and publication activities, memberships, representation expenses and bank charges.

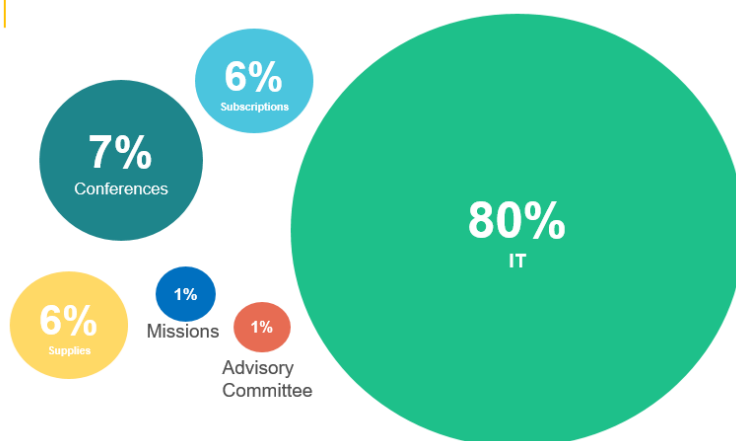


Figure 2-Budget allocation

### 2.4.1 The ICT project NOEMI

The ICT project NOEMI (“Nuclear Observatory and ESA Management of Information”), funded under the Computer centre appropriations, envisages the digitalisation and management of ESA business core i.e. the support of the nuclear contract management, the secure storage of the data and of the concluded nuclear contracts as well as the monitoring of the nuclear energy market. The project stage 1 was implemented during 2020-2021 and its capitalised cost amounted at EUR 269 466.69<sup>12</sup>. The system became operational in December 2021 and has entered in a transition period of up to six months. It is considered as an internally generated intangible asset of the Agency. The next stages of the project envisage full digital processing of nuclear supply contracts and ESA information.



### 2.5 Cancellation of current year appropriations

Uncommitted appropriations (C1) of the current year amounted to EUR 510.72 or a cancellation rate of 0.24% (1 050.83 in 2020).

### 2.6 Payments from current year funds - C1 funds

The executed payments<sup>13</sup> in 2021 amounted to EUR 107 522.90, giving an implementation rate of 51.20% of available appropriations. This compares to payments in 2020 of EUR 51 370.50 (or 22%).

C1 Funds	Amounts in EUR	%	
Payments Appropriations (1)	EUR 210 000.00		
Executed commitments (2)	EUR 209 489.28	99.76%	(2)/(1)
Executed Payments (3)	EUR 107 522.90	51.20%	(3)/(1)

### 2.7 Outstanding commitments

The carrying-forward of outstanding commitments (Rèste à Liquider, committed amounts not yet paid for) of 2021 to the financial year 2022 stood at EUR 101 966.38 or 49% of committed amounts (EUR 177 578.67 or 78% in 2020). The amount involves mainly IT services for the transition phase of

<sup>12</sup> Internal note Ares(2021)7933970 - Capitalisation of costs incurred for Noemi (Phase 1) as internally generated intangible asset in 2021.

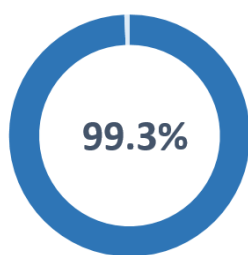
<sup>13</sup> Annex 5 - Budget implementation of current year appropriations (C1)

the IT project Noemi<sup>14</sup>, not fully provided (80% or 81 318.16) and trainings/conferences to take place in the beginning of 2022 (10% or EUR 10 200).

C1 Funds	Amounts in EUR	%	
Carrying forward of outstanding commitments to 2021 (RAL) (4)	EUR 101 966.38	49%	(4)/(2)

## 2.8 Appropriations carried over from previous year – C8 funds

Carry-over of payment appropriations ([Annex 7](#)) from 2020 to 2021 amounted to EUR 177 578.67 (EUR 131 137.56 in 2020).



Payments executed in 2021 under carry-overs (C8) from the previous year totalled to EUR 176 329.90, giving a very high implementation rate of 99.30% on carried-over (C8) funds despite the negative effects of the pandemic.<sup>15</sup>

Cancellation of carried-over (C8) payment appropriations transferred from the previous year amounts to EUR 1 248.77 or 0.70% of the C8 budget. Cancellation rate was reduced significantly in comparison to 2020 despite the pandemic (EUR 9 443.50 or 7%). The cancelled appropriations involve mainly low IT printing consumption maintenance due to COVID-19 office presence restrictions and unused appropriations for bank charges.

Carried over (C8) funds from previous year (from 2020 to 2021)	Amounts in EUR	%
Appropriations carried over from 2020	EUR 177 578.67	
Payments executed on C8 funds in 2021	EUR 176 329.90	99.30%
Cancelled appropriations on C8 funds	EUR 1 248.77	0.70%

## 2.9 Budgetary outturn

The Agency's budgetary outturn is calculated at EUR 1 660.21, to be returned to the EU budget<sup>16</sup>.

## 2.10 External audit by the Court of Auditors

The European Court of Auditors (ECA) performs an audit of ESA's financial and budgetary accounts and the underlying transactions on an annual basis in line with internationally accepted public-sector auditing standards. The ECA's responsibility is to provide the European Parliament and the Council with a statement of assurance as to the reliability of the annual accounts and the legality and regularity of the underlying transactions. ESA duly notes ECA's observations and takes the necessary measures as needed. It also follows carefully the observations of cross-cutting nature accompanying the Annual Report of the EU agencies<sup>12</sup>.

<sup>14</sup> The transition phase is taking place from November 2021 to May 2022.

<sup>15</sup> [Annex 7 - Budget implementation of previous year appropriations \(C8\)](#)

<sup>16</sup> [Annex 2 – Budgetary outturn account](#)

In 2021, the ECA signed off the 2020 accounts and issued a clean opinion<sup>17</sup>, as they present fairly the financial situation, operations and cash flows in line with the accounting rules. In addition, the ECA provided a clean opinion on the legality and regularity of ESA's revenue and payment operations. Building on the audit outcome, ESA further reinforced the monitoring of its budget execution in 2021.

## 2.11 Discharge



The European Parliament, acting on a Council recommendation, is the discharge authority for ESA. On 28 April 2021, the European Parliament granted ESA's Director General Discharge for the implementation of the budget for the 2019 financial year<sup>18</sup>. The Agency has submitted its follow-up reply<sup>19</sup> to the observations of the discharge authority.

## 2.12 Other significant disclosures

### 2.12.1 The COVID-19 outbreak

During 2021, the lessons learned had softened the impact of continued coronavirus outbreak on ESA. The Agency took all necessary steps to continue its core duties and introduced changes in its spending pattern via appropriate internal transfers and a budget amendment<sup>20</sup> to reduce expenses on actions negatively affected by the pandemic (organisation of meetings and statutory missions). Instead, it invested in upgrading its core IT application<sup>21</sup>. No reduction of revenue, asset value, budget or headcount has been recognised in 2021. For subsequent periods, where appropriate, ESA re-scoped its ongoing tasks and adjusted the approach and timeline to take account of changing circumstances in its 2022 work programme.

### 2.12.2 The United Kingdom's withdrawal from the European Union and Euratom

The United Kingdom (UK) left the European Union and the European Atomic Energy Community (Euratom) on 31 January 2020, in accordance with the terms established by its Withdrawal Agreement<sup>22</sup>. UK's participation, as a Member State, in the capital of the Euratom Supply Agency amounted to EUR 672 000 of which 10% was called-up and held in the Agency's bank account.

In connection with that, paid-off part of the UK's share, nothing is provided for in the Withdrawal Agreement (or in any other agreement or arrangement or legal act, to-date). Regarding the period as from 1 January 2021 onwards, the Agency, which cannot act unilaterally in this field, has registered an accounting provision<sup>23</sup> in its financial statements on the UK's share repayment. Any payment, return or remuneration to the United Kingdom in the subsequent periods as a consequence of the termination of UK's membership will follow the decisions by the EU Institutions.

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<sup>17</sup> [European Court of Auditors Annual report on EU agencies for the financial year 2020](#)

<sup>18</sup> European Parliament decision of 13/5/2020 (P9\_TA-(2021)0195: [Decision 2020/171 \(DEC\)](#), P9\_TA(2021)0215: Decision 2020/2171(DEC)), internal reference Ares(2021)4385884.

<sup>19</sup> Ares(2021)4410435 -follow-up reply to the European Parliament observations.

<sup>20</sup> Please refer to paragraph [2.2.2 Amending budget](#)

<sup>21</sup> Please refer to paragraph [2.4.1 – The ICT project NOEMI](#)

<sup>22</sup> OJ C144 I of 25.4.2019

<sup>23</sup> Ares(2021)7470220 –internal note on Brexit-related provision

### 3 STAFF

#### 3.1 Establishment plan

ESA staff are European Commission (EC) officials, in accordance with Article 4 of ESA’s Statutes. The officials are appointed by, and their salaries are paid directly by the EC and are not charged to the Agency’s budget.

Pursuant to Article 53 of the Treaty establishing the European Atomic Energy Community <sup>24</sup>, the Agency's establishment plan is incorporated in the global European Commission numbers <sup>25</sup>. The staff is governed in accordance with the Staff Regulations of officials and the Conditions of Employment of other servants of the European Union <sup>26</sup>.

At the end of 2021, the Agency occupied 16 permanent posts (8 administrator and 8 assistant posts). In 2021, one recruitment and one retirement have taken place. There was one vacant post at the year-end.

Human Resources	2021	
Number of staff	Authorised under the EU Budget <sup>27</sup>	Actually filled as of 31/12/2021
<b>Commission Officials</b>	17	16
AD Official or Temporary Agent	7	8
AST Official or Temporary Agent	10	8
<b>Total Establishment plan posts</b>	<b>17</b>	<b>16</b>
<b>Contract Agents</b>	0	0
<b>Seconded National Experts</b>	0	0
<b>Total staff</b>	<b>17</b>	<b>16</b>

#### 8 Administrators



#### 8 Assistants



#### 3.2 Equal opportunities

ESA provides equal career opportunities for our staff at all levels. ESA employs equal proportions of women and men in its workforce. Women make up 56% of ESA staff and men 44%. The equal opportunities policy is also reflected in management positions, which are also equally distributed.



<sup>24</sup> Treaty establishing the European Atomic Energy Community and in particular Articles 52, 53 and 54 thereof (OJ L 27, 6/12/1958, p.534)

<sup>25</sup> Adopted EU General Budget 2018, OJ L57 of 28.2.2018, p.1951, footnote 2

<sup>26</sup> EEC/EAEC Council: Regulation No 31 (EEC), 11 (EAEC)

<sup>27</sup> Adopted EU General Budget 2021, OJ L 57, 27.2.2020 p.1978, footnote 2

## ANNEXES

### Annex 1: Glossary

Term	Definition
<b>Administrative Appropriations</b>	Administrative appropriations cover the running costs of the Institutions and entities (staff, buildings, office equipment).
<b>Adjustment</b>	Amending budget or transfer of funds from one budget item to another.
<b>Adopted budget</b>	Draft budget becomes the adopted budget as soon as it is approved by the Budgetary Authority.
<b>Agencies</b>	EU bodies having a distinct legal personality, and to whom budget implementing powers may be delegated under strict conditions. They are subject to a distinct discharge from the discharge authority.
<b>Amending Budget</b>	Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.
<b>Annuality</b>	The budgetary principle according to which expenditure and revenue is programmed and authorised for one year, starting on 1 January and ending on 31 December.
<b>Appropriations</b>	Budget funding. The budget forecasts both commitments (legal pledges to provide finance, provided that certain conditions are fulfilled) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ — differentiated appropriations — because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses. Non-differentiated appropriations apply to administrative expenditure and commitment appropriations equal payment appropriations.
<b>Authorising Officer</b>	The AO is responsible in each institution for authorising revenue and expenditure operations in accordance with the principles of sound financial management and for ensuring that the requirements of legality and regularity are complied with.
<b>C1</b>	Current Appropriations = Initial Budget + Amending Budget + Transfers
<b>C2/C3</b>	Appropriations non automatically carried over – carried over on Decision of the College
<b>C4</b>	Appropriations non automatically carried over – carried over on Decision of the College
<b>C5</b>	Appropriations arising from Internal Assigned Revenue cashed in the previous year and carried over to the current one
<b>C8</b>	Appropriations automatically carried forward from previous year to current year
<b>IC1</b>	Universal revenue voted in the budget
<b>Budget</b>	Annual financial plan, drawn up according to budgetary principles, that provides forecasts and authorises, for each financial year, an estimate of future costs and revenue and expenditures and their detailed description and justification, the latter included in budgetary remarks.
<b>Budget result</b>	The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences. The resulting amount will have to be reimbursed to the funding authority as



Term	Definition
	provided in the Financial Regulation.
<b>Budget implementation</b>	Consumption of the budget through expenditure and revenue operations.
<b>Budget item / Budget line / Budget position</b>	As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature which reflects the nature and purpose of each item, as imposed by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.
<b>Budgetary Authority</b>	Institutions with decisional powers on budgetary matters: the European Parliament and the Council of Ministers.
<b>Budgetary commitment</b>	A budgetary commitment is a reservation of appropriations to cover for subsequent expenses.
<b>Cancellation of Appropriations</b>	Unused appropriations that may no longer be used.
<b>Carry-over of appropriations</b>	Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.
<b>Commitment Appropriations</b>	Commitment appropriations cover the total cost of legal obligations (contracts, grant agreements/decisions) that could be signed in the current financial year. Art. 10 FR: <i>Commitment appropriations cover the total cost in the current financial year of legal obligations (contracts, grant agreements/decisions) entered into for operations extending over more than one year.</i>
<b>De-commitment</b>	Cancellation of a reservation of appropriations.
<b>Differentiated Appropriations</b>	Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year. Art. 7 FR: <i>Differentiated appropriations are entered for multiannual operations. They consist of commitment appropriations and payment appropriations.</i>
<b>Economic result</b>	Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.
<b>Expenditure</b>	Term used to describe spending the budget from all types of funds sources.
<b>Financial regulation (FR)</b>	Adopted through the ordinary legislative procedure after consulting the European Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Union. (OJ L 193, 30.07.2018, p. 1)
<b>Funds Source</b>	Type of appropriations (e.g.: C1, C2, etc.)
<b>Implementation</b>	Cf. Budget implementation
<b>Income</b>	Cf. Revenue
<b>Legal base (basic act)</b>	The legal base or basis is, as a general rule, a law based on an article in the Treaty giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain Treaty articles authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act.
<b>Legal Commitment</b>	A legal commitment establishes a legal obligation towards third parties.
<b>Non-differentiated</b>	Non-differentiated appropriations are for operations of an annual nature. (Art. 9 FR). In the EU-Budget, non-differentiated appropriations apply to administrative

Term	Definition
<b>Appropriations</b>	expenditure, for agricultural market support and direct payments.
<b>Operational appropriations</b>	Operational appropriations finance the different policies, mainly in the form of grants or procurement.
<b>Outstanding Commitment</b>	Legal commitments having not fully given rise to liquidation by payments. Cf. RAL.
<b>Outturn</b>	Cf. Budget result
<b>Payment</b>	A payment is a cash disbursement to honour legal obligations
<b>Payment appropriations</b>	Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years (Art. 7 FR).
<b>RAL</b>	Sum of outstanding commitments. Outstanding commitments (or RAL, from the French ' <i>reste à liquider</i> ') are defined as the amount of appropriations committed that have not yet been paid. They stem directly from the existence of multiannual programmes and the dissociation between commitment and payment appropriations. (Cf. <i>Outstanding commitments</i> )
<b>Recovery</b>	The recovery order is the procedure by which the Authorising officer (AO) registers an entitlement by the Commission in order to retrieve the amount which is due. The entitlement is the right that the Commission has to claim the sum which is due by a debtor, usually a beneficiary.
<b>Result</b>	Cf. Outturn
<b>Revenue</b>	Term used to describe income from all sources financing the budget.
<b>Surplus</b>	Positive difference between revenue and expenditure (see Budget result) which has to be returned to the funding authority as provided in the Financial Regulation.\
<b>Transfer</b>	Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification. They are, however, expressly authorised by the Treaty on the Functioning of the European Union under the conditions laid down in the Financial Regulation. The FR identifies different types of transfers depending on whether they are between or within budget titles, chapters, articles or headings and require different levels of authorization.

## Annex 2: Budgetary outturn account

(Amounts in EUR)

Amounts in EUR		2021	2020
<b>BUDGET OUTTURN ACCOUNT (N=2021)</b>			
<b>REVENUE</b>			
Balancing Commission subsidy	+	210 000.00	230 000.00
Other subsidy from Commission (Phare, IPA,...)	+	0.00	0.00
Fee income	+	0.00	0.00
Other income	+	0.00	248.78
<b>TOTAL REVENUE (A)</b>		<b>210 000.00</b>	<b>230 248.78</b>
<b>EXPENDITURE</b>			
<b>TITLE I: STAFF</b>			
Payments	-	3 261.81	6 366.55
Appropriations carried over	-	209.19	133.45
<b>TITLE II: ADMINISTRATIVE EXPENSES</b>			
Payments	-	104 261.09	45 003.95
Appropriations carried over	-	101 757.19	177 445.22
<b>TITLE III: OPERATING EXPENDITURE</b>			
Payments	-	0.00	0.00
Appropriations carried over	-	0.00	0.00
<b>TOTAL EXPNDITURE (B)</b>		<b>209 489.28</b>	<b>228 949.17</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (A-B)</b>		<b>510.72</b>	<b>1 299.61</b>
Cancellation of unused payment appropriations carried over from previous year	+	<b>1 248.77</b>	<b>9 443.50</b>
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	0.00	0.00
Exchange differences for the year (gain +/-loss -)	+/-	(99.28)	49.86
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>1 660.21</b>	<b>10 792.97</b>
Balance year N-1	+/-	10 792.97	5 544.03
Positive balance from year N-1 reimbursed in year N to the Commission	-	(10 792.97)	(5 544.03)
<b>Result used for determining amounts in general accounting</b>		<b>1 660.21</b>	<b>10 792.97</b>
Commission subsidy - agency registers accrued revenue and Commission accrued expense		208 339.79	219 207.03
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		1 660.21	10 792.97

**Annex 3: Initial Budget, Amendment, Internal Transfers and Final Budget**

BUDGETARY POST	INITIAL BUDGET	BUDGET AMENDMENT	TRANSFERS EFFECTED	FINAL BUDGET
<b>A1 - Expenditure concerning staff attached to the institution</b>				
<i>A13 - Missions and duty travel</i>				
<i>A130 - Mission expenses, travel and other incidental expenses</i>				
A1300 Mission expenses, travel and other incidental expenses	14,000.00	-11,500.00	0.00	2,500.00
<b>TOTAL A13</b>	<b>14,000.00</b>	<b>-11,500.00</b>	<b>0.00</b>	<b>2,500.00</b>
<i>A17 - Entertainment and representation expenses</i>				
<i>A170 - Representation expenses for staff</i>				
A1700 Representation expenses, events and internal meetings	1,000.00	0.00	0.00	1,000.00
<b>TOTAL A17</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>
<b>TOTAL A1</b>	<b>15,000.00</b>	<b>-11,500.00</b>	<b>0.00</b>	<b>3,500.00</b>
<b>A2 - Buildings, equipment, miscellaneous operating expenses</b>				
<i>A22 - Movable property and associated costs</i>				
<i>A225 - Documentation and library expenditure</i>				
A2255 Subscriptions and purchase of information media	14,000.00	-1,922.74	0.00	12,077.26
<b>TOTAL A22</b>	<b>14,000.00</b>	<b>-1,922.74</b>	<b>0.00</b>	<b>12,077.26</b>
<i>A23 - Current administrative expenditure</i>				
<i>A232 - Financial charges</i>				
A2320 Bank charges	500.00	0.00	-293.00	207.00
<i>A233 - Legal charges</i>				
A2330 Legal costs	0.00	0.00	0.00	0.00
A2339 Fines	0.00	0.00	0.00	0.00
<i>A235 - Other operating expenditure</i>				
A2350 Membership of nuclear organisations	3,500.00	0.00	293.00	3,793.00
<b>TOTAL A23</b>	<b>4,000.00</b>	<b>0.00</b>	<b>293.00</b>	<b>3,793.00</b>
<i>A24 - Postal charges, telecommunications and computer infrastructure</i>				

BUDGETARY POST	INITIAL BUDGET	BUDGET AMENDMENT	TRANSFERS EFFECTED	FINAL BUDGET
A242 - Computer infrastructure				
A2420 Computer centre	29,000.00	13,422.74	-32,329.96	10,092.78
A2421 Equipment and software for departmental systems – Noemi	125,000.00	0.00	32,329.96	157,329.96
TOTAL A24	154,000.00	13,422.74	0.00	167,422.74
<i>A25 - Expenditure on formal and other meetings</i>				
A252 - Euratom Supply Agency's Advisory Committee meetings				
A2520 Euratom Supply Agency's Advisory Committee meetings	12,000.00	0.00	-10,482.81	1,517.19
A255 - Miscellaneous expenditure on the organization of, and participation in, conferences, congresses and meetings				
A2552 Conferences, congresses and meetings	4,000.00	0.00	10,482.81	14,482.81
TOTAL A25	16,000.00	0.00	0.00	16,000.00
<i>A26 - Consultations and studies</i>				
A260 - Limited consultations, studies and surveys				
A2600 Limited consultations, studies and surveys	0.00	0.00	0.00	0.00
TOTAL A26	0.00	0.00	0.00	0.00
<i>A27 - Publication and information</i>				
A271 – Publications				
A2710 Publications	4,000.00	0.00	-1,118.33	2,881.67
A272 -Expenditure on information				
A2720 Expenditure on information and communication activities	3,000.00	0.00	1,118.33	4,118.33
TOTAL A27	7,000.00	0.00	0.00	7,000.00
<b>TOTAL A2</b>	<b>195,000.00</b>	<b>11,500.00</b>	<b>293.00</b>	<b>206,293.00</b>
<b>TOTAL CREDITS</b>	<b>210,000.00</b>	<b>0.00</b>	<b>293.00</b>	<b>209,793.00</b>

### Annex 4 - Comparison table of initial to final budget

STATEMENT OF EXPENDITURE

Title Chapter Article Item	Heading	Final adopted Budget 2021	Internal Transfer 4/2021 <sup>(*)</sup>	Budget Amendment 1/2021 <sup>(*)</sup>	Internal Transfer 3/2021 <sup>(*)</sup>	Internal Transfer 2/2021 <sup>(*)</sup>	Internal Transfer 1/2021 <sup>(*)</sup>	Initial adopted Budget 2021(1)	Comments
1	Staff								
13	Missions and duty travel								
132	Mission expenses, travel and other incidental expenses								
1300	Mission expenses, travel and other incidental expenses	2,500.00	0.00	-11,500.00	0.00	0.00	0.00	14,000.00	The appropriation is intended to cover expenditure on transport costs, duty allowances allowances and the mobility of expeditionary expenses incurred by military staff while on mission in the interest of the service, in accordance with the provisions of the Staff Regulations of officials of the European Union.
	Article 130	2,500.00	0.00	-11,500.00	0.00	0.00	0.00	14,000.00	
	Chapter 13 - Total	2,500.00	0.00	-11,500.00	0.00	0.00	0.00	14,000.00	
17	Entertainment and representation expenses								
170	Representation expenses for staff								
1700	Representation expenses, events and internal meetings	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	The appropriation is intended to cover the cost of official meals for persons officially representing the Agency including costs incurred for miscellaneous functions and internal meetings.
	Title 1 - Total	3,500.00	0.00	-11,500.00	0.00	0.00	0.00	15,000.00	
2	Buildings, equipment and miscellaneous operating expenditure								
22	Movable property and associated costs								
220	Documentation and library expenditure								
2205	Subscriptions and purchase of information media	12,077.28	0.00	-1,022.74	0.00	0.00	0.00	14,000.00	The appropriation is intended to cover: the purchase of books and other works in hard copy and in electronic form for the Agency; subscriptions on identification to newspapers, specialist periodicals, official journals, parliamentary papers, foreign press electronic journals, agency journals and various other specialist publications; the cost of subscription and access to electronic information services and related software and the acquisition of electronic books (E-books), the printing and reprint expenses for accessing this information, copyright fees.
	Article 2205	12,077.28	0.00	-1,022.74	0.00	0.00	0.00	14,000.00	
	Chapter 22 - Total	12,077.28	0.00	-1,022.74	0.00	0.00	0.00	14,000.00	
23	Current administrative expenditure								
230	Financial charges								
2300	Bank charges	207.00	-293.00	0.00	0.00	0.00	0.00	500.00	The appropriation is intended to cover bank charges and the cost of the connection to the Internet communication network.
	Article 2300	207.00	-293.00	0.00	0.00	0.00	0.00	500.00	
230	Legal charges								
2300	Legal costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	The appropriation is intended to cover costs which may be awarded against the Agency by the Council of Justice, the General Court or national courts, the cost of being liable to legal proceedings to represent the Agency in court and related costs.
2300	Fines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	The appropriation is intended to cover the damages and related expenses, agreed compensation through amicable settlement and administrative fines.
	Article 2300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
230	Other operating expenditure								
2300	Membership of nuclear organisations	3,793.00	293.00	0.00	0.00	0.00	0.00	3,500.00	The appropriation is intended to cover membership of nuclear organisations related to the Agency's activities.
	Article 2300	3,793.00	293.00	0.00	0.00	0.00	0.00	3,500.00	
	Chapter 23 - Total	4,000.00	0.00	0.00	0.00	0.00	0.00	4,000.00	
24	Postal charges and telecommunications								
240	Computer infrastructure								
2400	Computer centre	10,062.78	-8,711.38	13,422.74	-25,618.60	0.00	0.00	20,000.00	The appropriation is intended to cover, in general, the purchase or maintenance of computers, peripherals and software for the computer centre, and related IT infrastructure and services costs including other specific software licenses used by the Agency.
2400	Equipment and software for departmental systems <sup>(1)</sup>	157,529.98	8,711.38	0.00	25,618.60	0.00	0.00	125,000.00	The appropriation is intended to cover the cost of licences, development and maintenance related to ITSM.
	Article 2400 - Total	167,422.74	0.00	13,422.74	0.00	0.00	0.00	154,000.00	
	Chapter 24 - Total	167,422.74	0.00	13,422.74	0.00	0.00	0.00	154,000.00	
25	Expenditure on formal and other meetings								
250	European Supply Agency's Advisory Committee meetings								
2500	European Supply Agency's Advisory Committee meetings	1,517.19	-1,982.81	0.00	0.00	-3,500.00	-5,000.00	12,000.00	The appropriation is intended to cover travel/other and ancillary expenses of experts, and expenses related to the organisation of meetings of the Advisory Committee and its subgroups.
	Article 2500 - Total	1,517.19	-1,982.81	0.00	0.00	-3,500.00	-5,000.00	12,000.00	
250	Miscellaneous expenditure on the organisation of and participation in conferences, congresses and meetings								
2500	Conferences, congresses and meetings	14,482.81	1,982.81	0.00	0.00	3,500.00	5,000.00	4,000.00	The appropriation is intended to cover expenditure on the organisation of and participation in conferences (provided these are not congresses and meetings related to the activities). It is also intended to cover the costs relating to the organisation of external meetings and covered by the meeting infrastructures.
	Article 2500 - Total	14,482.81	1,982.81	0.00	0.00	3,500.00	5,000.00	4,000.00	
	Chapter 25 - Total	16,000.00	0.00	0.00	0.00	0.00	0.00	16,000.00	
26	Consultations, studies								
260	Limited consultations, studies and surveys								
2600	Limited consultations, studies and surveys <sup>(1)</sup>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Appropriation for conducting studies not to highly qualified experts when the Commission or the Agency does not have suitable staff available to solve these studies to be referred to in-house.
	Article 2600 - Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Chapter 26 - Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27	Publication & information								
270	Publications								
2710	Publications	2,881.87	-1,118.33	0.00	0.00	0.00	0.00	4,000.00	The appropriation is intended to cover the costs of publishing the Agency's annual report and other publication activities by paper or electronic form (whereby filed to the authorities of the authorities of the Agency).
	Article 2710 - Total	2,881.87	-1,118.33	0.00	0.00	0.00	0.00	4,000.00	
272	Expenditure on information								
2720	Expenditure on information and communication activities	4,118.33	1,118.33	0.00	0.00	0.00	0.00	3,000.00	The appropriation is intended to cover the costs on information and publication to public events, multiple activities (organisation of seminars, creation of groups of experts etc.) and communication activities directly related to the achievement of the objectives of the Agency.
	Article 2720 - Total	4,118.33	1,118.33	0.00	0.00	0.00	0.00	3,000.00	
	Chapter 27 - Total	7,000.00	0.00	0.00	0.00	0.00	0.00	7,000.00	
	Title 2 - Total	204,869.00	0.00	11,500.00	0.00	0.00	0.00	193,000.00	
	TOTAL	210,000.00	0.00	0.00	0.00	0.00	0.00	210,000.00	

Annex 5 - Revenues

RO Local Key	RO Central Key	FMC	Profit Center	RO Type Code	Fund Source	RO Year of Origin	GL Account Id	NOR	SNO R	Budget Position	RO Due Date	LE Name	RO Initial Accepted Amount (Eur)	RO Cashed/Cancelled Amount (Eur)	RO Open Amount (Eur)
EUT.39	4440210001	EURATOM	AAE	IN	IC1	2021	44790000	21	260	A0100	25/02/2021	COMMISSION EUROPEENNE*EUROPEAN COMMISSION	130,000.00	130,000.00	0.00
EUT.42	4440210002	EURATOM	AAE	IN	IC1	2021	44790000	21	260	A0100	02/08/2021	COMMISSION EUROPEENNE*EUROPEAN COMMISSION	80,000.00	80,000.00	0.00
2	2												210,000.00	210,000.00	0.00

### Annex 6 - Budget implementation of current year appropriations (C1)

#### Fund Source: C1

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (Amount Accepted + In WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1300	Mission expenses travel and other incidental expen	2,500.	2,500.00	100.00%	2,290.81	91.63%	0	209.19
	<b>Sum:</b>	<b>2,500.00</b>	<b>2500</b>	<b>100.00%</b>	<b>2,290.81</b>	<b>91.63%</b>	<b>0</b>	<b>209.19</b>
A-1700	Representation expenses events and internal meeti	1,000.	971.00	97.10%	971.00	97.10%	29	0
	<b>Sum:</b>	<b>1,000.00</b>	<b>971</b>	<b>97.10%</b>	<b>971.00</b>	<b>97.10%</b>	<b>29</b>	<b>0</b>
A-2255	Subscriptions and purchase of information media	12,077.	12,077.26	100.00%	12,077.26	100.00%	0	0
	<b>Sum:</b>	<b>12,077.26</b>	<b>12077.26</b>	<b>100.00%</b>	<b>12,077.26</b>	<b>100.00%</b>	<b>0</b>	<b>0</b>
A-2320	Bank charges	207.	207.00	100.00%	107.00	51.69%	0	100
	<b>Sum:</b>	<b>207.00</b>	<b>207</b>	<b>100.00%</b>	<b>107.00</b>	<b>51.69%</b>	<b>0</b>	<b>100</b>
A-2350	Membership of nuclear organisations	3,793.	3,785.71	99.81%	1,585.71	41.81%	7.29	2200
	<b>Sum:</b>	<b>3,793.00</b>	<b>3785.71</b>	<b>99.81%</b>	<b>1,585.71</b>	<b>41.81%</b>	<b>7.29</b>	<b>2200</b>
A-2420	Computer centre	10,093.	9,973.83	98.82%	3,135.52	31.07%	118.95	6838.31
A-2421	Equipment and software for departmental systems -N	157,330.	157,329.96	100.00%	76,011.80	48.31%	0	81318.16
	<b>Sum:</b>	<b>167,422.74</b>	<b>167303.79</b>	<b>99.93%</b>	<b>79,147.32</b>	<b>47.27%</b>	<b>118.95</b>	<b>88156.47</b>



B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (Amount Accepted + In WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-2520	Euratom Supply Agency's Advisory Committee meeting	1,517.	1,517.19	100.00%	1,517.19	100.00%	0	0
	<b>Sum:</b>	<b>1,517.19</b>	<b>1517.19</b>	<b>100.00%</b>	<b>1,517.19</b>	<b>100.00%</b>	<b>0</b>	<b>0</b>
A-2552	Conferences congresses and meetings	14,483.	14,250.94	98.40%	4,050.94	27.97%	231.87	10200
	<b>Sum:</b>	<b>14,482.81</b>	<b>14250.94</b>	<b>98.40%</b>	<b>4,050.94</b>	<b>27.97%</b>	<b>231.87</b>	<b>10200</b>
A-2710	Publications	2,882.	2,775.67	96.32%	2,775.67	96.32%	106	0
	<b>Sum:</b>	<b>2,881.67</b>	<b>2775.67</b>	<b>96.32%</b>	<b>2,775.67</b>	<b>96.32%</b>	<b>106</b>	<b>0</b>
A-2720	Expenditure on information and communication activ	4,118.	4,100.72	99.57%	3,000.00	72.85%	17.61	1100.72
	<b>Sum:</b>	<b>4,118.33</b>	<b>4100.72</b>	<b>99.57%</b>	<b>3,000.00</b>	<b>72.85%</b>	<b>17.61</b>	<b>1100.72</b>
	<b>Sum:</b>	<b>210,000.00</b>	<b>209489.28</b>	<b>99.76%</b>	<b>107,522.90</b>	<b>51.20%</b>	<b>510.72</b>	<b>101966.38</b>

### Annex 7 - Budget implementation of previous year appropriations (C8)

<b>Fund Source: C8</b>
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B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (Amount Accepted + In WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1300	Mission expenses travel and other incidental expenses	133.	51.00	38.22%	51.00	38.22%	82.45	0
	<b>Sum:</b>	<b>133.45</b>	<b>51</b>	<b>38.22%</b>	<b>51.00</b>	<b>38.22%</b>	<b>82.45</b>	<b>0</b>
A-2320	Bank charges	393.	14.77	3.76%	14.77	3.76%	378.23	0
	<b>Sum:</b>	<b>393.00</b>	<b>14.77</b>	<b>3.76%</b>	<b>14.77</b>	<b>3.76%</b>	<b>378.23</b>	<b>0</b>
A-2420	Computer centre	166,238.	165,594.33	99.61%	165,594.33	99.61%	643.7	0
	<b>Sum:</b>	<b>166,238.03</b>	<b>165594.33</b>	<b>99.61%</b>	<b>165,594.33</b>	<b>99.61%</b>	<b>643.7</b>	<b>0</b>
A-2552	Conferences congresses and meetings	113.	106.67	94.62%	106.67	94.62%	6.06	0
	<b>Sum:</b>	<b>112.73</b>	<b>106.67</b>	<b>94.62%</b>	<b>106.67</b>	<b>94.62%</b>	<b>6.06</b>	<b>0</b>
A-2710	Publications	5,447.	5,309.12	97.46%	5,309.12	97.46%	138.33	0
	<b>Sum:</b>	<b>5,447.45</b>	<b>5309.12</b>	<b>97.46%</b>	<b>5,309.12</b>	<b>97.46%</b>	<b>138.33</b>	<b>0</b>
A-2720	Expenditure on information and communication activities	5,254.	5,254.01	100.00%	5,254.01	100.00%	0	0
	<b>Sum:</b>	<b>5,254.01</b>	<b>5254.01</b>	<b>100.00%</b>	<b>5,254.01</b>	<b>100.00%</b>	<b>0</b>	<b>0</b>
	<b>Sum:</b>	<b>177,578.67</b>	<b>176329.9</b>	<b>99.30%</b>	<b>176,329.90</b>	<b>99.30%</b>	<b>1248.77</b>	<b>0</b>

**Annex 8 - Implementation of total budget (all fund sources)**

**EURATOM SUPPLY AGENCY**  
**STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2021**  
**c) ALL BUDGET LINES & FUND SOURCES (C1 & C8)**

(Amounts in EUR)

BUDGETARY POST	INITIAL BUDGET	BUDGET AMENDMENT	TRANSFERS EFFECTED	FINAL BUDGET	PAYMENTS TO 31.12.2021	APPROPRIATIONS CARRIED FORWARD	APPROPRIATIONS CANCELLED
<b>A1 - Expenditure concerning staff attached to the institution</b>							
<i>A13 - Missions and duty travel</i>							
A1300 Mission expenses, travel and other incidental expenses	14,133.45	-11,500.00	0.00	2,633.45	2,341.81	209.19	82.45
TOTAL A13	14,133.45	-11,500.00	0.00	2,633.45	2,341.81	209.19	82.45
<i>A17 - Entertainment and representation expenses</i>							
A1700 Entertainment and representation expenses for staff	1,000.00	0.00	0.00	1,000.00	971.00	0.00	29.00
TOTAL A17	1,000.00	0.00	0.00	1,000.00	971.00	0.00	29.00
<b>TOTAL A1</b>	<b>15,133.45</b>	<b>-11,500.00</b>	<b>0.00</b>	<b>3,633.45</b>	<b>3,312.81</b>	<b>209.19</b>	<b>111.45</b>
<b>A2 - Buildings, equipment, miscellaneous operating expenses</b>							
<i>A22 - Movable property and associated costs</i>							
A225 - Documentation and library expenditure							
A2255 Subscriptions and purchase of information media	14,000.00	-1,922.74	0.00	12,077.26	12,077.26	0.00	0.00
TOTAL A22	14,000.00	-1,922.74	0.00	12,077.26	12,077.26	0.00	0.00
<i>A23 - Current administrative expenditure</i>							
A232 - Financial charges							
A2320 Bank charges	893.00	0.00	-293.00	600.00	121.77	100.00	378.23
A233 - Legal charges							

**EURATOM SUPPLY AGENCY**  
**STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2021**  
**c) ALL BUDGET LINES & FUND SOURCES (C1 & C8)**

(Amounts in EUR)

BUDGETARY POST	INITIAL	BUDGET	TRANSFERS	FINAL	PAYMENTS	APPROPRIATIONS	APPROPRIATIONS
	BUDGET	AMENDMENT	EFFECTED	BUDGET	TO 31.12.2021	CARRIED FORWARD	CANCELLED
A2330 Legal costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A2339 Fines	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A235 - Other operating expenditure							
A2350 Membership of nuclear organisations	3,500.00	0.00	293.00	3,793.00	1,585.71	2,200.00	7.29
TOTAL A23	4,393.00	0.00	0.00	4,393.00	1,707.48	2,300.00	385.52
<i>A24 - Postal charges, telecommunications and computer infrastructure</i>							
A242 - Computer infrastructure							
A2420 Computer centre	195,238.03	13,422.74	-32,329.96	176,330.81	168,729.85	6,838.31	762.65
A2421 Equipment and software for departmental systems - Noemi	125,000.00	0.00	32,329.96	157,329.96	76,011.80	81,318.16	0.00
TOTAL A24	320,238.03	13,422.74	0.00	333,660.77	244,741.65	88,156.47	762.65
<i>A25 - Other expenditure on formal and other meetings</i>							
A252 - Euratom Supply Agency's Advisory Committee meetings							
A2520 Euratom Supply Agency's Advisory Committee meetings	12,000.00	0.00	-10,482.81	1,517.19	1,517.19	0.00	0.00
A255 - Miscellaneous expenditure on the organization of, and participation in, conferences, congresses and meetings							
A2552 Conferences, congresses and meetings	4,112.73	0.00	10,482.81	14,595.54	4,157.61	10,200.00	237.93
TOTAL A25	16,112.73	0.00	0.00	16,112.73	5,674.80	10,200.00	237.93
<i>A26 - Consultations and studies</i>							
A260 - Limited consultations, studies and surveys							
A2600 Limited consultations, studies and surveys							

**EURATOM SUPPLY AGENCY**  
**STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2021**  
**c) ALL BUDGET LINES & FUND SOURCES (C1 & C8)**

(Amounts in EUR)

BUDGETARY POST	INITIAL BUDGET	BUDGET AMENDMENT	TRANSFERS EFFECTED	FINAL BUDGET	PAYMENTS TO 31.12.2021	APPROPRIATIONS CARRIED FORWARD	APPROPRIATIONS CANCELLED
TOTAL A26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>A27 - Publication and information</i>							
A271 - Publications							
A2710 Publications	9,447.45	0.00	-1,118.33	8,329.12	8,084.79	0.00	244.33
A272 -Expenditure on information							
A2720 Expenditure on information and communication activities	8,254.01	0.00	1,118.33	9,372.34	8,254.01	1,100.72	17.61
TOTAL A27	17,701.46	0.00	0.00	17,701.46	16,338.80	1,100.72	261.94
<b>TOTAL A2</b>	<b>372,445.22</b>	<b>11,500.00</b>	<b>0.00</b>	<b>383,945.22</b>	<b>280,539.99</b>	<b>101,757.19</b>	<b>1,648.04</b>
<b>TOTAL CREDITS</b>	<b>387,578.67</b>	<b>0.00</b>	<b>0.00</b>	<b>387,578.67</b>	<b>283,852.80</b>	<b>101,966.38</b>	<b>1,759.49</b>