



EURATOM SUPPLY AGENCY

ANNUAL ACCOUNTS OF THE EURATOM SUPPLY AGENCY

Financial year 2021

**Status: Final
Date: 3/6/2022**

**Financial Statements
Reports on the Implementation of the Budget**



Pursuant to Art. 244 and 245 of the Financial Regulation applicable to the general budget of the European Union¹ and to Art. 8 (2) of the Statutes of the Euratom Supply Agency (ESA)², the provisional accounts and the report on the implementation of the budget were prepared by the Accounting Officer on 25 February 2022.

The audit of the annual accounts of ESA concerning the financial year 2021 by the European Court of Auditors took place from from 28 March to 1 April 2022.

Pursuant to Art. 8 (3) and (4) of the Agency's Statutes, on receipt of the Court of Auditors' observations on the Agency's Provisional Accounts, the Director General shall draw up the Euratom Supply Agency's final accounts under his own responsibility and submit them to the Advisory Committee of ESA for an opinion.

The opinion of the Advisory Committee of ESA on the final accounts was given at its meeting on 12 May 2022.

In accordance with Art. 246 of the Financial Regulation and Art. 8 (5) of the Agency's Statutes, the Director General shall forward the final accounts, together with the AC's opinion, to the European Parliament, the Council, the Commission and the European Court of Auditors, by 1 July 2022.

The final annual accounts will be published on ESA's website: [Financial autonomy \(europa.eu\)](https://euratom-supply.ec.europa.eu/about-esa/financial-autonomy_en) or https://euratom-supply.ec.europa.eu/about-esa/financial-autonomy_en

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¹ 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.

² OJ L 41, 18 15/2/2008, page 15

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1. CERTIFICATION OF THE ACCOUNTS

The annual accounts of **EURATOM SUPPLY AGENCY** for the year **2021** have been prepared in accordance with Title IV Chapter 4 Section 3 and Title XIII of the Financial Regulation (FR) applicable to the general budget of the European Union³, the accounting rules and methods adopted by the Commission's Accounting Officer and in accordance with the Statutes of the Agency.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of **EURATOM SUPPLY AGENCY** in accordance with Article 77 of the Financial Regulation and Article 8 of the Agency's Statutes⁴.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the **EURATOM SUPPLY AGENCY's** assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of **EURATOM SUPPLY AGENCY**.

Aikaterini Vraila
Accounting Officer of the
EURATOM SUPPLY AGENCY

³ 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.

⁴ OJ L 41, 18.15.2.2008, page 15

2. INTRODUCTION

2.1. MANDATE AND CORE ACTIVITIES



Signature of Euratom Treaty

The Euratom Supply Agency (ESA), directly set up by Art. 52 of the Euratom Treaty, has been operating since 1 June 1960. A common nuclear market in the EU was established by the Euratom Treaty; ESA was given the mission to ensure a regular and equitable supply of nuclear materials to EU users in line with the objectives of Art. 2(d). To perform this task, ESA applies a supply policy based on the principle of equal access of all users to ores and nuclear fuel. ESA's mandate is, therefore, to exercise its powers in this respect.

Art. 52 of the Euratom Treaty requires ESA to conclude supply contracts for nuclear material (ores, source material and special fissile material) in accordance with the provisions of Chapter 6. When concluding supply contracts, ESA implements the EU supply policy for nuclear materials. ESA also has a right of option to purchase nuclear materials produced in the Member States.

On the basis of the Euratom Treaty, ESA also monitors transactions involving services in the nuclear fuel cycle (enrichment, conversion and fuel fabrication). Operators are required to submit notifications giving details of their commitments. ESA verifies and acknowledges these notifications.

Moreover, the remit of ESA was strengthened by the Council Decision of 12 February 2008 establishing the Agency's Statutes, which entrusted the Agency with the creation of a nuclear market observatory in order to:

- Provide the Community with expertise, information and advice on any subjects connected with the operation of the market in nuclear materials and services,
- Play a market-monitoring role by monitoring and identifying market trends that could affect security of the European Union's supply of nuclear materials and services.

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

The seat of ESA is in Luxembourg (Art.2 of the Statutes). The Agency has concluded a seat agreement with the Luxembourgish Government, together with the European Commission⁵.

⁵ Agreement concluded in 2003, between Mr. N. Kinnock, Vice-President of the Commission and the Minister of Foreign Affairs of Luxembourg, Mrs L. Polfer in the form of exchange of letters. http://www.cvce.eu/content/publication/2005/4/15/8a53c194-1872-43f7-bd12-9819a0122266/publishable_fr.pdf

2.2. EXECUTIVE SUMMARY OF THE ANNUAL ACCOUNTS

Financial regulation

The annual accounts have been prepared in accordance with the Agency’s Statutes and in accordance with the EU Financial Regulation⁶ (FR).

The annual accounts of the Euratom Supply Agency include:

- the Financial Statements, which comprise: the balance sheet as at 31/12/2021, the statement of financial performance, the cash flow statement, the statement of change in net assets/liabilities, and the notes to the financial statements.
- the Report on the implementation of the budget, which comprises: the budgetary outturn account, the reconciliation of accrual based result with the budget result, the report, and the budgetary execution tables.

Financial Statements

In 2021, the assets owned by the Agency totalled EUR 963 933 (EUR 963 505 in 2020). They were financed by liabilities of EUR 99 442 (10%) and equity of EUR 864 491 (90%) (ref. §3.2). The liabilities have increased following the introduction of a long-term provision in connection with Brexit (ref. 4.7.5.1). The provision relates to the repayment of the UK called-up share in the Agency’s capital of EUR 67 200 and the equal decrease of the Agency’s capital (see § 4.7.7). On 31 December 2021, the amount of the instalment called up and reflected in ESA’s accounts stood at EUR 518 400 (see §4.7.7) to align with the UK’s withdrawal from the EU and Euratom.

The fixed assets have increased by 44% at EUR 277 256 (EUR 191 937 in 2020) following the continuation of the development of the internally generated intangible IT system “Noemi” in 2021. The ICT project NOEMI (“Nuclear Observatory and ESA Management of Information”) envisages the management of ESA business core, i.e. nuclear supply contracts and EU security of supply information. The stage 1 of the project was put in production in December 2021 (ref. § 4.7.1.1.1). Furthermore, cash and cash equivalents have decreased by 11% amounting to EUR 680 474 (EUR 765 220 in 2020) due to high payment execution rates of current and outstanding commitments from unpaid IT services of the previous year.



⁶ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18/07/2018 on the financial rules applicable to the general budget of the Union, repealing Regulation (EU, Euratom) No 966/2012 (2012 Financial Regulation).

Then, in the statement of financial performance (see [§3.1](#)), total revenues⁷ amounted to EUR 209 523 (EUR 220 746 in 2020) or 5% lower in comparison with 2020 due to a lower EU contribution, being the sole source of income for the Agency. On the other hand, administrative expenses amounted to EUR 169 405 or 172% higher than the previous year (EUR 62 252 in 2020). The administrative expenses were significantly higher due to the non-capitalised IT development costs for the ICT project Noemi (ref. [§4.6.3](#) and [§4.7.1.1.1](#)) Accordingly, the financial year 2021 resulted in a positive economic result of EUR 40 119 or 75% lower than in 2020 (EUR 158 494).

Budget implementation



The Agency's adopted budget⁸ 2021 amounted to EUR 210 000, 9% lower compared to 2020 (EUR 230 000). ESA continued to support the internally generated software "Noemi" related to the development of a nuclear contracts management application (see [§4.7.1.1.1](#)). ESA was financed entirely by the EU budget through two Commission contributions: a) from the EC budget line 20 03 14 01 'Euratom contribution for operation of the Supply Agency' and b) 02 20 04 02—"Support activities for the European energy policy and internal energy market". Its revenue and expenditure were in balance.

Budget implementation

A budget amendment⁹ was approved in November 2021 as a response to the pandemic crisis, introducing internal transfers from the COVID-19 affected budget lines (mainly missions) to support the transition to the new IT system Noemi (ref. [§5.2.2.1](#)). Additionally, the Director-General has signed four (4) decisions¹⁰ to perform small internal transfers from one article to another of the budget. The total budget remained unchanged at EUR 210 000.

On 31 December 2021, ESA had a high budget execution of current year's funds (C1) of EUR 209 489.28 (ref. [§5.2.4](#)), or 99.76% of commitment appropriations (EUR 228 949 or 99.54% in 2020) with cancellations amounting only at EUR 510.72 (0.24%). The executed payments on C1 (current year funds) have doubled in 2021, amounting to EUR 107 522.90 (ref. [§ 5.2.6](#)), giving an implementation rate of 51.20% of available appropriations (EUR 51 371 or 22% in 2020).

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 carried amount involves mainly IT services for the IT project Noemi, not fully provided (80% or 81 318.16) and trainings/conferences to be organised in the beginning of 2022 (10% or EUR 10 200) (ref. [5.2.7](#)).

⁷ Total revenue equals total operating revenue and surplus/deficit from non-operating activities.

⁸ C(2020) 8593 of 10.12.2020

⁹ C(2021) 8416 of 25.11.2021

¹⁰ In accordance with Art. 28 and 68 of EU Financial Regulation: 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.

Moreover, in 2021 as in the previous year, the Agency achieved a very high implementation rate on payments under carried-over funds (C8) from the previous year which totalled to EUR 176 329.90 or 99.30% of available funds (EUR 121 694.06 or 93%), despite any negative effects from the pandemic (ref. §5.2.8). Cancellation of carried-over (C8) payment appropriations transferred from the previous year amounted to EUR 1 248.77 or 0.70% of the C8 budget, significantly improved 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 (ref. 5.2.8.2).

The budget outturn result (see §5.3.1), was positive, calculated at EUR 1 660.21 (against EUR 10 792.97 in 2020) to be returned to the Commission budget.

Revenues

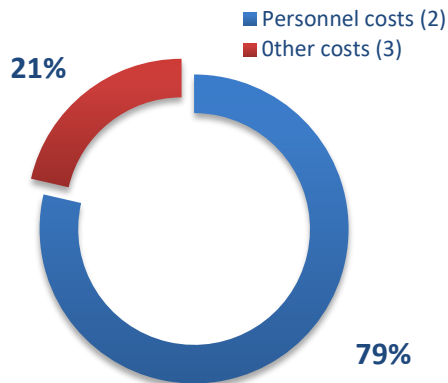


ESA is 100%
financed by EU
general budget

The possibility for ESA to collect a charge on transactions in order to defray its operating expenses, as per Article 54 of the Euratom Treaty, was postponed sine die, by the Council, in 1960. Consequently, the Agency's administrative expenses has to be covered entirely by the European Commission, the Agency's only own income being the interests on its capital (ref. § 4.6.1). In 2021, the EC contribution amounted to EUR 210 000 or 100% of revenues (EUR 230 000 in 2020). No income was borne from the Agency's bank deposits to (EUR 248.78 or 0.1% in 2020). Thus, total

revenues in the budgetary result, cashed in 2021 equalled the Commission contribution (ref. § 5.2.3).

Administrative expenses covered by the Commission



ESA's budget structure consists only of administrative appropriations. The Agency does not manage operational budget lines and does not provide grants. The bulk of the Agency's administrative expenses, including salaries, is covered directly by the budget of the Commission, and is not recognised in the Agency's accounts nor budget (ref. § 4.6.3.1). Those costs and the underlying transactions are included in the EU financial annual accounts and are considered as non-exchange transactions (ref. §4.5.4).

The Commission support to the Agency consists of:

- i. *A contribution*: Since 1960, the Agency has been granted a contribution by the Commission; In 2021, ESA was granted a contribution of EUR 210 000 (of EUR 230 000 in 2020).
- ii. *Staff salaries*: In accordance with the ESA's Statutes¹¹, the staff of the Euratom Supply Agency is European Commission staff. The officials are appointed by, and their salaries are paid directly by, the Commission; hence, their remuneration is not borne by the Agency's budget. At the end of 2021, the Agency occupied 16 permanent posts (8 administrator and 8 assistant posts) and one vacant; According to an internal estimate based on the EC proposed methodology for the average cost of an official¹², the salaries of the Agency's staff, covered by the Commission, were calculated at EUR 1 784 258 in 2021 (against EUR 2 024 000 in 2020).
- iii. *Advantages in kind*: According to the same internal estimate, the Agency's total average cost, covered by the Commission (the contribution not included), amounted in the whole in 2021, to EUR 2 270 258 (EUR 2 432 000 in 2020); if staff salaries are deducted which represent 79% of total costs (estimated at EUR 1 784 258), the remaining costs, covering buildings and IT related expenses, totalled EUR 486 000 or 21% (ref. § [4.6.3.1](#)).

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.

Other significant disclosures

During 2021, the lessons learned had softened the impact of continued coronavirus outbreak on ESA. ESA stayed fully operational and has made every effort to reduce the effect of the pandemic on its staff and stakeholders (ref. § [4.7.10.1](#)). ESA introduced changes in its spending pattern via appropriate internal transfers and a budget amendment to reduce expenses affected by the pandemic and invested in its computer infrastructure (ref. § [4.7.1.1](#)). No reduction of revenue, asset value, budget or headcount has been recognised in 2021.

¹¹ Council Decision 2008/114/EC, Euratom of 12/2/2008 establishing Statutes for the Euratom Supply Agency; OJ L 41, 15.2.2008, Art.4

¹² Circular note of European Commission - ARES(2020)7207855-30.11.2020 [FR] based on a revisited methodology in 2021.

3. FINANCIAL STATEMENTS

3.1. STATEMENT OF FINANCIAL PERFORMANCE

(Amounts in EUR)

| | Note | 2021 | 2020 |
|--|-------------------------|-------------------|-------------------|
| Operating revenue | 4.6.1 | | |
| Contribution from EC | | 208 339.79 | 219 207.03 |
| Other operating revenue | 4.6.2 | | |
| Exchange gains | | 1 183.43 | 1 538.80 |
| Other exchange revenue | | 0.00 | 0.00 |
| TOTAL OPERATING REVENUE | | 209 523.22 | 220 745.83 |
| Administrative expenses | 4.6.3.2 | | |
| Staff expenses | | 6 415.93 | 7 698.55 |
| Fixed asset related expenses | | 8 908.48 | 7 557.82 |
| Other administrative expenses | | 152 797.45 | 45 506.79 |
| Operating expenses | 4.6.4 | | |
| Exchange losses | | 1 282.71 | 1 488.94 |
| TOTAL ADMINISTRATIVE AND OPERATING EXPENSES | | 169 404.57 | 62 252.10 |
| SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES | | 40 118.65 | 158 493.73 |
| Financial operations revenues | 4.6.5 | 0.00 | 0.00 |
| Financial operations expenses | 4.6.5 | 0.00 | 0.00 |
| SURPLUS/(DEFICIT) FROM NON OPERATING ACTIVITIES | | 0.00 | 0.00 |
| SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES | | 40 118.65 | 158 493.73 |
| ECONOMIC RESULT OF THE YEAR (SURPLUS) | | 40 118.65 | 158 493.73 |

3.2. BALANCE SHEET

(Amounts in EUR)

| | Note | 2021 | 2020 |
|------------|---|-------------------|-------------------|
| I | NON CURRENT ASSETS | | |
| | Intangible fixed assets | | |
| | Computer software | 268 456.47 | 3 243.50 |
| | Intangible assets under construction | 0.00 | 177 303.74 |
| | Tangible fixed assets | | |
| | Plants & Equipment | 0.00 | 0.00 |
| | Furniture | 493.80 | 0.00 |
| | Computer hardware | 8 305.77 | 11 390.43 |
| | Other fixtures & fittings | 0.00 | 0.00 |
| | Investments | | |
| | Available for sale assets | 0.00 | 0.00 |
| | Total non-current assets | 277 256.04 | 191 937.67 |
| II | CURRENT ASSETS | | |
| | Short term receivables | | |
| | Short term receivables | 0.00 | 0.00 |
| | Prepaid expenses and accrued income | 6 202.58 | 6 348.05 |
| | Cash and cash equivalents | | |
| | Accounts with banks | 680 473.94 | 765 219.72 |
| | Total current assets | 686 676.52 | 771 567.77 |
| | TOTAL ASSETS | 963 932.56 | 963 505.44 |
| III | NON-CURRENT LIABILITIES | | |
| | Non-current provisions | | |
| | Long term provisions -Other | 67 200.00 | 0.00 |
| | Total non-current liabilities | 67 200.00 | 0.00 |
| IV | CURRENT LIABILITIES | | |
| | Accounts payables | | |
| | Current payables | 0.00 | 0.00 |
| | Current payables with EU entities | 0.00 | 0.00 |
| | Accrued expenses and deferred income | 30 581.43 | 61 140.20 |
| | Pre-financing received from EU entities | 1 660.21 | 10 792.97 |
| | Total current liabilities | 32 241.64 | 71 933.17 |
| | TOTAL LIABILITIES | 99 441.64 | 71 933.17 |
| V | NET ASSETS/LIABILITIES | | |
| | Capital from Euratom Member States | 518 400.00 | 585 600.00 |
| | Fair value reserve | 0.00 | 0.00 |
| | Accumulated surplus/deficit | 305 972.27 | 147 478.54 |

| | Note | 2021 | 2020 |
|-------------------------------------|------|-------------------|-------------------|
| Economic result of the year | | 40 118.65 | 158 493.73 |
| TOTAL NET ASSETS | | 864 490.92 | 891 572.27 |
| TOTAL NET ASSETS/LIABILITIES | | 963 932.56 | 963 505.44 |

3.3. CASH FLOW STATEMENT

| | 2021 | 2020 |
|--|---------------------|---------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Surplus/(deficit) from operating activities | 40 118.65 | 158 493.73 |
| <u>Adjustments</u> | | |
| Amortization (intangible fixed asset) | 3 621.92 | 644.00 |
| Depreciation (tangible fixed asset) | 5 286.56 | 6 913.82 |
| (Increase)/decrease in short term receivables | 0.00 | 2 300.00 |
| (Increase)/decrease in prepaid expenses | 145.47 | 1 544.16 |
| (Increase)/decrease in provisions | 67 200 | 0.00 |
| Increase/(decrease) in payables to EU entities | 0.00 | 0.00 |
| Increase/(decrease) in accounts payables | 0.00 | 0.00 |
| Increase/(decrease) in accrued expenses | (30 558.77) | 59 198.09 |
| Increase/(decrease) in pre-financing from EU entities | (9 132.76) | 5 248.94 |
| Other non-cash movements | 0.00 | 0.00 |
| NET CASH FLOW FROM OPERATING ACTIVITIES | 76 681.07 | 234 342.74 |
| CASH FLOW FROM INVESTING AND FINANCING ACTIVITIES | | |
| Purchase of tangible and intangible fixed assets | (94 226.85) | (180 616.24) |
| (Increase)/decrease in investments | 0.00 | 0.00 |
| Increase/(decrease) in fair value reserve | 0.00 | 0.00 |
| Increase/(decrease) in capital | (67 200.00) | 0.00 |
| Financial revenue | 0.00 | 0.00 |
| Financial expenses | 0.00 | 0.00 |
| NET CASH FLOW FROM INVESTING AND FINANCIAL ACTIVITIES | (161 426.85) | (180 616.24) |
| NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS | (84 745.78) | 53 726.50 |
| Cash and cash equivalents at the beginning of period | 765 219.72 | 711 493.22 |
| Cash and cash equivalents at the end of period | 680 473.94 | 765 219.72 |

3.4. STATEMENT OF CHANGES IN NET ASSETS

| Net assets | Capital | | Accumulated Surplus / Deficit | Economic outturn for the year | Total |
|-------------------------------|--------------------|----------------------------|-------------------------------|-------------------------------|-------------------------|
| | Fair value reserve | Capital from Member States | | | Net Assets/ Liabilities |
| Balance at 31/12/2020 | 0.00 | 585 600.00 | 147 478.54 | 158 493.73 | 891 572.27 |
| Variations in fair value | 0.00 | | | | 0.00 |
| Allocated result | | | 158 493.73 | (158 493.73) | 0.00 |
| Capital called-up | | (67 200) | | | (67 200) |
| Economic outturn for the year | | | | 40 118.65 | 40 118.65 |
| Balance at 31/12/2021 | 0.00 | 518 400.00 | 305 972.27 | 40 118.65 | 864 490.92 |

4. NOTES TO THE FINANCIAL STATEMENTS

1/1-31/12/2021

4.1. APPLICABLE FINANCIAL REGULATION

ESA applies the **EU Financial Regulation**¹³ (FR) - 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 2 August 2018.

Art. 68 of the FR stipulates that *"This regulation shall apply to the implementation of the budget for the Euratom Supply Agency"*.

The Euratom Supply Agency (ESA) falls outside the scope of Art. 70 of FR. It was established by the Euratom Treaty and hence should not be deemed to belong to *"bodies...set up under the TFEU and the Euratom Treaty"*, referred to in Art. 70 (1).

4.2. NON-CONSOLIDATION

The Euratom Supply Agency's accounts are not consolidated in the EU Accounts¹⁴.

4.3. ACCOUNTING PRINCIPLES

The financial statements shall be drawn up in accordance with the generally accepted accounting principles, as laid down in EU Accounting rule 2 and are the same as those described in the International Public Sector Accounting Standards (IPSAS) 1, namely:

Fair presentation

Financial statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue and expenses set out in EC accounting rules. The application of EC accounting rules, with additional disclosures when necessary, is presumed to result in financial statements that achieve a fair presentation (EU Accounting Rule 2).

Accrual Basis

In order to meet their objectives, financial statements are prepared on the accrual basis of accounting. Under this basis, the effects of transactions and other events are recognised when they occur (and not as cash or its equivalent is received or paid) and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate (EU Accounting Rule 2).

¹³ Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council.

¹⁴ OJ ref. C306/201-17.12.2007, Art.10

Going concern basis

When preparing financial statements an assessment of an entity's ability to continue as a going concern shall be made. Financial statements shall be prepared on a going concern basis unless there is an intention to liquidate the entity or to cease operating, or if there is no realistic alternative but to do so. These financial statements have been prepared in accordance with the going concern principle, which means that ESA is deemed to have been established for an indefinite duration (EU Accounting Rule 2).

Consistency of presentation

According to this principle the presentation and classification of items in the financial statements shall be retained from one period to the next (EU Accounting Rule 2).

Aggregation

Each material class of similar items shall be presented separately in the financial statements. Items of a dissimilar nature or function shall be presented separately unless they are immaterial (EU Accounting Rule 2).

Offsetting (no netting)

Assets and liabilities, and revenue and expenses, shall not be offset unless required or permitted by an EU Accounting rule (EU Accounting Rule 2).

Comparative Information

Except when an EU accounting rule permits or requires otherwise, comparative information shall be disclosed in respect of the previous period for all amounts reported in the financial statements. When the presentation or classification of items in the financial statements is amended, comparative amounts shall be reclassified unless the reclassification is impracticable (EU Accounting Rule 2). The qualitative characteristics of financial reporting are relevance, reliability, understandability and comparability which are explained in EU Accounting Rule 2 and IPSAS 1.

Figures of the financial year 2021 are compared with those of the previous year.

4.4. IT SYSTEMS

The financial and accounting activities of the Agency are supported by the SAP and ABAC information systems. A validation of the accounting systems is duly performed. Since 2015, the Agency has used its own inventory management centre, supported by the applications ABAC Assets and SAP Accounting.

4.5. BASIS OF PREPARATION

4.5.1. Chart of Accounts

The chart of accounts used by ESA follows the structure of the chart of accounts of the European Commission (PCUE).

4.5.2. Transactions and balances

The financial statements are presented in EUR.

Year-end balances of monetary assets and liabilities denominated in foreign currencies, when present, are converted into EUR on the basis of the exchange rates applying on 31 December. Foreign currency transactions are converted into EUR using the exchange rates prevailing at the dates of the transactions.

4.5.3. Use of estimates

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management. Significant estimates include, but are not limited to, accrued incomes and charges, provisions, contingent assets and liabilities, and degree of impairment of fixed assets. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

4.5.4. Exchange and non-exchange transactions

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value to another entity in exchange. They are recognised in the ESA's financial statements.

Non-exchange transactions are transactions that are not exchange transactions as above defined. Non-exchange revenue makes up ESA's revenue in its entirety and includes the EU contribution (ref. [§ 4.6.1](#)).

Services in-kind are provided as well as goods in-kind are delivered to the Agency but are not recognised because the Agency either has insufficient control over the services provided or it may not be able to measure them reliably. The major classes of services in-kind received, including those which are not recognised, are disclosed in the current notes (ref. [§ 4.6.3.1](#)). However, in 2021, as well as in the past, those goods or services were delivered or provided solely by the Commission (or by other EU Bodies and Institutions). No goods or services in-kind were directly delivered or provided to the Agency by individuals or private companies.

4.6. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

4.6.1. Operating revenue

Revenues of the Agency consist solely of the EU contribution received from the European Commission as non-exchange transaction (non-exchange revenue).

The Euratom Supply Agency (ESA), directly set up by Art. 52 of the Euratom Treaty, has been operating since 1 June 1960. The possibility for ESA to collect a charge on transactions in order to defray its operating expenses, as per Article 54 of the Euratom Treaty, was postponed sine die, by the Council, in 1960. Consequently, the Agency's administrative expenses has to be financed by the European Union (the only Agency's own income being the interests of its capital, when positive). Thus, the operating revenue of the Agency, since 1960, consists of a contribution from the European Union; with the exception of the period 2008-2011, when ESA did not manage an own budget and all its needs were directly covered by the European Commission services (DG ENERGY).

4.6.2. Other operating revenue

Exchange gains which arise from everyday activities which are made in currencies other than the Euro, income from write-off of debts from operational activities and fixed assets adjustments are included under the heading 'Other operating revenue'.

4.6.3. Administrative expenses

4.6.3.1. Covered by the European Commission

i. Staff-related expenses

The staff of the Euratom Supply Agency is European Commission (EC) staff, in accordance with Article 4 of ESA's Statutes¹⁵. 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 Community¹⁶, the Agency's establishment plan is incorporated in the global EC numbers¹⁷. The staff is governed in accordance with the Staff Regulations¹⁸. 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.

¹⁵ Council Decision 2008/114/EC, Euratom of 12/2/2008 establishing Statutes for the Euratom Supply Agency (OJ L 41, 15/2/2008, p. 15), and in particular Articles 4, 6 and 7 of the Annex thereto.

¹⁶ Treaty establishing the European Atomic Energy Community and in particular Articles 52, 53 and 54 thereof (OJ L 27, 6/12/1958, p.534)

¹⁷ Adopted EU General Budget 2021, OJ L 57, 27.2.2020 p.1978, footnote 2

¹⁸ EEC/EAEC Council: Regulation No 31 (EEC), 11 (EAEC)

| Human Resources | 2021 | |
|---------------------------------------|--|-----------------------------------|
| Number of staff | Authorised under the EU Budget ¹⁹ | Number of personnel ²⁰ |
| Commission Officials | 17 | 15.5 |
| AD Official or Temporary Agent | 7 | 7.1 |
| AST Official or Temporary Agent | 10 | 8.4 |
| Total Establishment plan posts | 17 | 15.5 |
| Contract Agents | 0 | 0 |
| Seconded National Experts | 0 | 0 |
| Total staff | 17 | 16 |

Table: ESA staffing situation

ii. Other administrative expenses

The majority of the Agency's expenditure is directly financed by the EU budget. In addition, in 2021, the Euratom Supply Agency was exempted from paying any fee to the Commission for the provision of services to it by the latter²¹.

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

| Overview of expenditure financed directly by the Commission |
|---|
| <u>TITLE 1 STAFF EXPENDITURE</u> |
| Salaries & allowances |
| Socio-medical infrastructure |
| Training |
| <u>TITLE 2 INFRASTRUCTURE & OPERATING EXPENDITURE</u> |
| Rental of buildings and associated costs |
| - Buildings, infrastructure and associated costs |
| Information and communication technology |
| - EC software applications (ABAC ...) |
| - EC Consolidation of IT Services (ITIC) and baseline infrastructure services |
| Movable property and associated costs |
| Current administrative expenditure |

¹⁹ Adopted EU General Budget 2021, OJ L 57, 27.2.2020 p.1978, footnote 2

²⁰ Posts actually filled-in throughout the year.

²¹ C(2018) 5120 final of 3.8.2018 and in particular Annex 21 of the Internal Rules on the implementation of the general budget of the European Union - "Provision of services to other EU institutions, Agencies and other Bodies".

| Overview of expenditure financed directly by the Commission |
|---|
| - Stationary and office supplies |
| ICT Infrastructure |
| - Computer hardware (servers, PCs and equipment) |
| - Telecommunications and cybersecurity |
| Information and publishing |
| - Publications – Official journal |

Table: Overview of expenditure financed directly by the European Commission

iii. Estimate of total administrative costs covered by the EC

According to the European Commission estimate for the average cost of an official²², 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 include salaries as well as other costs corresponding to operating expenditure, mainly buildings and IT related which totalled EUR 486 000 (21%).

| Amounts in EUR | (1) | (2) | (3) | 4=(2)x(3) | (5) | (6)=(4)+(5) |
|------------------------------------|--------------------|-------------------------|--------------------|--------------------------|-----------------|---------------------|
| Category of personnel | Establishment plan | Number of personnel (1) | Personnel cost (2) | Total personnel cost (2) | Other costs (3) | Total costs (2,3) |
| Official or Temporary Agent | 17 | 15.5 | | | | |
| Administrator | 7 | 7.08 | 148,400.00 | 1 051 166.67 | 170 100.00 | 1 221 266.67 |
| Assistant | 10 | 8.42 | 87,100.00 | 733 091.67 | 243 000.00 | 976 091.67 |
| Seconded National Expert | 0 | 0 | 59,900.00 | - | - | - |
| Contractual agent | 0 | 0 | 55,600.00 | - | - | - |
| Other ⁽⁴⁾ | | | | - | 72 900.00 | 72 900.00 |
| | 17 | 15.5 | - | 1 784 258.33 | | 2 270 258.33 |

Table 1- Estimate of ESA's administrative costs covered directly by the Commission based on the average costs of EU officials²³

(1) Posts actually filled-in throughout the year.

(2) Average annual costs

(3) The average cost includes an amount of €24,300/ year corresponding to operating expenditure, mainly buildings and IT related. They are calculated based on the establishment plan posts.

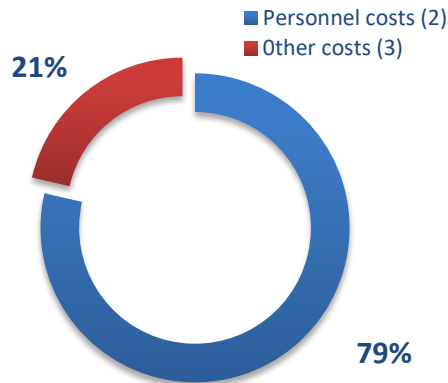
²² Circular note of European Commission - ARES(2020)7207855-30.11.2020 [FR] and revisited methodology based on ARES(2022)744940 and Ares(2022)976317.

²³ Circular note of European Commission - ARES(2020)7207855-30.11.2020 [FR]

(4) Other costs are calculated additionally for 3 intra-muros external IT service providers.

| ESA Administrative costs covered by EC | EUR | % |
|--|------------------|-------------|
| Personnel costs | 1 784 258 | 79% |
| Other costs | 486 000 | 21% |
| Total Average Cost | 2 270 258 | 100% |

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



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.

Figure 1- Administrative costs covered by EC by category

4.6.3.2. Administrative expenses covered by the Agency

i. Staff-related expenses

Specialised training costs represented the majority of staff costs (64%) covered by the Agency's budget while mission costs were decreased in comparison to 2020 by 68% of staff-related expenses, due to the continued Covid restrictions.

| Amounts in EUR | 2021 | 2020 |
|---|---------------------|---------------------|
| Expenditure concerning staff attached to the institution | EUR 6 415.93 | EUR 7 698.55 |
| Mission expenses, travel and other incidental expenses | 2 290.81 | 7 138.55 |
| Training costs (Participation fees) | 4 125.12 | 560.00 |

Table 3 – Staff related expenses covered by the Agency

Table: Staff costs covered by ESA

ii. Other administrative expenses

Fixed assets related expenses are the depreciation and written-off amounts on assets (computer software, furniture and computer hardware) bought by the Agency's budget.

| Amounts in EUR | 2021 | 2020 |
|--------------------------------------|---------------------|---------------------|
| Fixed assets related expenses | EUR 8 908.48 | EUR 7 557.82 |
| Amortisation | 3 621.92 | 644.00 |
| Depreciation | 4 654.76 | 6 913.82 |
| Written-off fixed assets | 631.80 | 0.0 |

Table 4 – Fixed assets related expenses covered by the Agency

All other costs are included in the heading 'Other administrative expenses'.

| Amounts in EUR | 2021 | 2020 |
|---|-----------------------|----------------------|
| Other administrative expenses | EUR 152 645.72 | EUR 45 506.79 |
| IT development expenses for Noemi (non-capitalised) | 110 950.70 | 0.00 |
| Subscriptions and purchase of information media | 12 211.35 | 17 233.73 |
| Computer centre | 11 368.96 | 19 545.59 |
| Information & communication | 8 280.73 | 0.00 |
| Publications | 7 023.12 | 1 061.67 |
| Advisory committee meeting | 1 517.19 | 0.00 |
| Membership of nuclear organisations | 821.67 | 4 937.33 |
| Expenses for internal meetings | 472.00 | 0.00 |
| Conferences, congresses and meetings | 0 | 2 577.40 |
| Bank charges | 151.73 | 151.07 |

Table 5 – Other administrative expenses covered by the Agency

4.6.4. Operating expenses

Exchange losses which arise from everyday activities which are made in currencies other than the Euro are included under the heading 'Operating expenses'.

4.6.5. Financial operations revenue and expenses

This heading includes interest from bank accounts and investments (coupon payment on bonds) as well as differences in the purchase value and reimbursed value of bonds, when present.

The own financial revenue of ESA, if any, comes from the proceeds of its called-up capital which is deposited in a Luxembourgish euro-denominated savings account. In an environment of zero interest rates, no bank interest was paid to its deposits in 2021 (EUR 0.00 in 2020).

| | |
|-------------------------------------|-----------------|
| Financial operations revenue | EUR 0.00 |
| Bank interest | 0.00 |

From 2014 on, the part of the interest that comes from the Commission's contribution is included in the financial revenue.

Since 20 June 2016, the Agency has not held any bonds.

4.7. NOTES TO THE BALANCE SHEET

I. NON-CURRENT ASSETS

4.7.1. Intangible and tangible fixed assets

Items acquired with purchase price at EUR 420 or above and with a period of use greater than one (1) year are recorded in the fixed assets account. Assets with an acquisition price lower than EUR 420 are recognised as expenses to the statement of financial performance.

Fixed assets are entered on the assets side of the balance sheet as long as they are controlled by the Agency and generate future economic benefits for the Agency.

They are divided in intangible and tangible fixed assets depending if they are identifiable assets without or with physical substance.

Since October 2015, the Agency has created its own inventory management centre, supported by the applications ABAC Assets and SAP Accounting. All assets managed previously by the European Commission were transferred to ESA.

4.7.1.1. Intangible assets

Intangible fixed assets are identifiable non-monetary assets without physical substance. They are stated at historical cost (acquisition price/ development cost) converted to EUR at the rate applying when purchased, less accumulated amortisation and impairment losses.

The intangible (fixed) assets at ESA include mainly computer software, acquired licences and the development cost of the internally developed intangible assets. The amortisation is calculated using the straight line method with a 25 % rate for computer software and 12.5% for internally generated intangible assets (ref. paragraph [4.7.1.3](#)).

4.7.1.1.1. Internally generated intangible assets

Intangible assets (mainly IT development) are recognised if the criteria of recognition are met in accordance with the Accounting Rule 6 and the cumulative development costs, exceeds the set threshold. The capitalisation threshold²⁴ for internally generated intangible assets (IGIA) in ESA is set at EUR 200 000. The capitalised costs include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalised development costs and maintenance costs are recognised as expenses as incurred.

Noemi IT system

Since January 2020, the Agency has been developing internally a new software to support the management of ESA core tasks under the Treaty and the Statutes. The NOEMI system (“Nuclear Observatory and ESA Management of Information”) is envisaged to full digital processing of nuclear

²⁴ ARES(2020)788127- Capitalisation threshold for internally generated intangible assets (IGIA) in ESA.

supply contracts and ESA information. The project stage 1 has been implemented during 2020-2021 and its capitalised cost amounted at EUR 269 466.69²⁵. The system became operational in December 2021 and has entered in a transition period of up to six months.



The non-capitalised development costs include all services related to data transfer between old and new systems, including data validation in the new system²⁶.

| Non-capitalised cost | Research cost | Not capitalised development cost |
|---------------------------------------|---------------|----------------------------------|
| Cost of the year (excl. amortisation) | EUR 0 | EUR 110 950.70 |

Table 6 – Non-capitalised cost of the IT project Noemi

| Intangible assets | | | | |
|---|-------------------------|--|---|-------------------|
| | 21001000 | | 21400001 | |
| 2021 | Other computer software | Internally generated intangible assets | Manual intangible assets under construction | Total |
| Gross Carrying amount at 01.01.2021 | 9 322.16 | 0.00 | 177 303.74 | 186 625.90 |
| Purchases/ Additions during the year | 0.00 | 0.00 | 92 162.95 | 92 162.95 |
| Disposals | (631.80) | 0.00 | 0.00 | (631.80) |
| Transfers between asset categories | 0.00 | 269 466.69 | 0.00 | 269 466.69 |
| Other changes (assets under construction) | 0.00 | 0.00 | (269 466.69) | (269 466.69) |
| Gross carrying amount at 31.12.2021 | 8 690.36 | 269 466.69 | 0.00 | 278 157.05 |
| Accumulated depreciation at 01.01.2021 | 6 078.66 | 0.00 | 0.00 | 6 078.66 |
| Depreciation charge for the year | 814.97 | 2 806.95 | 0.00 | 3 621.92 |
| Disposals | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers between asset categories | 0.00 | 0.00 | 0.00 | 0.00 |
| Other changes | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated depreciation at 31.12.2021 | 6 893.63 | 2 806.95 | 0.00 | 9 700.58 |
| Net carrying amount at 31.12.2021 | 1 796.73 | 266 659.74 | 0.00 | 268 456.47 |

Table 7 – Intangible assets

4.7.1.2. Tangible assets

Tangible fixed assets comprise categories: computer hardware and furniture, plant machinery and equipment and other fixture and fittings. The depreciation is calculated using the straight line method with the rates as described in paragraph [4.7.1.3](#).

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition, construction, or transfer of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the EU and its cost can be

²⁵ Internal note Ares(2021)7933970 - Capitalisation of costs incurred for Noemi (Phase 1) as internally generated intangible asset in 2021.

²⁶ According to EC [Accounting Manual / Index card 1.1/ Intangible assets](#).

measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred.

| Tangible assets | 2021 | | | | |
|---|-----------------|-------------------|-----------------------------|---------------------------|------------------|
| | Furniture | Computer hardware | Plant, Machinery, Equipment | Other fixtures & Fittings | TOTAL |
| Carrying amount at 1/1/2021 | 6 222.82 | 52 670.77 | 1 266.17 | 1 369.26 | 61 529.02 |
| Purchases during the year | 499.00 | 1 564.90 | 0.00 | 0.00 | 2 063.90 |
| Disposals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers between asset categories | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other changes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross carrying amount at 31/12/2021 | 6 721.82 | 54 235.67 | 1 266.17 | 1 369.26 | 63 592.92 |
| Accumulated depreciation at 1/1/2021 | 6 222.82 | 41 280.33 | 1 266.17 | 1 369.26 | 50 138.58 |
| Depreciation charge for the year | 5.20 | 4 649.56 | 0.00 | 0.00 | 4 654.76 |
| Disposals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers between asset categories | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other changes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated depreciation at 31/12/2021 | 6 228.02 | 45 929.89 | 1 266.17 | 1 369.26 | 54 793.34 |
| Net carrying amount at 31/12/2021 | 493.80 | 8 305.77 | 0.00 | 0.00 | 8 799.57 |

Table 8 – Tangible assets

Leases

Leases where the lessor retains a significant portion of the risks and rewards inherent to ownership are classified as operating leases. Payments made under operating leases are recognised as an expense in the statement of financial performance on a straight-line basis over the period of the lease. As of 31 December 2021, the Agency was not subject to any financial lease arrangement.

4.7.1.3. Depreciation/Amortisation

Depreciation/Amortisation of fixed assets is the systematic allocation of the depreciable amount of an asset over its useful life (EU Accounting Rule 6 and 7). The depreciation method used is the straight line method and depreciation is calculated on a monthly basis. Assets under construction are not depreciated, as these assets are not yet available for use. The estimated useful lives of intangible assets depend on their specific economic life time or legal life time determined by an agreement.

The depreciation/amortisation is calculated as follows:

| Type of Asset | Depreciation rate |
|--|-------------------|
| Intangible assets (computer software) | 25% |
| Intangible assets under construction (AUC) | 0% |
| Internally generated intangible assets (Noemi computer software) | 12.5% |
| Plant, machinery and equipment | 25% |
| Other fixture & fittings | 25% |
| Computer hardware | 25% |
| Furniture | 10% |

Table 9 – Depreciation / amortisation rates

4.7.2. Investments

Investments are initially recognised at fair value and changes in fair value are recorded through equity at each balance sheet date. The classification on the investments is determined at initial recognition.

The investments for different bonds are classified as available-for-sale financial assets and are valued at their fair value. The fair values of quoted instruments in active markets are based on the current bid prices. The unrealised differences between the purchase price and the market price are recorded under the fair value reserve.

At 31 December 2021, the Agency did not hold any investment.

| Total Investments | EUR 0.00 |
|---------------------------|----------|
| Bonds & Securities in EUR | 0.00 |

II. CURRENT ASSETS

4.7.3. Short term receivables

Short-term receivables consist of sundry receivables (advances on mission costs), accrued incomes and deferred charges.

| Short term receivables | 2021 | 2020 |
|--|-----------------|-----------------|
| Short term receivables | 0.00 | 0.00 |
| Accrued income | 0.00 | 0.00 |
| Deferred Charges | 6 202.58 | 6 348.05 |
| Deferred charges & Accrued Income | 6 202.58 | 6 348.05 |

4.7.4. Cash and cash equivalents

Cash and cash equivalents are financial instruments and include cash at hand, deposits held at call or at short notice with banks and other short-term highly liquid investments with original maturities of three months or less.

At the end of the 2021, the Agency held two bank accounts in EUR. These accounts were open in Luxembourg.

| Cash and cash equivalents | Balance at 31/12/2021 | Balance at 31/12/2020 |
|---|-----------------------|-----------------------|
| Bank accounts in EUR | 151 684.00 | 236 414.28 |
| Savings / Short term bank deposits <3 months in EUR | 528 789.94 | 528 805.44 |
| Total in EUR | 680 473.94 | 765 219.72 |

III. NON-CURRENT LIABILITIES

4.7.5. Non-current provisions

Provisions are recognised when the Agency has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not, that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated (EU Accounting rule 10). The amount of the provision is the best estimate of the expenditures expected to be required to settle the present obligation at the reporting date.

4.7.5.1. 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 Agreement²⁷, previously concluded on the basis of Article 50 of the Treaty on the European Union. The same Agreement provided for a time-limited transition period, from 1 February 2020 to 31 December of the same year, in which the European Law continued to apply to and in the United Kingdom, but the former Member State was not anymore represented in the EU/Euratom institutions, agencies, bodies and offices.

The UK as a Member State had subscribed a share of EUR 672 000 in the capital of the Euratom Supply Agency (amounting, since 2013, to EUR 5 856 000). It paid 10% of its share, i.e. EUR 67 200, at the time of its accession to Euratom. Since then, this latter sum of money has been held with 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). Until 31 December 2020 (i.e. the end of the transition period) the legal situation was not affected by the exit of the United Kingdom from the EU and Euratom.

²⁷ OJ C144 I of 25.4.2019

Regarding the period as from 1 January 2021 onwards, the Agency, which cannot act unilaterally in this field, has registered an accounting provision²⁸ in its financial statements on the UK share repayment in order to record the future liability of ESA i.e. EUR 67 200 and decreasing ESA's paid in capital to amounting, since 2021, to EUR 518 400. 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.

| Description | Amounts 31.12.2020 | Additional provisions | Unused amounts reversed | Amounts used | Transfer to current | Present value adjustments (discount) | Other | Amount at 31.12.2021 |
|------------------------------|-----------------------|--------------------------|-------------------------------|-----------------|---------------------------|--|-------------|-------------------------|
| | (+) | (+) | (-) | (-) | (-) | (+/-) | (+/-) | |
| Legal cases | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other – non legal | 0.00 | 67 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 67 200.00 |
| Total | 0.00 | 67 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 67 200.00 |

Table 10 - Provisions

III. CURRENT LIABILITIES

4.7.6. Accounts payable

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by ESA.

Accrued charges consist of the services or goods received but not invoiced in the financial year. According to the EU accounting rules, transactions and events are recognised in the financial statements in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period.

Pre-financing from the EU entities corresponds to the result of the budget outturn account to be reimbursed to the Commission.

| Accounts payable | 2021 | 2020 |
|--|------------------|------------------|
| Current payables | 0.00 | 0.00 |
| Current payables with EU entities | 0.00 | 0.00 |
| Accrued expenses and Deferred income | 30 581.43 | 61 140.20 |
| Pre-financing received from EU entities | 1 660.21 | 61 140.20 |
| Deferred charges & Accrued Income | 32 241.64 | 61 140.20 |

²⁸ Ares(2021)7470220 –internal note on Brexit-related provision

IV. NET ASSETS/LIABILITIES

4.7.7. Capital

In accordance with its Statutes²⁹, the Agency has a capital of EUR 5 856 000. An instalment of 10% of the capital is paid at the time of a Member State's accession to the EU. The amount of the instalment called-up was EUR 518 400 on 31 December 2021. Luxembourg and Malta have not subscribed to ESA's capital.

In 2021, following the United Kingdom's withdrawal from the European Union and Euratom, the Agency has decreased its capital by the paid up instalment of the UK's share by recording a long-term provision (ref. paragraph [4.7.5.1](#)). In addition, the Agency sees the need for its Statutes to be amended with a view to adapting the amount of the Agency's capital. The Statutes being established by decision of the Council, a Commission proposal launching the relevant legislative procedure will be required at the first stage. ESA has already addressed the matter with the European Commission.

No other movement of capital was recorded.

| CAPITAL Participating Member State | Member States' subscription in EUR | |
|---|------------------------------------|---------|
| | 2021 | 2020 |
| Belgique/België – Belgium | 192 000 | 192 000 |
| Republika Bulgaria – Republic of Bulgaria | 96 000 | 96 000 |
| Česká Republika - Czech Republic | 192 000 | 192 000 |
| Danmark – Denmark | 96 000 | 96 000 |
| Deutschland – Germany | 672 000 | 672 000 |
| Eesti – Estonia | 32 000 | 32 000 |
| Ellas – Greece | 192 000 | 192 000 |
| España – Spain | 416 000 | 416 000 |
| France | 672 000 | 672 000 |
| Hrvatska – Croatia | 32 000 | 32 000 |
| Ireland | 32 000 | 32 000 |
| Italia – Italy | 672 000 | 672 000 |
| Kypros – Cyprus | 32 000 | 32 000 |
| Latvija – Latvia | 32 000 | 32 000 |
| Lietuva – Lithuania | 32 000 | 32 000 |
| Magyarország – Hungary | 192 000 | 192 000 |
| Nederland – Netherlands | 192 000 | 192 000 |
| Österreich – Austria | 96 000 | 96 000 |
| Polska – Poland | 416 000 | 416 000 |
| Portugal | 192 000 | 192 000 |
| România – Romania | 288 000 | 288 000 |
| Slovenija – Slovenia | 32 000 | 32 000 |

²⁹ OJ L 41, 15/2/2008, p. 18

| CAPITAL | | Member States' subscription in EUR | |
|--|------------------|------------------------------------|--|
| Participating Member State | 2021 | 2020 | |
| Slovensko – Slovakia | 96 000 | 96 000 | |
| Suomi – Finland | 96 000 | 96 000 | |
| Sverige – Sweden | 192 000 | 192 000 | |
| United Kingdom ³⁰ | 0 | 672 000 | |
| Total capital in EUR | 5 184 000 | 5 856 000 | |
| Value of first call of 10% in EUR | 518 400 | 585 600 | |

4.7.8. Fair value reserve

The adjustment to fair value of available-for-sale assets is accounted for through the fair value equity reserve. The fair value reserve consists of the change between the purchase price and the market value of investments (available-for-sale assets) converted into euros using the prevailing rate on 31 December.

No purchase of financial assets has been performed during 2020. As the Agency does not hold any other investments, there is no fair value calculation applicable.

| FAIR VALUE RESERVE | Amount |
|------------------------------|--------|
| Balance at 31.12.2020 | 0.00 |
| Result on sale securities | 0.00 |
| Change in market value | 0.00 |
| Balance at 31.12.2021 | 0.00 |

V. OFF BALANCE SHEET DISCLOSURES

4.7.9. Contingent assets and liabilities, and other disclosures

Contingent assets and liabilities are off balance sheet items. It is uncertain whether they may occur in the future and are dependent on the future outcome of past events.

A contingent asset is a possible asset that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of ESA. It is not recognised because the amount of the obligation cannot be measured with sufficient reliability. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of ESA; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits

³⁰ Ref. paragraph [4.7.5.1](#).

or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

In 2021, there were neither contingent assets nor contingent liabilities to be disclosed, according to the described accounting principles.

As at 31 December 2021, the Agency was not involved in legal disputes.

4.7.10. Other significant disclosures

4.7.10.1. The COVID-19 outbreak

During 2021, the lessons learned had softened the impact of continued coronavirus outbreak on ESA. The Agency has made every effort to reduce the effect of the ongoing pandemic on its staff and stakeholders. ESA stayed fully operational and demonstrated it can respond swiftly to challenges arising due to the COVID-19 crisis.

In line with the Commission guidance, teleworking remained compulsory four days a week for all non-critical staff. Presence for one day a week in the office was possible on a voluntary basis. However, critical and essential staff who needed to access resources and work on the premises were able to do so on a rotational basis.

At the same time, ESA took all necessary steps to continue its core duties i.e. to assess and conclude nuclear material supply contracts and to monitor nuclear fuel market and supply of medical radioisotopes. ESA's annual report was published on 1 July 2021. The statutory deadlines were kept as well for the financial reporting i.e. the final accounts and report on budget and financial management. Both Advisory Committee meetings were successfully organised and held in a virtual form due to the Covid-related restrictions.

In parallel, ESA introduced changes in its spending pattern via appropriate internal transfers and a budget amendment to reduce expenses on statutory missions and organisation of AC meetings. Instead, it invested in its computer infrastructure (ref. [§4.7.1.1](#)).

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.

4.7.11. Changes in accounting policies

As of 1 January 2021, extended disclosures for financial assets and liabilities are required based on the revised EU Accounting Rule 11. The disclosures relating to financial assets and liabilities, concern amongst others the risk management relating to financial assets and liabilities: Credit risk, liquidity risk, market risk (ref. [§ 4.8](#)).

There have been no other changes in accounting policies for financial year 2021.

4.7.12. Related third parties

The related parties of the Agency is the European Commission and the key management personnel. Transactions between these parties take place within normal ESA operations and therefore no

specific disclosure requirements are necessary for these transactions, in accordance with the EU accounting rules.

4.7.12.1. Key management entitlements

The highest-graded official of the Agency in 2021 was the Director General – Authorising Officer in grade AD15. The Director General is remunerated in accordance with the Staff Regulations of the EU. There were no transactions (loans), of any kind, to the Director General from the Agency.

| Loans to related parties | | | | |
|---------------------------|-------|---------------------------------|----------------|--|
| Highest grade description | Grade | Number of persons of this grade | Nominal amount | Remaining open amount as of 31/12/2021 |
| Director | AD15 | 1 | 0.00 | 0.00 |

Table 11- Loans to related parties

4.7.13. Post balance sheet events

At the date of signature of these accounts, no other significant issue subsequent to the balance sheet date came to the attention of the Accounting officer of the Agency, or was reported to her that would have a material impact on the financial statements.

The accounts and related notes were prepared using the most recently available information and this is reflected in the information presented.

4.8. FINANCIAL RISK MANAGEMENT

4.8.1. Financial instruments

Financial instruments comprise cash, current receivables and recoverables, current payables, available-for-sale assets (Bonds). Financial instruments give rise to market, credit and liquidity risks, information about which and how they are managed is set out below.

4.8.2. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate, because of changes in market prices. Market risk embodies not only the potential for loss, but also the potential for gain. It comprises currency risk, interest rate risk and other price risk (ESA has no significant other price risk).

- **Interest rate risk**

Interest rate risk is the possibility of a reduction in the value of a security, especially a bond, resulting from an increase in interest rates. In general, higher interest rates will lead to lower prices of fixed rate bonds, and vice versa.

Until 20 June 2016, ESA has earned a fixed coupon rate of 6% applied to the nominal value of bond from its available-for-sale (AFS) investment. The bond has come to its maturity on 20/6/2016. No other investment has been placed in 2021.

ESA's treasury neither borrows nor lends money. It does, however, earn interest on balances it holds on its bank accounts. The Agency has put in place measures to ensure that interest earned on its bank accounts regularly reflects market interest rates, as well as their possible fluctuation.

- **Foreign currency risk**

Currency risk is the risk that the entity's operations or its investments' value may be affected by changes in exchange rates. This risk arises from the change in price of one currency against another. All the Agency's financial assets, including the bank accounts, are denominated in EUR.

The only exposure to exchange rate fluctuations is due to certain payments of suppliers in foreign currencies. ESA accepts this risk.

At the end of 2021, there were neither assets nor liabilities in foreign currency.

According to EAR11, deferred charges are not included in the credit risk.

Table A: overview of the foreign currencies to which the EU entity is exposed

| F5 – Market risk disclosures | | | | | | | | | |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------|---|-------------------|
| EAR 11 – §269-271 | | | | | | | | | |
| Currency exposure (amounts in EUR to be included in the table) | | | | | | | | | |
| | USD EUR equivalent | GBP EUR equivalent | DKK EUR equivalent | SEK EUR equivalent | RON EUR equivalent | PLN EUR equivalent | EUR | Other ¹ EUR equivalent | Total EUR |
| 31/12/2021 | | | | | | | | | |
| Financial assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 680,473.94 | 0.00 | 680,473.94 |
| Loans (including term deposits over 3 months) | | | | | | | 0.00 | | 0.00 |
| Financial assets at FVSD - non-derivatives | | | | | | | 0.00 | | 0.00 |
| Receivables excluding receivables with consolidated entities | | | | | | | 0.00 | | 0.00 |
| Receivables with consolidated entities | | | | | | | 0.00 | | 0.00 |
| Cash and cash equivalent | | | | | | | 680,473.94 | | 680,473.94 |
| Financial liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,660.21 | 0.00 | 1,660.21 |
| Payables with third parties | | | | | | | 0.00 | | 0.00 |
| Payables with consolidated entities | | | | | | | 1,660.21 | | 1,660.21 |
| Net Position | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 678,813.73 | 0.00 | 678,813.73 |

Table 12 – Currency exposure

4.8.3. Credit risk

Credit risk³¹ is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation (either the principal or interest or both).

The Agency neither lends money nor provides grants.

ESA's treasury resources are kept in a Commercial Bank (i.e. Banque et Caisse d'Epargne de l'Etat – Luxembourg, or BCEE), with a high credit rating. The accounts used are a current account and a short term deposit account < 3 months. The current rating for long term bank deposits for BCEE is Aa2

³¹ EU Accounting rule 11

(according to Moody's report of 6/10/2021B)³², taking also into consideration that BCEE is 100% owned by the State of Luxembourg. Rating for the State of Luxembourg by Fitch, Moody's and S&P is AAA. Rating is periodically monitored.

On 31 December 2021, the Agency did not hold any sovereign debt. According to EAR11, deferred charges are not included in the credit risk. The exposure to credit risk is listed in the following table.

F3-Credit risk
EAR11 §264

| Table A: credit quality analysis - loans, term deposits and cash and cash equivalents | | | | |
|--|--------------------------|--------------------------|--------------------------|-----------------------------------|
| Amounts in EUR | | | | |
| 2021 | Loans* in Stage 1 | Loans* in Stage 2 | Loans* in Stage 3 | Cash and Cash equivalent** |
| Counterparties with external credit rating¹: | 0.00 | 0.00 | 0.00 | 680,473.94 |
| Prime and high grade | 0.00 | 0.00 | 0.00 | 680,473.94 |
| Upper medium grade | 0.00 | 0.00 | 0.00 | 0.00 |
| Lower medium grade | 0.00 | 0.00 | 0.00 | 0.00 |
| Non-investment grade | 0.00 | 0.00 | 0.00 | 0.00 |

*including term deposits of > 3 months

**including short-term deposits of < 3 months

| The name of the bank |
|---------------------------------------|
| Banque et Caisse d'Épargne Luxembourg |

Table 13 – Credit quality analysis

On 31 December 2021, the Agency did not have any open receivables. According to the revised EAR11, as of 2021 the credit risk rating of the receivables is no longer required. Deferred charges are not included in the credit risk.

³² https://www.moodys.com/research/Moodys-announces-completion-of-a-periodic-review-of-ratings-of--PR_455044

| Table C: Analysis of the age of receivables | | | | | | |
|--|---------------------|---------------------------|----------------------------|----------------------------------|----------------------------|--------------|
| EAR11 § 265 | | | | | | |
| 31/12/2021 | Not past due | Past due 0-30 days | Past due 31-90 days | Past due 91 days - 1 year | Past due > 1year | Total |
| Amounts in EUR | | | | | | |
| Receivables gross carrying amount | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Impairment (-)* | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net receivables | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Table 14 - Analysis of the age of receivables

4.8.4. Liquidity risk

Liquidity risk is the risk that the Agency will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. Liquidity risk arises from the on-going financial obligations, including settlement of payables.

EU budget principles ensure that overall cash resources for a given year are always sufficient for the execution of all payments. The Agency has no own revenues. The budget is wholly financed by an EU budget contribution, included in and transferred from the Commission's section of the budget. It is generally received in two instalment at the beginning of every semester, while payments are executed during the whole year.

ESA manages liquidity risk by continually monitoring forecasted and actual cash flows.

In case of need, there is the possibility of immediate or short-term withdrawal of cash.

According to EAR11, only non-current financial liabilities are included in the analysis. The entity's liabilities have remaining contractual maturities as summarised below (accrued charges are excluded):

| Liquidity risk | | | |
|-----------------------------|--------------------|---------------------|--------------|
| EAR11 §268a | | | |
| At 31/12/2021 | 1 - 5 years | > 5 years | Total |
| Other financial liabilities | 0.00 | 0.00 | 0.00 |
| Total liabilities | 0.00 | 0.00 | 0.00 |

Table 15 – Liquidity risk

5. REPORT ON THE IMPLEMENTATION OF THE BUDGET

5.1. BUDGETARY PRINCIPLES AND STRUCTURE

5.1.1. Legal basis

The Agency is endowed with legal personality and financial autonomy (Art.54 of the Euratom Treaty), and it operates under the supervision of the Commission (Art.53 of the Euratom Treaty) on a non-profit making basis.

The legal basis for the implementation of the budget consists of the following:

| Treaty/Decision | Date | Mission / Tasks / Functions |
|---|-----------|---|
| Treaty establishing the European Atomic Energy Community and in particular Articles 52, 53 and 54 thereof (OJ L 27, 6.12.1958, p.534). | 6/12/1958 | Establishment of the Euratom Supply Agency |
| Council Decision 2008/114/EC, Euratom (OJ L41, 15.2.2008, p. 15) and in particular Articles 4 et sq. of the Annex thereto. | 12/2/2008 | Statutes for the Euratom Supply Agency |
| Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union repealing Regulation (EU, Euratom) No 966/2012, and in particular article 68 thereof. | 3/8/2018 | Financial Regulation applicable to the Agency |

According to Article 68 of the Financial Regulation 2018³³, which stipulates that "*This regulation shall apply to the implementation of the budget for the Euratom Supply Agency*", the budgetary accounts of ESA are kept in accordance with this Regulation.

Pursuant to Article 7 of the Statutes for the Euratom Supply Agency³⁴ :

- The revenue and expenditure shown in the budget shall be in balance.
- The Agency's revenue shall consist of a contribution from the Community, bank interest and income from its capital and bank investments, and, if necessary, a charge as provided for in Article 54 of the Treaty³⁵ and borrowings.
- The expenditure of the Agency shall consist of administrative expenses of its staff and of the Committee, as well as expenses resulting from contracts entered into with third parties.

Off-budget expenditures represent the majority of ESA's administrative expenses (ref. § [4.6.3.1](#)), which are financed directly by the Commission, on the appropriate lines of the EU budget. Salaries

³³ Regulation (EU, Euratom) 2018/1046

³⁴ Council Decision 2008/114/EC, Euratom of 12 February 2008 establishing Statutes for the Euratom Supply Agency (OJ L 41, 15/2/2008, p. 15), and in particular Articles 4, 6 and 7 of the Annex thereto.

³⁵ Treaty establishing the European Atomic Energy Community and in particular Articles 52, 53 and 54 thereof (OJ L 27, 6/12/1958, p.534)

are paid by the Commission and not charged to the Agency’s budget, in line with the provisions of Article 4 of ESA’s statutes. The basic categories of off-budget expenditure include salaries; other staff expenses like training; buildings, furniture, and part of IT equipment.

| Revenues | % | Expenditure | % |
|-------------------------|------|---|------|
| EC Contribution | 100% | Administrative expenses | 100% |
| Bank Interest | 0% | <i>Expenses resulting from contracts entered into with 3rd parties³⁶</i> | 0% |
| Income from investments | 0% | | |

5.1.2. Budgetary principles

The budget of ESA has been established in compliance with the principles of unity, budget accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency as set out in the Financial Regulation of the EU.

a) The principle of unity and budget accuracy means that all ESA's revenue and expenditure, when this is charged to the budget, must be incorporated in a single budget document, which is the vehicle for every item of expenditure and revenue.

b) The principle of annuality means that appropriations cover the requirements of a specific financial year and may be used only during that year (from 1 January to 31 December).

c) The principle of equilibrium between revenue and expenditure is respected mathematically when the budget is drawn up so as revenue and payment appropriations to be in balance. However, the revenue outturn can be higher or lower than forecast.

d) The principle of unit of account means that the budget must be drawn up and implemented in euro and that the accounts must be presented in euro.

e) The principle of universality means that total revenue covers total expenditure without any specific link between a given item of revenue and a given item of expenditure.

f) The principle of specification means that appropriations may be used only for the purpose for which they have been provided and shall be earmarked for specific reasons by title and chapter; the chapters shall be further subdivided into articles and items.

g) The principle of sound financial management dictates that budget appropriations must be used in accordance with the principles of **economy** (requires that the resources used in the pursuit of an activity be made available in due time, in appropriate quantity and quality and at the best price), **efficiency** (best relationship between resources employed and results achieved) and **effectiveness** (attaining the specific objectives set and the intended results).

³⁶ According to Art 54 of Euratom Treaty which has never entered into force until today.

h) The principle of transparency takes the form of a requirement to publish the budget, amending budgets and financial statements and a requirement to provide the budgetary authority and the Court of Auditors with certain information.

5.1.3. Budgetary structure

The budget structure for ESA consists only of administrative appropriations and has only non-differentiated appropriations, meaning that the commitment and the payment appropriations are of the same amount. The Agency does not manage operational budget lines and does not provide grants.

Origin of Appropriations

The possibility for ESA to collect a charge on transactions in order to defray its operating expenses, as per Article 54 of the Euratom Treaty, was postponed sine die, by the Council, in 1960. Consequently, the major part of the Agency's administrative expenses has to be covered by the European Commission (the Agency's, only own income, being the interests on its capital, if any).

5.1.4. Budgetary procedure

Pursuant to Art.7 of ESA Statutes, every year, the Director General is to produce an estimate of revenue and expenditure for the Agency for the following financial year. This estimate, which includes a draft establishment plan, must be forwarded to the Commission by 31 March after obtaining the opinion of the Advisory Committee.

On the basis of the estimate, the Commission enters in the draft budget of the European Union the estimates it deems necessary for the establishment plan and the amount of the subsidy to be charged to the general budget.

In the framework of the budgetary procedure, the budget authority authorises the appropriations for the subsidy to the Agency and adopts the establishment plan for the Agency, which appears separately in the establishment plan of the Commission.

The budget is adopted by the Commission. It becomes final following final adoption of the general budget of the European Union. Where appropriate, it is adjusted accordingly. The Agency's budget is published on its website.

5.1.5. Audit by the European 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 Court'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 the Court'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 agencies³⁷. In 2022, the audit mission for the 2021 financial accounts take place from 28/3 to 1/4/2022. An horizontal audit task, regarding the effectiveness of the conflicts of interest policy of the Agency was also assessed. The ECA reported no observations. Concerning an ongoing finding on the high carry-over rate of payments appropriations from financial year 2020 to 2021, the Court decided to close it following the successful implementation of the payments in 2021. On 4 April 2022, the European Court of Auditors issued a clean Preliminary Observation Report³⁸ on ESA financial Accounts 2021.

5.1.6. 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 year³⁹. The Agency has submitted its follow-up reply⁴⁰ to the observations of the discharge authority.

³⁷ [European Court of Auditors Annual report on EU agencies for the financial year 2020](#)

³⁸ Ares(2022)2511142

³⁹ 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.

⁴⁰ Ares(2021)4410435 -follow-up reply to the European Parliament observations.

5.2. BUDGETARY IMPLEMENTATION

5.2.1. BUDGET IMPLEMENTATION AT A GLANCE

| | |
|-------------------------------------|--|
| EC Contribution (1) | • EUR 210 000.00 |
| Committed Appropriations (2) | • EUR 209 489.28 (C1) • EUR 177 578.67 (C8) |
| Payment Appropriations (3) | • EUR 107 522.90 (C1) • EUR 176 329.90 (C8) |
| Carried over in 2022 | • EUR 101 966.38 |
| Cancelled | • 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.

5.2.2. Final budget

5.2.2.1. Initial adopted budget

Euratom Supply Agency's 2021 adopted budget⁴¹ amounted to EUR 210 000 in commitment and payment appropriations (EUR 230 000 in 2020). It was financed in its entirety by the EC 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".

5.2.2.1. Amending budget

A budget amendment⁴² 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

⁴¹ C(2020) 8593 of 10.12.2020

⁴² C(2021) 8416 of 25.11.2021

(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.

5.2.2.1. Internal transfers

In 2021, in accordance with Art. 28 and 68 of EU Financial Regulation, the Director-General has signed four (4) decisions⁴³ to perform small internal transfers within its own section of the budget which appeared necessary i.e. from one article to another (reference §5.5.1) in order to adjust arisen needs of the budget.

5.2.3. Revenues cashed

In 2021, total cashed revenues for the budget 2021 were EUR 210 000.00 (EUR 230 248.78 in 2020). ESA was granted an EC contribution of EUR 210 000, lower by 9% in comparison to 2020 (EUR 230 000).

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 | 100% |
| Bank Interest | 0.00 | 0% |
| Total | 210 000.00 | 100% |

5.2.4. Commitments of the current year - C1

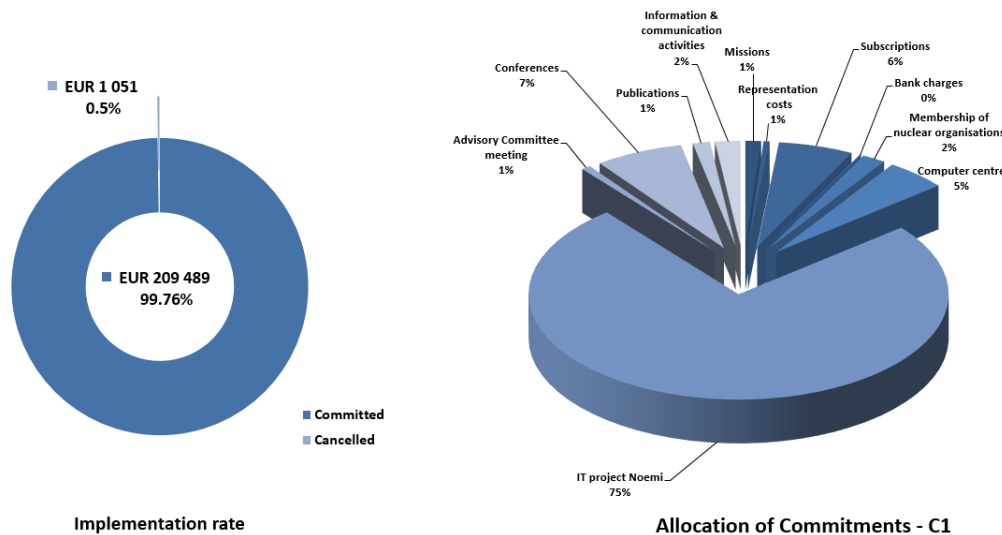


The executed commitment amount in 2021 totalled EUR 209 489.28 (99.76%). This compares to 2020 executed commitments of EUR 228 949.17 (99.54%). The basic expenditure categories are: the computer infrastructure (80%), organisation and participation of conferences (7%) and subscriptions and purchase of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

⁴³ 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.

| C1 Funds of the year | Amounts in EUR | | % |
|--------------------------|----------------|--------|-------|
| Cancelled appropriations | EUR | 510.72 | 0.24% |



5.2.5. Cancellation of appropriations of the current year (C1)

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

5.2.6. Payments of the current year C1

The executed payments 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) |

5.2.7. 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 IT project Noemi,

not fully provided (80% or 81 318.16) and trainings/conferences to be organised in the beginning of 2022 (10% or EUR 10 200).

| C1 Funds | Amounts in EUR | % |
|--|----------------|-------------|
| Carrying forward of outstanding commitments to 2022 (RAL) (4) | EUR 101 966.38 | 49% (4)/(2) |

5.2.8. Appropriations carried over from previous year – C8

Carry-over of payment appropriations from 2020 to 2021 amounted to EUR 177 578.67⁴⁴ (EUR 131 137.56 in 2020).

5.2.8.1. Payments on carried over funds – C8

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.

5.2.8.2. Cancellation on carried over funds – C8

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% |

⁴⁴ Reference 5.5.2: Budget implementation of carried over appropriations from previous year (C8)

5.3. BUDGETARY OUTTURN ACCOUNT

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

5.3.1. Budgetary outturn calculation

The revenue entered in the accounts is the amount actually received during the course of the year. For the purposes of calculating the budget result for the year, expenditure comprises payments made against the year's appropriations plus any of the appropriations for that year that are carried over to the following year. Payments made against the year's appropriations means payments that are made by the accounting officer by 31 December of the financial year.

The following are added to or deducted from the resulting figure:

- the net balance of cancellations of payment appropriations carried over from previous years and
- the balance of exchange-rate gains and losses recorded during the year.

| Amounts in EUR | | 2021 | 2020 | |
|---|---|------|-------------------|-------------------|
| BUDGET OUTTURN ACCOUNT (N=2020) | | | | |
| REVENUE | | | | |
| | 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 |
| TOTAL REVENUE (A) | | | 210 000.00 | 230 248.78 |
| EXPENDITURE | | | | |
| TITLE I: STAFF | | | | |
| | Payments | - | 3 261.81 | 6 366.55 |
| | Appropriations carried over | - | 209.19 | 133.45 |
| TITLE II: ADMINISTRATIVE EXPENSES | | | | |
| | Payments | - | 104 261.09 | 45 003.95 |
| | Appropriations carried over | - | 101 757.19 | 177 445.22 |
| TITLE III: OPERATING EXPENDITURE | | | | |
| | Payments | - | 0.00 | 0.00 |
| | Appropriations carried over | - | 0.00 | 0.00 |
| TOTAL EXPNDITURE (B) | | | 209 489.28 | 228 949.17 |
| OUTTURN FOR THE FINANCIAL YEAR (A-B) | | | 510.72 | 1 299.61 |
| | Cancellation of unused payment appropriations carried over from previous year | + | 1 248.77 | 9 443.50 |
| | 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 |
| BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR | | | 1 660.21 | 10 792.97 |
| | 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) |
| Result used for determining amounts in general accounting | | | 1 660.21 | 10 792.97 |
| 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 |

5.4. RECONCILIATION OF ACCRUAL BASED RESULT WITH BUDGET RESULT

The economic result (financial performance) of the year is calculated on the basis of accrual accounting principles. The budget result is however based on modified cash accounting rules, in accordance with the Financial Regulation. In the latter, only payments made and revenue cashed in the period as well as carry-over of appropriations are recorded. As the economic result and the budget result both cover the same underlying operational transactions, their reconciliation is a useful control.

| Amounts in EUR | | 2021 | 2020 |
|---|-----|------------------|-------------------|
| ECONOMIC RESULT OF THE YEAR (N=2020) | | 40 118.65 | 158 493.73 |
| Adjustments for accrual items | | | |
| (items included in the economic result but not in the budgetary result) | | | |
| Accrual cut-off (reversal 31.12.N-1) (net) | +/- | 52 111.55 | 6 198.88 |
| Accrual cut-off (cut-off 31.12.N) (net) | +/- | (24 378.85) | (54 792.15) |
| Unpaid invoices at year end but booked in charges | + | 0.00 | 0.00 |
| Depreciation/amortisation of assets | + | 8 908.48 | 7 557.82 |
| Provisions | + | 0.00 | 0.00 |
| Recovery orders issued in year N and not yet cashed | - | 0.00 | 0.00 |
| Payments made from carry-over of payment appropriations | + | 176 329.90 | 121 694.06 |
| Other | +/- | (212.90) | 110.74 |
| Adjustments for budgetary items | | | |
| (items included in the budgetary result but not in the economic result) | | | |
| Assets acquisitions (less unpaid amounts) | - | (152 159.12) | (71 376.70) |
| Pre-financing received in year N and remaining open as at 31.12.N | + | 1 660.21 | 10 792.97 |
| Payment appropriations carried over to N+1 | - | (101 966.38) | (177 578.67) |
| Cancellation of unused carried over appropriation from N-1 | + | 1 248.77 | 9 443.50 |
| Other | +/- | 0.00 | 248.78 |
| BUDGETARY RESULT | | 1 660.21 | 10 792.97 |



5.5. BUDGETARY TABLES & FINANCIAL STATEMENTS OF 31/12/2021

5.5.1. Comparison table of initial to final adopted budget

STATEMENT OF EXPENDITURE

| Title Chapter Article Item | Heading | Final adopted Budget 2021 | Internal Transfer 4/2021 ⁽¹⁾ | Budget Amendment 1/2021 ⁽²⁾ | Internal Transfer 3/2021 ⁽³⁾ | Internal Transfer 2/2021 ⁽⁴⁾ | Internal Transfer 1/2021 ⁽⁵⁾ | Initial adopted Budget 2021(1) | Comments |
|-------------------------------------|--|------------------------------|---|--|---|---|---|-----------------------------------|--|
| 1 | Staff | | | | | | | | |
| 13 | Mission and duty travel | | | | | | | | |
| 130 | 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, daily subsistence allowances and the auxiliary or exceptional expenses incurred by visiting staff while on mission in the context 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 officially incurred by persons officially representing the Agency (including costs incurred for maintenance, residence 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 | | | | | | | | |
| 225 | Documentation and library expenditure | | | | | | | | |
| 2255 | Subscriptions and purchase of information media | 12,077.28 | 0.00 | -1,922.74 | 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, expenditure on subscriptions to newspapers, specialist periodicals, office journals, parliamentary papers, foreign press editions, press agency bulletins and various other specialist publications, the cost of subscriptions and access to electronic information services and electronic data bases and the acquisition of electronic media (CD-ROMs etc.), the training and support required for accessing the information, copyright fees. |
| | Article 225 | 12,077.28 | 0.00 | -1,922.74 | 0.00 | 0.00 | 0.00 | 14,000.00 | |
| | Chapter 22 - Total | 12,077.28 | 0.00 | -1,922.74 | 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, telecommunications network. |
| | Article 230 | 207.00 | -293.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | |
| 2303 | Legal charges | | | | | | | | |
| 23033 | 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 Court of Justice, the General Court or national courts, the cost of bringing before national tribunals to represent the Agency in civil and national courts. |
| 23034 | Fines | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | The appropriation is intended to cover the damages and interest expenses, agreed compensation through acceptable evidence and arbitrator fees. |
| | Article 2303 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2306 | Other spending expenditure | | | | | | | | |
| 23060 | 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 relevant to the Agency's activities. |
| | Article 2306 | 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 centres | 10,062.76 | -6,711.36 | 13,422.74 | -25,618.60 | 0.00 | 0.00 | 29,000.00 | The appropriation is intended to cover, in general, the purchase or maintenance of computer hardware and software for the computer centre, and related IT infrastructure and service costs (it includes other specific off-budgeted software used by the Agency). |
| 2401 | Equipment and software for departmental systems ⁽¹⁾ | 157,329.96 | 6,711.36 | 0.00 | 25,618.60 | 0.00 | 0.00 | 125,000.00 | The appropriation is intended to cover the cost of software, development and maintenance related to ICT/IS. |
| | Article 240 - 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 | Euratom Supply Agency's Advisory Committee meetings | | | | | | | | |
| 2500 | Euratom 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, per diem and auxiliary expenses of experts, and expenses related to the organisation of meetings of the Advisory Committee and its subgroups. |
| | Article 250 - Total | 1,517.19 | -1,982.81 | 0.00 | 0.00 | -3,500.00 | -5,000.00 | 12,000.00 | |
| 2503 | Miscellaneous expenditure on the organisation of and participation in conferences, congresses and meetings | | | | | | | | |
| 25030 | 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 (per diem fees etc.), congresses and meetings relevant to the activities. It is also intended to cover the costs resulting from the organisation of relevant meetings not covered by the existing infrastructure. |
| | Article 2503 - 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 | Unfunded consultations, studies and surveys | | | | | | | | |
| 2600 | Unfunded consultations, studies and surveys ⁽¹⁾ | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Reimbursement for conducting studies not by highly qualified experts when the Commission or the Agency does not have suitable staff available to allow these studies to be carried out in-house. |
| | Article 260 - 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 | | | | | | | | |
| 271 | Publications | | | | | | | | |
| 2710 | Publications | 2,861.67 | -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, study fees in the achievement of the objective of the Agency). |
| | Article 271 - Total | 2,861.67 | -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 participation in public events, multilateral activities (organisation of seminars, workshop of groups of experts etc.), local communication activities directly linked to the achievement of the objective of the Agency. |
| | Article 272 - 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 | 209,600.00 | 0.00 | 11,500.00 | 0.00 | 0.00 | 0.00 | 195,000.00 | |
| | TOTAL | 219,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 210,000.00 | |

5.5.2. Budget tables

EURATOM SUPPLY AGENCY
STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2021
a) APPROPRIATIONS OF THE CURRENT FINANCIAL YEAR 2021 (C1)

(Amounts in EUR)

| BUDGETARY POST | INITIAL BUDGET | BUDGET AMENDMENT | TRANSFERS EFFECTED | FINAL BUDGET | PAYMENTS TO 31.12.2021 | APPROPRIATIONS CARRIED FORWARD | APPROPRIATIONS CANCELLED |
|--|------------------|-------------------|--------------------|-----------------|------------------------|--------------------------------|--------------------------|
| A1 - Expenditure concerning staff attached to the institution | | | | | | | |
| <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 | 2,290.81 | 209.19 | 0.00 |
| TOTAL A13 | 14,000.00 | -11,500.00 | 0.00 | 2,500.00 | 2,290.81 | 209.19 | 0.00 |
| <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 | 971.00 | 0.00 | 29.00 |
| TOTAL A17 | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 971.00 | 0.00 | 29.00 |
| TOTAL A1 | 15,000.00 | -11,500.00 | 0.00 | 3,500.00 | 3,261.81 | 209.19 | 29.00 |
| A2 - Buildings, equipment, miscellaneous operating expenses | | | | | | | |
| <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 | 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 |

EURATOM SUPPLY AGENCY
STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2021
a) APPROPRIATIONS OF THE CURRENT FINANCIAL YEAR 2021 (C1)

(Amounts in EUR)

| BUDGETARY POST | INITIAL BUDGET | BUDGET AMENDMENT | TRANSFERS EFFECTED | FINAL BUDGET | PAYMENTS TO 31.12.2021 | APPROPRIATIONS CARRIED FORWARD | APPROPRIATIONS CANCELLED |
|---|----------------|------------------|--------------------|--------------|------------------------|--------------------------------|--------------------------|
| <i>A23 - Current administrative expenditure</i> | | | | | | | |
| A232 - Financial charges | | | | | | | |
| A2320 Bank charges | 500.00 | 0.00 | -293.00 | 207.00 | 107.00 | 100.00 | 0.00 |
| A233 - Legal charges | | | | | | | |
| 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 | 4,000.00 | 0.00 | 293.00 | 3,793.00 | 1,585.71 | 2,300.00 | 7.29 |
| <i>A24 - Postal charges, telecommunications and computer infrastructure</i> | | | | | | | |
| A242 - Computer infrastructure | | | | | | | |
| A2420 Computer centre | 29,000.00 | 13,422.74 | -32,329.96 | 10,092.78 | 3,135.52 | 6,838.31 | 118.95 |
| 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 | 154,000.00 | 13,422.74 | 0.00 | 167,422.74 | 79,147.32 | 88,156.47 | 118.95 |
| <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 | 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 | 4,000.00 | 0.00 | 10,482.81 | 14,482.81 | 4,050.94 | 10,200.00 | 231.87 |

EURATOM SUPPLY AGENCY
STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2021
a) APPROPRIATIONS OF THE CURRENT FINANCIAL YEAR 2021 (C1)

(Amounts in EUR)

| BUDGETARY POST | INITIAL BUDGET | BUDGET AMENDMENT | TRANSFERS EFFECTED | FINAL BUDGET | PAYMENTS TO 31.12.2021 | APPROPRIATIONS CARRIED FORWARD | APPROPRIATIONS CANCELLED |
|---|-------------------|------------------|--------------------|-------------------|------------------------|--------------------------------|--------------------------|
| TOTAL A25 | 16,000.00 | 0.00 | 0.00 | 16,000.00 | 5,568.13 | 10,200.00 | 231.87 |
| <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 | 0.00 | 0.00 | 0.00 |
| TOTAL A26 | 0.00 | 0.00 | 0.00 | 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 | 2,775.67 | 0.00 | 106.00 |
| A272 -Expenditure on information | | | | | | | |
| A2720 Expenditure on information and communication activities | 3,000.00 | 0.00 | 1,118.33 | 4,118.33 | 3,000.00 | 1,100.72 | 17.61 |
| TOTAL A27 | 7,000.00 | 0.00 | 0.00 | 7,000.00 | 5,775.67 | 1,100.72 | 123.61 |
| TOTAL A2 | 195,000.00 | 11,500.00 | 293.00 | 206,293.00 | 104,154.09 | 101,757.19 | 481.72 |
| TOTAL CREDITS | 210,000.00 | 0.00 | 293.00 | 209,793.00 | 107,415.90 | 101,966.38 | 510.72 |

EURATOM SUPPLY AGENCY
STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2021
b) APPROPRIATIONS CARRIED OVER FROM THE PREVIOUS YEAR (C8)

(Amounts in EUR)

| BUDGETARY POST | INITIAL BUDGET | BUDGET AMENDMENT | TRANSFERS EFFECTED | FINAL BUDGET | PAYMENTS TO 31.12.2021 | APPROPRIATIONS CARRIED FORWARD | APPROPRIATIONS CANCELLED |
|--|-------------------|---------------------|-----------------------|-----------------|---------------------------|--------------------------------------|-----------------------------|
| A1 - Expenditure concerning staff attached to the institution | | | | | | | |
| <i>A13 - Missions and duty travel</i> | | | | | | | |
| A1300 Mission expenses, travel and other incidental expenses | 133.45 | 0.00 | 0.00 | 133.45 | 51.00 | 0.00 | 82.45 |
| TOTAL A13 | 133.45 | 0.00 | 0.00 | 133.45 | 51.00 | 0.00 | 82.45 |
| <i>A17 - Entertainment and representation expenses</i> | | | | | | | |
| A1700 Entertainment and representation expenses for staff | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL A17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL A1 | 133.45 | 0.00 | 0.00 | 133.45 | 51.00 | 0.00 | 82.45 |
| A2 - Buildings, equipment, miscellaneous operating expenses | | | | | | | |
| <i>A22 - Movable property and associated costs</i> | | | | | | | |
| A225 - Documentation and library expenditure | | | | | | | |
| A2255 Subscriptions and purchase of information media | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL A22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>A23 - Current administrative expenditure</i> | | | | | | | |
| A232 - Financial charges | | | | | | | |
| A2320 Bank charges | 393.00 | 0.00 | 0.00 | 393.00 | 14.77 | 0.00 | 378.23 |
| A233 - Legal charges | | | | | | | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

EURATOM SUPPLY AGENCY
STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2021
b) APPROPRIATIONS CARRIED OVER FROM THE PREVIOUS YEAR (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 A23 | 393.00 | 0.00 | 0.00 | 393.00 | 14.77 | 0.00 | 378.23 |
| <i>A24 - Postal charges, telecommunications and computer infrastructure</i> | | | | | | | |
| A242 - Computer infrastructure | | | | | | | |
| A2420 Computer centre | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| A2421 Equipment and software for departmental systems - Noemi | 166,238.03 | 0.00 | 0.00 | 166,238.03 | 165,594.33 | 0.00 | 643.70 |
| TOTAL A24 | 166,238.03 | 0.00 | 0.00 | 166,238.03 | 165,594.33 | 0.00 | 643.70 |
| <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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| A255 - Miscellaneous expenditure on the organization of, and participation in, conferences, congresses and meetings | | | | | | | |
| A2552 Conferences, congresses and meetings | 112.73 | 0.00 | 0.00 | 112.73 | 106.67 | 0.00 | 6.06 |
| TOTAL A25 | 112.73 | 0.00 | 0.00 | 112.73 | 106.67 | 0.00 | 6.06 |
| <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 | 0.00 | 0.00 | 0.00 |
| TOTAL A26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>A27 - Publication and information</i> | | | | | | | |
| A271 - Publications | | | | | | | |

EURATOM SUPPLY AGENCY
STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2021
b) APPROPRIATIONS CARRIED OVER FROM THE PREVIOUS YEAR (C8)

(Amounts in EUR)

| BUDGETARY POST | INITIAL BUDGET | BUDGET AMENDMENT | TRANSFERS EFFECTED | FINAL BUDGET | PAYMENTS TO 31.12.2021 | APPROPRIATIONS CARRIED FORWARD | APPROPRIATIONS CANCELLED |
|--|-------------------|---------------------|-----------------------|-------------------|---------------------------|--------------------------------------|-----------------------------|
| A2710 Publications | 5,447.45 | 0.00 | 0.00 | 5,447.45 | 5,309.12 | 0.00 | 138.33 |
| A272 -Expenditure on information A2720 Expenditure on information and communication activities | 5,254.01 | 0.00 | 0.00 | 5,254.01 | 5,254.01 | 0.00 | 0.00 |
| TOTAL A27 | 10,701.46 | 0.00 | 0.00 | 10,701.46 | 10,563.13 | 0.00 | 138.33 |
| TOTAL A2 | 177,445.22 | 0.00 | 0.00 | 177,445.22 | 176,278.90 | 0.00 | 1,166.32 |
| TOTAL CREDITS | 177,578.67 | 0.00 | 0.00 | 177,578.67 | 176,329.90 | 0.00 | 1,248.77 |

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 |
|--|-------------------|---------------------|-----------------------|-----------------|---------------------------|--------------------------------------|-----------------------------|
| A1 - Expenditure concerning staff attached to the institution | | | | | | | |
| <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 |
| TOTAL A1 | 15,133.45 | -11,500.00 | 0.00 | 3,633.45 | 3,312.81 | 209.19 | 111.45 |
| A2 - Buildings, equipment, miscellaneous operating expenses | | | | | | | |
| <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 | | | | | | | |
| 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 |

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

(Amounts in EUR)

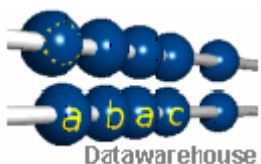
| BUDGETARY POST | INITIAL BUDGET | BUDGET AMENDMENT | TRANSFERS EFFECTED | FINAL BUDGET | PAYMENTS TO 31.12.2021 | APPROPRIATIONS CARRIED FORWARD | APPROPRIATIONS CANCELLED |
|---|-------------------|---------------------|-----------------------|-----------------|---------------------------|--------------------------------------|-----------------------------|
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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 |
| <i>A27 - Publication and information</i> | | | | | | | |
| <i>A271 - Publications</i> | | | | | | | |
| A2710 Publications | 9,447.45 | 0.00 | -1,118.33 | 8,329.12 | 8,084.79 | 0.00 | 244.33 |
| <i>A272 -Expenditure on information</i> | | | | | | | |
| 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 |
| TOTAL A2 | 372,445.22 | 11,500.00 | 0.00 | 383,945.22 | 280,539.99 | 101,757.19 | 1,648.04 |
| TOTAL CREDITS | 387,578.67 | 0.00 | 0.00 | 387,578.67 | 283,852.80 | 101,966.38 | 1,759.49 |

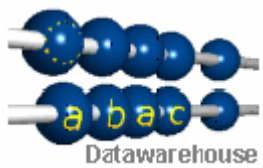
5.5.3. Financial statements



Yearly Overview of Recovery Orders

Fund Mgmt Center : EURATOM / Profit Center : % / Financial Year : 2021 / Year(s) of origin : 2021 / Fund source : IC1

| 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 EUROPEEN*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 EUROPEEN*EUROPEAN COMMISSION | 80,000.00 | 80,000.00 | 0.00 |
| 2 | 2 | | | | | | | | | | | | 210,000.00 | 210,000.00 | 0.00 |

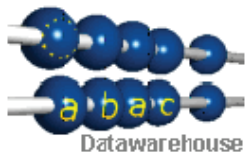


RO_Yearly_Overview_Agencies

RO_Yearly_Overview_Agencies

Prompts Parameters = Fund Mgmt Center : EURATOM / Profit Center : % / Financial Year : 2021 / Year(s) of origin : 2021

| | |
|-----------------|--|
| Category | Standard Reports/Income |
| Function | List of all recovery orders issued in a given year for a specific DG. The following conditions apply: - full validation workflow (level = 100); - the search combines Profit Center and Fund Management Center for the broadest scope possible. |
| Version | |
| Name | RO_Yearly_Overview |

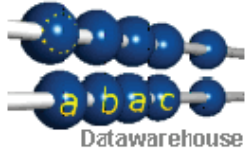


Budgetary Execution by Department

Budget Year: 2021 / Official Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: AAEU

C1

| Budget line | Official Budget Item Desc (Fr) | Commit. Approp. Transact. Amnt. (1) | Executed Commitment Amnt. (2) | % Committed (2/1) | Credit Not Used (1-2) | Payment Approp. Transact. Amnt. (3) | Executed Payment Amnt. (4) | % Paid (4/3) | R A L (2-4) |
|-------------|--------------------------------------|-------------------------------------|-------------------------------|-------------------|-----------------------|-------------------------------------|----------------------------|--------------|------------------|
| A-1300 | Mission expenses travel and other in | 2,500.00 | 2,500.00 | 100.00 % | 0.00 | 2,500.00 | 2,290.81 | 91.63 % | 209.19 |
| | Total | 2,500.00 | 2,500.00 | | 0.00 | 2,500.00 | 2,290.81 | | 209.19 |
| A-1700 | Representation expenses events an | 1,000.00 | 971.00 | 97.10 % | 29.00 | 1,000.00 | 971.00 | 97.10 % | 0.00 |
| | Total | 1,000.00 | 971.00 | | 29.00 | 1,000.00 | 971.00 | | 0.00 |
| A-2255 | Subscriptions and purchase of infor | 12,077.26 | 12,077.26 | 100.00 % | 0.00 | 12,077.26 | 12,077.26 | 100.00 % | 0.00 |
| | Total | 12,077.26 | 12,077.26 | | 0.00 | 12,077.26 | 12,077.26 | | 0.00 |
| A-2320 | Bank charges | 207.00 | 207.00 | 100.00 % | 0.00 | 207.00 | 107.00 | 51.69 % | 100.00 |
| | Total | 207.00 | 207.00 | | 0.00 | 207.00 | 107.00 | | 100.00 |
| A-2350 | Membership of nuclear organisation | 3,793.00 | 3,785.71 | 99.81 % | 7.29 | 3,793.00 | 1,585.71 | 41.81 % | 2,200.00 |
| | Total | 3,793.00 | 3,785.71 | | 7.29 | 3,793.00 | 1,585.71 | | 2,200.00 |
| A-2420 | Computer centre | 10,092.78 | 9,973.83 | 98.82 % | 118.95 | 10,092.78 | 3,135.52 | 31.07 % | 6,838.31 |
| A-2421 | Equipment and software for departm | 157,329.96 | 157,329.96 | 100.00 % | 0.00 | 157,329.96 | 76,011.80 | 48.31 % | 81,318.16 |
| | Total | 167,422.74 | 167,303.79 | | 118.95 | 167,422.74 | 79,147.32 | | 88,156.47 |
| A-2520 | Euratom Supply Agency's Advisory | 1,517.19 | 1,517.19 | 100.00 % | 0.00 | 1,517.19 | 1,517.19 | 100.00 % | 0.00 |
| | Total | 1,517.19 | 1,517.19 | | 0.00 | 1,517.19 | 1,517.19 | | 0.00 |
| A-2552 | Conferences congresses and meetin | 14,482.81 | 14,250.94 | 98.40 % | 231.87 | 14,482.81 | 4,050.94 | 27.97 % | 10,200.00 |
| | Total | 14,482.81 | 14,250.94 | | 231.87 | 14,482.81 | 4,050.94 | | 10,200.00 |
| A-2710 | Publications | 2,881.67 | 2,775.67 | 96.32 % | 106.00 | 2,881.67 | 2,775.67 | 96.32 % | 0.00 |
| | Total | 2,881.67 | 2,775.67 | | 106.00 | 2,881.67 | 2,775.67 | | 0.00 |
| A-2720 | Expenditure on information and com | 4,118.33 | 4,100.72 | 99.57 % | 17.61 | 4,118.33 | 3,000.00 | 72.85 % | 1,100.72 |



Budgetary Execution by Department

Budget Year: 2021 / Official Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: AAEU

| Budget line | Official Budget Item Desc (Fr) | Commit. Approp. Transact. Amnt. (1) | Executed Commitment Amnt. (2) | % Committed (2/1) | Credit Not Used (1-2) | Payment Approp. Transact. Amnt. (3) | Executed Payment Amnt. (4) | % Paid (4/3) | R A L (2-4) |
|-------------|--------------------------------|-------------------------------------|-------------------------------|-------------------|-----------------------|-------------------------------------|----------------------------|--------------|-----------------|
| | Total | 4,118.33 | 4,100.72 | | 17.61 | 4,118.33 | 3,000.00 | | 1,100.72 |
| | | 210,000.00 | 209,489.28 | 99.76 % | 510.72 | 210,000.00 | 107,522.90 | 51.20 % | 101,966.38 |

C8

| Budget line | Official Budget Item Desc (Fr) | Commit. Approp. Transact. Amnt. (1) | Executed Commitment Amnt. (2) | % Committed (2/1) | Credit Not Used (1-2) | Payment Approp. Transact. Amnt. (3) | Executed Payment Amnt. (4) | % Paid (4/3) | R A L (2-4) |
|-------------|--------------------------------------|-------------------------------------|-------------------------------|-------------------|-----------------------|-------------------------------------|----------------------------|--------------|-------------|
| A-1300 | Mission expenses travel and other in | 133.45 | 51.00 | 38.22 % | 82.45 | 133.45 | 51.00 | 38.22 % | 0.00 |
| | Total | 133.45 | 51.00 | | 82.45 | 133.45 | 51.00 | | 0.00 |
| A-2320 | Bank charges | 393.00 | 14.77 | 3.76 % | 378.23 | 393.00 | 14.77 | 3.76 % | 0.00 |
| | Total | 393.00 | 14.77 | | 378.23 | 393.00 | 14.77 | | 0.00 |
| A-2420 | Computer centre | 166,238.03 | 165,594.33 | 99.61 % | 643.70 | 166,238.03 | 165,594.33 | 99.61 % | 0.00 |
| | Total | 166,238.03 | 165,594.33 | | 643.70 | 166,238.03 | 165,594.33 | | 0.00 |
| A-2552 | Conferences congresses and meetin | 112.73 | 106.67 | 94.62 % | 6.06 | 112.73 | 106.67 | 94.62 % | 0.00 |
| | Total | 112.73 | 106.67 | | 6.06 | 112.73 | 106.67 | | 0.00 |
| A-2710 | Publications | 5,447.45 | 5,309.12 | 97.46 % | 138.33 | 5,447.45 | 5,309.12 | 97.46 % | 0.00 |
| | Total | 5,447.45 | 5,309.12 | | 138.33 | 5,447.45 | 5,309.12 | | 0.00 |
| A-2720 | Expenditure on information and com | 5,254.01 | 5,254.01 | 100.00 % | 0.00 | 5,254.01 | 5,254.01 | 100.00 % | 0.00 |
| | Total | 5,254.01 | 5,254.01 | | 0.00 | 5,254.01 | 5,254.01 | | 0.00 |



Budgetary Execution by Department

Budget Year: 2021 / Official Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: AAEU

| Budget line | Official Budget Item Desc (Fr) | Commit. Approp. Transact. Amnt. (1) | Executed Commitment Amnt. (2) | % Committed (2/1) | Credit Not Used (1-2) | Payment Approp. Transact. Amnt. (3) | Executed Payment Amnt. (4) | % Paid (4/3) | R A L (2-4) |
|-------------|--------------------------------|-------------------------------------|-------------------------------|-------------------|-----------------------|-------------------------------------|----------------------------|--------------|-------------|
| | | 177,578.67 | 176,329.90 | 99.30 % | 1248.77 | 177,578.67 | 176,329.90 | 99.30 % | 0.00 |

Company code EUAT Business area ****

Amounts in EUR

| C F | Comp code | Bus. area | Texts | Reporting period (01.2021-16.2021) | Comparison period (01.2020-16.2020) | Absolute difference | Rel dif | Sum lev |
|--------|--------------|--------------|--|---------------------------------------|--|------------------------|------------|------------|
| | | | STATEMENT OF FINANCIAL PERFORMANCE | | | | | |
| | | | I. ECONOMIC RESULT OF THE YEAR (CALCULATED) | | | | | |
| | | | | 40.118,65 | 158.493,73 | 118.375,08- | 74,7- | *2* |
| | | | II. SURPLUS/DEFICIT | | | | | |
| | | | II.1 REVENUES | | | | | |
| | | | II.1.1. NON-EXCHANGE REVENUES | | | | | |
| | | | II.1.1.8. OTHER NON-EXCHANGE REVENUES | | | | | |
| | | | II.1.1.7.6. Consolidated EC Entities | | | | | |
| | EUAT | | 74009500 Subsidy of the commission | 208.339,79- | 219.207,03- | 10.867,24 | 5,0 | |
| | | | | 208.339,79- | 219.207,03- | 10.867,24 | 5,0 | *6* |
| | | | | 208.339,79- | 219.207,03- | 10.867,24 | 5,0 | *5* |
| | | | | 208.339,79- | 219.207,03- | 10.867,24 | 5,0 | *4* |
| | | | II.1.2. EXCHANGE REVENUES | | | | | |
| | | | II.1.2.2. OTHER EXCHANGE REVENUE | | | | | |
| | | | II.1.2.2.4. EXCH RATE DIFF GAINS FROM OP ACT | | | | | |
| | EUAT | | 74850000 Realised Exchange Rate Gains | 742,93- | 1.030,94- | 288,01 | 27,9 | |
| | EUAT | H000 | 74850000 Realised Exchange Rate Gains | 440,50- | 507,86- | 67,36 | 13,3 | |
| | | | | 1.183,43- | 1.538,80- | 355,37 | 23,1 | *6* |
| | | | | 1.183,43- | 1.538,80- | 355,37 | 23,1 | *5* |
| | | | | 1.183,43- | 1.538,80- | 355,37 | 23,1 | *4* |
| | | | | 209.523,22- | 220.745,83- | 11.222,61 | 5,1 | *3* |
| | | | II.2. EXPENSES | | | | | |
| | | | II.2. EXPENSES | | | | | |
| | | | II.2.8. FINANCE COSTS | | | | | |
| | | | II.2.8.2. OTHER FINANCIAL EXPENSES | | | | | |
| | | | II.2.8.2.1. OTHER FINANCIAL EXPENSES | | | | | |
| | | | II.2.8.2.1.1. OTHER FINANCIAL EXPENSES | | | | | |
| | EUAT | | 65025000 Other financial expenses | 29,96 | 44,07 | 14,11- | 32,0- | |
| | EUAT | H000 | 65025000 Other financial expenses | 121,77 | 107,00 | 14,77 | 13,8 | |
| | | | | 151,73 | 151,07 | 0,66 | 0,4 | *8* |
| | | | | 151,73 | 151,07 | 0,66 | 0,4 | *7* |
| | | | | 151,73 | 151,07 | 0,66 | 0,4 | *6* |
| | | | | 151,73 | 151,07 | 0,66 | 0,4 | *5* |
| | | | II.2.10.OTHER EXPENSES | | | | | |
| | | | II.2.10.1. OTHER EXPENSES | | | | | |
| | | | II.2.10.1.1. OTHER | | | | | |
| | | | II.2.10.1.1.1. Administrative and IT exp. | | | | | |
| | EUAT | | 61010000 Office Supplies & maintenance | 10.808,72 | 6.627,89 | 4.180,83 | 63,1 | |
| | EUAT | H000 | 61010000 Office Supplies & maintenance | 26.369,11 | 38.834,53 | 12.465,42- | 32,1- | |
| | EUAT | | 61070000 Training Costs | 74,18 | 0,00 | 74,18 | | |
| | EUAT | H000 | 61070000 Training Costs | 4.050,94 | 560,00 | 3.490,94 | 623,4 | |
| | EUAT | | 61080000 Missions | 51,00- | 0,00 | 51,00- | | |
| | EUAT | H000 | 61080000 Missions | 2.341,81 | 7.138,55 | 4.796,74- | 67,2- | |
| | EUAT | | 61085000 Experts and related expenditure | 0,00 | 61,40- | 61,40 | 100,0 | |
| | EUAT | H000 | 61085000 Experts and related expenditure | 1.517,19 | 45,30- | 1.562,49 | 3449,2 | |
| | EUAT | | 61094020 IT COSTS DEVELOPMENT external costs | 74.840,44- | 41.897,07- | 32.943,37- | 78,6- | |
| | EUAT | H000 | 61094020 IT COSTS DEVELOPMENT external costs | 185.791,14 | 41.897,07 | 143.894,07 | 343,4 | |
| | | | | 156.061,65 | 53.054,27 | 103.007,38 | 194,2 | *8* |
| | | | II.2.10.1.1.2. Other Expenses | | | | | |
| | EUAT | H000 | 61095000 OTHER EXTERNAL SERVICE PROVIDER (NON-IT | 3.000,00 | 0,00 | 3.000,00 | | |
| | | | | 3.000,00 | 0,00 | 3.000,00 | | *8* |
| | | | | 159.061,65 | 53.054,27 | 106.007,38 | 199,8 | *7* |
| | | | | 159.061,65 | 53.054,27 | 106.007,38 | 199,8 | *6* |
| | | | II.2.10.4. Fixed asset related expenses | | | | | |
| | | | II.2.10.4.1. PPE related expenses | | | | | |
| | EUAT | | 63020000 Depreciation of tangible fixed assets | 4.654,76 | 6.913,82 | 2.259,06- | 32,7- | |
| | EUAT | | 63090000 Amounts written off tangible fixed asse | 631,80 | 0,00 | 631,80 | | |

Company code EUAT Business area ****

Amounts in EUR

| C F | Comp code | Bus. area | Texts | Reporting period (01.2021-16.2021) | Comparison period (01.2020-16.2020) | Absolute difference | Rel dif | Sum lev |
|--------|--------------|--------------|--|---------------------------------------|--|------------------------|------------|------------|
| | | | II.2.10.4.2. Intangibles related expenses | 5.286,56 | 6.913,82 | 1.627,26- | 23,5- | *7* |
| | EUAT | | 63010000 Depreciation of intangible fixed assets | 3.621,92 | 644,00 | 2.977,92 | 462,4 | |
| | | | | 3.621,92 | 644,00 | 2.977,92 | 462,4 | *7* |
| | | | | 8.908,48 | 7.557,82 | 1.350,66 | 17,9 | *6* |
| | | | II.2.10.5. EXCH RATE DIFF LOSSES FROM OP ACT | | | | | |
| | EUAT | H000 | 64850000 Realised Exchange Rate Losses | 842,21 | 968,76 | 126,55- | 13,1- | |
| | EUAT | H000 | 64850000 Realised Exchange Rate Losses | 440,50 | 520,18 | 79,68- | 15,3- | |
| | | | | 1.282,71 | 1.488,94 | 206,23- | 13,9- | *6* |
| | | | | 169.252,84 | 62.101,03 | 107.151,81 | 172,5 | *5* |
| | | | | 169.404,57 | 62.252,10 | 107.152,47 | 172,1 | *4* |
| | | | | 169.404,57 | 62.252,10 | 107.152,47 | 172,1 | *3* |
| | | | | 40.118,65- | 158.493,73- | 118.375,08 | 74,7 | *2* |
| | | | | 0,00 | 0,00 | 0,00 | | *1* |

Company code EUAT Business area ****

Amounts in EUR

| C F | Comp code | Bus. area | Texts | Reporting period (01.2021-16.2021) | Comparison period (01.2020-16.2020) | Absolute difference | Rel dif | Sum lev |
|--------|--------------|--------------|--|---------------------------------------|--|------------------------|------------|------------|
| | | | ASSETS | | | | | |
| | | | A.I. NON CURRENT ASSETS | | | | | |
| | | | A.I.1. INTANGIBLE ASSETS | | | | | |
| | | | A.I.1.1.Computer Software | | | | | |
| | | | A.I.1.1.1.Computer Software-Gross Amount | | | | | |
| | EUAT | | 21001000 Computer software | 278.157,05 | 9.322,16 | 268.834,89 | 2883,8 | |
| | EUAT | | 21001001 Manual Assets Computer Software | 10.663,00 | 10.663,00 | 0,00 | | |
| | | | | 288.820,05 | 19.985,16 | 268.834,89 | 1345,2 | *5* |
| | | | A.I.1.1.2.Computer Software-Accum Deprec | | | | | |
| | EUAT | | 21008000 Computer software - Depreciation | 9.542,63- | 6.078,66- | 3.463,97- | 57,0- | |
| | EUAT | | 21008001 Manual Assets Computer Software - Depre | 10.820,95- | 10.663,00- | 157,95- | 1,5- | |
| | | | | 20.363,58- | 16.741,66- | 3.621,92- | 21,6- | *5* |
| | | | | 268.456,47 | 3.243,50 | 265.212,97 | 8176,8 | *4* |
| | | | A.I.1.3. INT. FIXED ASSETS UNDER CONSTRUC. | | | | | |
| | EUAT | | 21400001 Manual Intangible assets under construc | 0,00 | 177.303,74 | 177.303,74- | 100,0- | |
| | | | | 0,00 | 177.303,74 | 177.303,74- | 100,0- | *4* |
| | | | | 268.456,47 | 180.547,24 | 87.909,23 | 48,7 | *3* |
| | | | A.I.2. PROPERTY, PLANT AND EQUIPMENT | | | | | |
| | | | A.I.2.2. Plants and Equipment | | | | | |
| | | | A.I.2.2.1.Plants and Equipment-Gross Amount | | | | | |
| | EUAT | | 23001000 Plant, Machinery & Equipment | 1.266,17 | 1.266,17 | 0,00 | | |
| | | | | 1.266,17 | 1.266,17 | 0,00 | | *5* |
| | | | A.I.2.2.2.Plants and Equipment-Accum Deprec | | | | | |
| | EUAT | | 23008000 Plant, Machinery & Equipment - Deprecia | 1.266,17- | 1.266,17- | 0,00 | | |
| | | | | 1.266,17- | 1.266,17- | 0,00 | | *5* |
| | | | | 0,00 | 0,00 | 0,00 | | *4* |
| | | | A.I.2.3. Furniture and Vehicles | | | | | |
| | | | A.I.2.3.1.Furniture and Vehicles-Gross Amount | | | | | |
| | EUAT | | 24001000 Furniture and Vehicles | 499,00 | 0,00 | 499,00 | | |
| | EUAT | | 24001001 Manual assets Furniture and Vehicules | 6.222,82 | 6.222,82 | 0,00 | | |
| | | | | 6.721,82 | 6.222,82 | 499,00 | 8,0 | *5* |
| | | | A.I.2.3.2.Furniture and Vehicles-Accum Deprec | | | | | |
| | EUAT | | 24008000 Furniture and Vehicles - Depreciation | 5,20- | 0,00 | 5,20- | | |
| | EUAT | | 24008001 Manual Furniture and Vehicles - Depr. | 6.222,82- | 6.222,82- | 0,00 | | |
| | | | | 6.228,02- | 6.222,82- | 5,20- | 0,1- | *5* |
| | | | | 493,80 | 0,00 | 493,80 | | *4* |
| | | | A.I.2.4. Computer Hardware | | | | | |
| | | | A.I.2.4.1. Computer Hardware - Gross Amount | | | | | |
| | EUAT | | 24101000 Computer Hardware | 54.235,67 | 52.670,77 | 1.564,90 | 3,0 | |
| | EUAT | | 24101001 Manual Computer Hardware | 28.679,76 | 28.679,76 | 0,00 | | |
| | | | | 82.915,43 | 81.350,53 | 1.564,90 | 1,9 | *5* |
| | | | A.I.2.4.2. Computer Hardware - Accum Deprec | | | | | |
| | EUAT | | 24108000 Computer Hardware - Depreciation | 45.929,89- | 41.280,33- | 4.649,56- | 11,3- | |
| | EUAT | | 24108001 Manual assets Computer Hardware - Depre | 28.679,77- | 28.679,77- | 0,00 | | |
| | | | | 74.609,66- | 69.960,10- | 4.649,56- | 6,6- | *5* |
| | | | | 8.305,77 | 11.390,43 | 3.084,66- | 27,1- | *4* |
| | | | A.I.2.5. Other Fixtures&Fittings | | | | | |
| | | | A.I.2.5.1.Other Fixtures&Fittings-Gross Amnt | | | | | |
| | EUAT | | 24201000 Other Fixtures and Fittings | 1.369,26 | 1.369,26 | 0,00 | | |
| | | | | 1.369,26 | 1.369,26 | 0,00 | | *5* |
| | | | A.I.2.5.2.Other Fixtures&Fittings-Accum Depr | | | | | |
| | EUAT | | 24208000 Other Fixtures and Fittings - Depreciat | 1.369,26- | 1.369,26- | 0,00 | | |
| | | | | 1.369,26- | 1.369,26- | 0,00 | | *5* |
| | | | | 0,00 | 0,00 | 0,00 | | *4* |
| | | | | 8.799,57 | 11.390,43 | 2.590,86- | 22,7- | *3* |
| | | | | 277.256,04 | 191.937,67 | 85.318,37 | 44,5 | *2* |
| | | | A.II. CURRENT ASSETS | | | | | |

Company code EUAT Business area ****

Amounts in EUR

| C F | Comp code | Bus. area | Texts | Reporting period (01.2021-16.2021) | Comparison period (01.2020-16.2020) | Absolute difference | Rel dif | Sum lev |
|--------|--------------|--------------|---|---------------------------------------|--|------------------------|------------|------------|
| | | | A.II.3. CURRENT EXCHANGE RECEIVABLES AND NON-EXCHANGE RECOVERABLES | | | | | |
| | | | A.II.3.1. EXCHANGE RECEIVABLES | | | | | |
| | | | A.II.3.1.3. Deffered Charges Exchange | | | | | |
| | | | A.II.3.1.3.1. DEFERRED CHARGES | | | | | |
| | EUAT | | 49000000 Deferred charges exchange | 6.202,58 | 6.348,05 | 145,47- | 2,3- | |
| | | | | 6.202,58 | 6.348,05 | 145,47- | 2,3- | *6* |
| | | | | 6.202,58 | 6.348,05 | 145,47- | 2,3- | *5* |
| | | | | 6.202,58 | 6.348,05 | 145,47- | 2,3- | *4* |
| | | | | 6.202,58 | 6.348,05 | 145,47- | 2,3- | *3* |
| | | | A.II.6. CASH AND CASH EQUIVALENTS | | | | | |
| | | | A.II.6.1. BANK ACCOUNTS COMMISSION | | | | | |
| | | | A.II.6.1.3. CURRENT ACCOUNTS | | | | | |
| | EUAT | | 55092000 Banque & Caisse Epargne Etat- Luxembourg | 151.684,00 | 236.414,28 | 84.730,28- | 35,8- | |
| | EUAT | | 55092003 Banque & Caisse Epargne Etat- Luxembourg | 528.789,94 | 528.805,44 | 15,50- | | |
| | | | | 680.473,94 | 765.219,72 | 84.745,78- | 11,1- | *5* |
| | | | | 680.473,94 | 765.219,72 | 84.745,78- | 11,1- | *4* |
| | | | | 680.473,94 | 765.219,72 | 84.745,78- | 11,1- | *3* |
| | | | | 686.676,52 | 771.567,77 | 84.891,25- | 11,0- | *2* |
| | | | | 963.932,56 | 963.505,44 | 427,12 | | *1* |

Company code EUAT Business area ****

Amounts in EUR

| C F | Comp code | Bus. area | Texts | Reporting period (01.2021-16.2021) | Comparison period (01.2020-16.2020) | Absolute difference | Rel dif | Sum lev |
|--------|--------------|--------------|---|---------------------------------------|--|------------------------|------------|------------|
| | | | LIABILITIES | | | | | |
| | | | P.I. NON CURRENT LIABILITIES | | | | | |
| | | | P.I.2. NON-CURRENT PROVISIONS | | | | | |
| | | | P.I.2.8. LT Provisions - Other | | | | | |
| | EUAT | | 16320300 Long Term Provisions - Other | 67.200,00- | 0,00 | 67.200,00- | | |
| | | | | 67.200,00- | 0,00 | 67.200,00- | | *4* |
| | | | | 67.200,00- | 0,00 | 67.200,00- | | *3* |
| | | | | 67.200,00- | 0,00 | 67.200,00- | | *2* |
| | | | P.II. CURRENT LIABILITIES | | | | | |
| | | | P.II.4. CURRENT PAYABLES | | | | | |
| | | | P.II.4.1. CURRENT PAYABLES | | | | | |
| | | | P.II.4.1.1. CURRENT PAYABLES | | | | | |
| | | | P.II.4.1.9. CP CONSOLIDATED EC ENTITIES | | | | | |
| | EUAT | | 44005000 Amts pay. from conso ent.-Glob.conso/ c | 2.086,00- | 0,00 | 2.086,00- | | |
| | EUAT | | 44005060 Amts pay. from conso ent.-GCcpte liaiso | 2.086,00 | 0,00 | 2.086,00 | | |
| | | | | 0,00 | 0,00 | 0,00 | | *6* |
| | | | | 0,00 | 0,00 | 0,00 | | *5* |
| | | | | 0,00 | 0,00 | 0,00 | | *4* |
| | | | P.II.4.2. CONSOLIDATED EC ACCOUNTS PAYABLES | | | | | |
| | | | P.II.4.2.1. ECCS: Consol EC Pre-fin Received | | | | | |
| | EUAT | | 44790000 Prefinancing Commission subsidy for age | 1.660,21- | 10.792,97- | 9.132,76 | 84,6 | |
| | | | | 1.660,21- | 10.792,97- | 9.132,76 | 84,6 | *5* |
| | | | | 1.660,21- | 10.792,97- | 9.132,76 | 84,6 | *4* |
| | | | | 1.660,21- | 10.792,97- | 9.132,76 | 84,6 | *3* |
| | | | P.II.5. CURRENT ACCRUED CHARGES AND DEFERRED INCOME | | | | | |
| | | | P.II.5.1. ACCRUED CHARGES | | | | | |
| | EUAT | | 49055000 Accrued charges | 30.581,43- | 61.140,20- | 30.558,77 | 50,0 | |
| | | | | 30.581,43- | 61.140,20- | 30.558,77 | 50,0 | *4* |
| | | | P.II.5.3OTHER PASSIVE ACCRUALS AND DEFERRALS | | | | | |
| | EUAT | | 49921000 intérêts à imputer | 5.299,50- | 5.299,50- | 0,00 | | |
| | EUAT | PA32 | 49921000 intérêts à imputer | 5.299,50 | 5.299,50 | 0,00 | | |
| | | | | 0,00 | 0,00 | 0,00 | | *4* |
| | | | | 30.581,43- | 61.140,20- | 30.558,77 | 50,0 | *3* |
| | | | | 32.241,64- | 71.933,17- | 39.691,53 | 55,2 | *2* |
| | | | P.III. NET ASSETS/LIABILITIES | | | | | |
| | | | P.III.2. Accumulated Surplus/Deficit | | | | | |
| | | | P.III.2.1. Accumulated Surplus / Deficit | | | | | |
| | | | P.III.2.1.1. Accumul ec results prior years | | | | | |
| | EUAT | | 14000000 Automatic-Accumulated economic result p | 300.672,77- | 142.179,04- | 158.493,73- | 111,5- | |
| | EUAT | PA32 | 14000000 Automatic-Accumulated economic result p | 5.299,50- | 5.299,50- | 0,00 | | |
| | | | | 305.972,27- | 147.478,54- | 158.493,73- | 107,5- | *5* |
| | | | P.III.2.2.4.Other Acc Result Entries | | | | | |
| | EUAT | | 14400000 Joint Undertaking : Contributions from | 518.400,00- | 585.600,00- | 67.200,00 | 11,5 | |
| | | | | 518.400,00- | 585.600,00- | 67.200,00 | 11,5 | *5* |
| | | | | 824.372,27- | 733.078,54- | 91.293,73- | 12,5- | *4* |
| | | | P.III.2.2. ECON RESULT OF THE YEAR (PROFIT) | | | | | |
| | | | | 40.118,65- | 158.493,73- | 118.375,08 | 74,7 | *4* |
| | | | | 864.490,92- | 891.572,27- | 27.081,35 | 3,0 | *3* |
| | | | | 864.490,92- | 891.572,27- | 27.081,35 | 3,0 | *2* |
| | | | | 963.932,56- | 963.505,44- | 427,12- | | *1* |

Company code EUAT Business area ****

Amounts in EUR

| C F | Comp code | Bus. area | Texts | Reporting period (01.2021-16.2021) | Comparison period (01.2020-16.2020) | Absolute difference | Rel dif | Sum lev |
|--------|--------------|--------------|-------------------------------------|---------------------------------------|--|------------------------|------------|------------|
| | EUAT | | 85555555 NewGL Zero Balance Account | 223.191,96 | 88.504,17 | 134.687,79 | 152,2 | |
| | EUAT | H000 | 85555555 NewGL Zero Balance Account | 223.191,96- | 88.504,17- | 134.687,79- | 152,2- | |
| | | | | 0,00 | 0,00 | 0,00 | | *1* |