



EURATOM SUPPLY AGENCY

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Financial year 2020

Date: 22/3/2021

**REPORT ON
BUDGETARY &
FINANCIAL
MANAGEMENT**

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EURATOM SUPPLY AGENCY

REPORT ON BUDGETARY & FINANCIAL MANAGEMENT 2020

This report on budgetary and financial management of the Euratom Supply Agency (ESA) for the financial year 2020 has been prepared in accordance with Article 249 of the EU Financial Regulation⁽¹⁾.

1 FINANCIAL OPERATIONS & ADMINISTRATIVE ISSUES

1.1 Mandate and strategic objectives

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

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

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

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

1.2 Core activities

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

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

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

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

(3) Article 53 of the Euratom Treaty.

(4) Article 13.1 of the statutes.

security of supply in the medium and long term;

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

1.3 Legal status

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

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

1.4 Seat

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

1.5 Financing



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

- ESA's present financial situation results from the 1960 Council decision to postpone indefinitely the introduction of a charge on transactions (contracts for the purchase of nuclear materials by EU utilities), which had been intended to cover ESA's operating costs.

▪ The European Commission directly covers some of ESA's administrative needs, adopts its budget and transfers the contribution.

1.6 Financial Regulation

For its financial operations, the Euratom Supply Agency applies the relevant provisions of its statutes as well as the EU Financial Regulation⁵ and the accounting rules and methods established by the European Commission. Article 68 of the EU Financial Regulation stipulates its applicability to the implementation of the budget for ESA.

Since 2018, ESA is exempt from the external charge-back of any services provided to it by the European Commission⁶. The exemption continued to have a positive impact on ESA's administrative capacity.

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

⁶ Commission Decision C(2018) 5120, Annex 21

1.7 Expenditure

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

1.7.1 Covered by the EC

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

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

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 ...)
Movable property and associated costs
Current administrative expenditure
- Stationary and office supplies
Postage / Telecommunications
- Computer hardware (servers, PCs and equipment)
-Telecommunications (digital environment)
Information and publishing
- Publications – Official journal

Table: Overview of expenditure financed directly by the Commission

1.7.2 Covered by the Agency's budget

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

Overview of expenditure financed by the Agency
<u>TITLE 1 STAFF EXPENDITURE</u>

Overview of expenditure financed by the Agency

- Mission expenses, travel and other incidental expenses
- Entertainment and representation expenses for staff

TITLE 2 INFRASTRUCTURE & OPERATING EXPENDITURE

- Subscriptions and purchase of information media
- Bank charges
- Legal charges
- Membership of nuclear organisations
- Computer center
- Euratom Supply Agency's Advisory Committee meeting
- Conferences, congresses and meetings
- Publications
- Information and communication activities

1.8 Publication of the budget

The budget and final annual accounts are published on ESA's website (http://ec.europa.eu/euratom/index_en.html).

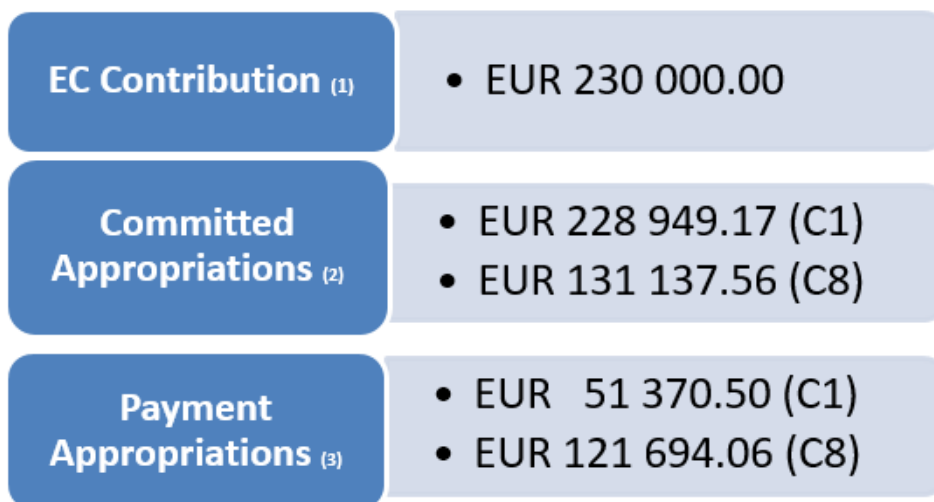


-  <https://ec.europa.eu/euratom/index.html>
-  EURATOM Supply Agency
-  @EuratomA



2 BUDGETARY IMPLEMENTATION

2.1 Budget implementation at a glance



(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

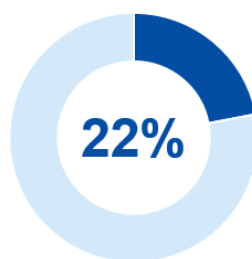
(3) Funds paid in Year N (fund sources C1 and C8), excluding appropriations arising from assigned revenues

2020 Budget implementation



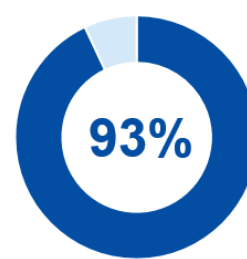
Commitments

Current year funds



Payments C1

Current year funds



Payments C8

Funds from previous year

2.2 Initial Budget, amendments, transfers, final budget

2.2.1 Initial adopted budget

Euratom Supply Agency's 2020 adopted budget amounted to EUR 230 000 in commitment and payment appropriations (EUR 223 000 in 2019). It was financed in its entirety by the EC Contribution under the EU budget heading 32.01.07 - "Euratom Contribution for operation of the Supply Agency" and 32.02.02 – "Support activities for the European energy policy and internal energy market".

2.2.2 Amending budget

A budget amendment was approved in November 2020 as a response to the pandemic crisis, introducing internal transfers from the COVID-19 affected budget lines (missions, meetings) towards the acceleration of the development of a nuclear-contracts' IT application (NOEMI i.e. "Nuclear Observatory and ESA Management of Information") to partially implement the features of the project originally planned to be funded in 2021. The total budget remained unchanged at EUR 230 000.

2.2.3 Internal transfer

Finally, in December 2020 in accordance with Art. 28 and 68 of EU Financial Regulation, small internal transfers⁷ within its budget appeared necessary i.e. from one article to another in order to adjust arisen needs in Chapter 27 of the budget, for Publications and Information activities.

2.3 Revenues cashed

In 2020, total cashed revenues for the budget 2020 were EUR 230 248.78 (EUR 223 248.66 in 2019). ESA was granted an increased EC contribution of EUR 230 000, higher by 3% in comparison to 2019 (EUR 223 000).

Apart from the EC contribution, representing 99.9% of its cashed revenues, the Agency issued a recovery order for the bank interest (arising from the financial year 2019) of the Agency's capital held in bank accounts amounting at EUR 248.78 or 0.1% of revenues (EUR 248.66 in 2019).

Revenues	Amounts in EUR	%
EC Contribution	230 000.00	99.9%
Bank Interest	248.78	0.1%
Total	223 248.78	100%

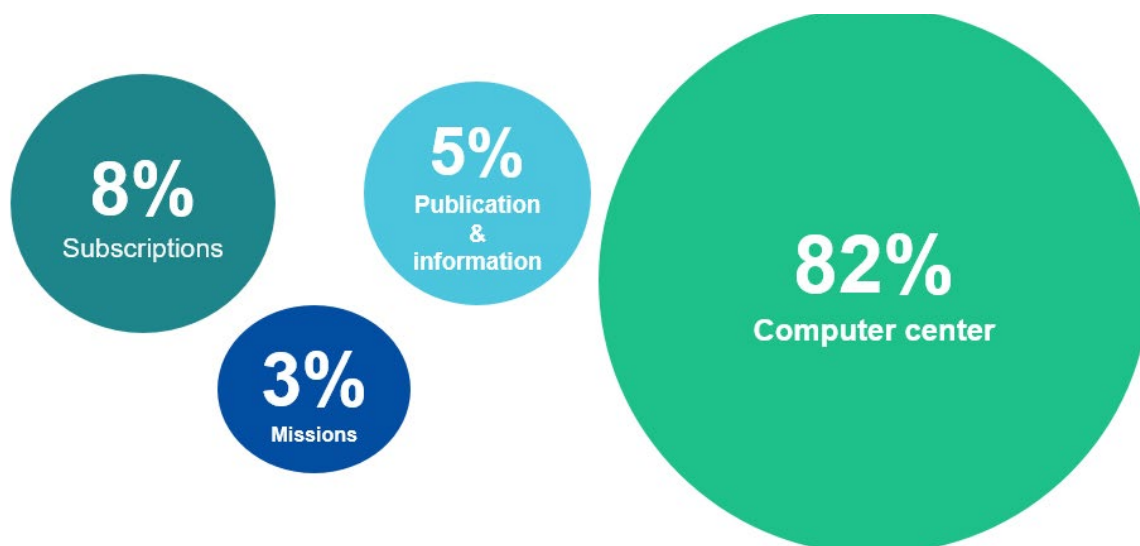
2.4 Commitments of current year C1 funds



The executed commitment amount in 2020 totalled EUR. This compares to 2019 executed commitments of EUR 222 689.31, (or 99.9%). The basic expenditure categories are: the Computer centre (82%), the subscriptions and purchase of information media (8%), the publications and communication activities (5%) and the missions (3%).

C1 Funds of the year	Amounts in EUR	%
Commitment Appropriations	EUR 230 000.00	
Executed commitments	EUR 228 949.17	99.5%
Cancelled appropriations	EUR 1 050.83	0.05%

⁷ Decision of the Director General No 2/2020 of 1/2/2020, ARES(2020)7271489-Internal transfer of appropriations in the budget 2020 of the Euratom Supply Agency.



2.4.1 The ICT project NOEMI

The ICT project NOEMI (“Nuclear Observatory and ESA Management of Information”), funded under the Computer center appropriations, envisages the digitalisation and management of ESA business core i.e. the support of the nuclear contract management, the secure storage of the data and of the concluded nuclear contracts as well as the monitoring of the nuclear energy market. The project will be implemented during 2020-2021 and its estimated cost will be EUR 355 000, to be considered as an internally generated intangible asset of the Agency.



2.5 Cancellation of current year appropriations

Uncommitted appropriations (C1) of the current year amounted to EUR 1 050.83 or 0.05% (EUR 310.69 in 2019).

2.6 Payments from current year funds - C1 funds

The executed payments⁸ in 2020 amounted to EUR 51 370.50, giving an implementation rate of 22% of available appropriations. This compares to payments in 2019 of EUR 91 551.75 (or 41%).

C1 Funds	Amounts in EUR	%	
Payments Appropriations (1)	EUR 230 000.00		
Executed commitments (2)	EUR 228 949.17	100%	(2)/(1)
Executed Payments (3)	EUR 51 370.50	22%	(3)/(1)

2.7 Outstanding commitments

The carrying forward of outstanding commitments⁹ (RAL, committed amounts not yet paid for) of 2020 to the financial year 2021 stood at EUR 177 578.67 or 78% of committed amounts

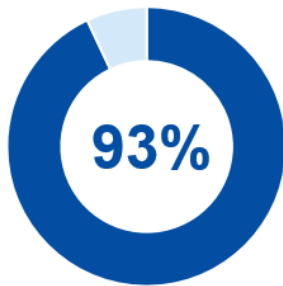
⁸ Annex 5 - Budget implementation of current year appropriations (C1)

⁹ Annex 5 - Budget implementation of current year appropriations (C1)

(EUR 131 137.56 or 59% in 2019). The increased amount involves IT services for the IT project Noemi, not fully provided and undelivered publication activities and communication material.

C1 Funds	Amounts in EUR	%	
Carrying forward of outstanding commitments to 2021 (RAL) (4)	EUR 177 578.67	78%	(4)/(2)

2.8 Appropriations carried over from previous year – C8 funds



Carry-over of payment appropriations from 2019 to 2020 amounted to EUR 131 137.56 (EUR 30 673.59 in 2019).

Payments executed in 2020 under carry-overs (C8) from the previous year totalled to EUR 121 694.06, giving a very high implementation rate of 93% on carried-over (C8) funds despite the negative effects of the pandemic.¹⁰

Cancellation of carried-over (C8) payment appropriations transferred from the previous year amounts to EUR 9 443.50 or 7% of the C8 budget. Cancellation rate was reduced in comparison to 2019 despite the pandemic (EUR 5 216.47 or 17%). The cancelled appropriations

involve unperformed missions and unused IT services due to COVID-19 restrictions.

Carried over (C8) funds from previous year (from 2019 to 2020)	Amounts in EUR	%
Appropriations carried over from 2019	EUR 131 137.56	
Payments executed on C8 funds	EUR 121 694.06	93%
Cancelled appropriations on C8 funds	EUR 9 443.50	7%

2.9 Budgetary outturn

The Agency's budgetary outturn is calculated at EUR 10 792.97, to be returned to the EU budget.¹¹

2.10 External audit by the Court of Auditors

The European Court of Auditors (ECA) performs an audit of ESA's financial and budgetary accounts and the underlying transactions on an annual basis in line with internationally accepted public-sector auditing standards. The ECA's responsibility is to provide the European Parliament and the Council with a statement of assurance as to the reliability of the annual accounts and the legality and regularity of the underlying transactions. ESA duly notes ECA's observations and takes the necessary measures as needed. It also follows carefully the observations of cross-cutting nature accompanying the Annual Report of the EU agencies¹².

¹⁰ Ref. Annex 6: Budget implementation of carried over appropriations from previous year (C8)

¹¹ Annex 2 – Budgetary outturn account

¹² <https://www.eca.europa.eu/en/Pages/DocItem.aspx?did={A61C7E9C-312D-4D33-9686-3C8DB2231D7F}>

In 2020, the ECA signed off the 2019 accounts and issued a clean opinion¹³, as they present fairly the financial situation, operations and cash flows in line with the accounting rules. In addition, the ECA provided a clean opinion on the legality and regularity of ESA's revenue and payment operations. Building on the audit outcome, ESA further reinforced the monitoring of its budget execution in 2020.

2.11 Discharge



The European Parliament, acting on a Council recommendation, is the discharge authority for ESA. On 13 May 2020, the European Parliament granted ESA's Director General Discharge for the implementation of the budget for the 2018 financial year¹⁴.

2.12 Other significant disclosures

2.12.1 The COVID-19 outbreak

During the 2020 coronavirus outbreak, ESA stayed fully operational and has made every effort to reduce the effect of the pandemic on its staff and stakeholders. ESA took all necessary steps to continue its core duties and introduced changes in its spending pattern via a budget amendment¹⁵ to reduce expenses on actions negatively affected by the pandemic (organisation of meetings, participation in conferences and statutory missions). Instead, it invested in upgrading its core IT application¹⁶. 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 new 2021 work programme.

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

The United Kingdom (UK) left the European Union and the European Atomic Energy Community (Euratom) on 31 January 2020 in accordance with the terms established by its Withdrawal Agreement¹⁷. 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. UK's participation, as a Member State, in the capital of the Euratom Supply Agency amounted to EUR 672 000 of which 10% was called-up and held in the Agency's bank account.

In connection with that, paid-off, part of the UK's share, the Agency has to point out that nothing is provided for in the Withdrawal Agreement (or in any other agreement or arrangement or legal act, to-date). In any case, 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. At the time of the signature of this report, there is no financial impact of the United Kingdom's withdrawal from the European Union and Euratom to be reported in the 2020.

¹³ <https://www.eca.europa.eu/en/Pages/DocItem.aspx?did={5204F722-91A9-44A7-96CA-3607AC53AE53}>

¹⁴ European Parliament decision of 13/5/2020 (P9_TA-PROV(2020)0104: Decision 2019/2087(DEC), P9_TA-PROV(2020)0121: Decision 2019/2098(DEC)), internal reference Ares(2019)3499364 - 3/7/2020

¹⁵ Please refer to paragraph 2.2.2 –Amending budget

¹⁶ Please refer to paragraph 2.4.1 –ICT Project NOEMI

¹⁷ OJ C144 I of 25.4.2019

3 Staff

3.1 Establishment plan

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

Pursuant to Article 53 of the Treaty establishing the European Atomic Energy Community ¹⁸, the Agency's establishment plan is incorporated in the global European Commission numbers ¹⁹. The staff is governed in accordance with the Staff Regulations of officials and the Conditions of Employment of other servants of the European Union ²⁰.

At the end of 2020, the Agency occupied 16 permanent posts (7 administrator and 9 assistant posts).

Human Resources	2020	
	Authorised under the EU Budget ⁽²¹⁾	Actually filled as of 31/12/2020
Commission Officials	17	16
Total Establishment plan posts	17	16
Contract Agents	0	0
Seconded National Experts	0	0
Total staff	17	16

7 Administrators



9 Assistants



3.2 Equal opportunities

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



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

19 Adopted EU General Budget 2018, OJ L57 of 28.2.2018, p.1951, footnote 2

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

21 Adopted EU General Budget 2018, OJ L 57, 28.2.2018 p.1951, footnote 2

4 MANAGEMENT ASSURANCE

4.1 DECLARATION OF ASSURANCE

I, the undersigned, Agnieszka Kaźmierczak

Director General of Euratom Supply Agency in 2020

In my capacity as authorising officer

Declare that the information contained in this report gives a true and fair view²².

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgement and on the information at my disposal, such as the results of the self-assessment and the lessons learnt from the reports of the Court of Auditors for years prior to the year of this declaration.

Confirm that I am not aware of anything not reported here which could harm the interests of the Euratom Supply Agency.

Luxembourg, 22 March 2021

Agnieszka KAŻMIERCZAK
Director General

ANNEXES

Annex 1: Glossary

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

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

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

Annex 2: Budgetary outturn account

(Amounts in EUR)

Amounts in EUR		2020	2019
BUDGET OUTTURN ACCOUNT (N=2020)			
REVENUE			
Balancing Commission subsidy	+	230 000	223 000
Other subsidy from Commission (Phare, IPA,...)	+	0.00	0.00
Fee income	+	0.00	0.00
Other income	+	248.78	248.66
TOTAL REVENUE (A)		230 248.78	223 248.66
EXPENDITURE			
TITLE I: STAFF			
Payments	-	6 366.55	33 291.48
Appropriations carried over	-	133.45	5 105.97
TITLE II: ADMINISTRATIVE EXPENSES			
Payments	-	45 003.95	58 260.27
Appropriations carried over	-	177 445.22	126 031.59
TITLE III: OPERATING EXPENDITURE			
Payments	-	0.00	0.00
Appropriations carried over	-	0.00	0.00
TOTAL EXPNDITURE (B)		228 949.17	222 689.31
OUTTURN FOR THE FINANCIAL YEAR (A-B)		1 299.61	559.35
Cancellation of unused payment appropriations carried over from previous year	+	9 443.50	5 216.47
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 -)	+/-	49.86	(231.79)
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		10 792.97	5 544.03
Balance year N-1	+/-	5 544.03	9 266.66
Positive balance from year N-1 reimbursed in year N to the Commission	-	(5 544.03)	(9 266.66)
Result used for determining amounts in general accounting		10 792.97	5 544.03
Commission subsidy - agency registers accrued revenue and Commission accrued expense		219 207.03	217 455.97
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		10 792.97	5 544.03

Annex 3: Initial Budget, Amendment, Transfer and Final Budget

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2020

a) APPROPRIATIONS OF FINANCIAL YEAR 2020 (C1)

(Amounts in EUR)

BUDGETARY POST	INITIAL BUDGET	BUDGET AMENDMENT	TRANSFERS EFFECTED	FINAL BUDGET
A1 - Expenditure concerning staff attached to the institution				
<i>A13 - Missions and duty travel</i>				
A1300 Mission expenses, travel and other incidental expenses	39,000.00	-32,500.00	0.00	6,500.00
TOTAL A13	39,000.00	-32,500.00	0.00	6,500.00
<i>A17 - Entertainment and representation expenses</i>				
A1700 Entertainment and representation expenses for staff	1,000.00	-1,000.00	0.00	0.00
TOTAL A17	1,000.00	-1,000.00	0.00	0.00
TOTAL A1	40,000.00	-33,500.00	0.00	6,500.00
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	3,500.00	0.00	17,500.00
TOTAL A22	14,000.00	3,500.00	0.00	17,500.00
<i>A23 - Current administrative expenditure</i>				
A232 - Financial charges				
A2320 Bank charges	500.00	0.00	0.00	500.00
A235 - Other operating expenditure				
A2350 Membership of nuclear organisations	3,500.00	0.00	0.00	3,500.00
TOTAL A23	4,000.00	0.00	0.00	4,000.00
<i>A24 - Postal charges, telecommunications and computer infrastructure</i>				
A242 - Computer infrastructure				
A2420 Computer centre	135,000.00	53,000.00	0.00	188,000.00
TOTAL A24	135,000.00	53,000.00	0.00	188,000.00

STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2020

a) APPROPRIATIONS OF FINANCIAL YEAR 2020 (C1)

(Amounts in EUR)

BUDGETARY POST	INITIAL BUDGET	BUDGET AMENDMENT	TRANSFERS EFFECTED	FINAL BUDGET
<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	23,000.00	-23,000.00	0.00	0.00
A255 - Miscellaneous expenditure on the organization of, and participation in, conferences, congresses and meetings				
A2552 Conferences, congresses and meetings	10,000.00	-7,000.00	0.00	3,000.00
TOTAL A25	33,000.00	-30,000.00	0.00	3,000.00
<i>A27 - Publication and information</i>				
A271 - Publications				
A2710 Publications	2,500.00	4,000.00	-800.00	5,700.00
A272 -Expenditure on information				
A2720 Expenditure on information and communication activities	1,500.00	3,000.00	800.00	5,300.00
TOTAL A27	4,000.00	7,000.00	0.00	11,000.00
TOTAL A2	190,000.00	33,500.00	0.00	223,500.00
TOTAL CREDITS	230,000.00	0.00	0.00	230,000.00

Annex 4: Revenues

FMC	Profit Center	RO Type Code	Fund Source	RO Year of Origin	GL Account Id	Budget Position	RO Due Date	LE Name	RO Initial Accepted Amount (Eur)	RO Cashed/Cancelled Amount (Eur)	RO Open Amount (Eur)
EURATOM	AAE	IN	IC1	2020	44790000	A0100	17/02/2020	COMMISSION EUROPEENNE*EUROPEAN COMMISSION	130.000,00	130.000,00	0,00
EURATOM	AAE	IA	IC1	2020	75016000	A0520			248,78	0,00	248,78
EURATOM	AAE	IN	IC1	2020	44790000	A0100	17/08/2020	COMMISSION EUROPEENNE*EUROPEAN COMMISSION	100.000,00	100.000,00	0,00
									230.248,78	230.000,00	248,78

Annex 5: Budget implementation of current year appropriations (C1)

Fund Source: C1

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (Amount Accepted + In WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1300	Mission expenses travel and other incidental	6.500	6.500,00	100,00%	6.366,55	97,95%	0	133,45
	Sum:	6.500,00	6.500	100,00%	6.366,55	97,95%	0	133,45
A-1700	Entertainment and representation expenses f	0	0,00	0,00%			0	0
	Sum:	0,00	0	0,00%			0	0
A-2255	Subscriptions and purchase of information m	17.500	17.386,18	99,35%	17.386,18	99,35%	113,82	0
	Sum:	17.500,00	17.386,18	99,35%	17.386,18	99,35%	113,82	0
A-2320	Bank charges	500	500,00	100,00%	107,00	21,40%	0	393
	Sum:	500,00	500	100,00%	107,00	21,40%	0	393
A-2350	Membership of nuclear organisations	3.500	2.861,53	81,76%	2.861,53	81,76%	638,47	0
	Sum:	3.500,00	2.861,53	81,76%	2.861,53	81,76%	638,47	0
A-2420	Computer centre	188.000	188.000,00	100,00%	21.761,97	11,58%	0	166.238,03
	Sum:	188.000,00	188.000	100,00%	21.761,97	11,58%	0	166.238,03
A-2520	Euratom Supply Agency's Advisory Committe	0	0,00	0,00%			0	0
	Sum:	0,00	0	0,00%			0	0

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A-2552	Conferences congresses and meetings	3.000	3.000,00	100,00%	2.887,27	96,24%	0	112,73
B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (Amount Accepted + In WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
	Sum:	3.000,00	3.000	100,00%	2.887,27	96,24%	0	112,73
A-2710	Publications	5.700	5.447,45	95,57%			252,55	5.447,45
	Sum:	5.700,00	5.447,45	95,57%			252,55	5.447,45
A-2720	Expenditure on information and communicati	5.300	5.254,01	99,13%			45,99	5.254,01
	Sum:	5.300,00	5.254,01	99,13%			45,99	5.254,01
	Sum:	230.000,00	228.949,17	99,54%	51.370,50	22,34%	1.050,83	177.578,67

Annex 6: Budget implementation of previous year appropriations (C8)

Fund Source: C8

B. L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (Amount Accepted + In WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1300	Mission expenses travel and other incidental	5.106	772,00	15,12%	772,00	15,12%	4.333,97	0
	Sum:	5.105,97	772	15,12%	772,00	15,12%	4.333,97	0
A-2255	Subscriptions and purchase of information m	1.230	1.017,52	82,70%	1.017,52	82,70%	212,91	0
	Sum:	1.230,43	1.017,52	82,70%	1.017,52	82,70%	212,91	0
A-2320	Bank charges	169	0,00	0,00%			168,75	0
	Sum:	168,75	0	0,00%			168,75	0
A-2350	Membership of nuclear organisations	2.150	2.077,27	96,62%	2.077,27	96,62%	72,73	0
	Sum:	2.150,00	2.077,27	96,62%	2.077,27	96,62%	72,73	0
A-2420	Computer centre	121.642	117.594,41	96,67%	117.594,41	96,67%	4.047,2	0
	Sum:	121.641,61	117.594,41	96,67%	117.594,41	96,67%	4.047,2	0
A-2520	Euratom Supply Agency's Advisory Committe	63	61,40	97,77%	61,40	97,77%	1,4	0
	Sum:	62,80	61,4	97,77%	61,40	97,77%	1,4	0
A-2552	Conferences congresses and meetings	778	171,46	22,04%	171,46	22,04%	606,54	0
	Sum:	778,00	171,46	22,04%	171,46	22,04%	606,54	0
	Sum:	131.137,56	121.694,06	92,80%	121.694,06	92,80%	9.443,5	0

Annex 7: Implementation of total budget (all fund sources)

**C) ALL BUDGET LINES & FUND SOURCES (C1 & C8)
STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2020
(Amounts in EUR)**

BUDGETARY POST	INITIAL BUDGET	BUDGET AMENDMENT	TRANSFERS EFFECTED	FINAL BUDGET	PAYMENTS TO 31.12.2020	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	44,105.97	-32,500.00	0.00	11,605.97	7,138.55	133.45	4,333.97
TOTAL A13	44,105.97	-32,500.00	0.00	11,605.97	7,138.55	133.45	4,333.97
<i>A17 - Entertainment and representation expenses</i>							
A1700 Entertainment and representation expenses for staff	1,000.00	-1,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL A17	1,000.00	-1,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL A1	45,105.97	-33,500.00	0.00	11,605.97	7,138.55	133.45	4,333.97
A2 - Buildings, equipment, miscellaneous operating expenses							
<i>A22 - Movable property and associated costs</i>							
A225 - Documentation and library expenditure							
A2255 Subscriptions and purchase	15,230.43	3,500.00	0.00	18,730.43	18,403.70	0.00	326.73

**C) ALL BUDGET LINES & FUND SOURCES (C1 & C8)
STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2020**

(Amounts in EUR)

BUDGETARY POST	INITIAL BUDGET	BUDGET AMENDMENT	TRANSFERS EFFECTED	FINAL BUDGET	PAYMENTS TO 31.12.2020	APPROPRIATIONS CARRIED FORWARD	APPROPRIATIONS CANCELLED
of information media							
TOTAL A22	15,230.43	3,500.00	0.00	18,730.43	18,403.70	0.00	326.73
<i>A23 - Current administrative expenditure</i>							
A232 - Financial charges							
A2320 Bank charges	668.75	0.00	0.00	668.75	107.00	393.00	168.75
A235 - Other operating expenditure							
A2350 Membership of nuclear organisations	5,650.00	0.00	0.00	5,650.00	4,938.80	0.00	711.20
TOTAL A23	6,318.75	0.00	0.00	6,318.75	5,045.80	393.00	879.95
<i>A24 - Postal charges, telecommunications and computer infrastructure</i>							
A242 - Computer infrastructure							
A2420 Computer centre	256,641.61	53,000.00	0.00	309,641.61	139,356.38	166,238.03	4,047.20
TOTAL A24	256,641.61	53,000.00	0.00	309,641.61	139,356.38	166,238.03	4,047.20
<i>A25 - Other expenditure on formal and other meetings</i>							
A252 - Euratom Supply Agency's Advisory Committee meetings							
A2520 Euratom Supply Agency's	23,062.80	-23,000.00	0.00	62.80	61.40	0.00	1.40

**C) ALL BUDGET LINES & FUND SOURCES (C1 & C8)
STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2020**

(Amounts in EUR)

BUDGETARY POST	INITIAL BUDGET	BUDGET AMENDMENT	TRANSFERS EFFECTED	FINAL BUDGET	PAYMENTS TO 31.12.2020	APPROPRIATIONS CARRIED FORWARD	APPROPRIATIONS CANCELLED
Advisory Committee meetings							
A255 - Miscellaneous expenditure on the organization of, and participation in, conferences, congresses and meetings							
A2552 Conferences, congresses and meetings	10,778.00	-7,000.00	0.00	3,778.00	3,058.73	112.73	606.54
TOTAL A25	33,840.80	-30,000.00	0.00	3,840.80	3,120.13	112.73	607.94
<i>A27 - Publication and information</i>							
A271 - Publications							
A2710 Publications	2,500.00	4,000.00	-800.00	5,700.00	0.00	5,447.45	252.55
A272 - Expenditure on information							
A2720 Expenditure on information and communication activities	1,500.00	3,000.00	800.00	5,300.00	0.00	5,254.01	45.99
TOTAL A27	4,000.00	7,000.00	0.00	11,000.00	0.00	10,701.46	298.54
TOTAL A2	316,031.59	33,500.00	0.00	349,531.59	165,926.01	177,445.22	6,160.36
TOTAL CREDITS	361,137.56	0.00	0.00	361,137.56	173,064.56	177,578.67	10,494.33