



EURATOM SUPPLY AGENCY

EURATOM SUPPLY AGENCY

Financial year 2019

Date: 31/3/2020

**REPORT ON
BUDGETARY &
FINANCIAL
MANAGEMENT**

Table of Contents

1	FINANCIAL OPERATIONS & ADMINISTRATIVE ISSUES	2
1.1	Mandate and core activities	2
1.2	Legal basis	2
1.3	Seat	2
1.4	Financing	3
1.5	Financial Regulation	3
1.6	Expenditure	3
1.6.1	Covered by the EC	3
1.6.2	Covered by the Agency’s budget	4
1.7	Publication of the budget	4
2	BUDGETARY IMPLEMENTATION	5
2.1	Budget implementation at a glance	5
2.2	Initial Budget, amendments, transfers, final budget	5
2.3	Revenues cashed	5
2.4	Commitments of current year C1 funds	6
2.5	Cancellation of current year appropriations	7
2.6	Payments from current year funds - C1 funds	7
2.7	Outstanding commitments	7
2.8	Appropriations carried over from previous year – C8 funds	7
2.9	Budgetary outturn	8
2.10	External audit by the Court of Auditors	8
2.11	Discharge	8
3	Staff	9
3.1	Establishment plan	9
4	MANAGEMENT ASSURANCE	10
4.1	DECLARATION OF ASSURANCE	10
	ANNEXES	11
	Annex 1: Glossary	11
	Annex 2: Budgetary outturn account	14
	Annex 3: Initial Budget, Amendment, Transfer and Final Budget	15
	Annex 4: Revenues	16
	Annex 5: Budget implementation of current year appropriations (C1)	17
	Annex 6: Budget implementation of previous year appropriations (C8)	19
	Annex 7: Implementation of total budget (all fund sources)	20
	Annex 8: Budget tables	22

EURATOM SUPPLY AGENCY

REPORT ON BUDGETARY & FINANCIAL MANAGEMENT 2019

This report on budgetary and financial management of the Euratom Supply Agency (ESA) for the financial year 2019 has been prepared in accordance with Article 249 of the EU Financial Regulation⁽¹⁾.

1 FINANCIAL OPERATIONS & ADMINISTRATIVE ISSUES

1.1 Mandate and core activities

The Supply Agency of the European Atomic Energy Community (the “Agency”, or “ESA”) is a sui generis body of the Community established by Article 52 of the Euratom Treaty⁽²⁾ to ensure a regular and equitable supply of nuclear fuels to EU users. Its objective is to ensure the security of supply to users located in the EU, for power (nuclear power plants) and non-power uses (research, medical and industrial uses).

The Agency implements the EU common supply policy for nuclear materials by concluding contracts on the supply of nuclear materials coming from inside the Community or from outside. ESA has a right of option on nuclear materials produced in the Member States. Under the Euratom Treaty, ESA also monitors transactions involving services in the nuclear fuel cycle (conversion, enrichment and fuel fabrication). Operators are required to submit notifications giving details of their commitments, which are acknowledged by ESA.

ESA’s mandate, as defined by its Statutes⁽³⁾, extends also to monitoring the market to ensure that the activities of individual users reflect the principles set out above.

1.2 Legal basis

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.

1.3 Seat

The seat of ESA has been in Luxembourg since 2004 (Article 2 of the Statutes). Together with the European Commission, the Agency has concluded a seat agreement with the Luxembourg

(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) 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.

government.

1.4 Financing

ESA's present financial situation results from the Council decision (adopted in 1960) to postpone, indefinitely, the introduction of a charge on transactions (contracts for the purchase of nuclear materials by EU utilities). In accordance with Article 54 of the Euratom Treaty, this charge was intended to cover the Agency's operating costs. Since 1960, therefore, the Euratom Supply Agency has relied on the European Commission, which covers some of the Agency's administrative needs and grants ESA a financial contribution for administrative expenses based on ESA's budget estimate.

1.5 Financial Regulation

For its financial operations, ESA applies the relevant provisions of its Statutes as well as the EU Financial Regulation⁽⁴⁾ and the accounting rules and methods established by the European Commission.

Article 68 of the EU Financial Regulation stipulates that "this regulation shall apply to the implementation of the budget for the Euratom Supply Agency".

1.6 Expenditure

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

1.6.1 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
TITLE 1 STAFF EXPENDITURE
Salaries & allowances
Socio-medical infrastructure
Training
TITLE 2 INFRASTRUCTURE & OPERATING EXPENDITURE
Rental of buildings and associated costs

(4) 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.

Overview of expenditure financed directly by the Commission
- 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
Information and publishing
- Publications – Official journal

Table: Overview of expenditure financed directly by the Commission

1.6.2 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>
- Mission expenses, travel and other incidental expenses
- Entertainment and representation expenses for staff
<u>TITLE 2 INFRASTRUCTURE & OPERATING EXPENDITURE</u>
- Subscriptions and purchase of information media
- Bank charges
- Membership of nuclear organisations
- Computer center
- Euratom Supply Agency's Advisory Committee meeting
- Conferences, congresses and meetings

1.7 Publication of the budget

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

2 BUDGETARY IMPLEMENTATION

2.1 Budget implementation at a glance

EC Contribution ⁽¹⁾	<ul style="list-style-type: none"> • EUR 223 000.00
Committed Appropriations ⁽²⁾	<ul style="list-style-type: none"> • EUR 222 689.31 (C1) • EUR 30 673.59 (C8)
Payment Appropriations ⁽³⁾	<ul style="list-style-type: none"> • EUR 91 551.75 (C1) • EUR 25 457.12 (C8)

(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

2.2 Initial Budget, amendments, transfers, final budget

The initial adopted budget of the Agency amounted to EUR 123 000 financed by an equal European Commission (EC) Contribution under the EU budget heading 32.01.07 - "Euratom Contribution for operation of the Supply Agency".

A budget amendment⁵ was approved in September 2019, reinforcing the Agency's initial budget by an additional EC contribution of EUR 100 000 for the support of an IT project related to the development of an application for management of nuclear contracts under the EU budget heading 32.02.02 –“Support activities for the European energy policy and internal energy market”.

The final budget appropriations for the financial year 2019 for payments and commitments were EUR 223 000⁶ (EUR 123 000 in 2018), financed in its entirety by the EC⁷.

In accordance with Art. 29 of EU Financial Regulation, internal transfers⁸ within its own section of the budget appeared necessary once in the course of the year i.e. from one title to another or from one chapter to another.

2.3 Revenues cashed

In 2019, total cashed revenues for the budget 2019 were EUR 223 248.66 (EUR 123 248.54 in 2018).

ESA was granted an increased EC contribution of EUR 223 000, higher by 81% in comparison to 2018 (EUR 123 000)⁹.

⁵ C(2019) 6417 of 12.9.2019

⁶ Used for the calculation of the budget execution rate.

⁷ Annex 3 – Initial Budget, amendments, transfers, final budget

⁸ Ares(2019)6932910 of 8.11.2019 - Euratom Supply Agency: Intended internal transfers for budget 2019

⁹ Annex 4 - Revenues

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 2018) of the Agency's capital held in bank accounts amounting at EUR 248.66 or 0.1% of revenues (EUR 248.54 in 2018).

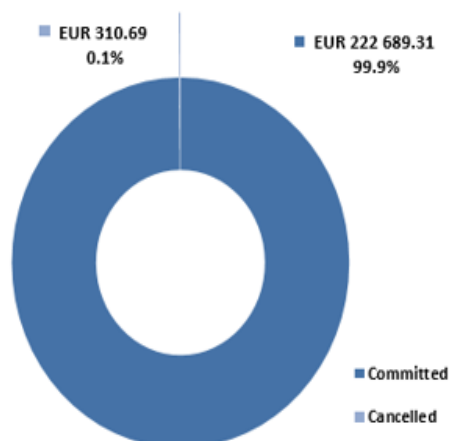
Revenues	Amounts in EUR	%
EC Contribution	223 000.00	99.9%
Bank Interest	248.66	0.1%
Total	223 248.66	100%

2.4 Commitments of current year C1 funds

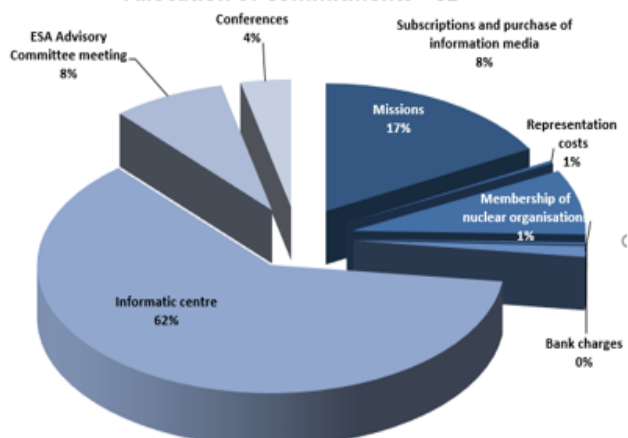
The executed commitment amount¹⁰ in 2019 totalled EUR 222 689.31, giving an implementation rate of 99.9% of available appropriations. This compares to 2018 executed commitments of EUR 120 343.83 (or 98%). The basic expenditure categories are: the informatics centre, the mission costs, the organisation of the biannual advisory committee meetings and the subscription and purchase of information media.

C1 Funds of the year	Amounts in EUR	%
Commitment Appropriations	EUR 223 000.00	
Executed commitments	EUR 222 689.31	99.9%
Cancelled appropriations	EUR 310.69	0.01%

Implementation rate 99.9% in 2019



Allocation of Commitments - C1



¹⁰ Annex 5 - Budget implementation of current year appropriations (C1)

2.5 Cancellation of current year appropriations

Uncommitted appropriations¹¹ (C1) of the current year 2019 amounted to EUR 310.69 or 0.01% (EUR 2 656.17 in 2018).

2.6 Payments from current year funds - C1 funds

The executed payments¹² in 2019 amounted to EUR 91 551.75, giving an implementation rate of 41% of available appropriations. This compares to payments in 2018 of EUR 89 670.24 (or 73%).

C1 Funds	Amounts in EUR	%	
Payments Appropriations (1)	EUR 223 000.00		
Executed commitments (2)	EUR 222 689.31	100%	(2)/(1)
Executed Payments (3)	EUR 91 551.75	41%	(3)/(1)

2.7 Outstanding commitments

The carrying forward of outstanding commitments¹³ (RAL, committed amounts not yet paid for) of 2019 to the financial year 2020 stood at EUR 131 137.56 or 59% of committed amounts (EUR 30 673.59 or 25% in 2018). The increased amounts involves signed IT service contracts for an IT project implementation for which the Agency has received an additional EC contribution, at the end of the year. None of the relevant IT service contracts has been completed at year-end.

C1 Funds	Amounts in EUR	%	
Carrying forward of outstanding commitments to 2020 (RAL) (4)	EUR 131 137.56	59%	(4)/(2)

2.8 Appropriations carried over from previous year – C8 funds

Carry-over of payment appropriations from the current year 2018 to 2019 amounted to EUR 30 673.59 (EUR 29 817.72 in 2018).

Payments executed in the current year with under carry-overs (C8) from the previous year totalled to EUR 25 457.12, giving an execution rate of 83% on carried-over (C8) funds.¹⁴

Cancellation of carried-over (C8) payment appropriations carried over from the previous year amounts to EUR 5 216.47 or 17% of the C8 budget. Cancellations were reduced in comparison to 2018 (EUR 6241.16 or 21%). The cancelled appropriations involve un-decommitted funds intended to cover the biannual organisation of the Advisory Committee meetings, which remained unused. The annual estimate is calculated on the basis of full participation of the AC members but not all of them attended both meetings in 2018.

¹¹ Annex 5 - Budget implementation of current year appropriations (C1)

¹² Annex 5 - Budget implementation of current year appropriations (C1)

¹³ Annex 5 - Budget implementation of current year appropriations (C1)

¹⁴ Ref. Annex 6: Budget implementation of carried over appropriations from previous year (C8)

Carried over (C8) funds from previous year	Amounts in EUR	%
Appropriations carried over from 2018	EUR 30 673.59	
Payments executed on C8 funds	EUR 25 457.12	83%
Cancelled appropriations on C8 funds	EUR 5 216.47	17%

2.9 Budgetary outturn

The Agency's budgetary outturn is calculated at EUR 5 544.03 - to be returned to the EU budget¹⁵.

2.10 External audit by the Court of Auditors

The European Court of Auditors audits ESA's operations on an annual basis. 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.

In 2019, the Court provided a positive opinion on the reliability of ESA's accounts and on the legality and regularity of the underlying transactions for the 2018 financial year.

2.11 Discharge

The European Parliament, acting on a Council recommendation, is the discharge authority for ESA. On 26 March 2019, the European Parliament granted ESA's Director General Discharge for the implementation of the budget for the 2018 financial year¹⁶.

¹⁵ Annex 2 – Budgetary outturn account

¹⁶ European Parliament decision of 26/3/2019 (P8_TA-PRO V (2019)0280, 2018/2199(DEC)), Ares(2019)3670352 - 7/6/2019.

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 ⁽¹⁷⁾, the Agency's establishment plan is incorporated in the global EC numbers ⁽¹⁸⁾. The staff is governed in accordance with the Staff Regulations of officials and the Conditions of Employment of other servants of the European Union ⁽¹⁹⁾.

The Agency had an acting Director General between January and March 2019. Following appointment by the Commission, the new Director General (grade AD 15) has been in charge of the Agency since April 2019.

At the end of the year, the Agency occupied 17 permanent posts. For 2019 the number of authorised posts has been decreased (25 in 2018 budget).

Human Resources		2019	
Number of staff	Authorised under the EU Budget ⁽²⁰⁾	Actually filled as of 31/12/2019	
Commission Officials	17	17	
Total Establishment plan posts	17	17	
Contract Agents	0	0	
Seconded National Experts	0	0	
Total staff	17	17	

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

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

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

20 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 2019

In my capacity as authorising officer

Declare that the information contained in this report gives a true and fair view²¹.

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.

31 March 2020

[e-signed]

Agnieszka Kaźmierczak

21

True and fair in this context means a reliable, complete and correct view on the state of affairs in the Agency.

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)

EURATOM SUPPLY AGENCY

BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2019

	2019	2018
REVENUE		
Balancing Commission subsidy	+ 223,000.00	123,000.00
Other subsidy from Commission (Phare, IPA, Delegation agreement, ...)	+	
Fee income	+	
Other income	+ 248.66	248.54
TOTAL REVENUE (a)	223,248.66	123,248.54
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	- 33,291.48	35,778.99
Appropriations carried over to the following year	- 5,105.97	4,621.01
<i>Title II: Administrative Expenses</i>		
Payments	- 58,260.27	53,891.25
Appropriations carried over to the following year	- 126,031.59	26,052.58
<i>Title III: Operating Expenditure</i>		
Payments	-	
Appropriations carried over to the following year	-	
TOTAL EXPENDITURE (b)	222,689.31	120,343.83
OUTTURN FOR THE FINANCIAL YEAR (a-b)	559.35	2,904.71
Cancellation of unused payment appropriations carried over from previous year	+ 5,216.47	6,241.16
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	
Exchange differences for the year (gain +/loss -)	+/- -231.79	120.79
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	5,544.03	9,266.66
Balance year N-1	+/- 9,266.66	
Positive balance from year N-1 reimbursed in year N to the Commission	- -9,266.66	
Result used for determining amounts in general accounting	5,544.03	9,266.66
Commission subsidy - agency registers accrued revenue and Commission accrued expense	217,455.97	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	5,544.03	

Annex 3: Initial Budget, Amendment, Transfer and Final Budget
STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2019
a) APPROPRIATIONS OF FINANCIAL YEAR 2019 (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	37,600.00	0.00	0.00	37,600.00
TOTAL A13	37,600.00	0.00	0.00	37,600.00
<i>A17 - Entertainment and representation expenses</i>				
A1700 Entertainment and representation expenses for staff	800.00	0.00	0.00	800.00
TOTAL A17	800.00	0.00	0.00	800.00
TOTAL A1	38,400.00	0.00	0.00	38,400.00
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	0.00	4,340.00	18,340.00
TOTAL A22	14,000.00	0.00	4,340.00	18,340.00
<i>A23 - Current administrative expenditure</i>				
A232 - Financial charges				
A2320 Bank charges	600.00	0.00	0.00	600.00
A235 - Other operating expenditure				
A2350 Membership of nuclear organisations	3,000.00	0.00	0.00	3,000.00
TOTAL A23	3,600.00	0.00	0.00	3,600.00
<i>A24 - Postal charges, telecommunications and computer infrastructure</i>				
A242 - Computer infrastructure				
A2420 Computer centre	35,000.00	100,000.00	2,200.00	137,200.00
TOTAL A24	35,000.00	100,000.00	2,200.00	137,200.00
<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	25,000.00	0.00	-7,540.00	17,460.00
A255 - Miscellaneous expenditure on the organization of, and participation in, conferences, congresses and meetings				
A2552 Conferences, congresses and meetings	7,000.00	0.00	1,000.00	8,000.00
TOTAL A25	32,000.00	0.00	-6,540.00	25,460.00
TOTAL A2	84,600.00	100,000.00	0.00	184,600.00
TOTAL CREDITS	123,000.00	100,000.00	0.00	223,000.00

Annex 4: Revenues

FMC	Profit Center	RO Type Code	Fund Source	RO Year of Origin	Budget Position	RO Due Date	LE Name	RO Initial Accepted Amount (Eur)	RO Cashed/Cancelled Amount (Eur)	RO Open Amount (Eur)
EURATOM	AAE	IA	IC1	2019	A0520	11/03/2019	Bank Interest	248.66	0.00	248.66
EURATOM	AAE	IN	IC1	2019	A0100	04/03/2019	COMMISSION EUROPEENNE*EUROPEAN COMMISSION	123,000.00	123,000.00	0.00
EURATOM	AAE	IN	IC1	2019	A0100	25/10/2019	COMMISSION EUROPEENNE*EUROPEAN COMMISSION	100,000.00	100,000.00	0.00
								223,248.66	223,000.00	248.66

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

**Fund
Source:
C1**

B. L.	Official Budget Item Desc (Fr)	Appropriations (1)	Committed (Amount Accepted + In WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Cancelled appropriations (1-2)	Carried-over appropriations (2-3)
A-1300	Mission expenses travel and other incidental expenses	37,600.	37,600.00	100.00%	32,494.03	86.42%	0	5105.97
	Sum:	37,600.00	37600	100.00%	32,494.03	86.42%	0	5105.97
A-1700	Entertainment and representation expenses for staff	800.	797.45	99.68%	797.45	99.68%	2.55	0
	Sum:	800.00	797.45	99.68%	797.45	99.68%	2.55	0
A-2255	Subscriptions and purchase of information media	18,340.	18,279.05	99.67%	17,048.62	92.96%	60.95	1230.43
	Sum:	18,340.00	18279.05	99.67%	17,048.62	92.96%	60.95	1230.43
A-2320	Bank charges	600.	600.00	100.00%	431.25	71.88%	0	168.75
	Sum:	600.00	600	100.00%	431.25	71.88%	0	168.75
A-2350	Membership of nuclear organisations	3,000.	2,979.40	99.31%	829.40	27.65%	20.6	2150
	Sum:	3,000.00	2979.4	99.31%	829.40	27.65%	20.6	2150
A-2420	Computer centre	137,200.	137,198.89	100.00%	15,557.28	11.34%	1.11	121641.61
	Sum:	137,200.00	137198.89	100.00%	15,557.28	11.34%	1.11	121641.61
A-2520	Euratom Supply Agency's Advisory	17,460.	17,451.97	99.95%	17,389.17	99.59%	8.03	62.8

Fund
Source:
C1

B. L.	Official Budget Item Desc (Fr)	Appropriations (1)	Committed (Amount Accepted + In WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Cancelled appropriations (1-2)	Carried-over appropriations (2-3)
	Committee meeting							
	Sum:	17,460.00	17451.97	99.95%	17,389.17	99.59%	8.03	62.8
A-2552	Conferences congresses and meetings	8,000.	7,782.55	97.28%	7,004.55	87.56%	217.45	778
	Sum:	8,000.00	7782.55	97.28%	7,004.55	87.56%	217.45	778
	Sum:	223,000.00	222689.31	99.86%	91,551.75	41.05%	310.69	131137.56

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

Fund Source: C8

B. L.	Official Budget Item Desc (Fr)	Appropriations (1)	Committed (Amount Accepted + In WKFL) (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Cancelled appropriations (1-2)	Carried-over appropriations (2-3)
A-1300	Mission expenses travel and other incidental expenses	4,399.	4,060.72	92.31%	4,060.72	92.31%	338.29	0
	Sum:	4,399.01	4060.72	92.31%	4,060.72	92.31%	338.29	0
A-1700	Entertainment and representation expenses for staff	222.	20.60	9.28%	20.60	9.28%	201.4	0
	Sum:	222.00	20.6	9.28%	20.60	9.28%	201.4	0
A-2320	Bank charges	153.	10.50	6.86%	10.50	6.86%	142.5	0
	Sum:	153.00	10.5	6.86%	10.50	6.86%	142.5	0
A-2350	Membership of nuclear organisations	2,000.	1,913.09	95.65%	1,913.09	95.65%	86.91	0
	Sum:	2,000.00	1913.09	95.65%	1,913.09	95.65%	86.91	0
A-2420	Computer centre	19,588.	19,207.81	98.06%	19,207.81	98.06%	380.05	0
	Sum:	19,587.86	19207.81	98.06%	19,207.81	98.06%	380.05	0
A-2520	Euratom Supply Agency's Advisory Committee meeting	4,312.	244.40	5.67%	244.40	5.67%	4067.32	0
	Sum:	4,311.72	244.4	5.67%	244.40	5.67%	4067.32	0
	Sum:	30,673.59	25457.12	82.99%	25,457.12	82.99%	5216.47	0

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

**EURATOM SUPPLY AGENCY
STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2019
ALL BUDGET LINES & FUND SOURCES (C1 & C8)**

(Amounts in EUR)

BUDGETARY POST	INITIAL BUDGET	BUDGET AMENDMENT	TRANSFERS EFFECTED	FINAL BUDGET	PAYMENTS TO 31.12.2019	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	41,999.01	0.00	0.00	41,999.01	36,554.75	5,105.97	338.29
TOTAL A13	41,999.01	0.00	0.00	41,999.01	36,554.75	5,105.97	338.29
<i>A17 - Entertainment and representation expenses</i>							
A1700 Entertainment and representation expenses for staff	1,022.00	0.00	0.00	1,022.00	818.05	0.00	203.95
TOTAL A17	1,022.00	0.00	0.00	1,022.00	818.05	0.00	203.95
TOTAL A1	43,021.01	0.00	0.00	43,021.01	37,372.80	5,105.97	542.24
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	0.00	4,340.00	18,340.00	17,048.62	1,230.43	60.95
TOTAL A22	14,000.00	0.00	4,340.00	18,340.00	17,048.62	1,230.43	60.95
<i>A23 - Current administrative expenditure</i>							
A232 - Financial charges							
A2320 Bank charges	753.00	0.00	0.00	753.00	441.75	168.75	142.50
A235 - Other operating expenditure							
A2350 Membership of nuclear organisations	5,000.00	0.00	0.00	5,000.00	2,742.49	2,150.00	107.51

EURATOM SUPPLY AGENCY
STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2019
ALL BUDGET LINES & FUND SOURCES (C1 & C8)

(Amounts in EUR)

BUDGETARY POST	INITIAL BUDGET	BUDGET AMENDMENT	TRANSFERS EFFECTED	FINAL BUDGET	PAYMENTS TO 31.12.2019	APPROPRIATIONS CARRIED FORWARD	APPROPRIATIONS CANCELLED
TOTAL A23	5,753.00	0.00	0.00	5,753.00	3,184.24	2,318.75	250.01
<i>A24 - Postal charges, telecommunications and computer infrastructure</i>							
A242 - Computer infrastructure							
A2420 Computer centre	54,587.86	100,000.00	2,200.00	156,787.86	34,765.09	121,641.61	381.16
TOTAL A24	54,587.86	100,000.00	2,200.00	156,787.86	34,765.09	121,641.61	381.16
<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	29,311.72	0.00	-7,540.00	21,771.72	17,633.57	62.80	4,075.35
A255 - Miscellaneous expenditure on the organization of, and participation in, conferences, congresses and meetings							
A2552 Conferences, congresses and meetings	7,000.00	0.00	1,000.00	8,000.00	7,004.55	778.00	217.45
TOTAL A25	36,311.72	0.00	-6,540.00	29,771.72	24,638.12	840.80	4,292.80
TOTAL A2	110,652.58	100,000.00	0.00	210,652.58	79,636.07	126,031.59	4,984.92
TOTAL CREDITS	153,673.59	100,000.00	0.00	253,673.59	117,008.87	131,137.56	5,527.16



Annex 8: Budget tables