

2021

Annual report on EU agencies for the financial year 2021



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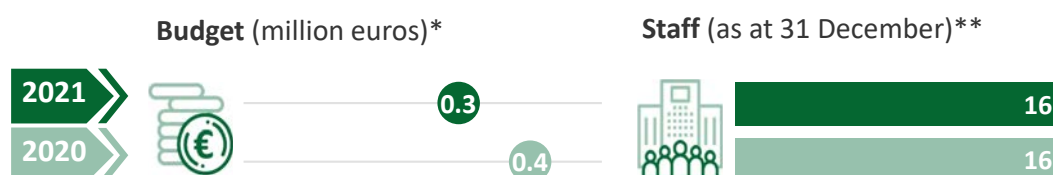
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3.34. Euratom Supply Agency (ESA)

Introduction

3.34.1. The Euratom Supply Agency (“ESA”), located in Luxembourg, was created in 1958¹⁸³. Its statutes were overhauled by Council Decision 2008/114/EC, Euratom¹⁸⁴. ESA's main task is to ensure there is a regular supply of nuclear materials, in particular nuclear fuels, to EU users. It does so by managing a common supply policy based on the principle of equal access to sources of supply. *Figure 3.34.1* presents key figures for ESA¹⁸⁵.

Figure 3.34.1 – Key figures for ESA



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

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

Source: Annual accounts of ESA for the 2020 and 2021 financial years; staff figures provided by ESA.

Information in support of the statement of assurance

3.34.2. The ECA’s audit approach comprises analytical audit procedures, direct tests of transactions, and an assessment of key components of an agency’s supervisory and control systems. This is supplemented by evidence resulting from the work of other auditors, and by an analysis of information provided by ESA’s management.

3.34.3. Please refer to section 3.1 of the report for the description of the basis for our opinion, the responsibilities of ESA’s management and of those charged with governance, and

¹⁸³ OJ 27, 6.12.1958, p. 534/58.

¹⁸⁴ Council Decision 2008/114/EC, Euratom establishing Statutes for the Euratom Supply Agency.

¹⁸⁵ More information on ESA’s role and activities is available on its website: <http://ec.europa.eu/euratom/index.html>.

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the auditor's responsibilities for the audit of the accounts and underlying transactions. The signature on page 344 forms an integral part of the opinion.

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

Opinion

3.34.4. We have audited:

- (a) the accounts of the Euratom Supply Agency (ESA), which comprise the financial statements¹⁸⁶ and the reports on the implementation of ESA's budget¹⁸⁷ for the financial year ended 31 December 2021, and
- (b) the legality and regularity of the transactions underlying those accounts,

as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.34.5. In our opinion, ESA's accounts for the year ended 31 December 2021 present fairly, in all material respects, ESA's financial position at 31 December 2021, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its Financial Regulation and with accounting rules adopted by the Commission's accounting officer. These are based on internationally accepted accounting standards for the public sector.

¹⁸⁶ The financial statements comprise the balance sheet, the statement of financial performance, the cash flow statement, the statement of changes in net assets and a summary of significant accounting policies and other explanatory notes.

¹⁸⁷ The reports on the implementation of the budget comprise the reports, which aggregate all budgetary operations, and the explanatory notes.

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Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue underlying the accounts

3.34.6. In our opinion, the revenue underlying the accounts for the year ended 31 December 2021 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payments underlying the accounts

3.34.7. In our opinion, the payments underlying the accounts for the year ended 31 December 2021 are legal and regular in all material respects.

Follow-up of previous years' observations

3.34.8. An overview of the action taken in response to the ECA's observations from previous years is provided in the [Annex](#).

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Annex – Follow-up of previous year's observations

| Year | ECA's observations | Status of corrective action (Completed / Ongoing / Outstanding / N/A) |
|------|--|--|
| 2020 | Carry-overs of committed appropriations were high for Title II (administrative expenditure). This creates risks on the implementation of the payment appropriations of 2021 considering that in the previous years there was high cancellation rate. The ESA should further improve its budget planning and its implementation cycles. | Completed |

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ESA's reply

The Agency has taken note of the ECA's report.