

**ANNUAL ACCOUNTS
OF THE EURATOM SUPPLY AGENCY
FINANCIAL YEAR 2013**

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1 NOTES TO THE FINANCIAL STATEMENTS

1.1 Mandate and core activities

A common nuclear market in the EU was created by the Euratom Treaty. Art. 52 of the Treaty established the Euratom Supply Agency (ESA) to ensure a regular and equitable supply of nuclear fuels 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 and, as required by its Statutes, to monitor the market to make sure that the market activities of individual users reflect the values set out above.

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 the Agency was strengthened by the Council Decision of 2 February 2008 establishing ESA'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 it 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).

1.2 Presentation of the annual accounts

The annual accounts of the Euratom Supply Agency include the financial statements and the report on the implementation of the budget.

The financial statements comprise the balance sheet and the economic outturn account as at 31 December 2013, the cash flow statement, the statement of change in net assets/liabilities and the notes to the financial statements.

The accounting system of the Euratom Supply Agency comprises budget accounts and general accounts. These accounts are kept in EUR on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified (carryovers) cash accounting principle. The general accounts and, in particular, the financial statements, are based on the accrual accounting method.

Accrual accounting means that accounting events are recorded when they arise, not when cash is received or paid. The accounting events are classified as assets, liabilities, revenue or expenses.

The annual accounts have been prepared in accordance with the Statutes of the Agency adopted on 12 February 2008 and in accordance with the Financial Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012, its rules of application and the accounting rules and methods established by the European Commission.

In the verbal process of the Council on 1-2/2/1960, the Council unanimously proposed that the introduction of the charge on transactions provided for in the Statutes of the Agency should be postponed. Consequently, the excess of the expenditure over income, with the exception of the balance arising on the investment revaluations, should be financed by a Commission contribution. However, for the financial periods 2008-2011 the Agency did not receive a contribution and the European Commission directly financed all expenditure.

In 2013, the Agency was granted a contribution of 98 000 EUR by the Commission under the EU budget heading 32.01.07 - "*Euratom Contribution for operation of the Supply Agency*", with a total budget of 104 000 EUR (including the financial revenues).

As a result, most of the Agency's expenditure was directly financed by the Commission, which also helps to achieve economies of scale. The Agency's administrative expenses covered directly by the budget of the Commission are not recognised in the Agency's accounts. Those costs and the underlying transactions are included in the EU financial annual accounts.

2 FINANCIAL STATEMENTS OF THE EURATOM SUPPLY AGENCY

2.1 Economic outturn account

(in EUR)

	Note	2013	2012
Operating revenue	3.2.1		
Contribution from EC		85 001.19	96 014.79
Other operating revenue			
Exchange gains		238.26	202.69
Other operating revenue		0	236.53
TOTAL OPERATING REVENUE		85 239.45	96 454.01
Administrative expenses	3.2.2		
Staff expenses		30 180.18	19 830.72
Fixed asset related expenses		1 733.77	914.16
Other administrative expenses		48 681.50	48 745.43
Operating expenses	3.2.3		
Exchange losses		272.02	44.40
TOTAL ADMINISTRATIVE AND OPERATING EXPENSES		80 867.47	69 534.71
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		4 371.98	26 919.30
Financial operations revenues	3.2.4	7 243.93	6 027.18
Financial operations expenses	3.2.4	0	0
SURPLUS/(DEFICIT) FROM NON OPERATING ACTIVITIES		7 243.93	6 027.18
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		11 615.91	32 946.48
ECONOMIC RESULT OF THE YEAR		11 615.91	32 946.48

2.2 Balance sheet

(in EUR)

	Note	2013	2012
I			
NON CURRENT ASSETS			
Intangible fixed assets	3.3.1		
Computer software		2 437.24	0
Tangible fixed assets	3.3.1		
Computer hardware		1 972.57	1 071.64
Furniture		1 011.68	1 633.96
Investments	3.3.2		
Available for sale assets		92 053.50	97 231.77
Total non current assets		97 474.99	99 937.37
II			
CURRENT ASSETS			
Short term receivables	3.3.3		
Short term receivables		3 200.00	0
Prepaid expenses and accrued income		11 788.94	10 583.12
Cash and cash equivalents	3.3.4		
Accounts with banks		545 829.24	529 490.20
Total current assets		560 818.18	540 073.32
TOTAL ASSETS		658 293.17	640 010.69
III			
CURRENT LIABILITIES			
Accounts payables	3.3.5		
Current payables		1 286.25	0
Current payables with EU entities		269.57	373.64
Accrued expenses and deferred income		5 993.82	9 544.76
Pre-financing received from EU entities		12 998.81	1 985.21
Total current liabilities		20 548.45	11 903.61
TOTAL LIABILITIES		20 548.45	11 903.61
IV			
NET ASSETS/LIABILITIES			
Capital from EURATOM member states	3.3.6	585 600.00	582 400.00
Fair value reserve	3.3.7	15 301.31	20 479.58
Accumulated surplus/deficit		25 227.50	-7 718.98
Economic result of the year		11 615.91	32 946.48
TOTAL NET ASSETS		637 744.72	628 107.08
TOTAL NET ASSETS/LIABILITIES		658 293.17	640 010.69

2.3 Cash flow statement

(in EUR)		
	2013	2012
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(deficit) from operating activities	4 371.98	26 919.30
<u>Adjustments</u>		
Amortization (intangible fixed asset)	812.42	0
Depreciation (tangible fixed asset)	921.35	914.16
(Increase)/decrease in short term receivables	(4 405.82)	(7 956.45)
Increase/(decrease) in payables to EU entities	(104.07)	373.64
Increase/(decrease) in accounts payables	1 286.25	(236.53)
Increase/(decrease) in accrued expenses	(3 550.94)	9 544.76
Increase/(decrease) in pre-financing from EU entities	11 013.60	1 985.21
NET CASH FLOW FROM OPERATING ACTIVITIES	10 344.77	31 544.09
CASH FLOW FROM INVESTING AND FINANCING ACTIVITIES		
Purchase of tangible and intangible fixed assets	(4 449.66)	(1 196.26)
(Increase)/decrease in investments	5 178.27	2 051.91
Increase/(decrease) in fair value reserve	(5 178.27)	(2 051.91)
Increase/(decrease) in capital	3 200.00	0
Financial revenue	7 243.93	6 027.18
NET CASH FLOW FROM INVESTING AND FINANCIAL ACTIVITIES	5 994.27	4 830.92
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	16 339.04	36 375.01
Cash and cash equivalents at the beginning of period	529 490.20	493 115.19
Cash and cash equivalents at the end of period	545 829.24	529 490.20

2.4 Statement of changes in net assets

(in EUR)					
Net assets	Capital		Accumulated Surplus / Deficit	Economic outturn for the year	Total Net Assets/ Liabilities
	Fair value reserve	Capital from Member States			
Balance at 31 December 2012	20 479.58	582 400.00	-7 718.98	32 946.48	628 107.08
Variations in fair value	-5 178.27				-5 178.27
Allocated result			32 946.48	-32 946.48	
Capital called-up		3 200.00			3 200.00
Economic outturn for the year				11 615.91	11 615.91
Balance at 31 December 2013	15 301.31	585 600.00	25 227.50	11 615.91	637 744.72

3 NOTES TO THE FINANCIAL STATEMENTS

3.1 Accounting principles valuation rules and methods

The financial statements shall be drawn up in accordance with the generally accepted accounting principles, namely:

- going concern basis;
- prudence;
- consistent accounting methods;
- comparability of information;
- materiality;
- no netting;
- reality over appearance;
- accrual-based accounting.

Figures of the financial year 2013 are compared with those of the previous year.

Transactions and balances

Foreign currency transactions are converted into EUR using the exchange rates prevailing at the dates of the transactions.

The financial statements are presented in EUR. Year end balances of monetary assets and liabilities denominated in foreign currencies are converted into EUR on the basis of the exchange rates applying on 31 December.

Fixed assets

Intangible fixed assets are valued at their acquisition price converted into EUR at the rate applying when they were purchased less depreciation and impairment.

Acquired computer software licences are capitalised on the basis of cost incurred in acquiring and bringing into use the specific software. Costs associated with developing or maintaining computer software programmes are recognised as expenses when incurred.

Tangible fixed assets are stated at historical cost less depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

The depreciation method used is the straight line method and depreciation is calculated on a monthly basis. Assets with an acquisition price lower than 420 EUR have not been taken into account.

The depreciation is calculated over the estimated useful lives of assets as follows:

Intangible assets (computer software)	25%
Computer hardware	25%
Furniture	10%

Investments

The investments in bonds are valued at their fair value (market value). The unrealised differences between the purchase price in national currencies and the market price in national currencies converted into EUR at the rate on 31 December are recorded under the fair value reserve.

Contingent assets and liabilities

A contingent asset is a possible asset and 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 the Euratom Supply Agency.

A contingent asset is disclosed when an inflow of economic benefits or service potential is probable. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

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, 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.

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.

Services in-kind are provided to the Agency, as well as goods in-kind are delivered to, 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. However, in 2013, as well as in the past, those goods or services were delivered or provided solely by the EC (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.

3.2. Notes to the economic outturn account

The annual accounts have been prepared under accrual accounting rules.

3.2.1 Operating revenue

The operating revenue of the Agency consists of a contribution from the European Commission. 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 adjustments are included under the heading 'Other operating revenue'.

3.2.2 Administrative expenses

In line with the provisions of Article 4 of the Agency Statutes, salaries are paid by the Commission and are not charged to the Agency's budget.

Mission costs are the main part in staff costs.

Fixed assets related expenses are the depreciation on assets (computer software, furniture and computer hardware) bought by the Agency.

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

Most of the Agency's expenditure is directly financed by the Commission. The basic categories of expenditure are described in the following table:

EXPENDITURE	Financed <u>directly</u> by the Commission
Title 1 Staff expenditure	
Salaries & allowances	
Socio-medical infrastructure	
Training	
Title 2 Infrastructure and operating expenditure	
Rental of buildings and associated costs	
<i>- Buildings, infrastructure and associated costs</i>	
Information and communication technology	
<i>- EC software applications (ABAC ...)</i>	
Movable property and associated costs	
Current administrative expenditure	
<i>- Stationary and office supplies</i>	
Postage / Telecommunications	

- Computer hardware (most of PCs and equipment)	
-Telecommunications	
Information and publishing	
- Publications – Official journal	
- Publications – Annual Report	

An estimation of the value of the most important of such expenses, namely salaries, is provided as follows:

At the end of 2013 there were 17 permanent posts with the following grades:

- one AD15, two AD13, one AD12, one AD6, two AD5,
 - one AST8, two AST7, one AST6, two AST4, three AST3, one AST2,
- and one contractual agent post (FG III) assigned to the ESA.

The staff is remunerated in accordance with the Staff Regulations of officials and the Conditions of Employment of other servants of the European Union. According to the best feasible estimation, in 2013 the basic salaries amounted approximately to 1 250 000 EUR (compared with an amount in the order of 1 300 000 EUR in 2012).

3.2.3 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'.

3.2.4. Financial operations revenue and expenses

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

Until 2013, the part of the interest that comes from the Commission's contribution is excluded from annual interest revenue and is presented as a liability to the Commission.

3.3 Notes to the balance sheet

I. Non-current assets

3.3.1 Fixed assets

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

To be entered on the assets side of the balance sheet fixed assets must be controlled by the Agency and generate future economic benefits for the Agency.

Fixed assets comprise three categories: computer software, computer hardware and furniture.

(in EUR)

Fixed assets	Computer software	Computer hardware	Furniture
Carrying amount at 01.01.2013	10 663.00	32 498.72	6 222.82
Purchases during the year	3 249.66	1 200.00	0
Disposals	0	0	0
Other changes	0	0	0
Gross carrying amount at 31.12.2013	13 912.66	33 698.72	6 222.82
Accumulated depreciation at 01.01.2013	10 663.00	31 427.08	4 588.86
Depreciation charge for the year	812.42	299.07	622.28
Disposals	0	0	0
Other changes	0	0	0
Accumulated depreciation at 31.12.2013	11 475.42	31 726.15	5 211.14
Net carrying amount at 31.12.2013	2 437.24	1 972.57	1 011.68

3.3.2 Investment

The classification on the investments is determined at initial recognition and re-evaluated at each balance sheet date.

The investments for different bonds are classified as available-for-sale financial assets. Investments are initially recognised at fair value and changes in fair value are recorded through equity. The fair values of quoted instruments in active markets are based on the current bid prices.

(in EUR)

INVESTMENTS	NOMINAL VALUE (in EUR or national currency)	PURCHASE PRICE (in EUR or national currency)	REALISABLE VALUE (in EUR) as at 31.12.2013	MATURITY DATE
Deutschland - Germany (€) 6% Bundanl. V. 86 II. (16) STV	80 784.12	76 752.19	92 053.50	20.06.2016
<u>Total bonds and securities in EUR</u>			<u>92 053.50</u>	
<u>TOTAL INVESTMENTS</u>			<u>92 053.50</u>	

II. Current assets

3.3.3 Short term receivables

Short-term receivables consist of:

1. Short-term receivable that is the amount of subscribed capital following the accession of Croatia, which was called-up but not paid as at 31 December 2013. The payment was settled in February 2014.
2. Accrued incomes and deferred charges: accrued income, namely interest income on available-for-sale assets (AFS), amounted in the year 2013 to 2 576.24 EUR, while deferred charges (pre-paid costs) amounted to 9 212.70 EUR, with a total of 11 788.94 EUR.

3.3.4 Cash and cash equivalents

At the end of the 2013, the Agency held bank accounts in EUR. These accounts were open in Luxembourg and Germany.

	(in EUR)	
	Balance at 31.12.2013	Balance at 31.12.2012
Bank accounts in EUR	24 743.42	32 868.18
Short term bank deposits in EUR	521 085.82	496 622.02
Total	545 829.24	529 490.20

III. Current liabilities

3.3.5 Accounts payable

Current payables include invoices to be received and sundry payables, due within one year. Current payables to EU entities comprise the interest on the contribution which is paid back to the Commission in the following year.

Accrued charges consist of the services or goods received but not invoiced in the financial year.

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

IV. Net assets/liabilities

3.3.6 Capital

The statutes of the Euratom Supply Agency state its capital in euros as of 23.09.2003 (OJ No L 236 p.33).

In 2013, the Agency's Statutes was amended by reason of the accession of the Republic of Croatia by Council Regulation (EU) No 517/2013 of 13 May 2013 (O.J. L 158 of 10.6.2013) and in particular Chapter 8 point 2 of its Annex. As a consequence, an increase of 3 200 EUR was recorded in 2013, which corresponds to an instalment of 10% of the capital.

(in EUR)		
CAPITAL	2013	2012
According to Article IX of the Statutes of the Euratom Supply Agency, as amended, capital amounts to EUR 5 856 000		
The first call of 10% is divided as follows:		
Belgique/België - Belgium	19 200.00	19 200.00
Republika Bulgaria – Republic of Bulgaria	9 600.00	9 600.00
Česká Republika - Czech Republic	19 200.00	19 200.00
Danmark - Denmark	9 600.00	9 600.00
Deutschland - Germany	67 200.00	67 200.00
Eesti - Estonia	3 200.00	3 200.00
Ellas – Greece	19 200.00	19 200.00
España - Spain	41 600.00	41 600.00
France	67 200.00	67 200.00
Hrvatska - Croatia	3 200.00	0
Ireland	3 200.00	3 200.00
Italia - Italy	67 200.00	67 200.00
Kypros – Cyprus	3 200.00	3 200.00
Latvija - Latvia	3 200.00	3 200.00
Lietuva - Lithuania	3 200.00	3 200.00
Magyarország - Hungary	19 200.00	19 200.00
Nederland - Netherlands	19 200.00	19 200.00
Österreich - Austria	9 600.00	9 600.00
Polska - Poland	41 600.00	41 600.00
Portugal	19 200.00	19 200.00
România - Romania	28 800.00	28 800.00
Slovenija - Slovenia	3 200.00	3 200.00
Slovensko - Slovakia	9 600.00	9 600.00
Suomi/Finland - Finland	9 600.00	9 600.00
Sverige - Sweden	19 200.00	19 200.00
United Kingdom	67 200.00	67 200.00
Value of first call of 10% in euro	585 600.00	582 400.00

3.3.7 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.

(in EUR)

FAIR VALUE RESERVE	
Balance at 31.12.2012	20 479.58
Result on sale securities	0
Change in market value	-5 178.27
Balance at 31.12.2013	15 301.31

V. Off balance sheet Disclosures –

3.3.8 Contingent assets and liabilities, and other disclosures

In 2013 there were neither contingent assets nor contingent liabilities to be disclosed, according to the described accounting principles (3.1)

As at 31 December 2013, the Agency was not involved in legal disputes.

3.3.9 Related third parties

The highest staff grade (Director General – Authorising Officer) of the Agency in 2013 was AD15. There were no transactions, such as loans, to the DG from the Agency to be disclosed.

3.3.10 Post balance sheet events

No significant issues subsequent to the balance sheet date came to the attention of the accounting officer of the Agency, or were reported to him, that would have a material impact on the financial statements.

4. REPORT ON THE IMPLEMENTATION OF THE BUDGET

4.1 Budgetary outturn account

(in EUR)

	2013	2012	
REVENUE			
Balancing Commission subsidy	+	98,000.00	98,000.00
Other subsidy from Commission (Phare, IPA,...)	+		
Fee income	+		
Other income	+	4,847.05	6,278.36
TOTAL REVENUE (a)		102,847.05	104,278.36
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	26,148.30	19,041.82
Appropriations carried over	-	2,313.30	7,958.18
<i>Title II: Administrative Expenses</i>			
Payments	-	35,435.63	49,156.93
Appropriations carried over	-	34,936.24	26,294.51
<i>Title III: Operating Expenditure</i>			
Payments	-		
Appropriations carried over	-		
TOTAL EXPENDITURE (b)		98,833.47	102,451.44
OUTTURN FOR THE FINANCIAL YEAR (a-b)		4,013.58	1,826.92
Cancellation of unused payment appropriations carried over from previous year	+	9,018.99	
Adjustment for carry-over from the previous year of appropriations	+		
Exchange differences for the year (gain +/-loss -)	+/-	-33.76	158.29
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		12,998.81	1,985.21
Balance year N-1	+/-		
Positive balance from year N-1 reimbursed in year N to the Commission	-		
Result used for determining amounts in general accounting		12,998.81	1,985.21
Commission subsidy - agency accrued revenue		85,001.19	
Pre-financing remaining open to be reimbursed to EC in year N+1		12,998.81	
Not included in the budget outturn:			
Interest generated by 31/12/N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+	269.57	373.64

4.2 Reconciliation of economic outturn and budgetary accounts

(in EUR)		
	2013	2012
POSITIVE ADJUSTMENTS		
Purchase of assets	3 249.66	1 196.26
Variation in provisions	1 205.82	7 971.10
Adjustment of incomes	2 432.66	0
Appropriations carried over from N to N+1	37 249.54	34 252.69
TOTAL POSITIVE ADJUSTMENTS A	44 137.68	43 420.05
NEGATIVE ADJUSTMENTS		
Depreciations	-1 733.77	-914.16
Variation in provisions	3 550.94	-9 559.41
Appropriations carried over from N-1/N used in N	-25 233.7	0
Miscellaneous	-86.25	0
Carryovers of unused appropriations from N- 1	-9 018.99	0
Adjustment for Commission contribution	-12 998.81	-1 985.21
TOTAL NEGATIVE ADJUSTMENTS B	-45 520.58	-12 458.78
RESULT OF ADJUSTMENTS A-B	-1 382.90	30 961.27
BUDGETARY OUTTURN	12 998.81	1 985 21
RESULT OF ADJUSTMENTS	-1 382.90	30 961.27
ECONOMIC OUTTURN	11 615.91	32 946.48

5 REPORT ON BUDGET AND FINANCIAL MANAGEMENT DURING THE YEAR

5.1 Budgetary implementation

The implementation of 2013 commitment appropriations amounted to 98 833 EUR, giving an implementation rate of 95 % of available appropriations. This compares to commitments in 2012 of 102 451 EUR.

The implementation of 2013 payment appropriations amounted to 61 584 EUR, giving an implementation rate of 59 % of available appropriations. This compares to payments in 2012 of 68 199 EUR.

At the end of year 2013, an amount of 9 019 EUR was cancelled as unused payment appropriations carried over from the previous year (C8 funds from 2012).

The carry-over of payment appropriations to 2014 amounted to 37 250 EUR and it mainly consists of the costs relating to IT services and goods, conferences, missions and memberships of nuclear organisations.

EURATOM SUPPLY AGENCY
STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2013
a) COMMITTED DURING THE FINANCIAL YEAR 2013

BUDGETARY POST	(Amounts in EUR)						
	INITIAL BUDGET	TRANSFERS EFFECTED	FINAL BUDGET	PAYMENTS TO 31.12.2013	APPROPRIATIONS CARRIED FORWARD	APPROPRIATIONS CANCELLED	
A1 - Expenditure concerning staff attached to the institution							
A13 - Missions and duty travel	24.000,00	3.800,00	27.800,00	25.486,70	2.313,30	0,00	0,00
A1300 Mission expenses, travel and other incidental expenses	24.000,00	3.800,00	27.800,00	25.486,70	2.313,30	0,00	0,00
TOTAL A10							
A17 - Entertainment and representation expenses	1.000,00	-300,00	700,00	661,60	0,00	38,40	38,40
A1700 Entertainment and representation expenses for staff	1.000,00	-300,00	700,00	661,60	0,00	38,40	38,40
TOTAL A17							
TOTAL A1	25.000,00	3.500,00	28.500,00	26.148,30	2.313,30	38,40	38,40
A2 - Buildings, equipment, miscellaneous operating expenses							
A22 - Movable property and associated costs							
A225 - Documentation and library expenditure	13.000,00	8.000,00	21.000,00	13.945,98	6.700,00	354,02	354,02
A2255 Subscriptions and purchase of information media	13.000,00	8.000,00	21.000,00	13.945,98	6.700,00	354,02	354,02
TOTAL A22	13.000,00	8.000,00	21.000,00	13.945,98	6.700,00	354,02	354,02
A23 - Current administrative expenditure							
A232 - Financial charges	100,00	300,00	400,00	127,34	272,66	0,00	0,00
A2320 Bank charges	100,00	300,00	400,00	127,34	272,66	0,00	0,00
A235 - Other operating expenditure	0,00	3.200,00	3.200,00	690,66	2.000,00	509,34	509,34
A2350 Membership of nuclear organisations	0,00	3.200,00	3.200,00	690,66	2.000,00	509,34	509,34
TOTAL A23	100,00	3.500,00	3.600,00	818,00	2.272,66	509,34	509,34
A24 - Postal charges, telecommunications and computer infrastructure							
A242 - Computer infrastructure	20.900,00	0,00	20.900,00	159,09	20.582,33	158,58	158,58
A2420 Computer centre	20.900,00	0,00	20.900,00	159,09	20.582,33	158,58	158,58
TOTAL A24	20.900,00	0,00	20.900,00	159,09	20.582,33	158,58	158,58
A25 - Other expenditure on formal and other meetings							
A252 - Euratom Supply Agency's Advisory Committee meetings	35.000,00	-21.000,00	14.000,00	11.710,20	381,25	1.908,55	1.908,55
A2520 Euratom Supply Agency's Advisory Committee meetings	35.000,00	-21.000,00	14.000,00	11.710,20	381,25	1.908,55	1.908,55
A255 - Miscellaneous expenditure on the organization of, and participation in, conferences, congresses and meetings	10.000,00	6.000,00	16.000,00	8.802,36	5.000,00	2.197,64	2.197,64
A2552 Conferences, congresses and meetings	10.000,00	6.000,00	16.000,00	8.802,36	5.000,00	2.197,64	2.197,64
TOTAL A25	45.000,00	-15.000,00	30.000,00	20.512,56	5.381,25	4.106,19	4.106,19
TOTAL A2	79.000,00	3.500,00	75.500,00	35.455,63	34.956,24	5.128,13	5.128,13
TOTAL A9	0,00	0,00	p.m.	0,00	0,00	0,00	0,00
A9 - Other Expenditure							
A9900 Expenditure not specifically provided for	0,00	0,00	p.m.	0,00	0,00	0,00	0,00
TOTAL CREDITS	104.000,00	0,00	104.000,00	61.583,93	37.249,54	5.166,53	5.166,53

EURATOM SUPPLY AGENCY
STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2013
b) COMMITTED DURING THE FINANCIAL YEAR 2012 BUT NOT PAID AT THE END OF THAT YEAR

	(Amounts in EUR)						
	INITIAL BUDGET	TRANSFERS EFFECTED	FINAL BUDGET	PAYMENTS TO 31.12.2013	APPROPRIATIONS CARRIED FORWARD	APPROPRIATIONS CANCELLED	
A1 - Expenditure concerning staff attached to the institution							
A13 - Missions and duty travel							
A1300 Mission expenses, travel and other incidental expenses	7.267,39	0,00	7.267,39	3.982,88	0,00	3.284,51	3.284,51
TOTAL A10	7.267,39	0,00	7.267,39	3.982,88	0,00	3.284,51	3.284,51
A17 - Entertainment and representation expenses							
A1700 Entertainment and representation expenses for staff	690,79	0,00	690,79	512,90	0,00	177,89	177,89
TOTAL A17	690,79	0,00	690,79	512,90	0,00	177,89	177,89
TOTAL A1	7.958,18	0,00	7.958,18	4.495,78	0,00	3.462,40	3.462,40
A2 - Buildings, equipment, miscellaneous operating expenses							
A22 - Movable property and associated costs							
A225 - Documentation and library expenditure	1.025,00	0,00	1.025,00	849,27	0,00	175,73	175,73
A2255 Subscriptions and purchase of information media	1.025,00	0,00	1.025,00	849,27	0,00	175,73	175,73
TOTAL A22	1.025,00	0,00	1.025,00	849,27	0,00	175,73	175,73
A23 - Current administrative expenditure							
A232 - Financial charges	55,00	0,00	55,00	0,00	0,00	55,00	55,00
A2320 Bank charges	55,00	0,00	55,00	0,00	0,00	55,00	55,00
A235 - Other operating expenditure	3.100,00	0,00	3.100,00	1.100,08	0,00	1.999,92	1.999,92
A2350 Membership of nuclear organisations	3.100,00	0,00	3.100,00	1.100,08	0,00	1.999,92	1.999,92
TOTAL A23	3.155,00	0,00	3.155,00	1.100,08	0,00	2.054,92	2.054,92
A24 - Postal charges, telecommunications and computer infrastructure							
A242 - Computer infrastructure	19.797,29	0,00	19.797,29	18.788,57	0,00	1.008,72	1.008,72
A2420 Computer centre	19.797,29	0,00	19.797,29	18.788,57	0,00	1.008,72	1.008,72
TOTAL A24	19.797,29	0,00	19.797,29	18.788,57	0,00	1.008,72	1.008,72
A25 - Other expenditure on formal and other meetings							
A252 - Euratom Supply Agency's Advisory Committee meetings	2.317,22	0,00	2.317,22	0,00	0,00	2.317,22	2.317,22
A2520 Euratom Supply Agency's Advisory Committee meetings	2.317,22	0,00	2.317,22	0,00	0,00	2.317,22	2.317,22
A255 - Miscellaneous expenditure on the organization of, and participation in, conferences, congresses and meetings	0,00	0,00	0,00	0,00	0,00	0,00	0,00
A2552 Conferences, congresses and meetings	0,00	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL A25	2.317,22	0,00	2.317,22	0,00	0,00	2.317,22	2.317,22
TOTAL A2	26.294,51	0,00	26.294,51	20.737,92	0,00	5.556,59	5.556,59
A9 - Other Expenditure							
A9900 Expenditure not specifically provided for	0,00	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL A9	0,00	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL CREDITS	34.252,69	0,00	34.252,69	25.233,70	0,00	9.018,99	9.018,99

**EURATOM SUPPLY AGENCY
STATEMENT OF EXPENDITURE FOR THE FINANCIAL YEAR 2013
G) ALL BUDGET LINES**

		(Amounts in EUR)						
		INITIAL BUDGET	TRANSFERS EFFECTED	FINAL BUDGET	PAYMENTS TO 31.12.2013	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	31.267,39	3.800,00	35.067,39	29.469,58	2.313,30	3.284,51	
	TOTAL A10	31.267,39	3.800,00	35.067,39	29.469,58	2.313,30	3.284,51	
<i>A17 - Entertainment and representation expenses</i>								
A1700	Entertainment and representation expenses for staff	1.690,79	-300,00	1.390,79	1.174,50	0,00	216,29	
	TOTAL A17	1.690,79	-300,00	1.390,79	1.174,50	0,00	216,29	
TOTAL A1		32.958,18	-3.500,00	36.458,18	30.644,08	2.313,30	3.500,80	
A2 - Buildings, equipment, miscellaneous operating expenses								
<i>A22 - Movable property and associated costs</i>								
A225 - Documentation and library expenditure		14.025,00	8.000,00	22.025,00	14.795,25	6.700,00	529,75	
A2255	Subscriptions and purchase of information media							
	TOTAL A22	14.025,00	8.000,00	22.025,00	14.795,25	6.700,00	529,75	
A23 - Current administrative expenditure								
<i>A232 - Financial charges</i>								
A2320	Bank charges	155,00	300,00	455,00	127,34	272,66	55,00	
<i>A235 - Other operating expenditure</i>								
A2350	Membership of nuclear organisations	3.100,00	3.200,00	6.300,00	1.790,74	2.000,00	2.509,26	
	TOTAL A23	3.255,00	3.500,00	6.755,00	1.918,08	2.272,66	2.564,26	
A24 - Postal charges, telecommunications and computer infrastructure								
<i>A242 - Computer infrastructure</i>								
A2420	Computer centre	40.697,29	0,00	40.697,29	18.947,66	20.582,33	1.167,30	
	TOTAL A24	40.697,29	0,00	40.697,29	18.947,66	20.582,33	1.167,30	
A25 - Other expenditure on formal and other meetings								
<i>A252 - Euratom Supply Agency's Advisory Committee meetings</i>								
A2520	Euratom Supply Agency's Advisory Committee meetings	37.317,22	-21.000,00	16.317,22	11.710,20	381,25	4.225,77	
<i>A255 - Miscellaneous expenditure on the organization of, and participation in, conferences, congresses and meetings</i>								
A2552	Conferences, congresses and meetings	10.000,00	6.000,00	16.000,00	8.802,36	5.000,00	2.197,64	
	TOTAL A25	47.317,22	-15.000,00	32.317,22	20.512,56	5.381,25	6.423,41	
TOTAL A2		105.294,61	-3.500,00	101.794,61	56.173,66	34.936,24	10.684,72	
A9 - Other Expenditure								
<i>A9900 Expenditure not specifically provided for</i>								
	TOTAL A9	0,00	0,00	0,00	0,00	0,00	0,00	
TOTAL CREDITS		138.252,69	0,00	138.252,69	86.817,63	37.249,54	14.185,52	

