2013 discharge: Euratom Supply Agency (ESA)

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PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2013, as part of the 2013 discharge procedure.

Analysis of the accounts of the **Euratom Supply Agency (ESA)**.

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2013 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the Euratom Supply Agency (ESA).

The document contains the figures on which the discharge procedure is based.

Discharge procedure of the EU agencies: the EU Budget finances a wide range of policies and programmes throughout the EU. In accordance with the priorities set by the European Parliament and the Council in the multi-annual financial framework (MFF), the European Commission carries out specific programmes, activities and projects in the field with the technical support of some specialised agencies.

The consolidated annual accounts of the EU provide information on the activities of the institutions, agencies and other bodies of the EU from a budgetary and accrual accounting perspective.

The consolidated reports on the implementation of the general budget of the EU include the budget implementation of all Institutions. **Agencies do not have a separate budget inside the EU budget**; and they are partially financed by a Commission budget subsidy.

Each agency is subject to its own discharge procedure.

ESA: in 2013, the tasks and budget of this agency were as follows:

- **description of ESA's tasks**: the ESA, which is located in Luxembourg (LU), was established by Council Decision 2008/114/EC, Euratom. Its main tasks are to: (i) provide expertise, information and advice to the EU on the market in nuclear materials and services and; (ii) monitor the market in this area.

- **ESA's budget for the 2013 financial year**: the final annual accounts may be found in the document entitled Final accounts of the EURATOM Agency.