2017 discharge: Euratom Supply Agency

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PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2017, as part of the 2017 discharge procedure.

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

CONTENT: the organisational governance of the EU consists of institutions, agencies and other EU bodies whose expenditure is included in the general budget of the Union.

This Commission document concerns the **EU's consolidated accounts for the year 2017** and details how spending by the EU institutions and bodies was carried out. The consolidated annual accounts of the EU provide financial information on the activities of the institutions, agencies and other bodies of the EU from an accrual accounting and budgetary perspective.

It is the responsibility of the Commission's Accounting Officer to prepare the EU's consolidated annual accounts and ensure that they present fairly, in all material aspects, the financial position, the result of the operations and the cash flows of the EU institutions and bodies with a view to granting discharge.

Discharge procedure: **the final step of a budget lifecycle is the discharge**. It is the decision by which the European Parliament '**releases**' the Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its annual report, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of discharge.

The final discharge report including specific recommendations to the Commission for action is adopted in plenary by the European Parliament and are subject to an annual follow up report in which the Commission outlines the concrete actions it has taken to implement the recommendations made.

All EU institutions and other agencies, bodies and joint undertakings are subject to their own discharge procedures.

The Euratom Supply Agency: the ESA, which is located in Luxembourg (LU), was established by Council Decision 2008/114/EC, Euratom in order to ensure a regular and equitable supply of nuclear fuels to EU users.

As regards the accounts, in 2017, the Agency's budget presented a small decrease at EUR 123 000 (EUR 125 000 in 2016) due to lower revenues from own investments. The budget was financed in its totality by a contribution from the Commission's heading 32.01.07 'Euratom contribution for operation of the Supply Agency'. ESA's expenses consist only of administrative costs.

ESA's financial statements from 31 December 2017 show a budget execution of EUR 121 621, or 99 % of commitment appropriations (against 94 % in 2016). Unused amounts are returned to the EU budget.

For further details on expenditure, please refer to the ESA’s annual accounts.