

# EFSA ANNUAL ACCOUNTS - 2024

Pedro Pinhal – Accounting Officer



## **ANNUAL ACCOUNTS 2024 - MILESTONES**

DATES - 2025		WHAT		
1 March		Provisional accounts – EC and ECA		
February - March - April		Auditing provisional accounts – External auditors + ECA		
May		Final accounts drawn up		
1 June		Observations report ECA		
JUNE		MB opinion on final accounts		
1 July		Final accounts – EC, ECA, EP and Council together with MB opinion		
November		Declaration of assurance ECA		
Discharge of EFSA budget				

### MANAGEMENT BOARD - KEY DECISIONS

December 2023 – approval 2024 Budget





- June 2025 Opinion on EFSA's 2024 ACCOUNTS
  - EFSA Accounting Officer certification
  - ECA Preliminary Observations
  - Presentation during MB Audit Committee





#### **AUDITORS - EXTERNAL ACTORS**

#### **Auditing**

- Payments
- Commitments
- Contracts staff
- Contracts science
- Bank
- Building
- Assets purchases
- Recoveries

#### **Auditors**

External auditors

ECA

**ECA – Observations** 

Legality and Regularity

Reliability



".... accounts of the Authority **present fairly, in all material respects**, the financial position of the Authority at 31 December 2024....."

".... revenue/payments underlying the accounts for the year ended 31 December 2024 is legal and regular in all material respects."



# **BUDGET IMPLEMENTATION - 2024**

Budgetary Items	Available Commitments	Committed	Committed - %
Title 1 - Staff costs	69,977,943	69,977,943	100%
Title 2 - Administrative costs	16,259,634	16,259,634	100%
Title 3 - Operating activities	75,042,675	75,038,365	100%
Total	161,280,252	161,275,941	100%

