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efsa
EUROPEAN FOOD SAFETY AUTHORITY

ANNUAL ACCOUNTS

EUROPEAN FOOD SAFETY AUTHORITY
Financial Year 2025

Financial Statements
Reports on the Implementation of the Budget

Certification of the 2025 Annual Accounts

I acknowledge my responsibility for the preparation and presentation of the annual accounts of European Food Safety Authority in accordance with Article 102 of the Framework Financial Regulation ('FFR')[1] and I hereby certify that the annual accounts of the European Food Safety Authority for the year 2025 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the European Food Safety Authority's assets and liabilities and the budgetary implementation. Based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the European Food Safety Authority.

[signed]
Pedro Pinhal
Accounting Officer

Parma, 18 May 2026

[1] COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council.

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INTRODUCTION

The European Food Safety Authority ("EFSA" or "the Authority") is an independent EU Authority established by Regulation (EC) n° 178/2002 of the European Parliament and of the Council of 28 January 2002 and although financed by the general budget of the EU, it operates separately from the European Commission, European Parliament and EU Member States. EFSA's role is to assess and communicate on all risks associated with the food chain.

EFSA is represented by its Executive Director, Nikolaus Kriz, appointed by the Authority Management Board. EFSA's headquarters are in Parma, Italy.

More information on the Authority administrative and operational activities, organizational chart, applicable legislation, Management Board is available on the web site: www.efsa.europa.eu.

The 2025 Annual Accounts cover the period 1st January to 31st December 2025.

LEGAL BASIS

The EFSA Annual Accounts have been established in accordance with the following legislation:

- Financial Regulation of EFSA as adopted by its Management Board on 19 June 2019;
- EC Financial Regulation;
- Accounting rules, methods and guidelines as adopted and provided by the Accounting Officer of the Commission.

FINANCIAL STATEMENTS

BALANCE SHEET

EUR

ASSETS	Note	2025	2024
NON-CURRENT ASSETS			
Intangible assets	2.1.		
Computer software		62,472.42	24,592.80
Property, Plant and Equipment	2.2.		
Land and buildings		22,514,070.59	23,481,858.19
Plant and equipment		16,708.93	29,987.79
Computer hardware		999,276.00	1,369,298.88
Furniture		2,291,809.37	1,728,068.06
Assets under construction		115,663.97	170,000.00
Long term pre-financing	2.3.	2,448,516.74	2,870,165.34
TOTAL NON CURRENT ASSETS		**28,448,518.02**	**29,673,971.06**
CURRENT ASSETS			
Receivables and recoverables	2.4.		
Current receivables		57,380.00	0.00
Sundry receivables		33,797.45	777,638.72
Accrued income		0.00	159,597.00
Prepaid expenses		4,958,990.84	4,259,032.49
Short term pre-financing	2.5.	524,682.32	692,183.42
Cash and cash equivalents	2.6.	11,344,349.81	16,092,991.61
TOTAL CURRENT ASSETS		**16,919,200.42**	**21,981,443.24**
TOTAL ASSETS		**45,367,718.44**	**51,655,414.30**
NET ASSETS AND LIABILITIES			
NET ASSETS			
Accumulated surplus/deficit		19,730,365.02	14,988,290.20
Economic result of the year		-12,287,140.95	4,742,074.82
TOTAL NET ASSETS		**7,443,224.07**	**19,730,365.02**
NON-CURRENT LIABILITIES			
Long-term liabilities	2.7.	11,362,904.30	12,951,078.90
TOTAL NON CURRENT LIABILITIES		**11,362,904.30**	**12,951,078.90**
CURRENT LIABILITIES			
Provisions for risks and liabilities	2.8.	0.00	0.00
Payables	2.9.		
Current payables		3,149,485.62	1,084,087.25
Long-term liabilities falling due within the year		934,493.42	950,650.53
Sundry payables		17,887.35	51,979.86
Accrued charges and deferred income	2.10.	21,760,066.85	15,165,863.36
Pre-financing received from Third parties	2.11.	31,424.48	199,946.91
Pre-financing received from consolidated EU entities	2.12.	668,232.35	1,521,442.47
TOTAL CURRENT LIABILITIES		**26,561,590.07**	**18,973,970.38**
TOTAL NET ASSETS AND LIABILITIES		**45,367,718.44**	**51,655,414.30**

STATEMENT OF FINANCIAL PERFORMANCE

EUR

	Note	2025	2024
OPERATING REVENUE	3.1.		
European Union Contribution	3.1.1.	151,169,674.80	153,539,815.11
Other operating revenue	3.1.2.	23,273.10	175,315.04
Revenue from EU entities		1,174,168.14	818,121.61
TOTAL OPERATING REVENUE		**152,367,116.04**	**154,533,251.76**
OPERATING EXPENSES			
Administrative expenses	3.2.		
Staff expenses		-60,631,000.96	-59,856,244.55
Other administrative expenses		-18,638,609.04	-16,720,771.14
Depreciation & amortisation of fixed assets		-3,143,584.02	-3,003,162.75
Administrative expenses with EU entities		-4,246,846.44	-3,706,052.68
Operating expenses	3.3.		
Operating expenses		-74,159,295.90	-62,973,039.30
Operating expenses with EU entities		-3,806,622.08	-3,909,521.94
TOTAL OPERATING EXPENSES		**-164,625,958.44**	**-150,168,792.36**
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		**-12,258,842.40**	**4,364,459.40**
Financial revenues	3.4.	444,997.63	942,036.41
Financial expenses	3.5.	-473,296.18	-564,420.99
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		**-12,287,140.95**	**4,742,074.82**
Extraordinary gains		0.00	0.00
Extraordinary losses		0.00	0.00
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		**-12,287,140.95**	**4,742,074.82**
ECONOMIC RESULT OF THE YEAR	3.6	**-12,287,140.95**	**4,742,074.82**

CASH FLOW STATEMENT

EUR

	2025	2024
Economic result of the year	**-12,287,140.95**	**4,742,074.82**
Operating activities		
Amortisation	12,709.40	16,067.88
Depreciation	3,059,394.32	2,974,043.63
(Increase)/Decrease in receivables and recoverables	203,479.92	-1,550,706.84
(Increase)/Decrease in long term pre-financing	421,648.60	1,753,529.70
(Increase)/Decrease in short term pre-financing	167,501.10	-72,982.07
(Increase)/Decrease in provisions	0.00	-16,929.95
(Increase)/Decrease in receivables from consolidated EU entities	-57,380.00	0.00
(Increase)/Decrease in liabilities	-1,588,174.60	-2,607,750.27
(Increase)/Decrease in payables	8,440,829.81	-1,839,201.48
(Increase)/Decrease in liabilities to consolidated EU entities	-853,210.12	-737,218.99
(Gains)/losses on sale of property, plant and equipment	0.00	0.00
Other non-cash movements	0.00	0.00
Net cash-flow from operating activities	-2,480,342.52	2,660,926.43
Investing activities		
(Increase)/Decrease in intangible assets and property, plant and equipment	-2,354,473.55	-2,679,053.76
Proceeds from intangible assets and property, plant and equipment	86,174.27	13,051.24
Net cash-flow from investing activities	-2,268,299.28	-2,666,002.52
Net increase/(decrease) in cash and cash equivalents	-4,748,641.80	-5,076.09
Cash and cash equivalents at the beginning of the year	16,092,991.61	16,098,067.70
Cash and cash equivalents at year-end	**11,344,349.81**	**16,092,991.61**

STATEMENT OF CHANGES IN NET ASSETS

EUR

	Note	Accumulated Surplus/Deficit	Economic result of the year	Net Assets (Total)
Balance as at 31 December 2024		**14,988,290.20**	**4,742,074.82**	**19,730,365.02**
Changes in accounting policies				
Balance as at 1 January 2025		**14,988,290.20**	**4,742,074.82**	**19,730,365.02**
Allocation of the economic result of previous year		-4,742,074.82	4,742,074.82	
Economic result of the year			**-12,287,140.95**	**-12,287,140.95**
Balance as at 31 December 2025		**19,730,365.02**	**-12,287,140.95**	**7,443,224.07**

NOTES TO THE FINANCIAL STATEMENTS 1.1.2025 – 31.12.2025

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. Legal basis and Accounting rules

In accordance with Article 97 of the Financial Regulation of the European Food Safety Authority, the following annual accounts together with the reports on implementation of the budget of European Food Safety Authority have been drawn up.
These financial statements are prepared on the basis of the EU Accounting Rules as adopted by the Commission's Accounting Officer which adapt the International Public Sector Accounting Standards (and in some cases the International Financial Reporting Standards) to the specific environment of the EU, while the reports on implementation of the budget continue to be primarily based on movements of cash.
The accounting system of the European Food Safety Authority comprises general accounts and budget accounts. These accounts are kept in Euro 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 cash accounting principle.[2] The general accounts allow for the preparation of the financial statements as they show all charges and income for the financial year and are designed to establish the financial position in the form of a balance sheet as at 31 December.
The European Food Safety Authority financial statements have been drawn up using the methods of preparation as set out in the accounting rules laid down by the European Commission's Accounting Officer.

1.2. Accounting principles

The objectives of the financial statements are to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For a public sector entity such as the European Food Safety Authority, the objectives are more specifically to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting rule 2 and are the same as those described in IPSAS 1, that is:

Fair presentation

Financial statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue and expenses set out in EC accounting rules. The application of EC accounting rules, with additional disclosures when necessary, is presumed to result in financial statements that achieve a fair presentation (EU Accounting Rule 2).

2 This differs from cash-based accounting because of elements such as carryovers.

Accrual Basis

In order to meet their objectives, financial statements are prepared on the accrual basis of accounting. Under this basis, the effects of transactions and other events are recognised when they occur (and not as cash or its equivalent is received or paid) and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate (EU Accounting Rule 2).

Going concern basis

When preparing financial statements an assessment of an entity's ability to continue as a going concern shall be made. Financial statements shall be prepared on a going concern basis unless there is an intention to liquidate the entity or to cease operating, or if there is no realistic alternative but to do so. These financial statements have been prepared in accordance with the going concern principle, which means that the European Food Safety Authority is deemed to have been established for an indefinite duration (EU Accounting Rule 2).

Consistency of presentation

According to this principle the presentation and classification of items in the financial statements shall be retained from one period to the next (EU Accounting Rule 2).

Aggregation

Each material class of similar items shall be presented separately in the financial statements. Items of a dissimilar nature or function shall be presented separately unless they are immaterial (EU Accounting Rule 2).

Offsetting

Assets and liabilities, and revenue and expenses, shall not be offset unless required or permitted by an EU Accounting rule (EU Accounting Rule 2).

Comparative Information

Except when an EU accounting rule permits or requires otherwise, comparative information shall be disclosed in respect of the previous period for all amounts reported in the financial statements. When the presentation or classification of items in the financial statements is amended, comparative amounts shall be reclassified unless the reclassification is impracticable (EU Accounting Rule 2).

1.3. Statement of financial performance

1.3.1. Revenue

Non-exchange revenue makes up the vast majority of EFSA revenue and includes mainly EU subsidy and own resource amounts.

Exchange revenue is the revenue from the sale of goods and services. It is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

1.3.2. Expenses

According to the principle of accrual-based accounting, the financial statements take account of expenses relating to the reporting period, without taking into consideration the payment date; meaning when the goods or services are used or consumed.

Exchange expenses arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by EFSA. They are valued at original invoice cost.
Non-exchange expenses account for the majority of EFSA's expenses. They relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations.

Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation (Financial Regulation, Staff Regulations, or other regulation) or a contract has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expenses.

2. NOTES TO THE BALANCE SHEET

NON-CURRENT ASSETS

The tangible or intangible items acquired whose acquisition price or production cost is 420.00 euro or more, with a period of use greater than one year and which are not consumables, are recorded as fixed assets. Items with an acquisition price below 420.00 euro have been reflected in the accounts as running expenses.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life (EU Accounting Rule 7).

The depreciation is calculated using the straight-line method with the following rates:

Type of asset	Rate
Computer software	25%
Furniture	25% - 10%
Plant and equipment	25% - 12.5%
Computer hardware	25%
Telecommunication and audio-visual equipment	25%
Building	4%

2.1. Intangible assets

Intangible assets are identifiable non-monetary assets without physical substance. Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives. The estimated useful lives of intangible assets depend on their specific economic lifetime or legal lifetime determined by an agreement.

Currently, EFSA uses 25% amortisation rate for its intangible assets. Amortisation is the systematic allocation of the depreciable amount of an intangible asset over its useful life (EU Accounting Rule 6). Internally developed intangible assets are capitalised when the relevant criteria of the EU Accounting rules are met and it is recorded at its directly attributable costs of development with a 1,150,000.00 euro threshold. The costs capitalisable include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses as incurred and disclosed in the financial statements, see note 3.2. Internally developed intangible assets with a value below threshold are booked as expenses and are included in the statement of financial performance.

The intangible fixed assets at EFSA consist of computer software and internally generated computer software.

	Computer Software	Internally generated computer Software	TOTAL	Intangible fixed assets under construction	TOTAL
Gross carrying amounts 01.01.2025	**4,330,955.80**	**4,382,575.98**	**8,713,531.78**	**0.00**	**8,713,531.78**
Additions	50,589.02	0.00	**50,589.02**	0.00	**50,589.02**
Disposals	-471,424.35	0.00	**-471,424.35**	0.00	**-471,424.35**
Other changes	0.00	0.00	**0.00**	0.00	**0.00**
Gross carrying amounts 31.12.2025	**3,910,120.47**	**4,382,575.98**	**8,292,696.45**	**0.00**	**8,292,696.45**
Accumulated amortizations and impairment 01.01.2025	**-4,306,363.00**	**-4,382,575.98**	**-8,688,938.98**	**0.00**	**-8,688,938.98**
Depreciations	-12,709.40	0.00	-12,709.40	0.00	**-12,709.40**
Write-back (disposals)	471,424.35	0.00	471,424.35	0.00	**471,424.35**
Other changes	0.00	0.00	**0.00**	0.00	**0.00**
Accumulated amortization and impairment 31.12.2025	**-3,847,648.05**	**-4,382,575.98**	**-8,230,224.03**	**0.00**	**-8,230,224.03**
Net carrying amounts 31.12.2025	**62,472.42**	**0.00**	**62,472.42**	**0.00**	**62,472.42**

In 2025, no internally developed intangible assets have been capitalised.

When it comes to software as a service, cloud computing arrangements entered into by EFSA do not contain leases or intangible assets. In these arrangements, the right to access the underlying software is a service contract and EFSA expenses the fees paid for the cloud computing arrangement as the service is provided.

Below the aggregate information breakdown of the mentioned intangible fixed assets under construction and their associated development cost as of 31/12/2025:

Name of project	Internally generated computer software
Talent Management	2,999,397.64
IAM	624,946.56
DoIs (Declarations of Interests)	758,231.78
Total	**4,382,575.98**

2.2. Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to EFSA and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred.

Tangible (fixed) assets at EFSA consist mainly of the building (EFSA Headquarters), technical equipment, furniture, computer hardware, telecommunication and audio-visual equipment.

Land and buildings include the amounts related to the cost of EFSA Headquarters delivered in December 2011. The price paid by EFSA represents the value of the building (EFSA Headquarters). The land was donated by Parma Municipality, free of charge, allowing EFSA to use the land for indefinite period of time with a surface area of 27.500 sqm. As per contract, EFSA is not the owner of the land until the payment of last instalment that is foreseen to be made in 2036. In case of selling the building, the land value will be given to Parma Municipality not generating any revenue to EFSA. No accounting entries for the land.

	Land and Buildings	Plant and Equipment	Computer hardware	Furniture	Assets under construction	TOTAL
Gross carrying amounts 01.01.2025	**45,205,404.03**	**1,071,193.61**	**6,102,507.11**	**2,985,740.81**	**170,000.00**	**55,534,845.56**
Additions	914,482.33	0.00	411,886.88	861,851.35	115,663.97	**2,303,884.53**
Disposals	0.00	-7,563.51	-4,958.34	-259,830.65	0.00	**-272,352.50**
Other changes	170,000.00	-3,635.00	-15,706.97	0.00	-170,000.00	**-19,341.97**
Gross carrying amounts 31.12.2025	**46,289,886.36**	**1,059,995.10**	**6,493,728.68**	**3,587,761.51**	**115,663.97**	**57,547,035.62**
Accumulated depreciations and impairments 01.01.2025	**-21,723,545.84**	**-1,041,205.82**	**-4,733,208.23**	**-1,257,672.75**	**0.00**	**-28,755,632.64**
Depreciations	-2,052,269.93	-9,326.00	-723,529.19	-274,269.20	0.00	**-3,059,394.32**
Write-back (disposals)	0.00	7,563.51	3,515.02	235,989.81	0.00	**247,068.34**
Other changes	0.00	-317.86	-41,230.28	0.00	0.00	**41,548.14**
Accumulated depreciation and impairment 31.12.2025	**-23,775,815.77**	**-1,043,286.17**	**-5,494,452.68**	**-1,295,952.14**	**0.00**	**-31,609,506.76**
Net carrying amounts 31.12.2025	**22,514,070.59**	**16,708.93**	**999,276.00**	**2,291,809.37**	**115,663.97**	**25,937,528.86**

2.3. Non-current pre-financing

Pre-financing is the equivalent of cash advances paid in the context of purchases of goods or services by EFSA and it may be split into a number of payments over a period defined in the particular pre-financing agreement. These payments are made before the goods are delivered or the services are performed and intended to provide the beneficiary with a float. If the beneficiary does not incur eligible expenditures, he has the obligation to return the pre-financing advance to EFSA. This right of EFSA is shown as an asset.

	2025	2024
Long term pre-financing	4,696,417.27	6,949,426.96
Accrued charges on pre-financing	-2,247,900.53	-3,779,261.62
Total	**2,448,516.74**	**2,870,165.34**

The year end balance of 2,448,516.74 euro, regards pre-financing given on long term.
Under EU Accounting Rules the pre-financing balances are reduced at year end to the extent that costs related to the contract execution for each individual contract have been accrued.

CURRENT ASSETS

2.4. Current receivables and recoverables

	2025	2024
Current receivables	57,380.00	0.00
Sundry receivables	33,797.45	777,638.72
Accrued income – ECHA	0.00	159,597.00
Deferred charges	4,958,990.84	4,259,032.49
Total	**5,050,168.29**	**5,196,268.21**

The year end balance for sundry receivables of 33,797.45 euro consists of the amount to be recovered from EFSA staff members in 2025. The open amount of 777,638.72 euro from 2024 financial year due by staff on a salary adjustment performed in December 2024 with retroactive effect from July 2024 (decrease of Italy's correction coefficient from 94.4% to 87.6%) have been fully recovered during the months of February and March 2025.

The year end balance for current receivables of 57,380.00 euro consists of the amount to be received from DG NEAR/ENEST, related to the second instalment of contract 2023/440-820 for "Preparatory measures for the participation of IPA beneficiaires in the European Food Safety Authority 2023-2026".

The year end balance for deferred charges of 4,958,990.84 euro consists mainly on 1,348,981.77 euro related to the charge of school fees for the EFSA pupils enrolled in the European School of Parma for the school year 2025/2026 and 2,711,446.95 euro related to the maintenance of hardware/software and subscriptions paid during 2025 financial year which will be delivered in the next financial years (2026-2030).

The total receivables of 5,050,168.29 euro (2024: 5,196,268.21 euro) are relating to non-exchange transactions.

2.5. Current pre-financing

	2025	2024
Short term pre-financing	10,597,444.92	7,640,973.72
Accrued charges on pre-financing	-10,072,762.60	-6,948,790.30
Total	**524,682.32**	**692,183.42**

The year end balance of 524,682.32 euro, regards pre-financing given on short term.
Under EU Accounting Rules the pre-financing balances are reduced at year end to the extent that costs related to the contract execution for each individual contract have been accrued.

2.6. Cash and cash equivalents

Bank accounts	2025	2024
- CRP	11,298,330.14	14,542,438.65
- CIN	42,290.42	1,546,985.49
- Imprest account	3,729.25	3,567.47
Total	**11,344,349.81**	**16,092,991.61**

EFSA bank accounts are in EUR and held at the bank Crédit Agricole.

NON-CURRENT LIABILITIES

2.7. Non-current financial liabilities

	2025	2024
Other long term liabilities	11,362,904.30	12,951,078.90
Total	**11,362,904.30**	**12,951,078.90**

The year end balance of 11,362,904.30 euro relates to the EFSA new Seat (Building) purchased in December 2011, the acquisitions price of which will be reimbursed in installments. The amount concerns debt due beyond one year.

CURRENT LIABILITIES

2.8. Current provisions/short-term provisions for risks and liabilities

	2025	2024
Provisions	0.00	0.00
Total	**0.00**	**0.00**

No provisions for doubtful debts.

2.9. Payables

The accounts payable as at 31 December 2025 comprise mainly unpaid invoices received and recognised at invoice reception for the original amount.

	2025	2024
Payables –suppliers/public bodies	3,149,485.62	1,084,087.25
Other short term liabilities	934,493.42	950,650.53
Sundry payables	17,887.35	51,979.86
Total	**4,101,866.39**	**2,286,664.55**

The year end balance of 3,149,485.62 eur under payables, regards unpaid invoices received from suppliers/public bodies for goods and services provided to EFSA. The amount of 934,493.42 euro, concerns EFSA debt owed within one year for the building purchase.

2.10. Accrued charges and deferred income

	2025	2024
Accrued charges	20,428,505.48	13,884,903.11
Untaken annual leave	1,317,453.37	1,265,001.25
Other accrued charges	14,108.00	15,949.00
Total	**21,760,066.85**	**15,165,863.36**

Accrued charges are expenses related to goods and services provided to EFSA during the 2025 financial year not paid at year end. The calculated amount of the untaken leave of staff for 2025 is recognised as accrued expenses and amounts to 1,317,453.37 euro. The amount of 14,108.00 euro relates to the finance charge for 2025 associated to the first instalment that will be paid in 2026 for the building purchase.

2.11. Accounts payable to Third parties

	2025	2024
Pre-financing received – University of Ghent	31,424.48	199,946.91
Total	**31,424.48**	**199,946.91**

The year balance of 31,424.48 euro related to University of Ghent corresponds to the net amount between the costs incurred (268,511.83 euro) during 2024 & 2025 and the pre-financing (299,936.31 euro) received under a Horizon Action Grant. EFSA was the beneficiary of a grant agreement awarded by DG RTD to a consortium led by University of Ghent (project coordinator) for the European Partnership on Animal Health & Welfare (EUP AH&W). This project started in 2024 and has a duration of 3 years. The costs incurred of the referred contract since implementation, were the following:

Reference	2024	2025	Total
Contract – University of Ghent	99,989.40	168,522.43	**268,511.83**

2.12. Accounts payable to consolidated EU entities

	2025	2024
Repayable positive budgetary outturn – DG SANTE	393,542.78	599,297.69
Pre-financing received DG NEAR/ENEST – 2023 contract	274,689.57	717,341.15
Pre-financing received DG AGRI – 2023 contract	0.00	204,803.63
Total	**668,232.35**	**1,521,442.47**

At the end of 2025 there is a surplus of the EC subsidy (DG SANTE) amounting to 393,542.78 euro that corresponds to the subsidy received but unused in 2025. During the course of 2026 this amount will be reimbursed to the European Commission (DG SANTE).

The year balance of 274,689.57 euro related to DG NEAR/ENEST corresponds to the net amount between the costs incurred (817,810.43 euro) in the period 2023-2024-2015 and the pre-financing (1,092,500.00 euro) received regarding the contract 2023/440-820 for "Preparatory measures for the participation of IPA beneficiaires in the European Food Safety Authority 2023-2026". The DG NEAR/ENEST contract 2023/440-820 was implemented in August 2023 and is foreseen to be concluded in July 2026. The costs incurred of the referred contract since implementation, were the following:

Reference	2023	2024	2025	Total
Contract 2023/440-820	75,435.67	299,723.18	442,651.58	**817,810.43**

The DG AGRI contract was finalized with costs incurred of 368,929.05 euro during 2024 and 2025 financial years with a pre-financing of 370,301.00 euro received. The DG AGRI contract was implemented in January 2024 and conclude in July 2025. An amount of 1.371,95 eur corresponding to the net amount between costs incurred and pre-financing received has been reimbursed to DG AGRI in December 2025. The costs incurred of the referred contract since implementation, were the following:

Reference	2024	2025	Total
Contract DG AGRI	165,497.37	203,431.68	**368,929.05**

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

3.1. Revenue

Revenues and corresponding receivables are measured at the fair value of the consideration received or receivable and are accounted for in the period to which they relate.

EFSA's main source of revenue is the subsidy of 150,523,591.54 euro received from the European Commission (DG SANTE). The remaining revenue arise from DG NEAR/ENEST contract 2023/440-820 "Preparatory measures for the participation of IPA beneficiaires in the European Food Safety Authority 2023-2026" and a Service Level Agreement (SLA) with DG AGRI, 442,651.58 euro and 203,431.68 euro, respectively.

3.1.1. Union contribution

	2025	2024
EC contribution – DG SANTE	150,523,591.54	153,074,594.56
Accrued income – DG NEAR/ENEST	442,651.58	299,723.18
Accrued income – DG AGRI	203,431.68	165.497.37
Total	**151,169,674.80**	**153,539,815.10**

3.1.2. Other operating revenue

	2025	2024
Assigned revenue	23,273.10	175,315.04
Revenue from Third parties	168,522.43	99,989.40
Revenue from EU entities	948,265.71	558,535.21
Accrued income – ECHA	0.00	159,597.00
Accrued income – DG ENEST	57,380.00	0.00
Total	**1,140,061.24**	**993,436.65**

EFSA has received during 2025 an amount of 948,265.71 euro from EU entities (EU agencies and EU Joint-Undertakings) order to support the annual costs of the EUAN Shared Support Office in Brussels. There is a revenue amount of 168,522.43 eur arise from the grant agreement awarded by DG RTD to a consortium led by University of Ghent (project coordinator) for the European Partnership on Animal Health & Welfare (EUP AH&W).

An amount of 57,3890.00 euro been registered as accrued income to be received from the DG NEAR/ENEST related to the second instalment of contract 2023/440-820 "Preparatory measures for the participation of IPA beneficiaires in the European Food Safety Authority 2023-2026".

3.2. Administrative Expenses

The administrative expenses relate mainly to cost incurred by EFSA daily operations and the main amount concerns the staff expenses of 60,631,000.96 euro (2024: 59,856,244.55 euro) which are related to expenses such as salaries, staff allowances, SNE's allowances and other welfare expenses. As of December 2025, EFSA headcount included a total of 403 temporary agents and 167 contractual agents (2024: 405, 169).

Regarding the administrative expenses, the breakdown is provided below:

Administrative expenses	2025	2024
Staff costs (excluding SNE's and others experts)	59,864,048.38	58,962,687.80
Staff perquisites and social activities	135,282.37	134,195.04
Allowances for SNE's and others experts	631,670.21	759,361.71
Total	**60,631,000.96**	**59,856,244.55**

Fixed assets related expenses of 3,143,584.02 euro (2024: 3,003,162.75 euro) contain the charged amortisation/depreciation for the non-current intangible/tangible assets. Other administrative expenses of 16,720,771.14 euro (2024: 16,720,771.14 euro) contains expenses of maintenance/security, office running costs and external service provider.

Regarding other administrative expenses, the breakdown is provided below:

Other administrative expenses	2025	2024
Office supplies and maintenance	2,977,636.70	2,565,681.05
Communications and publications	109,068.73	89,792.37
Legal expenses	95,109.62	108,446.35
Insurance	32,737.39	18,887.76
EPSO costs – recruitment	163,843.14	144,430.07
Training costs	1,311,319.63	821,394.24
Missions expenses	291,564.00	250,749.69
IT cost operational – external costs	3,453,698.15	3,552,489.80
Other external service provider (non-IT services)	6,818,158.33	6,025,960.46
Building operating lease	130,252.11	101,646.16
Maintenance and Security – Building	3,255,221.24	3,041,293.19
Total	**18,638,609.04**	**16,720,771.14**

Regarding the expenses with consolidated EU entities 4,246,846.44 euro, the breakdown is provided below:

Consolidated EU entities	2025	2024
Translation Center in Luxembourg - CDT	8,823.25	24,413.50
EU Intellectual Property Office – EUIPO	272,754.28	257,081.62
Human Resources DG – DG HR	2,463,409.86	2,258,156.59
Budget – DG BUDG	116,000.00	111,337.00
Office for Administration and Payment - PMO	449,134.79	382,652.50
European Parliament – PARL	427.00	1,879.00
EPSO – DG EPSO	8,025.00	11,030.00
DG Informatics – DG DIGIT	372,284.58	120,183.26
European Chemicals Agency - ECHA	431,482.00	392,356.00
European Research Agency - REA	9,956.17	9,575.06
European Environment Agency - EEA	124,549.51	137,388.15
Total	**4,246,846.44**	**3,706,052.68**

The main amount related to Human Resources (DG HR) of 2,463,409.86 euro is related to the charge for 2025 year school fees for the EFSA pupils enrolled in the European School of Parma.

3.3. Operating expenses

Operating expenses of 74,159,295.90 euro (2024: 62,973,039.30 euro) are expenses originated from EFSA budget Title 3 (Operational) which are related to the scientific work carried out in all areas pertaining to EFSA mandate activities which are performed by the operational scientific Units and by the supporting activities for the scientific work in the area of information and communication technology.

Regarding the expenses with consolidated EU entities of 3,806,622.08 euro, the breakdown is provided below:

Consolidated EU entities	2025	2024
Translation Center in Luxembourg - CDT	323,698.00	198,819.00
Publications Office – DG OP	0.00	0.00
DG Informatics – DG DIGIT	2,290,548.93	2,865,846.94
Joint Research Center – JRC	280,673.95	107,500.00
European Chemicals Agency - ECHA	911,701.20	737,356.00
Total	**3,806,622.08**	**3,909,521.94**

The main amount relates to DG DIGIT, 2,290,548.93 euro regarding the ongoing Service Level Agreement (Cloud). The amount related to the European Chemicals Agency (ECHA) of 911,701.20 euro regards the signed Service Level Agreement for the provision of IUCLID-as-a-Service for Pesticides.

3.4. Financial revenue

	2025	2024
Exchange rate differences	682.55	676.98
Bank interest	444,315.08	941,359.43
Total	**444,997.63**	**942,036.41**

Bank interest earned on the received subsidy from EC (DG SANTE) are revenue of EFSA.

3.5. Financial expenses

	2025	2024
Late interest payments	2,685.81	2,279.68
Exchange rate differences	832.55	958.24
Bank charges	155.07	365.80
Interest expenses	469,622.75	560,817.27
Total	**473,296.18**	**564,420.99**

The interest expenses correspond to the interest paid in relation to the debt arising from the purchase of EFSA building.

4 CONTINGENT ASSETS AND LIABILITIES AND OTHER SIGNIFICANT DISCLOSURES

4.1 Contingent Assets

A contingent asset is a possible asset 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 EFSA. It is not recognised because the amount of the obligation cannot be measured with sufficient reliability. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

- Guarantees received: 75,000.00 euro

One bank guarantee have been provided of 75,000.00 euro by the current contractor that manages the catering and canteen services in EFSA premises.

4.2 Contingent Liabilities

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 EFSA; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

	2025	2024
Number legal cases pending	2	2
Total	**2**	**2**

No provisions for legal expenses have been raised for the pending cases.

4.3 Other significant disclosures

4.3.1 Operating Leases

Rental office in Brussels – 144,000.00 euro/year related to the EUAN SSO office, which is mutualised to all EUAN members.

4.3.2 Contract Purchase for EFSA Headquarters (Building)

According to the agreements and the contract signed in December 2011 between EFSA and the company “Authority STU Spa”, the maximum purchase price of the building is 38,600,000.00 euro which has been confirmed during the 2013 financial year. The contract foresees the payment of the debt by instalments in 25 years with an annual amount of 1,422,114.28 euro, in 2025.
At year end an additional payment of 653,681.18 euro on the capital debt was paid leading to a reduction of interest due on the debt and consequent impact in future instalments. The remaining annual installments will be of 1,350,335.76 euro. The company “Authority STU Spa” has given a guarantee on the surface right (which will be cancelled upon the payment of the last instalment) and sold the debt to their financial creditor.

4.3.3 Outstanding commitments not yet expensed (Carryovers)

		2025	2024
Automatic carryovers C1		41,027,430.15	41,012,032.48
Automatic carryovers C4		4,972.83	9,731.45
Automatic carryovers C5		97,985.08	1,300.00
Automatic carryovers C8		32,266,891.17	24,749,057.75
Automatic carryovers R0		132,020.97	514,439.93
Accrued expenses		(35,898,654.23)	(25,697,052.28)
	Total	**37,630,645.97**	**40,589,509.33**

The amount disclosed above is the budgetary RAL ("Reste à Liquider") less related amounts that have been included as expenses in the 2025 statement of financial performance. The budgetary RAL is an amount representing the open commitments for which payments and/or de-commitments have not yet been made.

5 PROTECTION OF THE EFSA's BUDGET

5.1 Recoveries

Under direct management, and in accordance with the Financial Regulation, recovery orders should be established by the authorising officer for amounts unduly paid. Recoveries are then implemented by direct bank transfer from the debtor (e.g. a supplier) or by offsetting from other amounts that EFSA owes to the debtor. The Financial Regulation foresees additional procedures to ensure the collection of recovery orders overdue, which are the object of a specific follow up by the Accounting Officer of EFSA.

5.2 Preventive mechanisms

In addition to the corrective mechanisms mentioned above, EFSA uses a number of preventive mechanisms to protect the EU budget. Under direct management, preventive actions include checks made on eligibility of expenditure being claimed by beneficiaries. These ex-ante controls are intended to provide reasonable assurance on the legality and regularity of expenditure being paid. EFSA can also provide guidance, particularly on contractual issues, with the aim of ensuring a sound and efficient management of funding and therefore a lower risk of irregularities.

6 FINANCIAL INSTRUMENTS AND RISK MANAGEMENT POLICIES

Financial instruments comprise cash, current receivables and recoverables, current payables, amounts due to and from consolidated entities. Financial instruments give rise to liquidity, credit, interest rate and foreign currency risks, information about which and how they are managed is set out below.

The carrying amounts of financial instruments are as follows:

Financial assets	2025	2024
Pre-financing – long term receivable	2,448,516.74	2,870,165.34
Current receivables	57,380.00	0.00
Sundry receivables	33,797.45	777,638.72
Prepaid expenses	4,958,990.84	4,259,032.49
Pre-financing – short term receivable	524,682.32	692,183.42
Cash and cash equivalents	11,344,349.81	16,092,991.61
Total financial assets – A	**19,367,717.16**	**24,692,011.58**
Financial liabilities		
Payables – long term liabilities	11,362,904.30	12,951,078.90
Current payables	3,149,485.62	1,084,087.25
Sundry payables	17,887.35	51,979.86
Accrued charges	21,760,066.85	15,165,863.36
Payables – short term liabilities	934,493.42	950,650.53
Payables – Third parties	31,424.48	199,946.91
Payables – EU entities	668,232.35	1,521,442.47
Total financial liabilities – B	**37,924,494.37**	**31,925,049.28**
Total net financial instruments (A-B)	**-18,556,777.21**	**-7,233,037.70**

Liquidity risk

Liquidity is the risk that arises from the difficulty of selling an assets; for example, the risk that a given security or asset cannot be traded quickly enough in the market to prevent a loss or meet an obligation. Liquidity risk arises from the ongoing financial obligations, including settlement of payables.

The table below provides details on EFSA liabilities and their contractual maturities:

31 December 2025	< 1 year	1-5 years	> 5 years	Total
Payables–Long term liabilities	934,493.42	5,190,530.85	6,172,373.45	12,297,397.72
Current payables	3,149,485.62	0.00	0.00	3,149,485.62
Sundry payables	17,887.35	0.00	0.00	17,887.35
Accrued charges	21,760,066.85	0.00	0.00	21,760,066.85
Payables – Third parties	31,424.48	0.00	0.00	31,424.48
Payables – EU entities	668,232.35	0.00	0.00	668,232.35
Total liabilities	**26,561,590.07**	**5,190,530.85**	**6,172,373.45**	**37,924,494.37**

Regarding treasury, bank accounts opened in the name of EFSA are not overdrawn. Treasury and payment operations are highly automated and rely on modern information systems. Specific procedures are applied to guarantee system security and to ensure segregation of duties in line with the Financial Regulation, the internal control standards, and audit principles. EFSA's budget principles ensure that overall cash resources for a given year are always sufficient for the execution of all payments. In order to ensure that available treasury resources are always sufficient to cover the payments to be executed in a given month, procedures regarding cash forecasting are in place.

EFSA payables – Long term liabilities, are related to the scheduled instalments for capital debt foreseen in the Contract Purchase for EFSA Headquarters (Building). The associated outstanding interest by maturity for the period, is provided below:

31 December 2025	< 1 year	1-5 years	> 5 years	Total
Outstanding interest	415,842.33	1,561,147.93	579,305.34	2,556,295.60
Total	**415,842.33**	**1,561,147.93**	**579,305.34**	**2,556,295.60**

Credit risk

Credit risk is the risk of loss due to a debtor's non-payment or other failure to meet a contractual obligation. The default events include a delay in repayments, restructuring of borrower repayments and bankruptcy.

Treasury resources are kept with a commercial bank. The subsidy to EC (DG SANTE) as per agreement is requested 6 times a year and is based on cash forecasts. Minimum cash levels, are kept in the main bank account which fluctuated between 0.2 million euro and 47.7 million euro and as a consequence the monthly average bank balance was 20.2 million euro to ensure that EFSA risk exposure is limited. In addition, specific guidelines are applied for the selection of commercial banks in order to further minimise counterparty risk to which EFSA is exposed. EFSA commercial bank has been selected by call for tenders and the credit ratings of the commercial bank where EFSA has bank accounts is reviewed regularly.

The maximum exposure to credit risk is:

Receivables	2025	2024
Pre-financing - Long term receivable	2,448,516.74	2,870,165.34
Current receivables	57,380.00	0.00
Sundry receivables	33,797.45	777,638.72
Prepaid expenses	4,958,990.84	4,259,032.49
Pre-financing – Short term receivable	524,682.32	692,183.42
Cash and cash equivalents	11,344,349.81	16,092,991.61
Total Financial assets	**19,367,717.16**	**24,692,011.58**
Impairment	0.00	0.00
Guarantees	0.00	0.00
Total credit risk	**19,367,717.16**	**24,692,011.58**

The credit quality of receivables, is shown below:

Credit quality	2025	2024
Prime and high rate	0.00	0.00
Upper medium grade *	11,344,349.81	16,092,991.61
Low medium grade	0.00	0.00
Debtors who never defaulted **	8,023,367.35	8,599,019.97
Debtors who defaulted in the past	0.00	0.00
Total credit risk	**19,367,717.16**	**24,692,011.58**

* - amount relates to cash in bank
**-amount relates to pre-financing (long/short term),prepaid expenses, current/sundry receivables

Analysis of the age of the receivables, past due and not impaired, is shown below:

Credit quality	Neither past due nor impaired	Past due but not impaired < 1 year	1-5 years	> 5 years	Total
Pre-financing – LT	2,448,516.74	0.00	0.00	0.00	2,448,516.74
Current receivables	57,380.00	0.00	0.00	0.00	57,380.00
Sundry receivables	33,797.45	0.00	0.00	0.00	33,797.45
Prepaid expenses	4,958,990.84	0.00	0.00	0.00	4,958,990.84
Pre-financing – ST	524,682.32	0.00	0.00	0.00	524,682.32
Cash	11,344,349.81	0.00	0.00	0.00	11,344,349.81
Total	**19,367,717.16**	**0.00**	**0.00**	**0.00**	**19,367,717.16**

Interest rate risk

EFSA earn interest on bank accounts balances. EFSA has put in place measures to ensure that interest earned on its bank accounts regularly reflects market interest rates, as well as their possible fluctuation. Overnight balances held on the commercial bank accounts earn interest on a daily basis but are paid to EFSA at year end. The bank accounts held by EFSA have associated for interest calculation the ECB marginal rate for its main refinancing operations. EFSA has financial liabilities on short and long term associated to the reimbursement of the building purchased (EFSA Seat) in 2011, the interest rate associated is fixed not variable.

Foreign currency risk

All financial assets and liabilities are in EUR, therefore EFSA has no currency exposure. When miscellaneous receipts are received in currencies other than EUR, are converted into EUR and transferred to accounts held in EUR. All bank accounts held by EFSA are in EUR, no material foreign currency risk with regard to these assets.

7 CHANGES IN ACCOUNTING POLICIES AND CONSOLIDATION

There have been no changes in accounting policies for the financial year 2025 and EFSA accounts are fully consolidated in the EU consolidated annual accounts.

7.1 New EU Accounting Rules (EAR)

New EAR which are effective for annual periods beginning on or after 1 January 2025

On 12 December 2025 the Accounting Officer of the European Commission adopted a targeted amendment of EAR 1 'Financial Statements'. The amendment, which is effective for reporting periods beginning on or after 1 January 2025, introduced changes to the guidance on the Segment Report. As the European Food Safety Authority is not obliged to, and does not prepare, a Segment Report, the amendment has no impact on these annual accounts.

New EAR adopted but not yet effective at 31 December 2025

EAR 8 (revised 2025)

On 15 April 2025 the Accounting Officer of the European Commission adopted the revised EAR 8 'Leases', which is effective for accounting periods beginning on or after 1 January 2027. The revised EAR 8 has been updated in line with IPSAS 43 'Leases' (including the amendment 'Concessionary Leases and Other Arrangements Conveying Rights over Assets'). The main change as compared to the current EAR 8 is the introduction of a right-of-use recognition and measurement model, which requires lessees to recognise all leases, including concessionary leases, on the balance sheet, unless the short-term or low-value exemption applies. The current distinction of leases as either operating leases or finance leases, with only the latter recognised on the balance sheet, will no longer be applicable. For lessors, the revised EAR 8 largely carries forward the existing accounting requirements, with additional guidance and clarifications. Consequently, the initial application of the revised EAR 8 is expected to result in more leases being recognised on the balance sheet, with a corresponding increase in right-of-use assets and lease liabilities. The impact of the revised EAR 8, including on concessionary leases and other relevant arrangements, will continue to be assessed over the 2026 calendar year prior to the 1 January 2027 effective date.

EAR 1 (revised 2025)

On 15 April 2025 the Accounting Officer of the European Commission adopted the amended EAR 1 'Financial Statements', which is effective for accounting periods beginning on or after 1 January 2027. The amendment aims to ensure a consistent classification of all borrowings within financing activities. Under the current EAR 1 borrowings related to leases, the acquisition of property, plant and equipment, and back-to-back operations are classified within operating activities. Under the revised EAR 1, financing activities will include all activities that result in changes on the size and composition of borrowings, without the above exceptions. Consequently, the initial application of the revised EAR 1 is expected to result in cash flows relating to the principle portion of lease liabilities to be classified within financing activities rather than operating activities. The impact of the revised EAR 1 will continue to be assessed over the 2026 calendar year prior to the 1 January 2027 effective date.

8 RELATED PARTY DISCLOSURE

The related parties of European Food Safety Authority are the key management personnel.
They are responsible for the strategic direction and operational management of the entity and are entrusted with significant authority to execute their mandate.

Highest grade description	Grade	Number of persons of this grade
Executive Director	AD14	1
Director	AD13	4

The highest staff grade of EFSA as of 31/12/2025 was AD14 (Executive Director) – Dr. Nikolaus Kriz.

In June 2015, EFSA Management Board has designated Dr. Nikolaus Kriz as the next EFSA's Executive Director. The Executive Director Designate of EFSA, Dr. Nikolaus Kriz, was evaluated by the European Parliament's Committee on the Environment, Climate and Food Safety (ENVI) in an hearing held in Brussels (European Parliament) on 14th July 2015. Following this hearing the European Parliament formalised its opinion in a letter by the President to the Chair of EFSA's Management, Dr. Nikolaus Kriz as EFSA's Executive Director, with a five years mandate, starting in September 2025.

The transactions of the Authority with key management personnel during financial year 2025 are composed only of the remuneration, allowances and other entitlements in accordance with the Staff Regulations of the European Communities.

9 EVENTS AFTER THE BALANCE SHEET DATE

At the date of issue of the accounts, no material issue came to the attention of the Accounting Officer of the European Food Safety Authority or were reported to him that would require separate disclosure under this section.

REPORTS ON IMPLEMENTATION OF THE BUDGET

BUDGETARY STRUCTURE AND PRINCIPLES

The budgetary accounts are kept in accordance with the Financial Regulation and its rules of application. The budget is the instrument which, for each financial year, forecasts and authorises the revenue and expenditure considered necessary for the implementation of EFSA's founding regulation.

Every year, EFSA estimates its revenue and expenditure for the year and draws up a draft budget which it sends to the Commission. The Commission then sends it to the budgetary authority. On the basis of this draft budget, the Council draws its position which is then the subject of negotiations between the two arms of the budgetary authority. The President of the Parliament declares that the joint draft has been finally adopted, thus making the budget enforceable. The task of executing the budget is the responsibility of EFSA.

The budget structure for EFSA consists of administrative and operational appropriations composed of non-differentiated as well as differentiated appropriations. Non-differentiated appropriations are used to finance operations of an annual nature (which comply with the principle of annuality) whereas differentiated appropations are used to finance multi-annual operations.

The 2025 budget structure had the following changes comparing with 2024 budget structure: Title I and II, remained unchanged; under Title III the BL3020 (Risk Assessment Production experts meetings - Regulated products), BL3030 (Risk Assessment Services meetings - Regulated products), BL3120 (Risk Assessment Production experts meetings: Generic Risk Assessment) and BL3140 (Risk Assessment Services experts meetings - Generic Risk Assessment) have been merged into BL3000 (Risk Assessment Production experts meetings - Generic Risk Assessment and Risk Assessment of Regulated products) and BL3130 (Crisis support) moved to BL3011 (Crisis support). A differentiated appropriations budget line was created BL3531 (Project management and project consulting support linked to multiannual projects).

Origin of Appropriations

The main source of appropriations is EFSA budget for the current year. However, there are other types of appropriations resulting from the provisions of the Financial Regulation. They come from previous financial years or outside sources:

– **Initial budget appropriations** adopted for the current year can be supplemented with transfers between lines and by amending budgets.

– **Appropriations carried over** from previous year or made available again also supplement the current budget.

– **Assigned revenue** which can be a revenue made up of refunds where the amounts allocated on the budget line which incurred the initial expenditure and may be carried over for one year only or a revenue such as contributions from Member States.

Composition of Appropriations Available

– Initial budget = appropriations voted in year N-1;

– Final budget appropriations = initial budget appropriations adopted + amending budget appropriations + transfers + additional appropriations;

– Additional appropriations = assigned revenue (see above) + appropriations carried over from the previous financial year.

Calculation of the Budget Result

The revenue entered in the accounts is the amount actually received during the course of the year. For the purposes of calculating the budget result for the year, expenditure comprises payments made against the year's appropriations plus any of the appropriations for that year that are carried over to the following year. Payments made against the year's appropriations means payments that are made by the accounting officer by 31 December of the financial year.

The following are added to or deducted from the resulting figure:

• the net balance of cancellations of payment appropriations carried over from previous years and any payments which, because of fluctuations in the euro rate, exceed non-differentiated appropriations carried over from the previous year; and

• the balance of exchange-rate gains and losses recorded during the year.

Payment appropriations carried over include: automatic carryovers and carryovers by decision. The cancellation of unused payment appropriations carried over from the previous year shows the cancellations on appropriations carried over automatically and by decision. It also includes the decrease in assigned revenue appropriations carried over to the next year in comparison with previous year.

Budgetary principles

The budget of EFSA has been established in compliance with the principles of unity, budget accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency as set out in the EFSA's Financial Regulation.

BUDGET RESULT

Revenue	2025	2024
Commission subsidy DG SANTE	150,917,134.32	153,673,892.25
Commission subsidy DG NEAR	0.00	299,936.31
Other revenue - C4	1,131,135.81	734,999.40
Other revenue - bank interest	941,359.43	645,203.97
Total revenue (a)	**152,989,629.56**	**155,354,031.93**
Expenditure		
Personnel expenses - Budget Title I		
Payments	-70,368,680.59	-68,567,586.83
Automatic carryovers	-2,741,129.44	-2,141,853.11
Administrative expenses - Budget Title II		
Payments	-12,611,334.56	-13,021,417.21
Automatic carryovers	-4,480,898.91	-3,398,761.06
Operational expenses - Budget Title III		
Payments	-61,345,298.98	-60,468,566.47
Automatic carryovers	-3,269,962.53	-9,733,792.40
Total expenditure (b)	**-154,817,305.01**	**-157,331,977.08**
Outturn for the financial year (a-b)	**-1,827,675.45**	**-1,977,945.15**
Cancellation of unused carryovers	389,300.47	592,424.24
Adjustment for carry-over from previous years	1,833,439.71	1,985,099.86
Exchange differences for the year	-150.00	-281.26
Balance carried over from year N-1	599,297.69	839,754.82
Reimbursement to EC – DG SANTE	-599,297.69	-839,754.82
Balance of the outturn account	**393,542.78**	**599,297.69**
Balance for DG AGRI	**1,371.95**	**0.00**

RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

ECONOMIC RESULT OF THE YEAR	2025	2024
	-12,287,140.95	**4,742,074.82**
Adjustments for accrual items (items included in the economic result but not in the budget result)		
Accrual Cut-off (reversal 31.12.N-1)	-26,962,053.53	-25,876,586.28
Accrual Cut-off (cut-off 31.12.N)	33,366,663.63	25,221,655.08
Unpaid invoices at year end but booked in charges	3,149,485.62	1,084,087.25
Depreciation/amortisation of intangible and tangible assets	3,072,103.72	2,990,111.51
Value reductions	25,284.16	13,051.24
Alignment on tangible fixed assets from previous years	60,890.11	0.00
Recovery Orders cancelled in the year	4,896.92	17,821.00
Prefinancing given in previous years and cleared in the year	7,076,828.20	5,494,687.77
Prefinancing received by DG NEAR and cleared in the year	-442,651.58	-299,723.18
Prefinancing received by DG AGRI and cleared in the year	-203,431.68	-165,497.37
Prefinancing received by University of Ghent and cleared in the year	-168,522.43	-99,989.40
Accrued income to be received	-57,380.00	-159,597.00
Interests received at year end	-444,997.63	-942,036.41
Payments made from carry-over of payment appropriations	13,019,945.08	12,027,222.86
Provisions	0.00	-16,929.95
Staff balance carried over from previous years	0.00	-29,851.18
Other *	-150.00	-281.26
Adjustments for budgetary items (items included in the budget result but not in the economic result)		
Purchase of tangible fixed assets	-2,303,884.53	-2,679,053.76
Purchase of intangible fixed assets	-50,589.02	0.00
New prefinancing paid in the year and remaining open	-8,080,289.71	-6,882,467.64
New prefinancing received in the year and remaining open – DG SANTE	393,542.78	599,297.69
Accrued income received in the year	159,597.00	0.00
New prefinancing received in the year, remained open – University of Ghent	0.00	299,936.31
Budgetary recovery orders issued on balance sheet accounts	941,359.43	645,203.97
Payments on building debt	-2,075,795.46	-3,248,731.42
Payments on financial charges	473,296.18	560,817.27
Payment appropriations carried over to year N+1	-10,491,990.88	-15,274,406.57
Cancellation of unused carried over payment appropriations	389,300.47	592,424.24
Adjustment for carry-over from the previous year	1,833,439.71	1,985,099.86
Adjustment for budget result - DG NEAR	-1,371.95	0.00
Other **	-2,840.88	958.24
BUDGET RESULT OF THE YEAR	**393,542.78**	**599,297.69**

Notes:
- Other *) – Financial revenues, exchange differences of the year
- Other **) – Bank charges and late interest payment

The economic result of the year is calculated on the basis of accrual accounting principles. The budget result is however based on modified cash accounting rules, in accordance with the Financial Regulation. As the economic result and the budget result both cover the same underlying operational transactions, it is a useful control to ensure that they are reconcilable.

The actual budgetary revenue for a financial year corresponds to the revenue collected from entitlements established in the course of the year and amounts collected from entitlements established in previous years. Therefore the entitlements established in the current year but not yet collected are to be deducted from the economic result for reconciliation purposes as they do not form part of budgetary revenue. On the contrary the entitlements established in previous years and collected in current year must be added to the economic result for reconciliation purposes.

The net accrued expenses mainly consist of accruals made for year-end cut-off purposes, i.e. eligible expenses incurred by beneficiaries of EU funds but not yet reported to EFSA. While accrued expenses are not considered as budgetary expenditure, payments made in the current year relating to invoices registered in prior years are part of current year's budgetary expenditure.

The net effect of pre-financing is the combination of (1) the new pre-financing amounts paid in the current year and recognised as budgetary expenditure of the year and (2) the clearing of the prefinancing paid in current year or previous years through the acceptance of eligible costs. The latter represent an expense in accrual terms but not in the budgetary accounts since the payment of the initial pre-financing had already been considered as a budgetary expenditure at the time of its payment.

Besides the payments made against the year's appropriations, the appropriations for that year that are carried to the next year also need to be taken into account in calculating the budget result for the year. The same applies for the budgetary payments made in the current year from carry-overs and the cancellation of unused payment appropriations.

The movement in provisions relates to year-end estimates made in the accrual accounts (employee benefits mainly) that do not impact the budgetary accounts. Other reconciling amounts comprise different elements such as asset depreciation, asset acquisitions, capital lease payments and financial participations for which the budgetary and accrual accounting treatments differ.

BUDGET IMPLEMENTATION

Fund Source : C1 Appropriations – Title I

Budget Line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Credit not used (1)-(2)	Payment Appropriation (3)	Executed Payment			Carry forward CA	Carry forward PA
						Current year commitment (4)	Previous year commitment (5)	Total (4)+(5)		
A-1100	Salaries and allowances of staff	46,296,990.66	46,296,990.66	0.00	46,296,990.66	46,296,990.66	0.00	46,296,990.66	0.00	0.00
A-1104	Entitlements on Entering/Leaving the Service	150,609.60	150,609.60	0.00	150,609.60	150,609.60	0.00	150,609.60	0.00	0.00
A-1113	Stagiaires	2,073,581.68	2,073,581.68	0.00	2,073,581.68	2,073,581.68	0.00	2,073,581.68	0.00	0.00
A-1115	Contract staff	11,735,628.88	11,735,628.88	0.00	11,735,628.88	11,735,628.88	0.00	11,735,628.88	0.00	0.00
A-1116	Visiting experts, National Experts	624,483.88	624,483.88	0.00	624,483.88	622,498.96	0.00	622,498.96	1,984.92	1,984.92
A-1120	Interim services	4,808,000.00	4,808,000.00	0.00	4,808,000.00	3,582,362.38	0.00	3,582,362.38	1,225,637.62	1,225,637.62
A-1200	Miscellaneous expenditure on recruitment	165,359.09	165,359.09	0.00	165,359.09	150,315.85	0.00	150,315.85	15,043.24	15,043.24
A-1300	Missions and travel expenses	174,866.69	174,866.69	0.00	174,866.69	170,372.46	0.00	170,372.46	4,494.23	4,494.23
A-1301	Shuttles for missions and duty	57,000.00	57,000.00	0.00	57,000.00	52,955.90	0.00	52,955.90	4,044.10	4,044.10
A-1410	Medical service	344,298.42	344,298.42	0.00	344,298.42	314,274.57	0.00	314,274.57	30,023.85	30,023.85
A-1500	Further training, language courses and retraining for staff	1,338,947.52	1,338,947.52	0.00	1,338,947.52	782,389.75	0.00	782,389.75	556,557.77	556,557.77
A-1600	Special assistance grants and aid for disabled	82,703.63	82,703.63	0.00	82,703.63	73,734.74	0.00	73,734.74	8,968.89	8,968.89
A-1610	Social contacts between staff	83,872.29	83,872.29	0.00	83,872.29	67,762.29	0.00	67,762.29	16,110.00	16,110.00
A-1630	Early childhood centres, creches and EU school contribution	2,241,269.78	2,241,269.78	0.00	2,241,269.78	2,241,269.78	0.00	2,241,269.78	0.00	0.00
A-1800	Translation and interpretation	12,479.00	12,479.00	0.00	12,479.00	8,823.25	0.00	8,823.25	3,655.75	3,655.75
A-1801	Payment for administrative assistance from the Community Institutions	442,385.90	442,385.90	0.00	442,385.90	442,385.90	0.00	442,385.90	0.00	0.00
A-1802	Consultancy and HR services	534,420.70	534,420.70	0.00	534,420.70	325,339.98	0.00	325,339.98	209,080.72	209,080.72
A-1803	Other services	886,642.74	886,642.74	0.00	886,642.74	865,237.56	0.00	865,237.56	21,405.18	21,405.18
	TITLE I - TOTAL	**72,053,540.46**	**72,053,540.46**	**0.00**	**72,053,540.46**	**69,956,534.19**	**0.00**	**69,956,534.19**	**2,097,006.27**	**2,097,006.27**

Fund Source : C1 Appropriations – Title II

Budget Line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Credit not used (1)-(2)	Payment Appropriation (3)	Executed Payment			Carry forward CA	Carry forward PA
						Current year commitment (4)	Previous year commitment (5)	Total (4)+(5)		
A-2000	Rent	69,558.20	69,558.20	0.00	69,558.20	69,558.20	0.00	69,558.20	0.00	0.00
A-2001	Acquisition	2,075,795.46	2,075,795.46	0.00	2,075,795.46	2,075,795.46	0.00	2,075,795.46	0.00	0.00
A-2002	Studies and technical assistance in connection with building projects	447,914.12	447,914.12	0.00	447,914.12	196,135.67	0.00	196,135.67	251,778.45	251,778.45
A-2003	Refurbishment of premises/fitting out	2,075,530.96	2,075,530.96	0.00	2,075,530.96	480,357.16	0.00	480,357.16	1,595,173.80	1,595,173.80
A-2020	Water, gas, electricity and heating	748,388.55	748,388.55	0.00	748,388.55	578,402.31	0.00	578,402.31	169,986.24	169,986.24
A-2021	Cleaning and maintenance	668,378.81	668,378.81	0.00	668,378.81	597,999.58	0.00	597,999.58	70,379.23	70,379.23
A-2023	Security and surveillance of buildings	715,803.60	715,803.60	0.00	715,803.60	501,201.87	0.00	501,201.87	214,601.73	214,601.73
A-2024	Insurance	31,700.80	31,700.80	0.00	31,700.80	31,700.80	0.00	31,700.80	0.00	0.00
A-2025	Other expenditure on buildings	765,799.80	765,799.80	0.00	765,799.80	496,910.74	0.00	496,910.74	268,889.06	268,889.06
A-2100	Purchase and maintenance of IT equipment and standard software	3,771,952.05	3,771,652.05	300.00	3,771,952.05	3,323,054.82	0.00	3,323,054.82	448,597.23	448,597.23
A-2103	External services for the operation, implementation and maintenance	3,699,894.53	3,699,894.53	0.00	3,699,894.53	2,861,490.74	0.00	2,861,490.74	838,403.79	838,403.79
A-2200	Technical equipment and installations	212,915.28	212,915.28	0.00	212,915.28	172,900.28	0.00	172,900.28	40,015.00	40,015.00
A-2210	Furniture	1,285,676.33	1,285,676.33	0.00	1,285,676.33	862,011.95	0.00	862,011.95	423,664.38	423,664.38
A-2300	Stationery and office supplies	40,986.36	40,361.81	624.55	40,986.36	16,164.68	0.00	16,164.68	24,197.13	24,197.13
A-2320	Bank and other financial charges	250.00	250.00	0.00	250.00	155.07	0.00	155.07	94.93	94.93
A-2330	Legal expenses and damages	98,702.65	98,702.65	0.00	98,702.65	94,753.65	0.00	94,753.65	3,949.00	3,949.00
A-2350	Miscellaneous insurance	9,900.00	9,900.00	0.00	9,900.00	2,896.75	0.00	2,896.75	7,003.25	7,003.25
A-2390	Publications	7,981.00	7,981.00	0.00	7,981.00	7,981.00	0.00	7,981.00	0.00	0.00
A-2400	Postal charges and telecommunications	119,701.14	119,301.14	400.00	119,701.14	90,338.05	0.00	90,338.05	28,963.09	28,963.09
A-2500	Management Board meetings	74,564.24	74,564.24	0.00	74,564.24	54,473.78	0.00	54,473.78	20,090.46	20,090.46
	TITLE II - TOTAL	**16,921,393.88**	**16,920,069.33**	**1,324.55**	**16,921,393.88**	**12,514,282.56**	**0.00**	**12,514,282.56**	**4,405,786.77**	**4,405,786.77**

Fund Source : C1 Appropriations – Title III

Budget Line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Credit not used (1)-(2)	Payment Appropriation (3)	Executed Payment			Carry forward CA	Carry forward PA
						Current year commitment (4)	Previous year commitment (5)	Total (4)+(5)		
B-3000	Risk Assessment Production experts meetings - Generic Risk Assessment and Risk Assessment of Regulated products	8,478,734.93	8,478,734.93	0.00	8,478,734.93	8,384,846.82	0.00	8,384,846.82	93,888.11	93,888.11
B-3210*	EFSA Grants & Procurement	35,151,931.26	35,150,962.89	968.37	30,053,394.03	10,908,597.17	19,144,285.35	30,052,882.52	24,242,365.72	0.00
B-3220	Scientific Cooperation meetings	59,134.20	59,134.20	0.00	59,134.20	54,464.30	0.00	54,464.30	4,669.90	4,669.90
B-3410	Risk Communication, Web management, communication activities and materials	5,919,722.96	5,919,722.96	0.00	5,919,722.96	4,998,650.64	0.00	4,998,650.64	921,072.32	921,072.32
B-3420	External Relations and representation	283,973.07	281,987.63	1,985.44	283,973.07	167,772.61	0.00	167,772.61	114,215.02	114,215.02
B-3500	Operational IT Systems	7,322,811.37	7,322,811.37	0.00	7,322,811.37	6,246,740.72	0.00	6,246,740.72	1,076,070.65	1,076,070.65
B-3501*	Multiannual operational IT projects	11,537,199.35	11,537,199.35	0.00	5,748,942.81	5,292,240.81	456,701.20	5,748,942.01	6,244,958.54	0.00
B-3511	Translation, Interpretation, Linguistic Proofreading and Editing	324,665.00	324,665.00	0.00	324,665.00	317,385.88	0.00	317,385.88	7,279.12	7,279.12
B-3512	Library	860,195.53	860,195.53	0.00	860,195.53	810,627.78	0.00	810,627.78	49,567.75	49,567.75
B-3513	Mission of staff related to operational duties	578,200.00	578,200.00	0.00	578,200.00	511,070.55	0.00	511,070.55	67,129.45	67,129.45
B-3514	Scientific meetings and missions services	1,452,235.46	1,452,235.46	0.00	1,452,235.46	1,286,820.72	0.00	1,286,820.72	165,414.74	165,414.74
B-3515	Catering	41,920.83	41,920.83	0.00	41,920.83	27,520.83	0.00	27,520.83	14,400.00	14,400.00
B-3520	Conferences and outreach	434,908.01	434,158.01	750.00	434,908.01	319,094.56	0.00	319,094.56	115,063.45	115,063.45
B-3530	Operational development and support, control and quality	598,502.11	598,502.10	0.01	598,502.11	479,876.99	0.00	479,876.99	118,625.11	118,625.11
B-3531*	Project management and project consulting support linked to multiannual projects	2,016,136.33	2,016,136.33	0.00	726,219.10	726,219.10	0.00	726,219.10	1,289,917.23	0.00
	TITLE III - TOTAL	**75,060,270.41**	**75,056,566.59**	**3,703.82**	**62,883,559.41**	**40,531,929.48**	**19,600,986.55**	**60,132,916.03**	**34,524,637.11**	**2,747,395.62**
	GRAND TOTAL	**164,035,204.75**	**164,030,176.38**	**5,028.37**	**151,858,493.75**	**123,002,746.23**	**19,600,986.55**	**142,603,732.78**	**41,027,430.15**	**9,250,188.66**

Notes:* - The appropriations on the B-3210 (EFSA Grants & Procurement), B-3501 (Multiannual operational IT projects) and B-3531 (Project management and project consulting support linked to multiannual projects) are of type differentiated appropriations. The commitments appropriations extend over more than one financial year and payment appropriations are not carried forward.

Fund Source : C4 Appropriations

Budget Line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Credit not used (1-2)	Payment Appropriation (3)	Executed Payment (4)	Carry forward CA	Carry forward PA
A-1100	Salaries and allowances of staff provided	481,929.37	0.00	481,929.37	481,929.37	0.00	0.00	0.00
A-1113	Stagiaires	16,310.87	16,310.87	0.00	16,310.87	16,310.87	0.00	0.00
A-1115	Contract staff	131,150.79	0.00	131,150.79	131,150.79	0.00	0.00	0.00
A-1300	Visiting experts, National Experts	39,692.22	8,649.21	31,043.01	39,692.22	8,649.21	0.00	0.00
A-1500	Further training, language courses and	5,350.00	5,350.00	0.00	5,350.00	5,350.00	0.00	0.00
	TITLE I - TOTAL	**674,433.25**	**30,310.08**	**644,123.17**	**674,433.25**	**30,310.08**	**0.00**	**0.00**
A-2000	Rent	76,812.83	3,516.16	73,296.67	76,812.83	3,516.16	0.00	0.00
A-2100	Purchase and maintenance of IT equipment	17,556.34	17,069.52	486.82	17,556.34	17,069.52	0.00	0.00
A-2103	External services for the operation,	1,328.65	0.00	1,328.65	1,328.65	0.00	0.00	0.00
A-2400	Postal charges and telecommunications	195.00	195.00	0.00	195.00	195.00	0.00	0.00
	TITLE II - TOTAL	**95,892.82**	**20,780.68**	**75,112.14**	**95,892.82**	**20,780.68**	**0.00**	**0.00**
B-3000	Risk Assessment Production experts meetings	4,866.28	0.00	4,866.28	4,866.28	0.00	0.00	0.00
B-3210*	EFSA Grants & Procurement	12,375.00	12,375.00	0.00	12,375.00	12,375.00	0.00	0.00
B-3410	External Relations and representation	183,971.46	42,522.79	141,448.67	183,971.46	37,549.96	4,972.83	4,972.83
B-3500	Operational IT Systems	159,597.00	159,597.00	0.00	159,597.00	159,597.00	0.00	0.00
	TITLE III - TOTAL	**360,809.74**	**214,494.79**	**146,314.95**	**360,809.74**	**209,521.96**	**4,972.83**	**4,972.83**
								0.00
	GRAND TOTAL	**1,131,135.81**	**265,585.55**	**865,550.26**	**1,131,135.81**	**260,612.72**	**4,972.83**	**4,972.83**

Notes:* - The appropriations on the B-3210 (EFSA Grants & Procurement) are of type differentiated appropriations. The commitments appropriations extend over more than one financial year and payment appropriations are not carried forward.

Fund Source : C5 Appropriations

Budget Line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Credit not used (1-2)	Payment Appropriation (3)	Executed Payment (4)	Carry forward CA	Carry forward PA
A-1100	Salaries and allowances of staff provided	293,653.39	293,653.39	0.00	293,653.39	293,653.39	0.00	0.00
A-1115	Contract staff	38,035.65	38,035.65	0.00	38,035.65	38,035.65	0.00	0.00
A-1116	Visiting experts, National Experts	11,379.25	11,379.25	0.00	11,379.25	11,379.25	0.00	0.00
A-1803	Other services	38,768.03	38,768.03	0.00	38,768.03	38,768.03	0.00	0.00
	TITLE I - TOTAL	**381,836.32**	**381,836.32**	**0.00**	**381,836.32**	**381,836.32**	**0.00**	**0.00**
A-2000	Rent	51,982.89	51,982.89	0.00	51,982.89	51,982.89	0.00	0.00
A-2020	Water, gas, electricity and heating	1,149.15	1,149.15	0.00	1,149.15	1,149.15	0.00	0.00
A-2100	Purchase and maintenance of IT equipment	23,139.28	23,139.28	0.00	23,139.28	23,139.28	0.00	0.00
	TITLE II - TOTAL	**76,271.32**	**76,271.32**	**0.00**	**76,271.32**	**76,271.32**	**0.00**	**0.00**
B-3000	Risk Assessment Production experts meetings	103,812.41	103,812.41	0.00	103,812.41	101,749.50	2,062.91	2,062.91
B-3210*	EFSA Grants & Procurement	32,820.00	32,820.00	0.00	33,000.00	33,000.00	32,820.00	0.00
B-3220	Scientific Cooperation meetings	2,505.80	2,505.80	0.00	2,505.80	2,505.80	0.00	0.00
B-3410	Risk Communication, Web management,	113,427.17	113,427.17	0.00	113,427.17	51,000.00	62,427.17	62,427.17
B-3520	Conferences and outreach	675.00	675.00	0.00	675.00	0.00	675.00	675.00
	TITLE III - TOTAL	**253,240.38**	**253,240.38**	**0.00**	**253,420.38**	**188,255.30**	**97,985.08**	**65,165.08**
								0.00
	GRAND TOTAL	**711,348.02**	**711,348.02**	**0.00**	**711,528.02**	**646,362.94**	**97,985.08**	**65,165.08**

Notes: * - The appropriations on the B-3210 (EFSA Grants & Procurement) are of type differentiated appropriations. The commitments appropriations extend over more than one financial year and payment appropriations are not carried forward. The B-3210 (EFSA Grants & Procurement) has differentiated appropriations, the payment appropriations of 33,000.00 eur were used for payment of commitments created under C1 credits B-3210; a commitment of 32,820.00 eur created under C5 credits will be carried forward for 2026.
- The appropriations on the B-3000 (Experts indemnities for Risk Assessment Production - Generic Risk Assessment and Risk Assessment of Regulated products) originated from 2024 credits carry over from B-3020 (Risk Assessment Production experts meetings): 16,026.96 euro; B-3120 (RASA Experts Meetings): 64,783.85 euro and B-3140 (Risk Assessment Services experts meetings): 23,001.60 euro.

Fund Source : R0 Appropriations

Budget Line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Credit not used (1-2)	Payment Appropriation (3)	Executed Payment (4)	R A L (2-4)
B-3230	Pre-accession programme	717,341.15	574,672.55	142,668.60	717,341.15	442,651.58	132,020.97
B-3240	EFSA cooperations and partnerships	403,378.59	371,954.11	31,424.48	403,378.59	371,954.11	0.00
	GRAND TOTAL	**1,120,719.74**	**946,626.66**	**174,093.08**	**1,120,719.74**	**814,605.69**	**132,020.97**

Notes:
- The appropriations on the B-3230 (Pre-accession programme) originated from 2024 credits carry forward from DG NEAR contract 2023/440-820: 717,341.15 eur. An amount of 31,541.31 eur credits from DG NEAR contract 2019/405-828 not carry forward to 2025.
- The appropriations on the B-3240 (EFSA cooperations and partnerships) are originated from 2024 credits carry forward from University of Ghent contract: 199,946.91 euro. There are 2024 credits carry forward from DG AGRI contract: 204,803.63 euro, contract concluded during the year and an amount of 1,371.95 eur was reimbursed to DG AGRI.

Fund Source : C8 Appropriations – Non-Differentiated Appropriations - Title I

Budget Line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	Credit not used (1-4)
A-1116	Stagiaires	1,290.32	1,290.32	1,290.32	1,290.32	0.00
A-1120	Interim services	931,455.93	931,455.93	931,455.93	931,455.93	0.00
A-1200	Miscellaneous expenditure on recruitment	27,647.65	26,907.65	27,647.65	26,907.65	740.00
A-1300	Missions and travel expenses	6,895.09	6,895.09	6,895.09	6,895.09	0.00
A-1301	Shuttles for missions and duty	9,627.12	8,470.57	9,627.12	8,470.57	1,156.55
A-1410	Medical service	30,093.18	27,954.64	30,093.18	27,954.64	2,138.54
A-1500	Further training, language courses and retraining for staff	491,811.11	486,290.66	491,811.11	486,290.66	5,520.45
A-1600	Special assistance grants and aid for disabled	16,882.14	16,771.14	16,882.14	16,771.14	111.00
A-1610	Social contacts between staff	8,112.00	7,586.00	8,112.00	7,586.00	526.00
A-1801	Payment for administrative assistance from the Community Institutions	3,645.00	3,567.00	3,645.00	3,567.00	78.00
A-1802	Consultancy and HR services	203,501.75	198,101.75	203,501.75	198,101.75	5,400.00
A-1803	Other services	29,055.50	28,859.50	29,055.50	28,859.50	196.00
	TITLE I - TOTAL	**1,760,016.79**	**1,744,150.25**	**1,760,016.79**	**1,744,150.25**	**15,866.54**

Fund Source : C8 Appropriations – Non-Differentiated Appropriations - Title II

Budget Line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	Credit not used (1-4)
A-2002	Studies and technical assistance in connection with building projects	297,315.02	297,315.02	297,315.02	297,315.02	0.00
A-2003	Refurbishment of premises/fitting out	1,049,754.34	1,038,018.20	1,049,754.34	1,038,018.20	11,736.14
A-2020	Water, gas, electricity and heating	177,667.99	146,347.47	177,667.99	146,347.47	31,320.52
A-2021	Cleaning and maintenance	64,802.03	64,499.86	64,802.03	64,499.86	302.17
A-2023	Security and surveillance of buildings	192,642.33	190,074.03	192,642.33	190,074.03	2,568.30
A-2025	Other expenditure on buildings	236,428.78	230,369.63	236,428.78	230,369.63	6,059.15
A-2100	Purchase and maintenance of IT equipment	160,173.22	159,930.62	160,173.22	159,930.62	242.60
A-2103	External services for the operation, implementation and maintenance	811,436.31	757,376.83	811,436.31	757,376.83	54,059.48
A-2200	Technical equipment and installations	53,718.22	53,423.97	53,718.22	53,423.97	294.25
A-2210	Furniture	132,244.62	132,244.62	132,244.62	132,244.62	0.00
A-2300	Stationery and office supplies	3,452.81	3,452.81	3,452.81	3,452.81	0.00
A-2320	Bank and other financial charges	134.20	0.00	134.20	0.00	134.20
A-2330	Legal expenses and damages	40,212.97	37,212.97	40,212.97	37,212.97	3,000.00
A-2350	Miscellaneous insurance	7,461.43	7,395.79	7,461.43	7,395.79	65.64
A-2400	Postal charges and telecommunications	79,559.25	74,821.87	79,559.25	74,821.87	4,737.38
A-2500	Management Board meetings	15,486.22	12,091.34	15,486.22	12,091.34	3,394.88
	TITLE II - TOTAL	**3,322,489.74**	**3,204,575.03**	**3,322,489.74**	**3,204,575.03**	**117,914.71**

Fund Source : C8 Appropriations – Non-Differentiated Appropriations - Title III

Budget Line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	Credit not used (1-4)
B-3000	Risk Assessment Production experts meetings - Generic Risk Assessment and Risk	388,393.34	364,421.50	388,393.34	364,421.50	23,971.84
B-3220	Scientific Cooperation meetings	7,671.74	6,418.86	7,671.74	6,418.86	1,252.88
B-3410	Risk Communication, Web management, communication activities and materials	1,037,813.07	935,803.29	1,037,813.07	935,803.29	102,009.78
B-3420	External Relations and representation	76,724.58	69,151.27	76,724.58	69,151.27	7,573.31
B-3500	Operational IT Systems	5,203,014.50	5,174,396.46	5,203,014.50	5,174,396.46	28,618.04
B-3511	Translation, Interpretation, Linguistic Proofreading	18,582.12	16,164.00	18,582.12	16,164.00	2,418.12
B-3512	Library	75,680.10	71,240.07	75,680.10	71,240.07	4,440.03
B-3513	Mission of staff related to operational duties	87,032.01	51,951.46	87,032.01	51,951.46	35,080.55
B-3514	Scientific meetings and missions services	163,177.84	152,854.64	163,177.84	152,854.64	10,323.20
B-3515	Catering	100.00	0.00	100.00		100.00
B-3520	Conferences and outreach	270,472.86	235,386.99	270,472.86	235,386.99	35,085.87
B-3530	Operational development and support, control and quality	998,076.86	993,431.26	998,076.86	993,431.26	4,645.60
	TITLE III - TOTAL	**8,326,739.02**	**8,071,219.80**	**8,326,739.02**	**8,071,219.80**	**255,519.22**
	GRAND TOTAL	**13,409,245.55**	**13,019,945.08**	**13,409,245.55**	**13,019,945.08**	**389,300.47**

Notes:
- The appropriations on the B-3000 (Experts indemnities for Risk Assessment Production - Generic Risk Assessment and Risk Assessment of Regulated products) are originated from 2024 credits (C1 and C4) carried forward of B-3020 (Risk Assessment Production experts meetings), B-3120 (RASA Experts Meetings) and B-3140 (Risk Assessment Services experts meetings)

- The appropriations on B-3410 (Risk Communication, Web management, communication activities and materials) are originated from carried forward 2024 credits (C1 and C5).

Fund Source : C8 Appropriations - Differentiated Appropriations – Title III

Budget Line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Credit Not Used (1-2)	Executed Payment (3)	RAL (2-3)
B-3210	EFSA Grants & Procurement	51,906,174.93	51,444,176.52	461,998.41	19,177,285.35	32,266,891.17
B-3501	Multiannual operational IT projects	456,701.20	456,701.20	0.00	456,701.20	0.00
	GRAND TOTAL	**52,362,876.13**	**51,900,877.72**	**461,998.41**	**19,633,986.55**	**32,266,891.17**

Notes:
- The amount on B-3210 (EFSA Grants & Procurement) and on B-3501 (Multiannual operational IT projects) is originated from 2024 credits carry forward from previous years.

BUDGET TRANSFERS

Initial Budget versus Final Budget

Budget line	Official Budget Item Description	Commitment Appropriation				Payment Appropriation			
		Initial	Transfer	Amended	Final	Initial	Transfer	Amended	Final
A-1100	Salaries and allowances of staff	46,676,000.00	-379,009.34	0.00	46,296,990.66	46,676,000.00	-379,009.34	0.00	46,296,990.66
A-1104	Entitlements on Entering and Leaving the Service	300,000.00	-149,390.40	0.00	150,609.60	300,000.00	-149,390.40	0.00	150,609.60
A-1113	Stagiaires	2,140,000.00	-66,418.32	0.00	2,073,581.68	2,140,000.00	-66,418.32	0.00	2,073,581.68
A-1115	Contract staff	11,960,482.00	-224,853.12	0.00	11,735,628.88	11,960,482.00	-224,853.12	0.00	11,735,628.88
A-1116	Visiting experts National Experts on Detachment	851,000.00	-226,516.12	0.00	624,483.88	851,000.00	-226,516.12	0.00	624,483.88
A-1120	Interim services	4,900,000.00	-92,000.00	0.00	4,808,000.00	4,900,000.00	-92,000.00	0.00	4,808,000.00
A-1200	Miscellaneous expenditure on recruitment	150,000.00	15,359.09	0.00	165,359.09	150,000.00	15,359.09	0.00	165,359.09
A-1300	Missions and travel expenses	160,000.00	14,866.69	0.00	174,866.69	160,000.00	14,866.69	0.00	174,866.69
A-1301	Shuttles for missions and duty	60,000.00	-3,000.00	0.00	57,000.00	60,000.00	-3,000.00	0.00	57,000.00
A-1410	Medical service	359,155.00	-14,856.58	0.00	344,298.42	359,155.00	-14,856.58	0.00	344,298.42
A-1500	Further training language courses and retraining	1,340,600.00	-1,652.48	0.00	1,338,947.52	1,340,600.00	-1,652.48	0.00	1,338,947.52
A-1600	Special assistance grants other interventions	160,000.00	-77,296.37	0.00	82,703.63	160,000.00	-77,296.37	0.00	82,703.63
A-1610	Social contacts between staff	66,000.00	17,872.29	0.00	83,872.29	66,000.00	17,872.29	0.00	83,872.29
A-1630	Early childhood centres creches and EU school contribution	2,080,000.00	161,269.78	0.00	2,241,269.78	2,080,000.00	161,269.78	0.00	2,241,269.78
A-1800	Translation and Interpretation	15,000.00	-2,521.00	0.00	12,479.00	15,000.00	-2,521.00	0.00	12,479.00
A-1801	Payment for administrative assistance from the Commission	563,068.00	-120,682.10	0.00	442,385.90	563,068.00	-120,682.10	0.00	442,385.90
A-1802	Consultancy and HR services	425,850.00	108,570.70	0.00	534,420.70	425,850.00	108,570.70	0.00	534,420.70
A-1803	Other services	842,279.00	44,363.74	0.00	886,642.74	842,279.00	44,363.74	0.00	886,642.74
	TITLE I - TOTAL	**73,049,434.00**	**-995,893.54**	**0.00**	**72,053,540.46**	**73,049,434.00**	**-995,893.54**	**0.00**	**72,053,540.46**

Budget line	Official Budget Item Description	Commitment Appropriation				Payment Appropriation			
		Initial	Transfer	Amended	Final	Initial	Transfer	Amended	Final
A-2000	Rent	74,018.00	-4,459.80	0.00	69,558.20	74,018.00	-4,459.80	0.00	69,558.20
A-2001	Acquisition	1,591,631.00	83,803.71	400,360.75	2,075,795.46	1,591,631.00	83,803.71	400,360.75	2,075,795.46
A-2002	Studies and technical assistance	458,000.00	-10,085.88	0.00	447,914.12	458,000.00	-10,085.88	0.00	447,914.12
A-2003	Refurbishment of premises Fitting-out	1,275,000.00	800,530.96	0.00	2,075,530.96	1,275,000.00	800,530.96	0.00	2,075,530.96
A-2020	Water gas electricity and heating	900,000.00	-151,611.45	0.00	748,388.55	900,000.00	-151,611.45	0.00	748,388.55
A-2021	Cleaning and maintenance	685,000.00	-16,621.19	0.00	668,378.81	685,000.00	-16,621.19	0.00	668,378.81
A-2023	Security and surveillance of buildings	721,000.00	-5,196.40	0.00	715,803.60	721,000.00	-5,196.40	0.00	715,803.60
A-2024	Insurance	45,000.00	-13,299.20	0.00	31,700.80	45,000.00	-13,299.20	0.00	31,700.80
A-2025	Other expenditure on buildings	830,000.00	-64,200.20	0.00	765,799.80	830,000.00	-64,200.20	0.00	765,799.80
A-2100	Purchase and maintenance of IT equipmer	3,594,453.00	177,499.05	0.00	3,771,952.05	3,594,453.00	177,499.05	0.00	3,771,952.05
A-2103	External services for the operation implementation	3,968,630.00	-268,735.47	0.00	3,699,894.53	3,968,630.00	-268,735.47	0.00	3,699,894.53
A-2200	Technical equipment and installations	240,000.00	-27,084.72	0.00	212,915.28	240,000.00	-27,084.72	0.00	212,915.28
A-2210	Purchase of furniture	1,032,000.00	-287,323.67	541,000.00	1,285,676.33	1,032,000.00	-287,323.67	541,000.00	1,285,676.33
A-2300	Stationery and office supplies	41,500.00	-513.64	0.00	40,986.36	41,500.00	-513.64	0.00	40,986.36
A-2320	Bank and other financial charges	1,000.00	-750.00	0.00	250.00	1,000.00	-750.00	0.00	250.00
A-2330	Legal expenses and damages	60,000.00	38,702.65	0.00	98,702.65	60,000.00	38,702.65	0.00	98,702.65
A-2350	Miscellaneous insurance	5,000.00	4,900.00	0.00	9,900.00	5,000.00	4,900.00	0.00	9,900.00
A-2390	Publications	15,000.00	-7,019.00	0.00	7,981.00	15,000.00	-7,019.00	0.00	7,981.00
A-2400	Postal charges and telecommunications	128,750.00	-9,048.86	0.00	119,701.14	128,750.00	-9,048.86	0.00	119,701.14
A-2500	Management Board meetings	82,500.00	-7,935.76	0.00	74,564.24	82,500.00	-7,935.76	0.00	74,564.24
	TITLE II - TOTAL	**15,748,482.00**	**231,551.13**	**941,360.75**	**16,921,393.88**	**15,748,482.00**	**231,551.13**	**941,360.75**	**16,921,393.88**

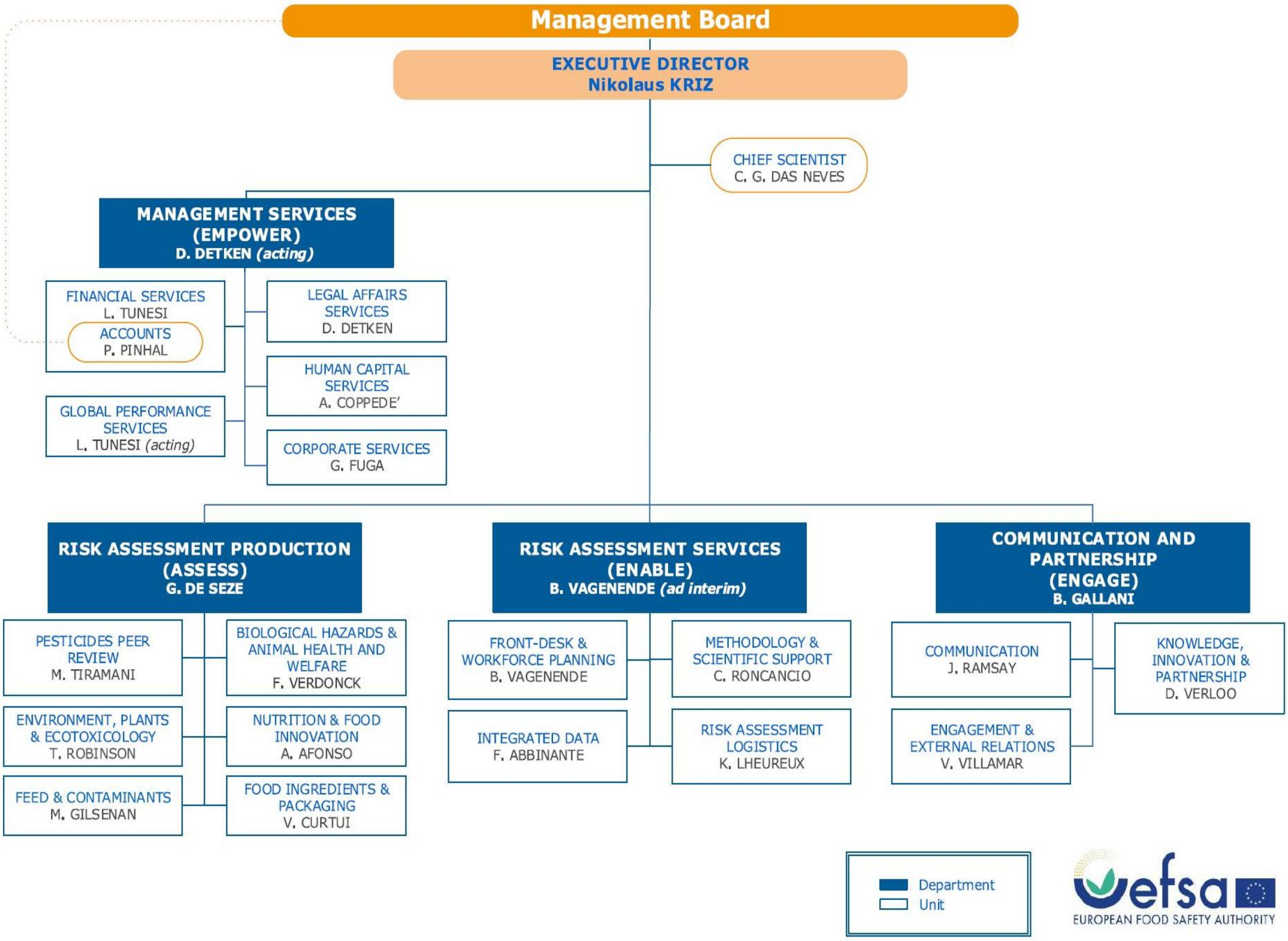
Budget line	Official Budget Item Description	Commitment Appropriation				Payment Appropriation			
		Initial	Transfer	Amended	Final	Initial	Transfer	Amended	Final
B-3000	Risk Assessment Production experts meetings - Generic Risk Assessment	8,930,000.00	-451,265.07	0.00	8,478,734.93	8,930,000.00	-451,265.07	0.00	8,478,734.93
B-3210*	EFSA Grants & Procurement	33,427,197.00	1,724,734.26	0.00	35,151,931.26	27,831,319.00	2,222,075.03	0.00	30,053,394.03
B-3220	Scientific Cooperation meetings	40,000.00	19,134.20	0.00	59,134.20	40,000.00	19,134.20	0.00	59,134.20
B-3410	Risk Communication, Web management, communication	6,140,000.00	-220,277.04	0.00	5,919,722.96	6,140,000.00	-220,277.04	0.00	5,919,722.96
B-3420	External Relations and representation	410,000.00	-126,026.93	0.00	283,973.07	410,000.00	-126,026.93	0.00	283,973.07
B-3500	Operational IT Systems	7,781,796.00	-458,984.63	0.00	7,322,811.37	7,781,796.00	-458,984.63	0.00	7,322,811.37
B-3501*	Multiannual operational IT projects	10,760,962.00	776,237.35	0.00	11,537,199.35	5,620,592.00	128,350.81	0.00	5,748,942.81
B-3511	Translation, Interpretation, Linguistic Proofreading and Editing	250,000.00	74,665.00	0.00	324,665.00	250,000.00	74,665.00	0.00	324,665.00
B-3512	Library	861,000.00	-804.47	0.00	860,195.53	861,000.00	-804.47	0.00	860,195.53
B-3513	Mission of staff related to operational	650,000.00	-71,800.00	0.00	578,200.00	650,000.00	-71,800.00	0.00	578,200.00
B-3514	Scientific meetings and missions services	1,420,500.00	31,735.46	0.00	1,452,235.46	1,420,500.00	31,735.46	0.00	1,452,235.46
B-3515	Catering	30,000.00	11,920.83	0.00	41,920.83	30,000.00	11,920.83	0.00	41,920.83
B-3520	Conferences and outreach	695,000.00	-260,091.99	0.00	434,908.01	695,000.00	-260,091.99	0.00	434,908.01
B-3530	Operational development and support, control and quality	635,000.00	-36,497.89	0.00	598,502.11	635,000.00	-36,497.89	0.00	598,502.11
B-3531*	Project management and project consulting support linked to multiannual projects	2,264,473.00	-248,336.67	0.00	2,016,136.33	824,010.00	-97,790.90	0.00	726,219.10
	TITLE III - TOTAL	**74,295,928.00**	**764,342.41**	**0.00**	**75,060,270.41**	**62,119,217.00**	**764,342.41**	**0.00**	**62,883,559.41**
	GRAND TOTAL	**163,093,844.00**	**0.00**	**941,360.75**	**164,035,204.75**	**150,917,133.00**	**0.00**	**941,360.75**	**151,858,493.75**

Notes:

* - The appropriations on the B-3210 (EFSA Grants & Procurement), B-3501 (Multiannual operational IT projects) and B-3531 (Project management and project consulting support linked to multiannual projects) are of type differentiated appropriations. The commitments appropriations extend over more than one financial year and payment appropriations are not carried forward.

EFSA's ORGANISATIONAL CHART

(December 2025)



ESTABLISHMENT PLAN 2025 & FILLED POSTS
(Statutory positions)

Category and grade	Posts					
	2024		2025		2025	
	Occupied posts at 31.12.2024		Authorized posts for 2025		Occupied posts at 31.12.2025	
	Permanent agent	Temporary agent	Permanent agent	Temporary agent	Permanent agent	Temporary agent
AD16						
AD15		1		1		
AD14				3		1
AD13		4		3		2
AD12		4		6		4
AD11		5		13		7
AD10	1	21	1	33	1	24
AD9		51	4	50	2	50
AD8	4	67		69	2	65
AD7		61		82		60
AD6		74		39		75
AD5		16		10		
Total AD	**5**	**304**	**5**	**309**	**5**	**303**
AST11						
AST10						
AST9						
AST8		1		3		2
AST7		5		6		5
AST6		12		16		13
AST5		27		26		31
AST4		30		24		27
AST3		18		17		15
AST2		2		1		2
AST1		1				
Total AST	**0**	**96**	**0**	**93**	**0**	**95**
Total	**5**	**400**	**5**	**402**	**5**	**398**
Grand total	**405**		**407**		**403**	

CONTRACTUAL AGENTS & SECONDED NATIONAL EXPERTS (SNE's)
(Non-statutory positions)

Description	2024	2025
- Contractual agents	169	167
- SNE	12	13
Total	**181**	**180**