



## Financial Statements Report on Implementation of the Budget

# 2013

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## Introduction

Under the Framework Financial Regulation (FFR) applicable to the general budget of the European Communities and the EFSA Financial Regulation (FR) the accounts consist of the general accounts and the budget accounts, both kept in euro but each following different principles.

The general accounts are accrual accounts, which mean that the effects of transactions and other events are recognised when those transactions or events occur.

The budget accounts are modified cash accounts. As in any cash accounting system, payments made and revenue received are recorded. 'Modified' cash accounts means that payment appropriations carried over are also recorded. They are used to produce the budgetary outturn account and reports on budget implementation.

Accordingly with the Financial Regulation every item of expenditure must be:

- Committed: Budgetary commitment is the operation reserving the appropriation necessary to cover subsequent payments to honour a legal commitment;
- Validated: Validation of budget expenditure is the act whereby the authorising officer responsible verifies the existence of the creditor's entitlement, determines or verifies the reality and the amount of the claim and verifies the conditions in which payment is due;
- Authorised: Authorisation of expenditure is the act whereby the authorising officer responsible, having verified that the appropriations are available, issues a payment order instructing the accounting officer to pay an amount of expenditure which he/she has validated; and
- Paid: Payment is made on production of proof that the relevant action is in accordance with the provisions of the basic act or the contract.

These provisions lead to discrepancies between the general accounts and the budget accounts. For example, investments are recognised as budget expenditure as soon as they are authorised whereas in the general accounts they are recognised as an expense spread over their lifetime.

The 2013 financial statements respect the EC accounting rules as adopted by the Accountant of the European Commission, the EFSA internal rules and the financial regulation.

## **Certification of the 2013 Annual Accounts**

The annual accounts of the European Food Safety Authority for the year 2013 have been prepared in accordance with the Title IX of the Financial Regulation applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Food Safety Authority in accordance with article 68 of the Financial Regulation.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show the EFSA's assets and liabilities and the budgetary implementation.

I hereby certify that 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.

Date – 20 May 2014

[signed]

Pedro Pinhal  
Accounting Officer



## FINANCIAL STATEMENTS

### 1.1. Balance sheet figures as at 31/12/2013 & 31/12/2012

ASSETS	Notes	2013	2012	LIABILITIES	Notes	2013	2012
<b>A. NON-CURRENT ASSETS</b>	2.1.1			<b>A. CAPITAL</b>			
<i>Intangible fixed assets</i>	2.1.1.1			<i>Capital</i>			
Computer software		5.319.760,06	4.126.958,15	<i>Reserves</i>			
Intangible fixed assets under construction		289.318,33	293.037,02	<i>Retained earning</i>	2.1.3	9.062.547,66	13.338.467,47
<i>Tangible fixed assets</i>	2.1.1.2			<i>Budgetary outturn not reimbursed</i>			
Land and buildings		39.474.078,04	39.474.078,04	<i>Economic result of the year</i>	2.1.4	-118.533,65	-4.275.919,81
Plant and equipment		701.339,66	713.787,81	<b>Total</b>		<b>8.944.014,01</b>	<b>9.062.547,66</b>
Computer hardware		6.963.344,66	7.247.495,95	<b>B. NON CURRENT LIABILITIES</b>	2.1.5		
Furniture		1.292.675,65	1.296.507,40	<b>Other long-term liabilities</b>			
Other tangible fixed assets		0,00	0,00	Other long-term liabilities		33.226.335,55	34.959.473,07
Assets under construction		0,00	0,00	<b>Total</b>		<b>33.226.335,55</b>	<b>34.959.473,07</b>
<b>Depreciation</b>		<b>-13.037.151,93</b>	<b>-10.498.040,02</b>	<b>C. CURRENT LIABILITIES</b>	2.1.6		
<b>Long-Term pre-financing</b>	2.1.1.3			<b>Provisions for risks and liabilities</b>	2.1.6	36.038,90	510.424,20
Pre-Financing Third parties		822.647,70	194.275,19	<i>Employee benefits</i>	2.1.6		
<b>Long-Term receivables</b>	2.1.1.4	0,00	0,00	Sundry payables		2,28	14.675,16
<b>Total</b>		<b>41.826.012,17</b>	<b>42.848.099,54</b>	Short term liabilities	2.1.6	989.837,52	976.898,11
<b>B. CURRENT ASSETS</b>	2.1.2			<i>Accounts payables</i>	2.1.6		
<i>Stock</i>				Current payables		1.210.987,67	1.781.159,09
<i>Short-term receivables</i>				Accrued expenses and deferred income		6.581.691,24	7.334.795,41
Pre-Financing Third parties	2.1.2.1	1.613.020,50	2.125.371,72	Consolidated EC Pre Financing		1.213.758,63	948.406,71
Sundry receivables	2.1.2.2	889.974,40	38.937,85	Consolidated EC Entities		164.128,55	140.726,53
Current receivables		33.434,25	522.636,52	<b>Total</b>		<b>10.196.444,79</b>	<b>11.707.085,21</b>
Deferred expenses	2.1.2.2	532.779,03	305.150,27	<b>TOTAL LIABILITIES</b>		<b>52.366.794,35</b>	<b>55.729.105,94</b>
Consolidated EC Entities		5.230,00	0,00				
<i>Cash and equivalents</i>							
Bank	2.1.2.3	7.466.344,00	9.888.910,04				
<b>Total</b>		<b>10.540.782,18</b>	<b>12.881.006,40</b>				
<b>TOTAL ASSETS</b>		<b>52.366.794,35</b>	<b>55.729.105,94</b>				

## 1.2. Economic Outturn account

	Notes	2013	2012
<b>Operating revenues</b>			
from third parties		160.252,94	55.149,39
from consolidated EC entities		74.943.360,20	76.055.195,05
<b>Other operating revenues</b>			
from third parties		22.672,52	18.691,09
from consolidated EC entities		0,00	0,00
<b>TOTAL OPERATING REVENUES</b>	2.2.1	<b>75.126.285,66</b>	<b>76.129.035,53</b>
<b>Administrative expenses</b>	2.2.2		
Staff expenses		-35.869.913,09	-36.051.830,36
Other administrative expenses		-7.499.935,57	-11.436.576,86
Depreciation and write offs		-3.549.475,06	-3.440.257,46
Administrative expenses with consolidated EC entities		-599.400,12	-523.682,85
<b>Operating expenses</b>	2.2.3		
Operating expenses		-26.095.896,21	-27.315.818,97
Operating expenses with consolidated EC entities		-391.339,09	-361.205,54
<b>TOTAL OPERATING EXPENSES</b>		<b>-74.005.959,14</b>	<b>-79.129.372,04</b>
<b>SURPLUS / (DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>1.120.326,52</b>	<b>3.000.336,51</b>
<b>Financial operations revenues</b>	2.2.4		
from third parties		3.516,60	2.748,08
from consolidated EC entities			
<b>Financial operations expenses</b>	2.2.5		
from third parties		-1.242.376,77	-1.278.331,38
from consolidated EC entities			
<b>SURPLUS / (DEFICIT) FROM NON OPERATING ACTIVITIES</b>		<b>-1.238.860,17</b>	<b>-1.275.583,30</b>
<b>SURPLUS / (DEFICIT) FROM ORDINARY ACTIVITIES</b>		<b>-118.533,65</b>	<b>-4.275.919,81</b>
Extraordinary gains			
Extraordinary losses			
<b>SURPLUS / (DEFICIT) FROM EXTRAORDINARY ITEMS</b>		<b>0,00</b>	<b>0,00</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>-118.533,65</b>	<b>- 4.275.919,81</b>

### 1.3. Cash flow

		2013	2012
Ordinary activities, loans and borrowings related to operating activities	<b>Cash Flows from operating activities</b>		
	Surplus/(deficit) from operating activities	<b>-118.533,65</b>	<b>- 4.275.919,81</b>
	<u>Adjustments</u>		
	Amortization (intangible fixed assets)	670.538,88	456.434,00
	Depreciation (tangible fixed assets)	2.865.924,35	2.910.105,69
	Increase / (decrease) in Provisions for risks and liabilities	494.920,36	388.910,50
	Increase / (decrease) in Employee benefits		
	Increase / (decrease) in Value reduction for doubtful receivables		
	(Increase) / decrease in Stocks		
	(Increase) / decrease in Long term Pre-financing	-628.372,51	405.641,09
	(Increase) / decrease in Short term Pre-financing	512.351,22	-185.553,45
	(Increase) / decrease in Long term Receivables	0,00	4.000,00
	(Increase) / decrease in Short term Receivables	-589.463,04	-431.281,58
	(Increase) / decrease in Receivables from consolidated EC entities	-5.230,00	0,00
	Increase / (decrease) in Long term liabilities	-1.733.137,52	-976.898,12
	Increase / (decrease) in Accounts payables	-2.294.314,72	146.111,86
	Increase / (decrease) in Other liabilities		
	Increase / (decrease) in Liabilities related to consol. EC entities	288.753,94	-1.476.451,79
	(Gains) / losses on sale of Property, plant and equipment	231.409,12	73.717,77
	Extraordinary items		
	<b>Net Cash Flow from operating activities</b>	<b>-305.153,57</b>	<b>-2.961.183,84</b>
	<b>Cash Flows from loans and borrowings</b>		
	<b>Net cash flow from loans and borrowings</b>		

Investing and financing activities	<b>Cash Flows from investing activities</b>		
	Purchase of tangible and intangible fixed assets	-2.117.412,47	-2.043.541,07
	Proceeds from tangible and intangible fixed assets		
	(Increase) / decrease in financial assets		
	(Increase) / decrease in investments		
	(Increase) / decrease in cash investments		
	<b>Net cash flow from investing activities</b>	<b>-2.117.412,47</b>	<b>-2.043.541,07</b>
	<b>Cash Flows from financing activities</b>		
	<b>Net Cash Flow from financing activities</b>		

<b>Net increase / decrease in cash and cash equivalents</b>	<b>-2.422.566,04</b>	<b>-5.004.724,91</b>
<i>Cash and cash equivalents at the beginning of period</i>	<b>9.888.910,04</b>	<b>14.893.634,95</b>
<i>Cash and cash equivalents at the end of period</i>	<b>7.466.344,00</b>	<b>9.888.910,04</b>



#### 1.4. Statement of changes in capital

Capital	Reserves		Accumulated Surplus / Deficit from previous years	Economic result of the year	Capital (total)
	Fair value reserve	Other reserves			
<b>Balance as of 31 December 2012</b>			13.338.467,47	-4.275.919,81	9.062.547,66
Changes in accounting policies					
Fundamental errors					
Other revaluations					
Reclassifications					
Allocation of the previous economic result			-4.275.919,81	4.275.919,81	0,00
Economic result of the year				-118.533,65	-118.533,65
<b>Balance as of 31 December 2013</b>			9.062.547,66	-118.533,65	8.944.014,01

## NOTES TO FINANCIAL STATEMENTS

## 2.1. Notes to the balance sheet

### 2.1.1. Non-current assets

Fixed assets form part of the EFSA and European Communities' long-term assets and are shown in the financial statements under two headings. Generally speaking, tangible fixed assets denote the following categories of assets:

- Land and buildings;
- Plant and equipment;
- Computer hardware;
- Furniture;
- Other tangible fixed assets;
- Assets under construction.

By definition, fixed assets consist of physical property belonging to EFSA that is intended for continuing use in its activities. They are not used up immediately and must therefore be expected have a lifetime of more than one financial year.

The materiality threshold for intangible assets and property, plant and equipment is 420,00 euro, which means that items acquired whose purchase price is 420,00 euro or above, with a period of use greater than one year, are recorded in the fixed assets accounts. Items with an acquisition price value below 420,00 euro have been reflected in the accounts as running expenses.

Land and buildings includes the amounts related to the cost of EFSA Seat delivered in December 2011. The land has been donated by the Parma Municipality to EFSA, free of charge, allowing EFSA to use the land for an indefinite period of time. No accounting entries for this non-exchange component – Land. The cost of the building have been registered for 39.474.078,04 euro.

None of the fixed assets recorded as at 31.12.2013 are subject to finance lease agreements.

Intangible fixed assets are mainly computer software and acquired licences and activated costs for internally developed software.

As from 2010, the development costs for internally developed intangible assets are to be capitalized and presented as fixed assets if above of 500.000,00 euro, in accordance with the principles laid out in the EC Accounting Rule n°6 on Intangible Fixed Assets.

All projects related to internally developed IT software that were ongoing or scheduled for 2010 year were analysed. IT projects already in development phase at 31.12.2009 although not yet operational do not fall under the requirement to capitalise development costs due to the fact that they started before the cut-off date of 1.1.2010.

In 2012, three IT projects were considered as intangible fixed assets under construction: *Virtual Library*, *Management Cockpit* and *Document Management System*. During the course of 2013 the development of the project *Management Cockpit* came to an end and the IT system became operational in April 2013. As the total development costs for this system amounted to 42.767,92 euro, i.e. less than the threshold for the recognition of internally developed intangible assets, it was not necessary to present these costs under a separate account in the Intangible Assets. Instead related costs were booked under the "computer hardware" and "computer software" sections of the fixed assets. The *Document Management System* is mainly a customization of a software/licences purchased in 2013 totalizing 321.809,84 euro which are booked in the section of "computer software".

As of 31/12/2013, the IT projects: *Virtual Library* and *Matrix* have fulfilled the criteria and their development costs have been recognized as intangible fixed assets under construction.

Project	Phase	2012	2013
- Virtual Library	Research	113.812,54	296.117,74
	Development	74.639,73	214.678,60
		188.452,27	510.796,34
- Matrix	Research	0,00	90.160,91
	Development	0,00	0,00
		0,00	90.160,91

The aggregate amount of research and development expenditure related to internally developed IT projects in the course of 2013 was the following: 386.278,65 euro and 214.678,60 respectively.

Fixed assets type, depreciation rates

The assets are valued at their acquisition price, less depreciation and impairment. The depreciation is calculated using the monthly straight-line method.

Computer software	4 years
Computer hardware	4 years
Plant and equipment	4 - 8 years
Furniture	4 - 10 years
Building	25 years

## 2.1.1.1. Intangible fixed assets

<b>Intangible fixed assets</b>	<b>Computer software</b>	<b>Others</b>	<b>Intangible fixed assets under construction</b>	<b>TOTAL</b>
<b>Gross carrying amounts 1 Jan. 2013</b>	<b>4.126.958,15</b>	<b>0,00</b>	<b>293.037,02</b>	<b>3.460.087,15</b>
Additions	1.337.309,36	0,00	214.678,60	1.551.987,96
Disposals	-144.507,45			-144.507,45
Other changes			-218.397,29	-218.397,29
<b>Gross carrying amounts 31 Dec. 2013</b>	<b>5.319.760,06</b>	<b>0,00</b>	<b>289.318,33</b>	<b>5.609.078,39</b>
<b>Accumulated depreciation and impairment 1 Jan. 2013</b>	<b>-3 153.622,53</b>	<b>0,00</b>	<b>0,00</b>	<b>-3.153.622,53</b>
Depreciation	-670.538,88	0,00	0,00	-670.538,88
Write-back of depreciations				0,00
Disposals	144.507,45			144.507,45
Impairment				0,00
Write-back of impairment				0,00
Other changes				0,00
<b>Accumulated depreciation and impairment 31 Dec. 2013</b>	<b>-3.679.653,96</b>	<b>0,00</b>	<b>0,00</b>	<b>-3.679.653,96</b>
<b>Net carrying amounts 31 Dec. 2013</b>	<b>1.640.106,10</b>	<b>0,00</b>	<b>289.318,33</b>	<b>1.929.424,43</b>

## 2.1.1.2. Tangible fixed assets

<b>Tangible fixed assets</b>	Land and Buildings	Plant and equipment	Furniture	Computer hardware	Other fixtures and fittings	Other tangible fixed assets	Assets under construction and advances	Totals
<b>Gross carrying amounts 1 Jan. 2013</b>	<b>39.474.078,04</b>	<b>713.787,81</b>	<b>1.296.507,40</b>	<b>7.247.495,95</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>48.731.869,20</b>
Additions		570,00	58.173,69	506.680,82				565.424,51
Disposals		-13.018,15	-34.623,98	-818.213,57				-865.855,70
Transfer between headings		27.381,46	-27.381,46					0,00
Other changes								0,00
<b>Gross carrying amounts 31 Dec. 2013</b>	<b>39.474.078,04</b>	<b>728.721,12</b>	<b>1.292.675,65</b>	<b>6.935.963,20</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>48.431.438,01</b>
<b>Accumulated depreciations and impairments 1 Jan. 2013</b>	<b>-1.707.235,44</b>	<b>-301.208,15</b>	<b>-284.957,74</b>	<b>-5.051.016,16</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>-7.344.417,49</b>
Depreciation	-1.578.963,12	-102.870,17	-133.517,81	-1.050.573,25				-2.865.924,35
Write-back of depreciations								0,00
Disposals		11.583,60	24.236,57	817.023,70				852.843,87
Impairment								0,00
Write-back of impairment								0,00
Other changes		-2.966,32	2.966,32					0,00
<b>Accumulated depreciation and impairment 31 Dec. 2013</b>	<b>-3.286.198,56</b>	<b>-395.461,04</b>	<b>-391.272,66</b>	<b>-5.284.565,71</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>-9.357.497,97</b>
<b>Net carrying amounts 31 Dec. 2013</b>	<b>36.187.879,48</b>	<b>333.260,08</b>	<b>901.402,99</b>	<b>1.651.397,49</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>39.073.940,04</b>

### 2.1.1.3 - Pre-financing given – Long term

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.

The year end balance of 822.647,70 euro, regards pre-financing given on long term.

<b>Pre-financing Third Party &gt; 1 year</b>	<b>Value 31 December 2013</b>	<b>Value 31 December 2012</b>
Centralized direct management		
Decentralized management	822.647,70	194.275,19
Shared management		
Joint management		
Others		
<b>Total</b>	<b>822.647,70</b>	<b>194.275,19</b>

### 2.1.1.4 – Long term receivables

None.



## 2.1.2 Current assets

### 2.1.2.1 Pre-financing given - Short term

The year end balance of 1.613.020,50 euro, regards pre-financing given on short term.

<b>Pre-financing Third Part &lt; 1 year</b>	<b>Value 31 December 2013</b>	<b>Value 31 December 2012</b>
Centralized direct management		
Decentralized management	1.613.020,50	2.125.371,72
Shared management		
Others		
<b>Total</b>	<b>1.613.020,50</b>	<b>2.125.371,72</b>

### 2.1.2.2 Others short-term receivables

<b>Receivables from :</b>	<b>Balance as of 31 December 2013</b>			<b>Balance as of 31 December 2012</b>		
	Total	Amounts written off	Net value	Total	Amounts written off	Net value
Private companies	566.213,28		566.213,28	827.786,79		827.786,79
Staff	889.974,40		889.974,40	38.937,85		38.937,85
DG ELARG	5.230,00		5.230,00	0,00		0,00
<b>Total</b>	<b>1.461.417,68</b>		<b>1.461.417,68</b>	<b>866.724,64</b>		<b>866.724,64</b>

#### Staff (balance sheet: sundry receivables)

The year end balance of 889.974,40 euro, is composed of 290.309,96 euro which regards the modification to the pension contribution for EU Staff, decrease from 11.6% to 10.6% with effect from July 2012 and amount is to be reimbursed to EFSA by the Commission via reduction of future social contributions. The remaining 599.664,44 euro are related to the decision taken in April 2014 by the Council approving the European Parliament's position on the draft regulations providing for the annual adjustments of remuneration and pension on EU staff of 0% for 2011 and 0,8% for 2012. Staff working in Parma were subject to correction coefficients, for the 2011 and 2012 years and the amounts will be recovered from staff starting May 2014 over a maximum period of not more than 12 months.

Private companies (balance sheet: current receivables & deferred expenses)

The year end balance of 566.213,28 euro consists mainly of deferred charges of 532.779,03 euro which corresponds to the maintenance of hardware and software not related to 2013 which will be delivered in the next financial years (2014-2017), 33.434,25 euro due by debtors.

DG ELARG (balance sheet: Consolidated EC Entities)

The year end balance of 5.230,00 euro corresponds to an amount due by DG ELARG, regarding the last complement for contract 2011/207-378 for "Preparatory measures for the participation of the candidate countries and the potential candidate countries in EFSA".

2.1.2.3 Cash and equivalents

The balances of EFSA on 31 December 2013 and 2012 were as follows:

<i>Description</i>	<i>31 December 2013</i>	<i>31 December 2012</i>
A. Current accounts	7.466.344,00	9.888.910,04
B. Imprest accounts		
C. Cash in hand		
D. Transfer (Cash in transit)		
E. Short-term deposits		
<b>Total</b>	<b>7.466.344,00</b>	<b>9.888.910,04</b>

### 2.1.3 Retained earning

Detailed overview can be found under the table 1.4 "Statement of changes in capital".

### 2.1.4 Economic result of the year

Detailed overview can be found under the table 1.2 "Economic outturn account" and respective notes.

### 2.1.5 Non-current liabilities

The year end balance of other long-term liabilities is related to EFSA new Seat (Building) that was bought in December 2011 where the purchase price will be paid off in instalments. The amount regards the debt owed due in more than one year. This is not a leasing contract since the property title has passed to EFSA immediately.

	<i>Balance as of 31 December 2013</i>	<i>Balance as of 31 December 2012</i>
	Total	Total
Building paid for in instalments – long term liability	33.226.335,55	34.959.473,07
Other	0,00	0,00
<b>Total</b>	<b>33.226.335,55</b>	<b>34.959.473,07</b>

## 2.1.6 Current liabilities

<b><i>Payables to:</i></b>	<b><i>Balance as of 31 December 2013</i></b>	<b><i>Balance as of 31 December 2012</i></b>
	<b>Total</b>	<b>Total</b>
Provisions for risks and liabilities	36.038,90	510.424,20
Staff	2,28	14.675,16
Short term liability - Building paid in instalments	989.837,52	976.898,11
Private Companies	7.792.678,91	9.115.954,50
EC - European Commission	1.377.887,18	1.089.133,24
<b>Total</b>	<b>10.196.444,79</b>	<b>11.707.085,21</b>

### Provisions (balance sheet: provisions for risks and liabilities)

The year end balance of 36.038,90 euro, regards 20.000,00 euro for probable legal costs to be paid in 2014 and 16.038,90 euro provision has been made on a doubtful debt.

### Staff (balance sheet: sundry payables)

The year end balance of 2,28 euro is a payable against staff from the normal course of activities.

### Building paid for in instalments (balance sheet: short term liability)

The year end balance of 989.837,52 euro regards EFSA debt owed due within one year for the building purchase.

### Private companies (balance sheet: current payables & accrued expenses)

The year end balance of 7.792.678,91 euro consists of: 1.210.987,67 euro which regards invoices received from suppliers and unpaid at year end, 5.935.394,83 euro from accrued expenses, which are an estimation of the costs incurred for services/goods delivered in 2013 year but not paid and 607.041,81 euro which is a provision for the cost of annual leaves incurred by staff but not taken during the year.

The remaining amount of 39.254,60 euro regards the accrual related to the finance charge for 2013 linked to the instalments of the debt related to the building purchase.

EC (balance sheet: consolidated EC entities & consolidated EC Pre Financing)

The year end balance of 1.377.887,18 euro consists of: 918.047,48 euro that corresponds to the subsidy received but unused from the European Commission (Budgetary Outturn Account – DG SANCO) the bank interest yielded on 2013 of 88.528,55 euro and 75.600,00 euro due to other EC Entities (Human Resources DG and Informatics DG).

During the course of 2014 the part of the Commission subsidy that was unused by the Authority together with the interest yielded on this amount will be reimbursed to the European Commission.

The remaining amount of 295.711,15 euro corresponds to the net amount between the costs incurred (698.968,85 euro) from 2011–2013 and the pre-financing (994.680,00 euro) received from DG ELARG in 2011 and 2013 regarding the contract 2011/207-378 for “Preparatory measures for the participation of the candidate countries and the potential candidate countries in EFSA”. Implementation of the DG ELARG contract 2011/207-378 began in September 2011 and is foreseen to be concluded in 2014.

## 2.2 Notes to the economic outturn account

### 2.2.1. Operating revenues

They correspond mainly to the subsidy received from the European Commission DG SANCO – 74.600.952,52 euro. There is also an amount of 337.177,68 euro recognised by DG ELARG, to finance the programme: contract 2011/207-378 regarding “Preparatory measures for the participation of the candidate countries and the potential candidate countries in EFSA” and 5.230,00 euro revenue to be received from DG ELARG.

### 2.2.2. Administrative expenses

The administrative expenses relate mainly to cost incurred by the daily operations of the Authority and the main amount concerns the staff expenses of 35.869.913,09 euro (36.051.830,26 euro in 2012) and other administrative expenses of 7.499.935,57 euro (11.436.576,86 euro in 2012). The breakdown of the main areas within the administrative expenses is the following: Maintenance and Security-Building 2.381.884,73 euro (2.993.127,29 euro in 2012), Office Supplies and Communications 1.359.403,79 euro (1.299.765,79 euro in 2012), Training costs 527.309,40 euro (755.813,86 euro in 2012) and other external service provider (non IT services) 924.616,21 euro (1.974.274,24 euro in 2012). Regarding the expenses with consolidated EC entities of 599.400,12 euro, the breakdown is provided below:

Translation Center in Luxembourg (CDT) – 135.389,35 euro

Human Resources DG – 47.609,34 euro

Budget DG – 95.000,00 euro

Office for Administration and Payment – 244.321,08 euro

Publications Office – 4.600,35 euro

Informatics DG – 65.000,00 euro

EPSO DG – 7.480,00 euro

### 2.2.3. Operating expenses

The operating expenses of 26.095.896,21 euro (27.315.818,97 euro in 2012) relate to the activities of the Operational Units and also include the developments in the area of information and communication technology in relation to the operations. Regarding the expenses with consolidated EC entities of 391.339,09 euro, the breakdown is provided below:

Translation Centre in Luxembourg (CDT) – 201.207,45 euro

Publications Office – 30.381,64 euro

Joint Research Centre – 159.750,00 euro

#### 2.2.4. Financial operations revenues

Exchange rate differences : 3.516,60 euro

#### 2.2.5. Financial operations expenses

Late interest payments:	3.248,33 euro
Exchange rate differences :	2.748,31 euro
Bank charges:	424,38 euro
Interest expenses:	1.235.955,75 euro

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

## 2.3 Off Balance Positions and Other significant disclosures

### ➤ Contingent Assets:

- Guarantees received: 280.000,00 euro

Two insurance guarantees have been provided (220.000,00 euro and 60.000,00 euro by the current contractor that manages the catering and canteen services in EFSA premises.

### ➤ Contingent liabilities:

- Operating leases: 32.000,00 euro (amount to cover renting payment until February 2014, in former premises which were in use for the purpose of business continuity).
- One legal case is pending and the estimated amount for legal expenses of 20.000,00 euro is included in provisions.

### ➤ Amounts contracted at year end for goods and services to be delivered in future deducing accruals: 11.250.593,35 euro

### ➤ Contract Purchase for EFSA new Seat (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 had foreseen the payment of the debt by instalments in 25 years with an annual amount of 2.214.827,36 euro.

At year end an additional payment of 743.000,00 euro on the capital debt has been paid leading to a reduction of interest due on the debt and a consequent impact in future instalments. The remaining annual installments will be of 2.167.736,20 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.

### ➤ *Comune di Parma* is foreseen to provide EFSA with 2.000 sq meters of office space for free by 31/12/2014. To this purpose *Comune di Parma* have foreseen works for an amount of 705.000,00 euro.

### ➤ No other material event or information has been communicated to the Accounting Officer in order to reflect them in these financial statements.



## 2.4 Related party disclosures

Key management personnel hold positions of responsibility within the Authority. 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	AD15	1

The highest staff grade of the Authority in 2013 was AD 15 (Executive Director) from January to August 2013. Following the resignation of the Executive Director, an acting Executive Director – Mr. Bernhard Url was appointed.

In March 2014, EFSA Management Board has designated Mr. Bernhard Url as the next EFSA's Executive Director. The Executive Director Designate of EFSA, Mr. Bernhard Url, was evaluated by the Committee on Environment, Public Health and Food Safety (ENVI) in an hearing held in Strasbourg (European Parliament) on 14<sup>th</sup> April 2014. Following this hearing the European Parliament formalised its opinion in a letter by the President to the Chair of EFSA's Management Board. EFSA's Management Board appointed in May 2014 Mr. Bernhard Url as the next EFSA's Executive Director, with a five years mandate starting on 1<sup>st</sup> June 2014.

The transactions of the Authority with key management personnel during financial year 2013 consist only of the payment of their remuneration, allowances and other entitlements in accordance with the Staff Regulations of the European Communities.

## LEGAL FRAMEWORK

The financial statements 2013 of the Authority are in euro, in conformity with:

- « EFSA base regulation » (CE N°178/2002 amended by 1642/2002),
- « Financial Regulation » (adopted by the Management Board on 28 January 2009),
- « Financial Implementing Rules » (adopted by the Management Board on 28 January 2009),
- « EC Accounting rules and methods» (adopted by the European Commission Accounting Officer).

### Accounting principles

The EFSA's financial statements have been prepared in accordance with the accounting rules adopted by the Commission's Accounting Officer on 28 December 2004, together with all subsequent amendments, which are based on the International Public Sector Accounting Standards.

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

- Going concern basis
- Prudence
- Consistent accounting methods
- Comparability of information
- Materiality
- No netting
- Reality over appearance
- Accrual-based accounting

**Going concern basis:** The Authority is deemed to be established for an indefinite duration. Would there be objective indications that the Authority is to cease its activities; the Authority's accounting officer shall present this information in the notes, indicating the reason.

**Prudence:** Assets and income shall not be overstated and liabilities and charges shall not be understated. Does not allow the creation of hidden reserves or undue provisions.

**Consistent accounting methods:** The structure of the components of the financial statements and the accounting methods and valuation rules may not be changed without reason from one year to the next.

**Comparability of information:** For each item the financial statements shall also show the amount of the corresponding item the previous year. Where the presentation or the classification of one of the components of the financial statements is changed, the corresponding amounts for the previous year is made comparable and reclassified. Where it is impossible to reclassify items, this shall be explained in the notes to the financial statements.

**Materiality:** All operations which are of significance for the information sought shall be taken into account in the financial statements. Materiality shall be assessed in particular by reference to the nature of the transaction or the amount. Transactions may be aggregated when: are identical in nature, even if the amounts are large; the amounts are negligible or the aggregation makes for clarity in the financial statements.

**No netting:** Receivables and debts may not be offset against each other, nor may charges and income, save where charges and income derive from the same transaction, from similar transactions or from hedging operations and provided that they are not individually material.

**Reality over appearance:** Accounting events recorded in the financial statements shall be presented by reference to their economic nature.

**Accrual-based accounting:** Transactions and events shall be entered in the accounts when they occur and not when amounts are actually paid or recovered. They shall be booked to the financial years to which they relate.

## REPORT ON IMPLEMENTATION OF THE BUDGET

## 4.1. Budget execution

(1000 euro)

REVENUE			EXPENDITURE										
Origin of revenue	Revenue entered in the final budget for the financial year	Revenue collected	Expenditure allocation	FINAL BUDGET APPROPRIATIONS FOR THE FINANCIAL YEAR					APPROPRIATIONS CARRIED OVER FROM THE PREVIOUS FINANCIAL YEAR				
				entered	committed	Paid	carried over	cancelled	entered	committed	paid	carried over	cancelled
Community subsidies	73 536	75 519	Titre I - Staff (NDA)	39 390	39 366	38 405	961	24	809	711	711		98
Third countries	1 983	0	Titre II Administration (NDA)	9 339	9 334	7 227	2 107	5	2 362	2 263	2 263		99
			Titre III Operational activities (NDA)	18 069	17 638	14 275	3 363	431	5 679	5 492	5 492		187
			Titre III Operational activities (DA)										
			- CA	11 253	10 802		7 374	451	9 939	9 830		4 599	0
			- PA	8 721		8 656	0	62	0	0	0	0	0
Other revenue	0	193											
TOTAL	75 519	75 712	TOTAL – CA	78 051	77 140		13 805	911	18 789	18 296		4 599	384
			TOTAL – PA	75 519		68 566	6 431	622	8 850		8 466	4 599	384
Assigned revenue DG ELARG	p.m	473	Assigned revenue DG ELARG	473	267	234	239	0	128	123	100	28	0

NDA: non-differentiated appropriations (commitment appropriations are equal in amount to payment appropriations).

DA: differentiated appropriations (commitment appropriations may differ in amount from payment appropriations).

CA: commitment appropriations in the context of differentiated appropriations.

PA: payment appropriations in the context of differentiated appropriations.

Totals might differ due to roundings. Assigned revenue credits from DG ELARG are identified and shown separately at the bottom of the table.

## 4.2. Budgetary outturn account

	2013	2012
<b>Revenue</b>		
Commission subsidy DG Sanco	75.519.000,00	76.486.090,00
Commission subsidy DG Elarg	472.590,00	0,00
Assigned revenue – CDT	0,00	0,00
Assigned revenue – C4	160.252,94	33.055,59
Miscellaneous revenue	11.875,02	18.148,37
<b>Total revenue (a)</b>	<b>76.163.717,96</b>	<b>76.537.293,96</b>
<b>Expenditure</b>		
<b>Personnel expenses - Budget title I</b>		
Payments	38.495.186,43	37.779.647,94
Automatic carryovers	971.604,86	809.640,49
<b>Administrative expenses - Budget Title II</b>		
Payments	7.279.972,31	8.609.696,93
Automatic carryovers	2.113.864,25	2.363.892,19
<b>Operational expenses - Budget Title III (including DG ELARG)</b>		
Payments	23.238.506,42	21.133.600,84
Automatic carryovers	3.626.926,71	5.773.757,59
<b>Total expenditure (b)</b>	<b>75.726.060,98</b>	<b>76.470.235,98</b>
<b>Outturn for the financial year (a-b)</b>	<b>437.656,98</b>	<b>67.057,98</b>
Cancellation of unused carryovers	383.720,58	414.221,73
Adjustment for carry-over from previous years	95.902,53	339.589,70
Exchange differences for the year	768,29	-759,52
Balance carried over from year N-1	788.107,88	1.666.978,14
Reimbursement to the EC	-788.107,88	-1.666.978,14
<b>Balance of the outturn account for the financial year – DG SANCO</b>	<b>918.047,48</b>	<b>788.107,88</b>
<b>Balance of the outturn account for the financial year – DG ELARG</b>	<b>0,90</b>	<b>32.002,01</b>
Interest yielded on the EC subvention funds and reimbursed to the E.C.		140.085,53
Interest yielded on the EC subvention funds and to be reimbursed to the E.C.	88.528,55	

#### 4.2.1 Current year appropriations (2013-C1)

Budget line	Official Budget Item Description	Commitment Appropriation (initial)	Transfers Commitments Credits	SAB (com)	Payment Appropriation (initial)	Transfers Commitments Credits	SAB (pay)	Commitment Appropriation (final) (1)	Executed Commitment (2)	Payment Appropriation (final) (3)	Executed Payment			Carried forward - CA	Carried forward - PA
											current year commitment CND (4)	previous year commitment CD (5)	Total (6) (4+5)		
A-1100	Basic salary	22.289.000,00	-463.569,23	0,00	22.289.000,00	-463.569,23	0,00	21.825.430,77	21.822.109,53	21.825.430,77	21.822.109,53	0,00	21.822.109,53	0,00	0,00
A-1101	Family allowance	2.559.000,00	65.599,45	0,00	2.559.000,00	65.599,45	0,00	2.624.599,45	2.624.599,45	2.624.599,45	2.624.599,45	0,00	2.624.599,45	0,00	0,00
A-1102	Transfer and expatriation allowance	2.723.000,00	-212.989,08	0,00	2.723.000,00	-212.989,08	0,00	2.510.010,92	2.507.410,92	2.510.010,92	2.507.410,92	0,00	2.507.410,92	0,00	0,00
A-1103	Secretarial allowance	12.000,00	-715,20	0,00	12.000,00	-715,20	0,00	11.284,80	11.284,80	11.284,80	11.284,80	0,00	11.284,80	0,00	0,00
A-1113	Stagiaires	315.000,00	-20.673,83	0,00	315.000,00	-20.673,83	0,00	294.326,17	291.026,17	294.326,17	291.026,17	0,00	291.026,17	0,00	0,00
A-1115	Contract staff	4.765.000,00	239.313,28	0,00	4.765.000,00	239.313,28	0,00	5.004.313,28	5.004.313,28	5.004.313,28	5.004.313,28	0,00	5.004.313,28	0,00	0,00
A-1130	Insurance against sickness	775.000,00	-24.006,78	0,00	775.000,00	-24.006,78	0,00	750.993,22	750.993,22	750.993,22	750.993,22	0,00	750.993,22	0,00	0,00
A-1131	Insurance against accidents and occupational disea	163.000,00	-52.059,39	0,00	163.000,00	-52.059,39	0,00	110.940,61	110.940,61	110.940,61	110.940,61	0,00	110.940,61	0,00	0,00
A-1132	Unemployment insurance for temporary staff	286.000,00	-9.860,17	0,00	286.000,00	-9.860,17	0,00	276.139,83	276.139,83	276.139,83	276.139,83	0,00	276.139,83	0,00	0,00
A-1140	Birth and death allowance	4.000,00	-628,73	0,00	4.000,00	-628,73	0,00	3.371,27	3.371,27	3.371,27	3.371,27	0,00	3.371,27	0,00	0,00
A-1141	Annual leave traveling expenses	494.000,00	-10.587,43	0,00	494.000,00	-10.587,43	0,00	483.412,57	483.412,57	483.412,57	483.412,57	0,00	483.412,57	0,00	0,00
A-1147	Call on duties	85.000,00	-34.202,83	0,00	85.000,00	-34.202,83	0,00	50.797,17	50.797,14	50.797,17	50.797,14	0,00	50.797,14	0,00	0,00
A-1171	Translation and interpretation	180.000,00	-65.805,65	0,00	180.000,00	-65.805,65	0,00	114.194,35	114.194,35	114.194,35	114.194,35	0,00	114.194,35	0,00	0,00
A-1172	Payment for administrative assistance from the Com	250.000,00	-4.000,00	0,00	250.000,00	-4.000,00	0,00	246.000,00	246.000,00	246.000,00	241.821,08	0,00	241.821,08	4.178,92	4.178,92
A-1175	Interim services	590.000,00	-57.058,75	0,00	590.000,00	-57.058,75	0,00	532.941,25	532.941,25	532.941,25	479.175,83	0,00	479.175,83	53.765,42	53.765,42
A-1176	Consultancy	99.000,00	208.466,00	0,00	99.000,00	208.466,00	0,00	307.466,00	307.466,00	307.466,00	8.406,00	0,00	8.406,00	299.060,00	299.060,00
A-1177	Other services	150.000,00	47.715,00	0,00	150.000,00	47.715,00	0,00	197.715,00	197.715,00	197.715,00	145.390,00	0,00	145.390,00	52.325,00	52.325,00
A-1180	Miscellaneous expenditure on recruitment	107.000,00	-46.992,50	0,00	107.000,00	-46.992,50	0,00	60.007,50	60.007,50	60.007,50	22.187,25	0,00	22.187,25	37.820,25	37.820,25
A-1181	Travel expenses (including for members of the fami	20.000,00	5.696,30	0,00	20.000,00	5.696,30	0,00	25.696,30	25.696,30	25.696,30	25.696,30	0,00	25.696,30	0,00	0,00
A-1182	Installation, resettlement and transfer allowances	161.000,00	78.949,72	0,00	161.000,00	78.949,72	0,00	239.949,72	239.949,72	239.949,72	239.949,72	0,00	239.949,72	0,00	0,00



Budget line	Official Budget Item Description	Commitment Appropriation (initial)	Transfers Commitments Credits	SAB (com)	Payment Appropriation (initial)	Transfers Commitments Credits	SAB (pay)	Commitment Appropriation (final) (1)	Executed Commitment (2)	Payment Appropriation (final) (3)	Executed Payment			Carried forward - CA	Carried forward - PA
											current year commitment CND (4)	previous year commitment CD (5)	Total (6) (4+5)		
A-1183	Removal expenses	161.000,00	49.000,00	0,00	161.000,00	49.000,00	0,00	210.000,00	210.000,00	210.000,00	128.856,14	0,00	128.856,14	81.143,86	81.143,86
A-1184	Temporary daily subsistence allowance	86.000,00	14.810,58	0,00	86.000,00	14.810,58	0,00	100.810,58	100.810,58	100.810,58	100.810,58	0,00	100.810,58	0,00	0,00
A-1190	Salary weightings	1.274.000,00	331.329,22	0,00	1.274.000,00	331.329,22	0,00	1.605.329,22	1.605.329,22	1.605.329,22	1.605.329,22	0,00	1.605.329,22	0,00	0,00
A-1300	Missions and travel expenses	110.000,00	-101.860,77	0,00	110.000,00	-101.860,77	0,00	8.139,23	8.139,23	8.139,23	8.139,23	0,00	8.139,23	0,00	0,00
A-1301	Shuttles for missions and duty	40.000,00	24.000,00	0,00	40.000,00	24.000,00	0,00	64.000,00	64.000,00	64.000,00	59.185,25	0,00	59.185,25	4.814,75	4.814,75
A-1400	Restaurants, meals and canteens	45.000,00	7.000,00	0,00	45.000,00	7.000,00	0,00	52.000,00	51.550,00	52.000,00	48.358,82	0,00	48.358,82	3.191,18	3.191,18
A-1410	Medical service	240.000,00	-45.475,92	0,00	240.000,00	-45.475,92	0,00	194.524,08	191.281,15	194.524,08	138.073,97	0,00	138.073,97	53.207,18	53.207,18
A-1420	Further training, language courses and retraining	750.000,00	-101.420,05	0,00	750.000,00	-101.420,05	0,00	648.579,95	638.530,65	648.579,95	296.404,08	0,00	296.404,08	342.126,57	342.126,57
A-1520	Visiting experts, National Experts on Detachment	900.000,00	-210.328,45	0,00	900.000,00	-210.328,45	0,00	689.671,55	689.671,55	689.671,55	688.121,40	0,00	688.121,40	1.550,15	1.550,15
A-1610	Social contacts between staff	70.000,00	-29.037,45	0,00	70.000,00	-29.037,45	0,00	40.962,55	40.087,58	40.962,55	34.123,58	0,00	34.123,58	5.964,00	5.964,00
A-1630	Early Childhood Centre and other creches	80.000,00	12.000,00	0,00	80.000,00	12.000,00	0,00	92.000,00	92.000,00	92.000,00	74.406,85	0,00	74.406,85	17.593,15	17.593,15
A-1640	Complementary aid for the handicapped	11.000,00	-1.000,00	0,00	11.000,00	-1.000,00	0,00	10.000,00	10.000,00	10.000,00	6.871,56	0,00	6.871,56	3.128,44	3.128,44
A-1700	Reception and entertainment expenses	15.000,00	-10.572,22	0,00	15.000,00	-10.572,22	0,00	4.427,78	4.427,78	4.427,78	3.247,28	0,00	3.247,28	1.180,50	1.180,50
	<b>Total Title 1</b>	<b>39.809.000,00</b>	<b>-418.964,88</b>	<b>0,00</b>	<b>39.809.000,00</b>	<b>-418.964,88</b>	<b>0,00</b>	<b>39.390.035,12</b>	<b>39.366.196,65</b>	<b>39.390.035,12</b>	<b>38.405.147,28</b>	<b>0,00</b>	<b>38.405.147,28</b>	<b>961.049,37</b>	<b>961.049,37</b>

Budget line	Official Budget Item Description	Commitment Appropriation (initial)	Transfers Commitment Credits	SAB (com)	Payment Appropriation (initial)	Transfers Commitments Credits	SAB (pay)	Commitment Appropriation (final) (1)	Executed Commitment (2)	Payment Appropriation (final) (3)	Executed Payment			Carried forward - CA	Carried forward - PA
											current year commitment CND (4)	previous year commitment CD (5)	Total (6) (4+5)		
A-2000	Rent	190.000,00	-7.063,00	0,00	190.000,00	-7.063,00	0,00	182.937,00	182.937,00	182.937,00	182.937,00	0,00	182.937,00	0,00	0,00
A-2001	Acquisition	1.905.000,00	553.129,98	0,00	1.905.000,00	553.129,98	0,00	2.458.129,98	2.458.127,36	2.458.129,98	2.458.127,36	0,00	2.458.127,36	0,00	0,00
A-2010	Insurance	40.000,00	-4.576,54	0,00	40.000,00	-4.576,54	0,00	35.423,46	35.423,46	35.423,46	35.423,46	0,00	35.423,46	0,00	0,00
A-2020	Water, gas, electricity and heating	870.000,00	-141.610,85	0,00	870.000,00	-141.610,85	0,00	728.389,15	728.389,15	728.389,15	579.879,66	0,00	579.879,66	148.509,49	148.509,49
A-2030	Maintenance	238.000,00	-7.917,94	0,00	238.000,00	-7.917,94	0,00	230.082,06	230.082,06	230.082,06	200.854,50	0,00	200.854,50	29.227,56	29.227,56
A-2031	Cleaning	313.000,00	-2,45	0,00	313.000,00	-2,45	0,00	312.997,55	312.997,55	312.997,55	255.827,77	0,00	255.827,77	57.169,78	57.169,78
A-2040	Refurbishment of premises Fitting-out	48.000,00	-374,80	0,00	48.000,00	-374,80	0,00	47.625,20	47.625,20	47.625,20	9.293,44	0,00	9.293,44	38.331,76	38.331,76
A-2050	Security and surveillance of buildings	631.000,00	-20.181,17	0,00	631.000,00	-20.181,17	0,00	610.818,83	610.818,83	610.818,83	507.346,50	0,00	507.346,50	103.472,33	103.472,33
A-2080	Preliminary expenditure relating to construction,	90.000,00	-26.390,00	0,00	90.000,00	-26.390,00	0,00	63.610,00	63.610,00	63.610,00	32.605,00	0,00	32.605,00	31.005,00	31.005,00
A-2090	Other expenditure on building	460.000,00	-2.701,42	0,00	460.000,00	-2.701,42	0,00	457.298,58	457.298,58	457.298,58	424.944,49	0,00	424.944,49	32.354,09	32.354,09
A-2100	Purchase / Maintenance of IT equipment	235.000,00	-372,40	0,00	235.000,00	-372,40	0,00	234.627,60	234.627,60	234.627,60	145.346,54	0,00	145.346,54	89.281,06	89.281,06
A-2101	Purchase / Maintenance of software	364.000,00	206.136,36	0,00	364.000,00	206.136,36	0,00	570.136,36	570.136,36	570.136,36	486.839,16	0,00	486.839,16	83.297,20	83.297,20
A-2103	Software development	1.375.000,00	200.751,89	0,00	1.375.000,00	200.751,89	0,00	1.575.751,89	1.575.751,89	1.575.751,89	710.168,14	0,00	710.168,14	865.583,75	865.583,75
A-2104	User support	637.000,00	119.830,49	0,00	637.000,00	119.830,49	0,00	756.830,49	756.830,49	756.830,49	634.054,27	0,00	634.054,27	122.776,22	122.776,22
A-2200	Technical equipment and installations	100.000,00	-3.659,00	0,00	100.000,00	-3.659,00	0,00	96.341,00	96.341,00	96.341,00	0,00	0,00	0,00	96.341,00	96.341,00
A-2201	Hire or leasing of technical equipment and install	420.000,00	-303.273,88	0,00	420.000,00	-303.273,88	0,00	116.726,12	116.726,12	116.726,12	8.920,00	0,00	8.920,00	107.806,12	107.806,12
A-2202	Maintenance and repair of technical equipment and	25.000,00	1.881,72	0,00	25.000,00	1.881,72	0,00	26.881,72	26.881,72	26.881,72	26.298,72	0,00	26.298,72	583,00	583,00
A-2210	Purchase of furniture	50.000,00	-5,35	0,00	50.000,00	-5,35	0,00	49.994,65	49.994,65	49.994,65	26.371,27	0,00	26.371,27	23.623,38	23.623,38
A-2300	Stationery and office supplies	128.000,00	-27.666,00	0,00	128.000,00	-27.666,00	0,00	100.334,00	100.334,00	100.334,00	96.639,84	0,00	96.639,84	3.694,16	3.694,16
A-2320	Bank charges	2.000,00	-1.500,00	0,00	2.000,00	-1.500,00	0,00	500,00	500,00	500,00	424,38	0,00	424,38	75,62	75,62

Budget line	Official Budget Item Description	Commitment Appropriation (initial)	Transfers Commitments Credits	SAB (com)	Payment Appropriation (initial)	Transfers Commitments Credits	SAB (pay)	Commitment Appropriation (final) (1)	Executed Commitment (2)	Payment Appropriation (final) (3)	Executed Payment			Carried forward - CA	Carried forward - PA
											current year commitment CND (4)	previous year commitment CD (5)	Total (6) (4+5)		
A-2330	Legal expenses	20.000,00	-6.010,62	0,00	20.000,00	-6.010,62	0,00	13.989,38	13.989,38	13.989,38	5.000,00	0,00	5.000,00	8.989,38	8.989,38
A-2350	Miscellaneous insurance	10.000,00	-900,00	0,00	10.000,00	-900,00	0,00	9.100,00	8.935,00	9.100,00	6.216,50	0,00	6.216,50	2.718,50	2.718,50
A-2353	Removals and associated handling	5.000,00	-5.000,00	0,00	5.000,00	-5.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
A-2390	Publications	14.000,00	-5.490,29	0,00	14.000,00	-5.490,29	0,00	8.509,71	8.509,71	8.509,71	6.187,78	0,00	6.187,78	2.321,93	2.321,93
A-2400	Postal charges	43.000,00	-2.312,62	0,00	43.000,00	-2.312,62	0,00	40.687,38	40.687,38	40.687,38	29.155,53	0,00	29.155,53	11.531,85	11.531,85
A-2410	Telecommunications subscriptions and charges	257.000,00	15.000,00	0,00	257.000,00	15.000,00	0,00	272.000,00	272.000,00	272.000,00	177.006,17	0,00	177.006,17	94.993,83	94.993,83
A-2411	Purchase and installation of equipment	210.000,00	-890,84	0,00	210.000,00	-890,84	0,00	209.109,16	209.109,16	209.109,16	97.863,79	0,00	97.863,79	111.245,37	111.245,37
A-2500	Management Board meetings	150.000,00	-49.571,21	0,00	150.000,00	-49.571,21	0,00	100.428,79	95.809,79	100.428,79	73.078,54	0,00	73.078,54	22.731,25	22.731,25
A-2501	Quality Management and Strategy	73.000,00	-45.460,00	0,00	73.000,00	-45.460,00	0,00	27.540,00	27.540,00	27.540,00	8.040,00	0,00	8.040,00	19.500,00	19.500,00
A-2502	Institutional Cooperation	17.000,00	-14.835,18	0,00	17.000,00	-14.835,18	0,00	2.164,82	2.164,82	2.164,82	2.164,82	0,00	2.164,82	0,00	0,00
	<b>Total Title 2</b>	<b>8.920.000,00</b>	<b>418.964,88</b>	<b>0,00</b>	<b>8.920.000,00</b>	<b>418.964,88</b>	<b>0,00</b>	<b>9.338.964,88</b>	<b>9.334.178,26</b>	<b>9.338.964,88</b>	<b>7.227.014,63</b>	<b>0,00</b>	<b>7.227.014,63</b>	<b>2.107.163,63</b>	<b>2.107.163,63</b>

Budget line	Official Budget Item Description	Commitment Appropriation (initial)	Transfers Commitments Credits	SAB (com)	Payment Appropriation (initial)	Transfers Commitments Credits	SAB (pay)	Commitment Appropriation (final) (1)	Executed Commitment (2)	Payment Appropriation (final) (3)	Executed Payment			Carried forward - CA	Carried forward - PA
											current year commitment CND (4)	previous year commitment CD (5)	Total (6) (4+5)		
B-3010*	REPRO Grants & Procurement	3.220.000,00	271.278,11	0,00	2.198.000,00	271.278,11	0,00	3.491.278,11	3.464.578,85	2.469.278,11	651.584,27	1.766.837,58	2.418.421,85	2.812.994,58	0,00
B-3020	REPRO Experts meetings	4.584.000,00	167.436,83	0,00	4.584.000,00	167.436,83	0,00	4.751.436,83	4.679.210,17	4.751.436,83	4.552.481,43	0,00	4.552.481,43	126.728,74	126.728,74
B-3110*	RASA Grants & Procurement	5.440.000,00	158.600,62	0,00	4.586.000,00	158.600,62	0,00	5.598.600,62	5.544.104,45	4.744.600,62	1.826.331,49	2.906.599,05	4.732.930,54	3.717.772,96	0,00
B-3120	RASA Experts meetings	3.360.000,00	-596.640,62	0,00	3.360.000,00	-596.640,62	0,00	2.763.359,38	2.648.171,72	2.763.359,38	2.586.928,60	0,00	2.586.928,60	61.243,12	61.243,12
B-3200	Advisory Forum Plenary and Discussion Group meetin	165.000,00	-42.522,33	0,00	165.000,00	-42.522,33	0,00	122.477,67	122.477,67	122.477,67	118.096,17	0,00	118.096,17	4.381,50	4.381,50
B-3201*	Focal Points: Agreements	808.000,00	-46.492,20	0,00	808.000,00	-46.492,20	0,00	761.507,80	761.507,80	761.507,80	761.507,80	0,00	761.507,80	0,00	0,00
B-3202	Focal Points meetings and cooperation tools	56.000,00	-24.655,64	0,00	56.000,00	-24.655,64	0,00	31.344,36	31.344,36	31.344,36	31.344,36	0,00	31.344,36	0,00	0,00
B-3210*	SCISTRAT Grants & Procurement	1.052.000,00	349.836,25	0,00	396.000,00	349.836,25	0,00	1.401.836,25	1.031.523,91	745.836,25	188.698,83	557.135,00	745.833,83	842.825,08	0,00
B-3220	SCISTRAT Experts meetings	844.000,00	-134.937,00	0,00	844.000,00	-134.937,00	0,00	709.063,00	707.810,64	709.063,00	685.631,22	0,00	685.631,22	22.179,42	22.179,42
B-3231	Stakeholders relationships	55.000,00	-7.131,66	0,00	55.000,00	-7.131,66	0,00	47.868,34	47.868,34	47.868,34	42.802,94	0,00	42.802,94	5.065,40	5.065,40
B-3232	International cooperation	10.000,00	-10.000,00	0,00	10.000,00	-10.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
B-3240	Crisis support	20.000,00	-15.000,00	0,00	20.000,00	-15.000,00	0,00	5.000,00	5.000,00	5.000,00	0,00	0,00	0,00	5.000,00	5.000,00
B-3400	Web management	128.000,00	0,00	0,00	128.000,00	0,00	0,00	128.000,00	126.027,07	128.000,00	97.380,07	0,00	97.380,07	28.647,00	28.647,00
B-3410	Communications activities and materials	351.000,00	20.000,00	0,00	351.000,00	20.000,00	0,00	371.000,00	365.503,27	371.000,00	328.373,39	0,00	328.373,39	37.129,88	37.129,88
B-3420	Advisory Forum Communications Working group, Advis	421.000,00	-71.772,36	0,00	421.000,00	-71.772,36	0,00	349.227,64	345.094,72	349.227,64	276.462,22	0,00	276.462,22	68.632,50	68.632,50
B-3500	Operational IT Systems	5.850.000,00	0,00	0,00	5.850.000,00	0,00	0,00	5.850.000,00	5.846.265,73	5.850.000,00	3.170.907,75	0,00	3.170.907,75	2.675.357,98	2.675.357,98
B-3511	Translation, Interpretation, Linguistic Proofreadi	230.000,00	10.000,00	0,00	230.000,00	10.000,00	0,00	240.000,00	197.679,70	240.000,00	175.679,70	0,00	175.679,70	22.000,00	22.000,00
B-3512	Library	330.000,00	1.000,00	0,00	330.000,00	1.000,00	0,00	331.000,00	328.486,96	331.000,00	292.964,79	0,00	292.964,79	35.522,17	35.522,17
B-3513	Mission of staff related to operational duties	810.000,00	-60.000,00	0,00	810.000,00	-60.000,00	0,00	750.000,00	712.000,00	750.000,00	655.272,09	0,00	655.272,09	56.727,91	56.727,91

Budget line	Official Budget Item Description	Commitment Appropriation (initial)	Transfers Commitments Credits	SAB (com)	Payment Appropriation (initial)	Transfers Commitments Credits	SAB (pay)	Commitment Appropriation (final) (1)	Executed Commitment (2)	Payment Appropriation (final) (3)	Executed Payment			Carried forward - CA	Carried forward - PA
											current year commitment CND (4)	previous year commitment CD (5)	Total (6) (4+5)		
B-3514	Shuttles for experts and staff related to operatio	890.000,00	-20.000,00	0,00	890.000,00	-20.000,00	0,00	870.000,00	855.400,00	870.000,00	798.940,11	0,00	798.940,11	56.459,89	56.459,89
B-3530	Conference and Outreach	698.000,00	51.000,00	0,00	698.000,00	51.000,00	0,00	749.000,00	619.906,23	749.000,00	461.763,27	0,00	461.763,27	158.142,96	158.142,96
	<b>Total Title 3</b>	29.322.000,00	0,00	0,00	26.790.000,00	0,00	0,00	29.322.000,00	28.439.961,59	26.790.000,00	17.703.150,50	5.230.571,63	22.933.722,13	10.736.811,09	3.363.218,47
	<b>Grand Total</b>	78.051.000,00	0,00	0,00	75.519.000,00	0,00	0,00	78.051.000,00	77.140.336,50	75.519.000,00	63.335.312,41	5.230.571,63	68.565.884,04	13.805.024,09	6.431.431,47

\* - The appropriations on these budget lines are of the type differentiated appropriations. The commitment appropriations extends over more than one financial year and the payment appropriations are not carried over.

#### 4.2.2 Non automatic carry forward (2013-C2)

None

#### 4.2.3 Credits on earmarked revenue (2013-C4)

Budget line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	R A L (2-4)
A-1300	Missions and travel expenses	100,302.40	98,302.40	100,302.40	89,746.91	8,555.49
A-1630	Early Childhood Centre and other creches	292.24	292.24	292.24	292.24	0.00
A-2020	Water, gas, electricity and heating	9,130.58	9,130.58	9,130.58	9,130.58	0.00
A-2040	Refurbishment of premises Fitting-out	19,327.72	19,327.72	19,327.72	19,327.72	0.00
A-2200	Technical equipment and installations	5,200.00	5,200.00	5,200.00	0.00	5,200.00
A-2330	Legal expenses	26,000.00	26,000.00	26,000.00	24,499.38	1,500.62
B-3233	Pre-accession programme	472,590.00	266,678.98	472,590.00	236,650.00	30,028.98
		<b>632,842.94</b>	<b>424,931.92</b>	<b>632,842.94</b>	<b>379,646.83</b>	<b>45,285.09</b>

#### 4.2.4 Credits on earmarked revenue – second year (2013-C5)

Budget line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	R A L (2-4)
B-3233	Pre-accession programme	95,902.53	91,122.53	95,902.53	68,134.29	22,988.24
	<b>Total</b>	<b>95,902.53</b>	<b>91,122.53</b>	<b>95,902.53</b>	<b>68,134.29</b>	<b>22,988.24</b>

#### 4.2.5 Automatic carry forward (2013-C8) – Non-differentiated credits

Budget line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	Credit Not Used (1-2)
A-1171	Translation and interpretation	44,714.00	44,690.10	44,714.00	44,690.10	23.90
A-1172	Payment for administrative assistance from the Community Institutions	2,500.00	2,500.00	2,500.00	2,500.00	0.00
A-1175	Interim services	91,254.11	83,701.93	91,254.11	83,701.93	7,552.18
A-1176	Consultancy	46,936.95	46,582.58	46,936.95	46,582.58	354.37
A-1180	Miscellaneous expenditure on recruitment	24,806.14	14,052.00	24,806.14	14,052.00	10,754.14
A-1183	Removal expenses	30,209.20	30,018.32	30,209.20	30,018.32	190.88
A-1300	Missions and travel expenses	13,638.82	6,536.90	13,638.82	6,536.90	7,101.92
A-1301	Shuttles for missions and duty	4,180.21	4,180.21	4,180.21	4,180.21	0.00
A-1400	Restaurants, meals and canteens	1,360.40	1,360.40	1,360.40	1,360.40	0.00
A-1410	Medical service	17,223.33	13,788.33	17,223.33	13,788.33	3,435.00
A-1420	Further training, language courses and retraining	473,343.42	420,234.32	473,343.42	420,234.32	53,109.10
A-1520	Visiting experts, National Experts on Detachment	14,633.31	14,510.77	14,633.31	14,510.77	122.54
A-1521	Authority officials temporarily assigned to national	29,588.18	20,457.12	29,588.18	20,457.12	9,131.06
A-1610	Social contacts between staff	2,733.00	2,733.00	2,733.00	2,733.00	0.00
A-1630	Early Childhood Centre and other creches	10,804.42	4,900.10	10,804.42	4,900.10	5,904.32
A-1700	Reception and entertainment expenses	1,715.00	1,715.00	1,715.00	1,715.00	0.00
	<b>Total Title 1</b>	<b>809,640.49</b>	<b>711,961.08</b>	<b>809,640.49</b>	<b>711,961.08</b>	<b>97,679.41</b>

Budget line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	Credit Not Used (1-2)
A-2000	Rent	33.50	33.50	33.50	33.50	0.00
A-2020	Water, gas, electricity and heating	202,909.51	150,279.82	202,909.51	150,279.82	52,629.69
A-2030	Maintenance	36,528.85	36,528.85	36,528.85	36,528.85	0.00
A-2031	Cleaning	49,216.42	49,216.42	49,216.42	49,216.42	0.00
A-2040	Refurbishment of premises Fitting-out	69,471.60	69,471.60	69,471.60	69,471.60	0.00
A-2050	Security and surveillance of buildings	118,422.80	116,622.80	118,422.80	116,622.80	1,800.00
A-2080	Preliminary expenditure relating to construction,	12,780.00	12,780.00	12,780.00	12,780.00	0.00
A-2090	Other expenditure on building	25,317.58	25,317.58	25,317.58	25,317.58	0.00
A-2100	Purchase / Maintenance of IT equipment	300,077.46	299,410.85	300,077.46	299,410.85	666.61
A-2101	Purchase / Maintenance of software	67,031.08	66,031.08	67,031.08	66,031.08	1,000.00
A-2103	Software development	1,045,039.24	1,045,039.24	1,045,039.24	1,045,039.24	0.00
A-2104	User support	36,890.25	36,890.25	36,890.25	36,890.25	0.00
A-2200	Technical equipment and installations	94,248.00	94,248.00	94,248.00	94,248.00	0.00
A-2201	Hire or leasing of technical equipment and install	250.00	250.00	250.00	250.00	0.00
A-2210	Purchase of furniture	24,961.62	24,961.62	24,961.62	24,961.62	0.00
A-2300	Stationery and office supplies	25,968.86	25,968.86	25,968.86	25,968.86	0.00
A-2350	Miscellaneous insurance	2,101.79	1,831.56	2,101.79	1,831.56	270.23
A-2390	Publications	1,254.34	962.57	1,254.34	962.57	291.77
A-2400	Postal charges	16,615.02	9,865.77	16,615.02	9,865.77	6,749.25
A-2410	Telecommunications subscriptions and charges	52,909.77	22,490.41	52,909.77	22,490.41	30,419.36
A-2411	Purchase and installation of equipment	148,170.15	148,170.13	148,170.15	148,170.13	0.02
A-2500	Management Board meetings	27,026.76	21,597.65	27,026.76	21,597.65	5,429.11
A-2501	Quality Management and Strategy	4,900.00	4,900.00	4,900.00	4,900.00	0.00
	<b>Total Title 2</b>	<b>2,362,124.60</b>	<b>2,262,868.56</b>	<b>2,362,124.60</b>	<b>2,262,868.56</b>	<b>99,256.04</b>

The amount on A-2501 of 4.900,00 euro is originated from 2012 credits carry forward from B-3511 (4.900,00 euro). This reallocation arised from internal reorganisation.



Budget line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	Credit Not Used (1-2)
B-3020	REPRO Experts meetings	282.925,39	225.469,94	282.925,39	225.469,94	57.455,45
B-3120	RASA Experts meetings	112.081,89	91.170,80	112.081,89	91.170,80	20.911,09
B-3200	Advisory Forum Plenary and Discussion Group meetin	28.900,26	28.566,60	28.900,26	28.566,60	333,66
B-3220	SCISTRAT Experts meetings	65.330,70	62.517,09	65.330,70	62.517,09	2.813,61
B-3231	Stakeholders relationships	600,00	402,57	600,00	402,57	197,43
B-3233	Pre-accession programme	32.394,29	32.393,39	32.394,29	32.393,39	0,90
B-3240	Crisis support	4.999,60	0,00	4.999,60	0,00	4.999,60
B-3400	Web management	42.674,23	42.288,23	42.674,23	42.288,23	386,00
B-3410	Communications activities and materials	93.817,19	65.079,29	93.817,19	65.079,29	28.737,90
B-3420	Advisory Forum Communications Working group, Advis	154.337,39	146.137,65	154.337,39	146.137,65	8.199,74
B-3500	Operational IT Systems	4.346.686,00	4.344.871,99	4.346.686,00	4.344.871,99	1.814,01
B-3511	Translation, Interpretation, Linguistic Proofreadi	29.733,55	29.733,55	29.733,55	29.733,55	0,00
B-3512	Library	12.529,94	10.640,41	12.529,94	10.640,41	1.889,53
B-3513	Mission of staff related to operational duties	88.398,03	57.628,24	88.398,03	57.628,24	30.769,79
B-3514	Shuttles for experts and staff related to operatio	36.731,75	36.731,75	36.731,75	36.731,75	0,00
B-3530	Conference and Outreach	347.482,44	319.206,02	347.482,44	319.206,02	28.276,42
	<b>Total Title 3</b>	<b>5.679.622,65</b>	<b>5.492.837,52</b>	<b>5.679.622,65</b>	<b>5.492.837,52</b>	<b>186.785,13</b>
	<b>Grand Total</b>	<b>8.851.387,74</b>	<b>8.467.667,16</b>	<b>8.851.387,74</b>	<b>8.467.667,16</b>	<b>383.720,58</b>

The amount on B-3233 regards credits from DG ELARG agreement 2011/207-378, which started on 17/9/2011 and will be finished in 2014. The amount on B-3512 of 12.529,94 euro is originated from 2012 credits carry forward from B-2255 (6.397,59 euro), B-2250 (270,00 euro) and B-3512 (5.862,35 euro). This reallocation arised from internal reorganisation.

#### 4.2.6 - Automatic carry forward (2013-C8) – Differentiated credits

Budget line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Executed Payment (3)	Carried forward (2-3)
B-3010	REPRO Grants & Procurement	2.794.312,08	2.761.802,83	1.766.837,58	994.965,25
B-3110	RASA Grants & Procurement	6.183.722,56	6.106.602,82	2.906.599,05	3.200.003,77
B-3201	Focal Points: Agreements	169.150,00	169.150,00	0,00	169.150,00
B-3210	SCISTRAT Grants & Procurement	792.299,50	792.299,50	557.135,00	235.164,50
	<b>Total</b>	<b>9.939.484,14</b>	<b>9.829.855,15</b>	<b>5.230.571,63</b>	<b>4.599.283,52</b>

### 4.3 Reconciliation Economic / Budgetary Outturn

	2013
<b><i>ECONOMIC OUTTURN (a)</i></b>	<b>-118.533,65</b>
<b><i>Adjustments</i></b>	
Adjustments for accrual Cut-off (reversal 31.12.N-1)	- 9.605.793,61
Adjustments for accrual Cut-off (cut-off 31.12.N)	6.845.234,07
Prefinancing given in previous year and cleared in the year	1.694.736,76
Adjustment for carry over from the previous year	95.902,53
Unpaid invoices at year end but booked in charges	1.286.592,76
Payments appropriations carried over to 2014	-6.431.431,47
Cancellation of unused carried over payment appropriations	383.720,58
Purchase of intangible fixed assets	-1.337.309,36
Purchase of tangible fixed assets	-565.424,51
Depreciation	3.536.463,23
Value reductions	231.409,12
New prefinancing paid in 2013 and remaining open	-1.830.751,80
New prefinancing received in 2013 and remaining open	918.047,48
Adjustment provisions	-474.385,30
Prefinancing received in previous year and cleared in the year – DG ELARG	-128.295,92
Payments made from carry over of payment appropriations	8.467.667,16
Recovery orders issued in 2013 and not yet cashed	-16.027,73
Capital payments	-1.720.198,11
Advance payment for building purchase	500.000,00
Adjustment in fixed assets (IT software – under construction)	-214.678,60
Adjustment in receivables (staff)	-599.664,44
Exchange differences for the year	768,29
<b><i>Total adjustments (b)</i></b>	<b>1.036.581,13</b>
<b><i>BUDGET OUTTURN (a+b)</i></b>	<b>918.047,48</b>

## STAFF MOVEMENTS

## 5. Staff Movements

Category et grade	Posts					
	2012		2013		2013	
	Occupied posts at 31.12.2012		Authorized posts for 2013		Occupied posts at 31.12.2013	
	Permanent agent	Temporary agent	Permanent agent	Temporary agent	Permanent agent	Temporary agent
AD16						
AD15		1		1		
AD14				2		
AD13		1		1		1
AD12		5	1	14		3
AD11		11		11		9
AD10		7	1	12		8
AD9		28	1	37		29
AD8		44		47		51
AD7	3	42	1	61	3	40
AD6	1	53	1	23	2	50
AD5	1	18		17		16
Total AD	5	210	5	226	5	207
AST11						
AST10						
AST9						
AST8				2		
AST7		3		5		3
AST6				7		
AST5		10		25		11
AST4		39		34		34
AST3		20		25		19
AST2		47		20		42
AST1		8		2		7
Total AST	0	127	0	120	0	116
Total	5	337	5	346	5	323
Grand total	342		351		328	

Figures on occupied posts at 31.12.2012 included 8 offer letters (1 AD10, 2 AD8, 3 AD6, 2 AD5)

Figures on occupied posts at 31.12.2013 include 2 offer letters (2 AD8)