



ANNUAL ACCOUNTS

EUROPEAN FOOD SAFETY AUTHORITY

Financial Year 2016

Financial Statements

Reports on the Implementation of the Budget

Certification of the 2016 Annual Accounts

The annual accounts of the European Food Safety Authority for the year 2016 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 European Food Safety Authority 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.

Parma, 22 May 2017

[signed]
Pedro Pinhal
Accounting Officer

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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, Dr. Bernhard Url, 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 2016 Annual Accounts cover the period 1st January to 31st December 2016.

LEGAL BASIS

The accounts of EFSA have been established in accordance with the following legislation:

- Financial Regulation of EFSA as adopted by its Management Board on 19 December 2013;
- Implementing Rules of EFSA as adopted by its Management Board on 26 June 2014;
- 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 | 2016 | 2015 |
|--|-------|----------------------|----------------------|
| NON-CURRENT ASSETS | | | |
| Intangible assets | 2.1. | | |
| Computer software | | 1,222,959.05 | 867,784.51 |
| Intangible assets under construction | | 1,301,782.51 | 1,482,932.61 |
| Property, Plant and Equipment | 2.2. | | |
| Land and buildings | | 31,585,535.37 | 33,029,953.24 |
| Plant and equipment | | 376,044.25 | 181,759.26 |
| Computer hardware | | 802,751.67 | 1,059,721.08 |
| Furniture | | 652,462.88 | 703,119.06 |
| Long term receivables | 2.3. | 0.00 | 2,638.00 |
| Long term pre-financing | 2.4. | 1,022,373.32 | 532,652.23 |
| TOTAL NON CURRENT ASSETS | | 36,963,909.05 | 37,860,559.99 |
| CURRENT ASSETS | | | |
| Receivables and recoverables | 2.5. | | |
| Current receivables | | 27,321.00 | 40,001.23 |
| Accrued income | | 0.00 | 0.00 |
| Sundry receivables | | 13,617.12 | 474.57 |
| Prepaid expenses | | 1,874,208.36 | 1,744,877.80 |
| Short term pre-financing | 2.6. | 748,949.94 | 1,175,644.85 |
| Cash and cash equivalents | 2.7. | 9,005,688.14 | 8,944,590.17 |
| TOTAL CURRENT ASSETS | | 11,669,784.56 | 11,905,588.62 |
| TOTAL ASSETS | | 48,633,693.61 | 49,766,148.61 |
| NET ASSETS AND LIABILITIES | | | |
| NET ASSETS | | | |
| Accumulated surplus/deficit | | 13,650,467.20 | 13,188,217.67 |
| Economic result of the year | | 56,320.61 | 462,249.53 |
| TOTAL NET ASSETS | | 13,706,787.81 | 13,650,467.20 |
| NON-CURRENT LIABILITIES | | | |
| Long-term liabilities | 2.8. | 24,658,759.80 | 25,882,178.79 |
| TOTAL NON CURRENT LIABILITIES | | 24,658,759.80 | 25,882,178.79 |
| CURRENT LIABILITIES | | | |
| Provisions for risks and liabilities | 2.9. | 56,038.90 | 56,038.90 |
| Payables | 2.10. | | |
| Current payables | | 1,384,855.77 | 1,964,065.87 |
| Long-term liabilities falling due within the year | | 901,454.50 | 881,722.78 |
| Sundry payables | | 2,512.65 | 23,791.99 |
| Accrued charges and deferred income | 2.11. | 7,135,759.32 | 5,934,985.71 |
| Pre-financing received from consolidated EU entities | 2.12. | 787,524.86 | 1,372,897.37 |
| TOTAL CURRENT LIABILITIES | | 10,268,146.00 | 10,233,502.62 |
| TOTAL NET ASSETS AND LIABILITIES | | 48,633,693.61 | 49,766,148.61 |

STATEMENT OF FINANCIAL PERFORMANCE

EUR

| | Note | 2016 | 2015 |
|--|--------|----------------------|----------------------|
| OPERATING REVENUE | 3.1. | | |
| European Union Contribution | 3.1.1. | 79,087,162.27 | 77,422,530.78 |
| Other operating revenue | 3.1.2. | 80,651.62 | 91,652.98 |
| Miscellaneous revenue | | 0.00 | 4,078.92 |
| TOTAL OPERATING REVENUE | | 79,167,813.89 | 77,518,262.68 |
| OPERATING EXPENSES | | | |
| Administrative expenses | 3.2. | | |
| Staff expenses | | -35,974,269.75 | -34,567,936.80 |
| Other administrative expenses | | -9,436,835.00 | -10,094,801.23 |
| Depreciation & amortisation of fixed assets | | -2,969,180.46 | -3,174,021.70 |
| Administrative expenses with EU entities | | -1,758,408.14 | -1,506,993.84 |
| Operating expenses | 3.3. | | |
| Operating expenses | | -27,978,385.70 | -26,492,804.69 |
| Operating expenses with EU entities | | -155,911.50 | -257,508.34 |
| TOTAL OPERATING EXPENSES | | 78,272,990.55 | 76,094,066.60 |
| SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES | | 894,823.34 | 1,424,196.08 |
| Financial revenues | 3.4. | 85,975.39 | 81,755.91 |
| Financial expenses | 3.5. | -924,478.12 | -1,043,702.46 |
| SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES | | 56,320.61 | 462,249.53 |
| Extraordinary gains | | 0.00 | 0.00 |
| Extraordinary losses | | 0.00 | 0.00 |
| SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS | | 0.00 | 0.00 |
| ECONOMIC RESULT OF THE YEAR | | 56,320.61 | 462,249.53 |

CASH FLOW STATEMENT

EUR

| | 2016 | 2015 |
|--|---------------------|---------------------|
| Economic result of the year | 56,320.61 | 462,249.53 |
| Operating activities | | |
| Amortisation | 670,512.11 | 622,349.78 |
| Depreciation | 2,295,927.06 | 2,551,549.91 |
| (Increase)/Decrease in long term receivables and recoverables | -127,154.88 | 67,895.79 |
| (Increase)/Decrease in long term pre-financing | -489,721.09 | 1,038,613.63 |
| (Increase)/Decrease in short term pre-financing | 426,694.91 | -305,759.94 |
| (Increase)/Decrease in provisions | 0.00 | 0.00 |
| (Increase)/Decrease in receivables from consolidated EU entities | 0.00 | 0.00 |
| (Increase)/Decrease in liabilities | -1,223,418.99 | -3,313,091.71 |
| (Increase)/Decrease in payables | 620,015.89 | 2,352,589.19 |
| (Increase)/Decrease in liabilities to consolidated EU entities | -585,372.51 | -980,657.63 |
| (Gains)/losses on sale of property, plant and equipment | 0.00 | 0.00 |
| Other non-cash movements | 334,322.01 | 0.00 |
| Net cash-flow from operating activities | 1,978,125.12 | 2,495,738.55 |
| Investing activities | | |
| (Increase)/Decrease in intangible assets and property, plant and equipment | -1,919,768.44 | -2,074,757.76 |
| Proceeds from intangible assets and property, plant and equipment | 2,741.29 | 122.01 |
| Net cash-flow from investing activities | -1,917,027.15 | -2,074,635.75 |
| Net increase/(decrease) in cash and cash equivalents | 61,097.97 | 421,102.80 |
| Cash and cash equivalents at the beginning of the year | 8,944,590.17 | 8,523,487.37 |
| Cash and cash equivalents at year-end | 9,005,688.14 | 8,944,590.17 |

STATEMENT OF CHANGES IN NET ASSETS

| | Note | Accumulated Surplus/Deficit | Economic result of the year | EUR Net Assets (Total) |
|---|------|--------------------------------|-----------------------------------|------------------------------|
| Balance as at 31 December 2015 | | 13,188,217.67 | 462,249.53 | 13,650,467.20 |
| Changes in accounting policies | | | | |
| Balance as at 1 January 2016 | | 13,188,217.67 | 462,249.53 | 13,650,467.20 |
| Allocation of the economic result of previous year | | 462,249.53 | -462,249.53 | |
| Economic result of the year | | | 56,320.61 | 56,320.61 |
| Balance as at 31 December 2016 | | 13,650,467.20 | 56,320.61 | 13,706,787.81 |

NOTES TO THE FINANCIAL STATEMENTS

1.1.2016 – 31.12.2016

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. Legal basis and Accounting rules

In accordance with Article 141 of Council Decision and Article 92 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.¹ 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.

Article 95 of the Financial Regulation of the European Food Safety Authority sets out the accounting principles to be applied in drawing up the financial statements.

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).

¹ This differs from cash-based accounting because of elements such as carryovers.
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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.

Interest income consist of received bank interest.

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. 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.

The intangible fixed assets at EFSA consist of computer software and the development cost of the intangible fixed assets under construction.

| | Computer Software | Internally generated Computer Software | TOTAL | Intangible fixed assets under construction | TOTAL |
|--|----------------------|--|----------------------|--|----------------------|
| Gross carrying amounts 01.01.2016 | 5,875,532.71 | 0.00 | 5,875,532.71 | 1,482,932.61 | 7,358,465.32 |
| Additions | 83,988.30 | 367,393.05 | 451,381.35 | 727,477.21 | 1,178,858.56 |
| Disposals | 0.00 | 0.00 | 0.00 | -334,322.01 | -334,322.01 |
| Other changes | 0.00 | 574,305.30 | 574,305.30 | -574,305.30 | 0.00 |
| Gross carrying amounts 31.12.2016 | 5,959,521.01 | 941,698.35 | 6,901,219.36 | 1,301,782.51 | 8,203,001.87 |
| Accumulated amortizations and impairment 01.01.2016 | -5,007,748.20 | 0.00 | -5,007,748.20 | 0.00 | -5,007,748.20 |
| Depreciations 2016 | -513,562.38 | -156,949.73 | -670,512.11 | 0.00 | -670,512.11 |
| Write-back (disposals) | | | | | |
| Other changes | | | | | |
| Accumulated amortization and impairment 31.12.2016 | -5,521,310.58 | -156,949.73 | -5,678,260.31 | 0.00 | -5,678,260.31 |
| Net carrying amounts 31.12.2016 | 438,210.43 | 784,748.62 | 1,222,959.05 | 1,301,782.51 | 2,524,741.56 |

As of 31/12/2016, the following IT projects have been considered as intangible fixed assets under construction, eg. software: Talent Management, Matrix and IAM (Information Access Management).

During 2016, a partial release of phase 1 modules of Talent Management were released and the remaining modules are foreseen to be release during 2017, an amount of 941,698.35 euro associated to the related modules released in 2016 has been activated. The development (phase 1 and 2) of Talent Management during 2016 had a cost of 727,477.21 euro.

Matrix project was resumed in 2016, research phase had a cost of 179,746.91 euro. The development phase starts in January 2017.

IAM project had a cost of 194.642,95 euro during 2016 related to research.

Virtual Library project has been dismissed and the associated cost of 334,348.01 euro has been written-off.

Below the aggregate information breakdown of the intangible fixed assets under construction and their associated development cost:

| Name of project | Development cost under construction |
|--------------------------|-------------------------------------|
| <i>Talent Management</i> | 1,301,756.51 |
| Total | 1,301,756.51 |

The amount of research and development expenditure related to IT projects in the course of 2016 was 374,389.86 euro and 727,477.21 euro, respectively.

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 Seat), technical equipment, furniture, computer hardware, telecommunication and audio-visual equipment.

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 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 in 2012. During 2016, building construction works with a cost of 139,787.27 euro have been incurred and capitalized.

| | Land and Buildings | Plant and Equipment | Computer hardware | Furniture | TOTAL |
|---|----------------------|---------------------|----------------------|---------------------|-----------------------|
| Gross carrying amounts 01.01.2016 | 39,474,078.04 | 766,026.64 | 7,608,218.16 | 1,349,740.31 | 48,690,090.19 |
| Additions | 139,787.27 | 295,358.25 | 219,849.75 | 85,914.61 | 740,909.88 |
| Disposals | 0.00 | -11,618.16 | -844,953.16 | -1,373.80 | -857,945.12 |
| Other changes | | | | | |
| Gross carrying amounts 31.12.2016 | 39,613,865.31 | 1,049,766.73 | 6,983,114.75 | 1,434,281.12 | 49,081,027.91 |
| Accumulated depreciations and impairments 01.01.2016 | -6,444,124.80 | -584,267.38 | -6,548,497.08 | -646,621.25 | -14,223,510.51 |
| Depreciations 2016 | -1,584,205.14 | -101,073.26 | -474,397.93 | -136,250.73 | -2,295,927.06 |
| Write-back (disposals) | 0.00 | 11,618.16 | 842,531.93 | 1,053.74 | 855,203.83 |
| Other changes | | | | | |
| Accumulated depreciation and impairment 31.12.2016 | -8,028,329.94 | -673,722.48 | -6,180,363.08 | -781,818.24 | -15,664,233.74 |
| Net carrying amounts 31.12.2016 | 31,585,535.37 | 376,044.25 | 802,751.67 | 652,462.88 | 33,416,794.17 |

2.3. Long term receivables

The last year balance of 2,638.00 euro, regarding the guarantee related to the rental of EFSA office established in Brussel during 2015 have been fully recovered in 2016.

| | 2016 | 2015 |
|-----------------------|-------------|-----------------|
| Long term receivables | 0.00 | 2,638.00 |
| Total | 0.00 | 2,638.00 |

2.4. 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.

| | 2016 | 2015 |
|-------------------------|---------------------|-------------------|
| Long term pre-financing | 1,022,373.32 | 532,652.23 |
| Total | 1,022,373.32 | 532,652.23 |

The year end balance of 1,022,373.32 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

2.5. Current receivables and recoverables

| | 2016 | 2015 |
|---------------------|---------------------|---------------------|
| Current receivables | 27,321.00 | 40,001.23 |
| Sundry receivables | 13,617.12 | 474.57 |
| Deferred charges | 1,874,208.36 | 1,744,877.80 |
| Total | 1,915,146.48 | 1,785,353.60 |

The year end balance for deferred charges of 1,874,208.36 euro consists mainly on 831,785.50 euro related to the maintenance of hardware and software not related to 2016 financial year which will be delivered in the next financial years (2017-2020) and 675,872.86 euro are related to the charge of school fees for the EFSA pupils enrolled in the European School of Parma for the school year 2016/2017.

The total receivables of 1,915,146.48 euro (2015: 1,785,353.60 euro) are relating to non-exchange transactions.

2.6. Current pre-financing

| | 2016 | 2015 |
|--------------------------|-------------------|---------------------|
| Short term pre-financing | 748,949.94 | 1,175,644.85 |
| Total | 748,949.94 | 1,175,644.85 |

The year end balance of 748,949.94 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.

2.7. Cash and cash equivalents

| | 2016 | 2015 |
|-----------------|---------------------|---------------------|
| Bank accounts | 9,005,688.14 | 8,944,590.13 |
| Imprest account | 0.00 | 0.04 |
| Total | 9,005,688.14 | 8,944,590.17 |

The bank accounts and the imprest account are held with Credit Agricole - Cariparma.

NON-CURRENT LIABILITIES

2.8. Non-current financial liabilities

| | 2016 | 2015 |
|-----------------------------|----------------------|----------------------|
| Other long term liabilities | 24,658,759.80 | 25,882,178.79 |
| Total | 24,658,759.80 | 25,882,178.79 |

The year end balance of 24,658,759.80 euro 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. On the top of the quarterly instalments paid of 881,722.78 euro during the 2016 financial year, at year end a supplementary payment of 321,964.49 euro has been done by EFSA.

CURRENT LIABILITIES

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

| | 2016 | 2015 |
|--------------|------------------|------------------|
| Provisions | 56,038.90 | 56,038.90 |
| Total | 56,038.90 | 56,038.90 |

The year balance of 56,038.90 euro regards 40,000.00 euro for probable legal costs to be paid in 2017 and 16,038.90 euro for a doubtful debt. Comparing to last year, no additional provisions have been made related to legal cases ongoing.

2.10. Payables

The accounts payable as at 31 December 2016 comprise outstanding unpaid invoices received and recognised at invoice reception for the original amount.

| | 2016 | 2015 |
|-----------------------------------|---------------------|---------------------|
| Payables –suppliers/public bodies | 1,384,855.77 | 1,964,065.87 |
| Other short term liabilities | 901,454.50 | 881,722.78 |
| Sundry payables | 2,512.65 | 23,791.99 |
| Total | 2,288,822.92 | 2,869,580.64 |

The year end balance of 1,384,855.77 euro, regards unpaid invoices received from suppliers/public bodies for goods and services provided to EFSA.

The amount of 901,454.50 euro, concerns EFSA debt owed within one year for the building purchase.

2.11. Accrued charges and deferred income

| | 2016 | 2015 |
|-----------------------|---------------------|---------------------|
| Accrued charges | 6,437,740.78 | 5,289,543.19 |
| Untaken annual leave | 668,685.28 | 614,737.56 |
| Other accrued charges | 29,333.26 | 30,704.96 |
| Total | 7,135,759.32 | 4,834,810.47 |

Accrued charges are expenses related to goods and services provided to EFSA during the financial year 2016 but not invoiced nor paid at year end. The calculated amount of the untaken leave of staff for 2016, is recognised as accrued expense and amounts to 668,685.28 euro. The amount of 29,333.26 euro relates to the finance charge for 2016 associated to the first instalments to be paid in 2017 for the building purchase.

2.12. Accounts payable to consolidated EU entities

| | 2016 | 2015 |
|--|-------------------|---------------------|
| Repayable positive budgetary outturn | 441,638.86 | 738,267.24 |
| Pre-financing received DG NEAR – 2013 contract | 9,791.16 | 41,590.13 |
| Pre-financing received DG NEAR – 2015 contract | 336,094.84 | 593,040.00 |
| Total | 787,524.86 | 1,372,897.37 |

At year end of 2015 there is a surplus of the EC subsidy (DG SANTE) amounting to 441,638.86 euro that corresponds to the subsidy received but unused in 2016. During the course of 2017 this amount will be reimbursed to the European Commission (DG SANTE).

The year end balance of 9,791.16 euro related to DG NEAR, corresponds to the net amount between the costs incurred during the years of 2014, 2015 and 2016 (295,208.24 euro) and the pre-financing (304,999.40 euro) received from DG NEAR in 2014 and 2015 regarding the contract 2013/325-487 for “Preparatory measures for the participation of the neighbourhood countries in EFSA”. The DG NEAR contract 2013/325-487 was implemented in February 2014 and concluded in January 2016.

The year end balance of 336,094.84 euro related to DG NEAR, corresponds to the net amount between the costs incurred (263,905.16 euro) during 2015, 2016 and the pre-financing (600,000.00 euro) received from DG NEAR in 2015 regarding the contract 2015/361-733 for “Preparatory measures for the participation of the candidate countries and the potential candidate countries in EFSA”. The DG NEAR contract 2015/361-733 was implemented in October 2015 and is foreseen to be concluded in December 2017.

DG NEAR (DG European Neighbourhood Policy and Enlargement Negotiation) is a merge between former DG ELARG and DG DEVCO, due to reorganisational changes when the new European Commission took office on 1st November 2014.

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 78,798,418.14 euro received from the European Commission (DG SANTE). Besides the subsidy, EFSA has revenues from two contracts with DG NEAR, 31,798.97 euro regarding the contract 2013/325-487 and 256,945.16 euro for contract 2015/361/733. Both contracts with DG NEAR are related with "Preparatory measures for the participation of the candidate countries and the potential candidate countries in EFSA".

3.1.1. Union contribution

| | 2016 | 2015 |
|-------------------------------|----------------------|----------------------|
| EC contribution – DG SANTE | 78,798,418.14 | 77,294,132.76 |
| Accrued income – DG NEAR 2013 | 31,798.97 | 121,438.02 |
| Accrued income – DG NEAR 2015 | 256,945.16 | 6,960.00 |
| Total | 79,087,162.27 | 77,422,530.78 |

3.1.2. Other operating revenue

| | 2016 | 2015 |
|---------------------------------------|------------------|------------------|
| Assigned revenue | 63,256.28 | 65,818.98 |
| Other revenue – consolidated entities | 17,395.34 | 25,834.00 |
| Miscellaneous recoveries | 0.00 | 4,078.92 |
| Total | 80,651.62 | 95,731.90 |

Revenue of 17,395.34 euro from consolidated entities regards a reimbursement received from the European Aviation Safety Agency (4,275.38 euro) and PMO (13,119.96 euro).

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 35,974,269.75 euro (2015: 34,567,936.80 euro) which are related to expenses such as salaries, allowances, social security contributions and other welfare expenses. All salary calculations giving the total staff expenses included in the Statement of financial performance of the Authority are externalized to the Office for administration and payment of individual entitlements (also known as the Paymaster's Office-PMO) which is a central office of the European Commission. The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, to calculate and to pay their salaries and other financial entitlements. The PMO provides these services to other EU institutions and agencies/authorities as well. The PMO is also responsible for managing the health insurance fund of the Institutions, together with processing and paying the claims of reimbursement from staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. PMO is being audited by the European Court of Auditors. The Authority is only responsible for the communication to the PMO of reliable information allowing the calculation of the staff costs. It is also responsible to check that this information has been correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of the payroll costs performed by PMO.

Fixed assets related expenses of 2,969,180.46 euro (2015: 3,174,021.70 euro) contain the charged amortisation/depreciation for the non-current intangible/tangible assets.

Other administrative expenses of 9,436,835.00 euro (2015: 10,094,801.23 euro) contains expenses of maintenance/security, office running costs and external service provider.

Regarding the expenses with consolidated EU entities of 1,758,408.14 euro, the breakdown is provided below:

| Consolidated EU entities | 2016 | 2015 |
|--|---------------------|---------------------|
| Translation Center in Luxembourg - CDT | 47,721.55 | 49,066.00 |
| European Aviation Safety Agency - EASA | 5,521.78 | 6,288.00 |
| European Chemicals Agency – ECHA | 886.08 | 0.00 |
| European Monitoring Centre for Drugs | 615.09 | 0.00 |
| Human Resources DG – DG HR | 1,159,415.71 | 1,048,890.65 |
| Budget – DG BUDG | 126,000.00 | 126,000.00 |
| Office for Administration and Payment | 237,493.20 | 250,000.00 |
| Publications Office | 0.00 | 452.95 |
| EPSO | 3,000.00 | 333.33 |
| Informatics DG | 177,754.73 | 25,962.91 |
| Total | 1,758,408.14 | 1,506,993.84 |

3.3. Operating expenses

Operating expenses of 27,978,385.70 euro (2015: 26,492,804.69 euro) euro are related to the activities of the Operational Units and also include the developments in the area of information and communication technology in relation to EFSA's operations.

Regarding the expenses with consolidated EU entities of 155,911.50 euro, the breakdown is provided below:

| Consolidated EU entities | 2016 | 2015 |
|--|-------------------|-------------------|
| Translation Center in Luxembourg - CDT | 148,365.55 | 76,518.50 |
| Publications Office | 7,545.95 | 1,948.84 |
| Joint Research Center - JRC | 0.00 | 179,041.00 |
| Total | 155,911.50 | 257,508.34 |

3.4. Financial revenue

| | 2016 | 2015 |
|---------------------------|------------------|------------------|
| Exchange rate differences | 6,686.94 | 4,658.59 |
| Bank interest | 79,288.45 | 77,097.32 |
| | 85,975.39 | 81,755.91 |

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

3.5. Financial expenses

| | 2016 | 2015 |
|---------------------------|-------------------|---------------------|
| Late interest payments | 429.29 | 1,923.99 |
| Exchange rate differences | 5,370.15 | 8,977.41 |
| Bank charges | 90.00 | 366.18 |
| Interest expenses | 918,588.68 | 1,032,434.88 |
| Total | 924,478.12 | 1,043,702.46 |

The interest expenses corresponds 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: 250,000.00 euro

One insurance guarantee have been provided of 250,000.00 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.

| | 2016 | 2015 |
|----------------------------|-------------|-------------|
| Number legal cases pending | 4 | 4 |
| Total | 4 | 4 |

An estimated amount for legal expenses of 40,000.00 euro (2015: 40,000.00 euro) is included in the provisions.

4.3. Other significant disclosures

4.3.1. Operating Leases

No assets are subject to an operating lease.

4.3.2. Contract Purchase for EFSA 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 1,801.683,16 euro.

At year end an additional payment of 321,964.49 euro on the capital debt has been paid leading to a reduction of interest due on the debt and consequent impact in future instalments. The remaining annual installments will be of 1,779,270.88 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)

| | 2016 | 2015 |
|---|----------------------|----------------------|
| Automatic carryovers C1 | 15,191,030.91 | 15,026,009.13 |
| Automatic carryovers C4 | 1,289.00 | 32,724.95 |
| Automatic carryovers C8 | 6,759,374.21 | 6,199,560.14 |
| Automatic carryovers R0 | 125,718.01 | 133,091.65 |
| Accrued expenses | (9,082,541.02) | (8,506,432.08) |
| Outstanding commitments not yet expensed | 12,994,871.11 | 12,884,953.79 |

The amount disclosed above is the budgetary RAL ("Reste à Liquider") less related amounts that have been included as expenses in the 2016 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 | 2016 | 2015 |
|--|-----------------------|-----------------------|
| Pre-financing – long term receivable | 1,022,373.32 | 532,652.23 |
| Current receivables | 27,321.00 | 40,001.23 |
| Sundry receivables | 13,617.12 | 474.57 |
| Prepaid expenses | 1,874,208.36 | 1,744,877.80 |
| Pre-financing – short term receivable | 748,949.97 | 1,175,644.85 |
| Cash and cash equivalents | 9,005,688.14 | 8,944,590.17 |
| Total financial assets – A | 12,692,157.88 | 12,438,240.85 |
| Financial liabilities | | |
| Payables – long term liabilities | 25,560,214.30 | 26,763,901.57 |
| Current payables | 1,387,368.42 | 1,987,857.86 |
| Accrued charges | 7,135,759.32 | 5,934,985.71 |
| Payables – EU entities | 787,524.86 | 1,372,897.37 |
| Total financial liabilities – B | 34,870,866.90 | 36,059,642.51 |
| Total net financial instruments (A-B) | -22,178,709.02 | -23,621,401.66 |

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 2016 | < 1 year | 1-5 years | > 5 years | Total |
|--------------------------------|----------------------|---------------------|----------------------|----------------------|
| Payables–Long term liabilities | 901,454.50 | 5,007,020.09 | 19,651,739.71 | 25,560,214.30 |
| Current payables | 1,387,368.42 | 0.00 | 0.00 | 1,387,368.42 |
| Accrued charges | 7,135,759.32 | 0.00 | 0.00 | 7,135,759.32 |
| Payables – EU entities | 787,524.86 | 0.00 | 0.00 | 787,524.86 |
| Total liabilities | 10,212,107.10 | 5,007,020.09 | 19,651,739.71 | 34,870,866.90 |

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.

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 8 times a year and is based on cash forecasts. Minimum cash levels, are kept in the main bank account and as a consequence the monthly average bank balance is 9.7 million euro to ensure that EFSA risk exposure is limited. This amounts should be viewed with regard to the overall treasury balances which fluctuated in 2016 between 1.4 million euro and 22.3 million euro. 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.

Prefinancing payments are only made to suppliers/contractors if they satisfy EFSA's minimum financial and capacity requirements.

The maximum exposure to credit risk is:

| Receivables | 2016 | 2015 |
|---------------------------------------|----------------------|----------------------|
| Pre-financing - Long term receivable | 1,022,373.32 | 532,652.23 |
| Current receivables | 27,321.00 | 40,001.23 |
| Sundry receivables | 13,617.12 | 474.57 |
| Prepaid expenses | 1,874,208.36 | 1,744,877.80 |
| Pre-financing – Short term receivable | 748,949.94 | 1,175,644.85 |
| Cash and cash equivalents | 9,005,688.14 | 8,944,590.17 |
| Total Financial assets | 12,692,157.88 | 12,438,240.85 |
| Impairment | 0.00 | 0.00 |
| Guarantees | 0.00 | 0.00 |
| Total credit risk | 12,692,157.88 | 12,438,240.85 |

The credit quality of receivables, is shown below:

| Credit quality | 2016 | 2015 |
|-----------------------------------|----------------------|----------------------|
| Prime and high rate | 0.00 | 0.00 |
| Upper medium grade * | 9,005,688.14 | 8,944,590.17 |
| Low medium grade | 0.00 | 0.00 |
| Debtors who never defaulted ** | 3,686,469.74 | 3,493,650.68 |
| Debtors who defaulted in the past | 0.00 | 0.00 |
| Total credit risk | 12,692,157.88 | 12,438,240.85 |

* - 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 | | | Total |
|---------------------|----------------------------------|---------------------------|------------------|-------------|----------------------|
| | | < 1 year | 1-5 years | > 5 years | |
| Pre-financing – LT | 1,022,373.32 | 0.00 | 0.00 | 0.00 | 1,022,373.32 |
| Current receivables | 0.00 | 9,500.00 | 17,821.00 | 0.00 | 27,321.00 |
| Sundry receivables | 13,617.12 | 0.00 | 0.00 | 0.00 | 13,617.12 |
| Prepaid expenses | 1,874,208.36 | 0.00 | 0.00 | 0.00 | 1,874,208.36 |
| Pre-financing – ST | 748,949.94 | 0.00 | 0.00 | 0.00 | 748,949.94 |
| Cash | 9,005,688.14 | 0.00 | 0.00 | 0.00 | 9,005,688.14 |
| Total | 12,664,836.88 | 9,500.00 | 17,821.00 | 0.00 | 12,692,157.88 |

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 on a quarterly basis. The bank accounts held by EFSA have associated for interest calculation the ECB marginal rate for its main refinancing operations. As a result no risk exists that EFSA earns interest at rates lower than market rates. 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

There have been no changes in accounting policies for the financial year 2016.

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 |

The highest staff grade of EFSA in 2016 was AD14 (Executive Director) – Mr. Bernhard Url.

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 14th 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 which started on 1st June 2014.

The transactions of the Authority with key management personnel during financial year 2016 is 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 European Food Safety Authority or were reported to him that would require separate disclosure under that 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 and has not only non-differentiated appropriations as well as differentiated appropriations, meaning that the commitment and the payment appropriations might not be have the same amount. Non-differentiated appropriations are used to finance operations of an annual nature (which comply with the principle of annuality) while differentiated appropriations are used to finance multi-annual operations.

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 2015.

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

| | 2016 | 2015 |
|--|-----------------------|-----------------------|
| Revenue | | |
| Commission subsidy DG SANTE | 79,240,057.00 | 78,032,400.00 |
| Commission subsidy DG NEAR | 0.00 | 715,920.90 |
| Other revenue - C4 | 76,454.62 | 778,952.98 |
| Other revenue - bank interest | 78,944.73 | 83,347.07 |
| Miscellaneous revenue | 0.00 | 4,501.50 |
| Total revenue (a) | 79,395,456.35 | 79,615,122.45 |
| Expenditure | | |
| Personnel expenses - Budget Title I | | |
| Payments | -39,661,210.80 | -38,520,336.19 |
| Automatic carryovers | -895,097.23 | -969,092.28 |
| Administrative expenses - Budget Title II | | |
| Payments | -7,491,317.37 | -9,866,188.34 |
| Automatic carryovers | -2,249,108.02 | -2,687,993.42 |
| Operational expenses - Budget Title III | | |
| Payments | -24,313,917.67 | -22,874,561.10 |
| Automatic carryovers | -5,395,882.83 | -4,494,671.52 |
| Total expenditure (b) | -80,006,533.92 | -79,412,842.85 |
| Outturn for the financial year (a-b) | -611,077.57 | 202,279.60 |
| Cancellation of unused carryovers | 441,606.64 | 509,211.80 |
| Adjustment for carry-over from previous years | 619,584.16 | 31,094.66 |
| Exchange differences for the year | 1,316.79 | -4,318.82 |
| Balance carried over from year N-1 | 738,267.24 | 1,089,066.17 |
| Reimbursement to EC – DG SANTE | -738,267.24 | -1,089,066.17 |
| Balance of the outturn account: | | |
| DG SANTE | 441,638.86 | 738,267.24 |
| DG NEAR | 9,791.16 | 328.61 |

RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

| | 2016 |
|---|-------------------|
| ECONOMIC RESULT OF THE YEAR | 56,320.61 |
| Adjustments for accrual items (items included in the economic result but not in the budget result) | |
| Accrual Cut-off (reversal 31.12.N-1) | -9,071,236.84 |
| Accrual Cut-off (cut-off 31.12.N) | 8,237,039.97 |
| Unpaid invoices at year end but booked in charges | 1,384,855.77 |
| Depreciation/amortisation of intangible and tangible assets | 2,966,439.17 |
| Value reductions | 2,741.29 |
| Recovery Orders issued in 2016 and not yet cashed | -9,500.00 |
| Prefinancing given in previous years and cleared in the year | 1,933,196.28 |
| Prefinancing received by DG NEAR and cleared in the year | -288,744.13 |
| Payments made from carry-over of payment appropriations | 7,090,566.42 |
| Adjustment in fixed assets (It software – under construction) | 334,322.01 |
| Recoveries orders issued in previous years and waived | 25,832.73 |
| Rental guarantee received | 2,638.00 |
| Prefinancing open from DG NEAR | -9,791.16 |
| Other * | -80,140.86 |
| Adjustments for budgetary items (items included in the budget result but not in the economic result) | |
| Purchase of tangible fixed assets | -740,909.88 |
| Purchase of intangible fixed assets | -451,381.35 |
| New prefinancing paid in year 2016 and remaining open | -2,053,276.71 |
| New prefinancing received in year 2016 and remaining open | 441,638.86 |
| Budgetary recovery orders issued before 2016 and cashed in the year | 2,665.00 |
| Budgetary recovery orders issued on balance sheet accounts and cashed | 78,944.73 |
| Payments on building debt | -2,123,647.65 |
| Payments on building financial charges | 919,960.38 |
| Payment appropriations carried over to year N+1 | -8,540,088.08 |
| Cancellation of unused carried over payment appropriations | 441,606.64 |
| Adjustment for carry-over from the previous year | 619,584.16 |
| Adjustment in fixed assets (It software – under construction) | -727,477.21 |
| Other ** | -519.29 |
| BUDGET RESULT OF THE YEAR | 441,638.86 |

Notes:

- Other *) –Bank interest received, 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 CND (4) | Previous year commitment CD (5) | Total (6) (4+5) | | |
| A-1100 | Basic salary | 22,252,041.90 | 22,252,041.90 | 0.00 | 22,252,041.90 | 22,252,041.90 | 0.00 | 22,252,041.90 | 0.00 | 0.00 |
| A-1101 | Family allowance | 2,926,324.58 | 2,926,324.58 | 0.00 | 2,926,324.58 | 2,926,324.58 | 0.00 | 2,926,324.58 | 0.00 | 0.00 |
| A-1102 | Transfer and expatriation allowance | 2,424,458.99 | 2,424,458.99 | 0.00 | 2,424,458.99 | 2,424,458.99 | 0.00 | 2,424,458.99 | 0.00 | 0.00 |
| A-1103 | Secretarial allowance | 11,840.46 | 11,840.46 | 0.00 | 11,840.46 | 11,840.46 | 0.00 | 11,840.46 | 0.00 | 0.00 |
| A-1113 | Stagiaires | 534,700.00 | 534,700.00 | 0.00 | 534,700.00 | 529,605.75 | 0.00 | 529,605.75 | 5,094.25 | 5,094.25 |
| A-1115 | Contract staff | 5,579,614.87 | 5,579,614.87 | 0.00 | 5,579,614.87 | 5,579,614.87 | 0.00 | 5,579,614.87 | 0.00 | 0.00 |
| A-1130 | Insurance against sickness | 794,455.84 | 794,455.84 | 0.00 | 794,455.84 | 794,455.84 | 0.00 | 794,455.84 | 0.00 | 0.00 |
| A-1131 | Insurance against accidents, occupational diseases | 116,958.46 | 116,958.46 | 0.00 | 116,958.46 | 116,958.46 | 0.00 | 116,958.46 | 0.00 | 0.00 |
| A-1132 | Unemployment insurance for temporary staff | 293,314.70 | 293,314.70 | 0.00 | 293,314.70 | 293,314.70 | 0.00 | 293,314.70 | 0.00 | 0.00 |
| A-1140 | Birth and death allowance | 1,784.79 | 1,784.79 | 0.00 | 1,784.79 | 1,784.79 | 0.00 | 1,784.79 | 0.00 | 0.00 |
| A-1141 | Annual leave traveling expenses | 277,292.47 | 277,292.47 | 0.00 | 277,292.47 | 277,292.47 | 0.00 | 277,292.47 | 0.00 | 0.00 |
| A-1147 | Call on duties | 66,582.66 | 66,582.66 | 0.00 | 66,582.66 | 66,582.66 | 0.00 | 66,582.66 | 0.00 | 0.00 |
| A-1149 | Other allowances and repayments | 14,497.95 | 14,497.95 | 0.00 | 14,497.95 | 14,497.95 | 0.00 | 14,497.95 | 0.00 | 0.00 |
| A-1171 | Translation and interpretation | 47,721.55 | 47,721.55 | 0.00 | 47,721.55 | 47,721.55 | 0.00 | 47,721.55 | 0.00 | 0.00 |
| A-1172 | Payment for administrative assistance from the Com | 242,493.20 | 242,493.20 | 0.00 | 242,493.20 | 237,493.20 | 0.00 | 237,493.20 | 5,000.00 | 5,000.00 |
| A-1175 | Interim services | 1,185,171.04 | 1,185,171.04 | 0.00 | 1,185,171.04 | 854,036.68 | 0.00 | 854,036.68 | 331,134.36 | 331,134.36 |
| A-1176 | Consultancy | 144,603.50 | 144,603.50 | 0.00 | 144,603.50 | 78,227.64 | 0.00 | 78,227.64 | 66,375.86 | 66,375.86 |
| A-1177 | Other services | 156,155.00 | 156,155.00 | 0.00 | 156,155.00 | 140,065.00 | 0.00 | 140,065.00 | 16,090.00 | 16,090.00 |
| A-1180 | Miscellaneous expenditure on recruitment | 131,531.93 | 131,531.93 | 0.00 | 131,531.93 | 90,061.34 | 0.00 | 90,061.34 | 41,470.59 | 41,470.59 |
| A-1181 | Travel expenses (including for members of family) | 10,766.22 | 10,766.22 | 0.00 | 10,766.22 | 10,766.22 | 0.00 | 10,766.22 | 0.00 | 0.00 |
| A-1182 | Installation, resettlement and transfer allowances | 180,964.03 | 180,964.03 | 0.00 | 180,964.03 | 180,964.03 | 0.00 | 180,964.03 | 0.00 | 0.00 |
| A-1183 | Removal expenses | 99,288.49 | 99,288.49 | 0.00 | 99,288.49 | 78,978.05 | 0.00 | 78,978.05 | 20,310.44 | 20,310.44 |
| A-1184 | Temporary daily subsistence allowance | 51,558.43 | 51,558.43 | 0.00 | 51,558.43 | 51,558.43 | 0.00 | 51,558.43 | 0.00 | 0.00 |
| A-1190 | Salary weightings | 5.57 | 5.57 | 0.00 | 5.57 | 5.57 | 0.00 | 5.57 | 0.00 | 0.00 |
| A-1300 | Missions and travel expenses | 140,588.00 | 140,588.00 | 0.00 | 140,588.00 | 133,564.32 | 0.00 | 133,564.32 | 7,023.68 | 7,023.68 |
| A-1301 | Shuttles for missions and duty | 56,080.32 | 56,080.32 | 0.00 | 56,080.32 | 56,080.32 | 0.00 | 56,080.32 | 0.00 | 0.00 |
| A-1400 | Restaurants, meals and canteens | 48,548.00 | 48,548.00 | 0.00 | 48,548.00 | 43,087.85 | 0.00 | 43,087.85 | 5,460.15 | 5,460.15 |
| A-1410 | Medical service | 246,769.14 | 246,769.14 | 0.00 | 246,769.14 | 176,419.10 | 0.00 | 176,419.10 | 70,350.04 | 70,350.04 |
| A-1420 | Further training, language courses and retraining | 579,074.61 | 579,074.61 | 0.00 | 579,074.61 | 264,789.63 | 0.00 | 264,789.63 | 314,284.98 | 314,284.98 |
| A-1520 | Visiting experts, National Experts on Detachment | 650,207.91 | 650,207.91 | 0.00 | 650,207.91 | 647,007.91 | 0.00 | 647,007.91 | 3,200.00 | 3,200.00 |
| A-1610 | Social contacts between staff | 26,186.53 | 26,186.53 | 0.00 | 26,186.53 | 22,631.45 | 0.00 | 22,631.45 | 3,555.08 | 3,555.08 |
| A-1630 | Early Childhood Centre, crèches and EU school | 1,211,771.84 | 1,211,771.84 | 0.00 | 1,211,771.84 | 1,211,771.84 | 0.00 | 1,211,771.84 | 0.00 | 0.00 |
| A-1640 | Complementary aid for the handicapped | 4,935.20 | 4,935.20 | 0.00 | 4,935.20 | 4,935.20 | 0.00 | 4,935.20 | 0.00 | 0.00 |
| A-1700 | Reception and entertainment expenses | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 2,558.06 | 0.00 | 2,558.06 | 2,441.94 | 2,441.94 |
| TITLE I - TOTAL | | 40,513,288.18 | 40,513,288.18 | 0.00 | 40,513,288.18 | 39,621,496.81 | 0.00 | 39,621,496.81 | 891,791.37 | 891,791.37 |

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 CND (4) | Previous year commitment CD (5) | Total (6) (4+5) | | |
| A-2000 | Rent | 25,832.97 | 25,832.97 | 0.00 | 25,832.97 | 25,832.97 | 0.00 | 25,832.97 | 0.00 | 0.00 |
| A-2001 | Acquisition | 2,123,647.65 | 2,123,647.65 | 0.00 | 2,123,647.65 | 2,123,647.65 | 0.00 | 2,123,647.65 | 0.00 | 0.00 |
| A-2010 | Insurance | 30,269.25 | 30,269.25 | 0.00 | 30,269.25 | 29,869.25 | 0.00 | 29,869.25 | 400.00 | 400.00 |
| A-2020 | Water, gas, electricity and heating | 466,366.00 | 466,366.00 | 0.00 | 466,366.00 | 360,722.27 | 0.00 | 360,722.27 | 105,643.73 | 105,643.73 |
| A-2030 | Maintenance | 318,797.90 | 318,797.90 | 0.00 | 318,797.90 | 238,650.72 | 0.00 | 238,650.72 | 80,147.18 | 80,147.18 |
| A-2031 | Cleaning | 273,879.58 | 273,879.58 | 0.00 | 273,879.58 | 219,994.18 | 0.00 | 219,994.18 | 53,885.40 | 53,885.40 |
| A-2040 | Refurbishment of premises Fitting-out | 478,171.71 | 478,171.71 | 0.00 | 478,171.71 | 82,312.46 | 0.00 | 82,312.46 | 395,859.25 | 395,859.25 |
| A-2050 | Security and surveillance of buildings | 736,221.40 | 736,221.40 | 0.00 | 736,221.40 | 580,089.40 | 0.00 | 580,089.40 | 156,132.00 | 156,132.00 |
| A-2080 | Preliminary expenditure relating to construction, | 266,220.00 | 266,220.00 | 0.00 | 266,220.00 | 150,520.00 | 0.00 | 150,520.00 | 115,700.00 | 115,700.00 |
| A-2090 | Other expenditure on building | 717,310.73 | 717,310.73 | 0.00 | 717,310.73 | 661,438.57 | 0.00 | 661,438.57 | 55,872.16 | 55,872.16 |
| A-2100 | Purchase / Maintenance of IT equipment | 722,112.00 | 722,048.41 | 63.59 | 722,112.00 | 391,172.18 | 0.00 | 391,172.18 | 330,876.23 | 330,876.23 |
| A-2101 | Purchase / Maintenance of software | 686,379.13 | 686,379.13 | 0.00 | 686,379.13 | 524,535.76 | 0.00 | 524,535.76 | 161,843.37 | 161,843.37 |
| A-2103 | Software development | 1,365,457.24 | 1,365,457.24 | 0.00 | 1,365,457.24 | 990,762.12 | 0.00 | 990,762.12 | 374,695.12 | 374,695.12 |
| A-2104 | User support | 774,294.12 | 774,294.12 | 0.00 | 774,294.12 | 664,171.99 | 0.00 | 664,171.99 | 110,122.13 | 110,122.13 |
| A-2200 | Technical equipment and installations | 33,999.70 | 33,999.70 | 0.00 | 33,999.70 | 27,199.76 | 0.00 | 27,199.76 | 6,799.94 | 6,799.94 |
| A-2210 | Purchase of furniture | 1,009.80 | 1,009.80 | 0.00 | 1,009.80 | 246.69 | 0.00 | 246.69 | 763.11 | 763.11 |
| A-2300 | Stationery and office supplies | 52,000.00 | 52,000.00 | 0.00 | 52,000.00 | 45,485.00 | 0.00 | 45,485.00 | 6,515.00 | 6,515.00 |
| A-2320 | Bank charges | 300.00 | 300.00 | 0.00 | 300.00 | 90.00 | 0.00 | 90.00 | 210.00 | 210.00 |
| A-2330 | Legal expenses | 181,545.00 | 181,545.00 | 0.00 | 181,545.00 | 93,020.00 | 0.00 | 93,020.00 | 88,525.00 | 88,525.00 |
| A-2350 | Miscellaneous insurance | 11,150.00 | 11,150.00 | 0.00 | 11,150.00 | 7,832.32 | 0.00 | 7,832.32 | 3,317.68 | 3,317.68 |
| A-2390 | Publications | 1,121.46 | 1,121.46 | 0.00 | 1,121.46 | 0.00 | 0.00 | 0.00 | 1,121.46 | 1,121.46 |
| A-2400 | Postal charges | 23,700.00 | 23,700.00 | 0.00 | 23,700.00 | 14,997.06 | 0.00 | 14,997.06 | 8,702.94 | 8,702.94 |
| A-2410 | Telecommunications subscriptions and charges | 182,526.24 | 182,526.24 | 0.00 | 182,526.24 | 117,244.46 | 0.00 | 117,244.46 | 65,281.78 | 65,281.78 |
| A-2411 | Purchase and installation of equipment | 159,149.00 | 159,149.00 | 0.00 | 159,149.00 | 65,849.05 | 0.00 | 65,849.05 | 93,299.95 | 93,299.95 |
| A-2500 | Management Board meetings | 93,861.67 | 93,861.67 | 0.00 | 93,861.67 | 65,105.08 | 0.00 | 65,105.08 | 28,756.59 | 28,756.59 |
| TITLE II - TOTAL | | 9,725,322.55 | 9,725,258.96 | 63.59 | 9,725,322.55 | 7,480,788.94 | 0.00 | 7,480,788.94 | 2,244,470.02 | 2,244,470.02 |

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 CND (4) | Previous year commitment CD (5) | Total (6) (4+5) | | |
| B-3010* | REPRO Grants & Procurement | 1,739,655.13 | 1,739,655.13 | 0.00 | 1,544,726.55 | 196,506.66 | 1,348,219.83 | 1,544,726.49 | 1,543,148.47 | 0.00 |
| B-3020 | REPRO Experts meetings | 4,467,549.64 | 4,465,585.93 | 1,963.71 | 4,467,549.64 | 4,279,439.91 | 0.00 | 4,279,439.91 | 186,146.02 | 186,146.02 |
| B-3110* | RASA Grants & Procurement | 7,004,950.03 | 7,004,950.03 | 0.00 | 7,497,922.65 | 2,369,606.97 | 5,124,758.51 | 7,494,365.48 | 4,635,343.06 | 0.00 |
| B-3120 | RASA Experts meetings | 3,834,706.68 | 3,834,706.68 | 0.00 | 3,834,706.68 | 3,709,025.42 | 0.00 | 3,709,025.42 | 125,681.26 | 125,681.26 |
| B-3130 | Crisis support | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 |
| B-3140 | Quality Management | 107,930.00 | 107,930.00 | 0.00 | 107,930.00 | 60,665.00 | 0.00 | 60,665.00 | 47,265.00 | 47,265.00 |
| B-3410 | Risk Communication | 942,296.02 | 942,296.02 | 0.00 | 942,296.02 | 272,074.76 | 0.00 | 272,074.76 | 670,221.26 | 670,221.26 |
| B-3420 | External relations | 189,436.78 | 189,436.78 | 0.00 | 189,436.78 | 80,314.98 | 0.00 | 80,314.98 | 109,121.80 | 109,121.80 |
| B-3430 | Scientific Cooperation meetings | 1,300.40 | 1,300.40 | 0.00 | 1,300.40 | 1,071.90 | 0.00 | 1,071.90 | 228.50 | 228.50 |
| B-3431* | Focal Point and Grant Agreements | 1,520,784.36 | 1,520,784.36 | 0.00 | 1,048,797.32 | 704,294.36 | 344,502.96 | 1,048,797.32 | 816,490.00 | 0.00 |
| B-3500 | Operational IT Systems | 4,661,796.61 | 4,661,537.86 | 258.75 | 4,661,796.61 | 1,777,971.16 | 0.00 | 1,777,971.16 | 2,883,566.70 | 2,883,566.70 |
| B-3511 | Translation, Interpretation, Linguistic Proofreading | 146,983.71 | 146,983.00 | 0.71 | 146,983.71 | 130,488.15 | 0.00 | 130,488.15 | 16,494.85 | 16,494.85 |
| B-3512 | Library | 534,000.00 | 534,000.00 | 0.00 | 534,000.00 | 467,274.36 | 0.00 | 467,274.36 | 66,725.64 | 66,725.64 |
| B-3513 | Mission of staff related to operational duties | 866,085.00 | 866,085.00 | 0.00 | 866,085.00 | 806,981.63 | 0.00 | 806,981.63 | 59,103.37 | 59,103.37 |
| B-3514 | Shuttles for experts and staff related to operational | 1,030,000.00 | 1,030,000.00 | 0.00 | 1,030,000.00 | 951,443.29 | 0.00 | 951,443.29 | 78,556.71 | 78,556.71 |
| B-3520 | Conferences & Outreach | 788,755.64 | 788,755.64 | 0.00 | 788,755.64 | 676,666.26 | 0.00 | 676,666.26 | 112,089.38 | 112,089.38 |
| B-3530 | Operational Development & Control | 1,413,104.00 | 1,413,103.00 | 1.00 | 1,413,104.00 | 713,515.50 | 0.00 | 713,515.50 | 699,587.50 | 699,587.50 |
| | TITLE III - TOTAL | 29,254,334.00 | 29,252,109.83 | 2,224.17 | 29,080,391.00 | 17,197,340.31 | 6,817,481.30 | 24,014,821.61 | 12,054,769.52 | 5,059,787.99 |
| | GRAND TOTAL | 79,492,944.73 | 79,490,656.97 | 2,287.76 | 79,319,001.73 | 64,299,626.06 | 6,817,481.30 | 71,117,107.36 | 15,191,030.91 | 8,196,049.38 |

Notes:

* - The appropriations on the B-3010 (REPRO Grants & Procurement), B-3110 (RASA Grants & Procurement) and B-3431 (Focal Point and Grant Agreements) are of type differentiated appropriations. The commitments appropriations extends 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) | R A L (2-4) |
|-------------|---|------------------------------|-------------------------|-----------------------|---------------------------|----------------------|-----------------|
| A-1100 | Basic salary | 13,119.96 | 13,119.96 | 0.00 | 13,119.96 | 13,119.96 | 0.00 |
| A-1113 | Stagiaires | 3,347.01 | 3,347.01 | 0.00 | 3,347.01 | 3,347.01 | 0.00 |
| A-1300 | Missions and travel expenses | 23,393.32 | 22,581.88 | 811.44 | 23,393.32 | 22,581.88 | 0.00 |
| A-1420 | Further training, language courses and retraining | 2,494.42 | 1,289.00 | 1,205.42 | 2,494.42 | 0.00 | 1,289.00 |
| A-2000 | Rent | 2,638.00 | 0.00 | 2,638.00 | 2,638.00 | 0.00 | 0.00 |
| A-2040 | Refurbishment of premises Fitting-out | 400.00 | 400.00 | 0.00 | 400.00 | 400.00 | 0.00 |
| A-2330 | Legal expenses | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 0.00 |
| A-2410 | Telecommunications subscriptions and charges | 4,988.43 | 4,988.43 | 0.00 | 4,988.43 | 4,988.43 | 0.00 |
| B-3020 | REPRO Experts meetings | 1,732.50 | 1,732.50 | 0.00 | 1,732.50 | 1,732.50 | 0.00 |
| B-3110 | RASA Grants & Procurement | 17,730.00 | 17,730.00 | 0.00 | 17,730.00 | 17,730.00 | 0.00 |
| B-3120 | RASA Experts meetings | 335.60 | 335.60 | 0.00 | 335.60 | 335.60 | 0.00 |
| B-3513 | Mission of staff related to operational duties | 4,275.38 | 4,275.38 | 0.00 | 4,275.38 | 4,275.38 | 0.00 |
| | GRAND TOTAL | 76,454.62 | 69,799.76 | 6,654.86 | 76,454.62 | 68,510.76 | 1,289.00 |

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) | R A L (2-4) |
|-------------|---|------------------------------|-------------------------|-----------------------|---------------------------|----------------------|-------------|
| A-1420 | Further training, language courses and retraining | 665.14 | 665.14 | 0.00 | 665.14 | 665.14 | 0.00 |
| A-2500 | Management Board meetings | 5,140.00 | 5,140.00 | 0.00 | 5,140.00 | 5,140.00 | 0.00 |
| B-3441 | ENPI (European Neighbourhood programme) | 20,739.02 | 18,077.42 | 2,661.60 | 20,739.02 | 18,077.42 | 0.00 |
| | GRAND TOTAL | 26,544.16 | 23,882.56 | 2,661.60 | 26,544.16 | 23,882.56 | 0.00 |

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-3440 | Pre-accession programme | 593,040.00 | 382,663.17 | 210,376.83 | 593,040.00 | 256,945.16 | 125,718.01 |
| | GRAND TOTAL | 593,040.00 | 382,663.17 | 210,376.83 | 593,040.00 | 256,945.16 | 125,718.01 |

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-1113 | Stagiaires | 8,266.13 | 2,549.11 | 8,266.13 | 2,549.11 | 5,717.02 |
| A-1172 | Payment for administrative assistance from the Com | 15,068.79 | 0.00 | 15,068.79 | 0.00 | 15,068.79 |
| A-1175 | Interim services | 215,000.00 | 202,308.92 | 215,000.00 | 202,308.92 | 12,691.08 |
| A-1176 | Consultancy | 153,761.00 | 148,343.00 | 153,761.00 | 148,343.00 | 5,418.00 |
| A-1177 | Other services | 28,388.00 | 25,651.78 | 28,388.00 | 25,651.78 | 2,736.22 |
| A-1180 | Miscellaneous expenditure recruitment | 78,348.14 | 72,401.61 | 78,348.14 | 72,401.61 | 5,946.53 |
| A-1183 | Removal expenses | 33,594.00 | 33,594.00 | 33,594.00 | 33,594.00 | 0.00 |
| A-1300 | Missions and travel expenses | 17,916.37 | 17,916.37 | 17,916.37 | 17,916.37 | 0.00 |
| A-1400 | Restaurants, meals and canteens | 3,974.90 | 3,974.90 | 3,974.90 | 3,974.90 | 0.00 |
| A-1410 | Medical service | 55,126.40 | 42,004.00 | 55,126.40 | 42,004.00 | 13,122.40 |
| A-1420 | Further training, language courses and retraining | 340,295.29 | 294,196.59 | 340,295.29 | 294,196.59 | 46,098.70 |
| A-1520 | Visiting experts, National Experts on Detachment | 9,347.84 | 2,495.32 | 9,347.84 | 2,495.32 | 6,852.52 |
| A-1610 | Social contacts between staff | 5,372.80 | 5,152.00 | 5,372.80 | 5,152.00 | 220.80 |
| A-1630 | Early Childhood Centre, crèches and EU school | 3,467.48 | 0.00 | 3,467.48 | 0.00 | 3,467.48 |
| A-1700 | Reception and entertainment expenses | 500.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| | TITLE I - TOTAL | 968,427.14 | 851,087.60 | 968,427.14 | 851,087.60 | 117,339.54 |

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-2000 | Rent | 1,502.20 | 1,311.85 | 1,502.20 | 1,311.85 | 190.35 |
| A-2010 | Insurance | 32.52 | 6.35 | 32.52 | 6.35 | 26.17 |
| A-2020 | Water, gas, electricity and heating | 110,087.78 | 100,683.27 | 110,087.78 | 100,683.27 | 9,404.51 |
| A-2030 | Maintenance | 140,811.31 | 140,706.79 | 140,811.31 | 140,706.79 | 104.52 |
| A-2031 | Cleaning | 57,213.06 | 57,213.06 | 57,213.06 | 57,213.06 | 0.00 |
| A-2040 | Refurbishment of premises Fitting-out | 689,269.81 | 689,269.81 | 689,269.81 | 689,269.81 | 0.00 |
| A-2050 | Security and surveillance of buildings | 192,528.80 | 190,076.80 | 192,528.80 | 190,076.80 | 2,452.00 |
| A-2080 | Preliminary expenditure relating to construction, | 52,220.00 | 52,220.00 | 52,220.00 | 52,220.00 | 0.00 |
| A-2090 | Other expenditure on building | 109,755.72 | 98,138.67 | 109,755.72 | 98,138.67 | 11,617.05 |
| A-2100 | Purchase / Maintenance of IT equipment | 85,027.99 | 85,027.99 | 85,027.99 | 85,027.99 | 0.00 |
| A-2101 | Purchase / Maintenance of software | 253,895.82 | 253,895.82 | 253,895.82 | 253,895.82 | 0.00 |
| A-2103 | Software development | 407,801.45 | 405,911.45 | 407,801.45 | 405,911.45 | 1,890.00 |
| A-2104 | User support | 196,058.41 | 186,871.41 | 196,058.41 | 186,871.41 | 9,187.00 |
| A-2200 | Technical equipment and installations | 17,831.00 | 17,831.00 | 17,831.00 | 17,831.00 | 0.00 |
| A-2210 | Purchase of furniture | 14,543.44 | 14,543.44 | 14,543.44 | 14,543.44 | 0.00 |
| A-2300 | Stationery and office supplies | 23,371.41 | 22,557.03 | 23,371.41 | 22,557.03 | 814.38 |
| A-2330 | Legal expenses | 121,500.00 | 91,835.85 | 121,500.00 | 91,835.85 | 29,664.15 |
| A-2350 | Miscellaneous insurance | 1,516.42 | 1,429.59 | 1,516.42 | 1,429.59 | 86.83 |
| A-2400 | Postal charges | 12,054.61 | 3,138.84 | 12,054.61 | 3,138.84 | 8,915.77 |
| A-2410 | Telecommunications subscriptions and charges | 99,043.66 | 72,258.57 | 99,043.66 | 72,258.57 | 26,785.09 |
| A-2411 | Purchase and installation of equipment | 90,445.30 | 86,775.30 | 90,445.30 | 86,775.30 | 3,670.00 |
| A-2500 | Management Board meetings | 6,342.71 | 4,712.50 | 6,342.71 | 4,712.50 | 1,630.21 |
| | TITLE II - TOTAL | 2,682,853.42 | 2,576,415.39 | 2,682,853.42 | 2,576,415.39 | 106,438.03 |

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-3020 | REPRO Experts meetings | 221,761.06 | 188,441.96 | 221,761.06 | 188,441.96 | 33,319.10 |
| B-3120 | RASA Experts meetings | 221,925.80 | 195,561.33 | 221,925.80 | 195,561.33 | 26,364.47 |
| B-3130 | Crisis support | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 |
| B-3140 | Quality Management | 123,380.00 | 123,380.00 | 123,380.00 | 123,380.00 | 0.00 |
| B-3410 | Risk Communication | 484,328.29 | 434,548.57 | 484,328.29 | 434,548.57 | 49,779.72 |
| B-3441 | ENPI (European Neighbourhood programme) | 20,851.11 | 13,721.55 | 20,851.11 | 13,721.55 | 7,129.56 |
| B-3500 | Operational IT Systems | 1,954,026.14 | 1,931,826.78 | 1,954,026.14 | 1,931,826.78 | 22,199.36 |
| B-3511 | Translation, Interpretation, Linguistic Proofreadi | 9,964.10 | 9,964.10 | 9,964.10 | 9,964.10 | 0.00 |
| B-3512 | Library | 36,434.02 | 34,790.74 | 36,434.02 | 34,790.74 | 1,643.28 |
| B-3513 | Mission of staff related to operational duties | 92,816.11 | 56,120.79 | 92,816.11 | 56,120.79 | 36,695.32 |
| B-3514 | Shuttles for experts and staff related to operatio | 73,542.70 | 65,303.15 | 73,542.70 | 65,303.15 | 8,239.55 |
| B-3520 | Conferences & Outreach | 300,113.17 | 272,604.46 | 300,113.17 | 272,604.46 | 27,508.71 |
| B-3530 | Operational Development & Control | 339,250.00 | 336,800.00 | 339,250.00 | 336,800.00 | 2,450.00 |
| | TITLE III - TOTAL | 3,880,892.50 | 3,663,063.43 | 3,880,892.50 | 3,663,063.43 | 217,829.07 |
| | | | | | | |
| | GRAND TOTAL | 7,532,173.06 | 7,090,566.42 | 7,532,173.06 | 7,090,566.42 | 441,606.64 |

Notes:

- The amount on B-1420 (Further training, language courses and retraining) of 340.295,29 euro includes an amount of 11.275,90 euro, carried forward from 2015 credits (C4).
- The amount on B-3120 (RASA experts meetings) of 221.925,80 euro is originated from 2015 credits carry forward from B-3120 (RASA Experts meetings) and B-3220 (SCISTRAT Experts meetings).
- The amount on B-3410 (Risk Communication) of 484.328,29 euro is originated from 2015 credits carry forward from B-3400 (Web Management) and B-3410 (Communications activities and material).
- The amount on B-3441 (ENPI – European Neighbourhood programme) of 20.851,11 euro is originated from 2015 credits carry forward from contract with DG NEAR 2011/207-378 under B-3234 (ENPI European Neighbourhood Programme).
- The amount on B-3520 (Conferences & Outreach) of 300.113,17 euro is originated from 2015 credits carry forward from B-3200 (Scientific cooperation meetings and tools), B-3310 (Conferences and Outreach) and B-3420 (Advisory Forum Communications Working group).

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) | R A L (2-3) |
|-------------|----------------------------------|------------------------------|-------------------------|-----------------------|----------------------|---------------------|
| B-3010 | REPRO Grants & Procurement | 3,143,778.04 | 3,137,420.75 | 6,357.29 | 1,348,219.83 | 1,789,200.92 |
| B-3110 | RASA Grants & Procurement | 10,215,345.18 | 10,087,431.80 | 127,913.38 | 5,124,758.51 | 4,962,673.29 |
| B-3431 | Focal Point and Grant Agreements | 366,400.00 | 352,002.96 | 14,397.04 | 344,502.96 | 7,500.00 |
| | TOTAL | 13,725,523.22 | 13,576,855.51 | 148,667.71 | 6,817,481.30 | 6,759,374.21 |

BUDGET TRANSFERS

Initial Budget versus Final Budget

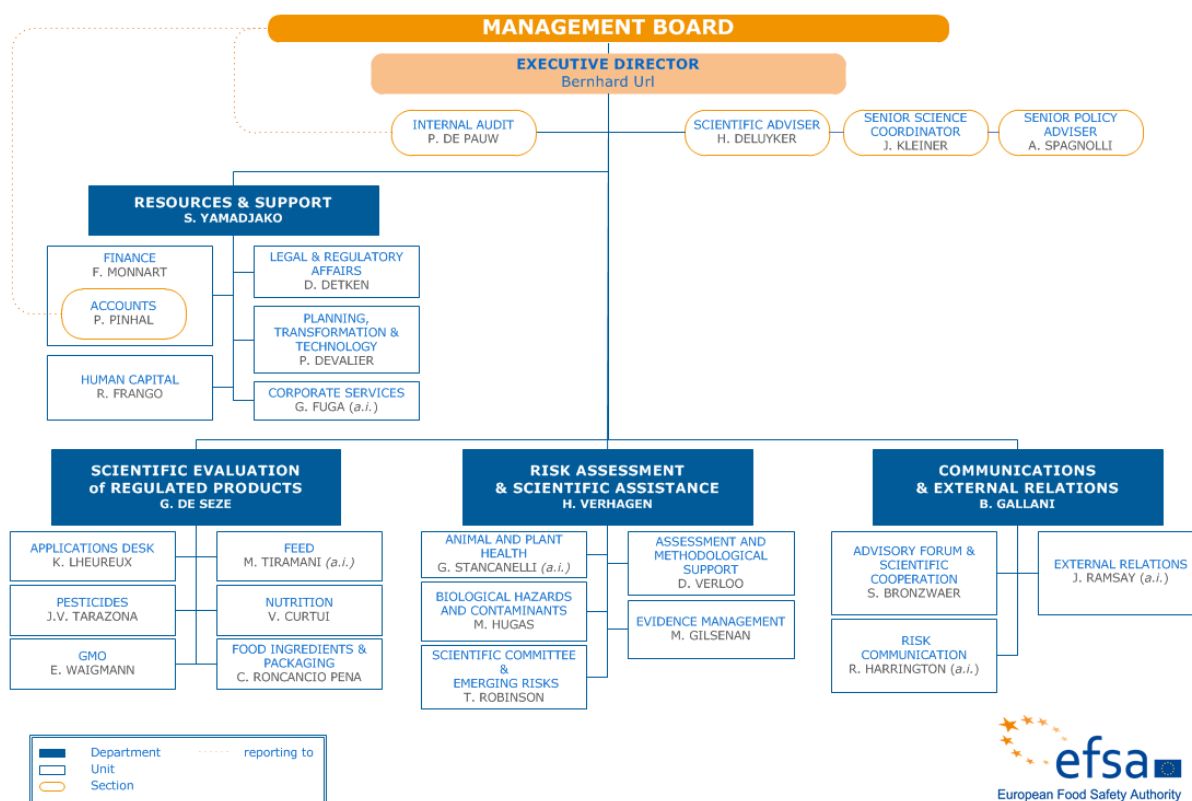
| Budget line | Official Budget Item Description | Commitments appropriations | | | | Payments appropriations | | | |
|-------------|--|----------------------------|-------------|---------|---------------|-------------------------|-------------|---------|---------------|
| | | Initial | Transfer | Amended | Final | Initial | Transfer | Amended | Final |
| | TITLE I | | | | | | | | |
| A-1100 | Basic salary | 21,255,000.00 | 997,041.90 | 0.00 | 22,252,041.90 | 21,255,000.00 | 997,041.90 | 0.00 | 22,252,041.90 |
| A-1101 | Family allowance | 2,950,000.00 | -23,675.42 | 0.00 | 2,926,324.58 | 2,950,000.00 | -23,675.42 | 0.00 | 2,926,324.58 |
| A-1102 | Transfer and expatriation allowance | 2,479,000.00 | -54,541.01 | 0.00 | 2,424,458.99 | 2,479,000.00 | -54,541.01 | 0.00 | 2,424,458.99 |
| A-1103 | Secretarial allowance | 15,000.00 | -3,159.54 | 0.00 | 11,840.46 | 15,000.00 | -3,159.54 | 0.00 | 11,840.46 |
| A-1113 | Stagiaires | 716,000.00 | -181,300.00 | 0.00 | 534,700.00 | 716,000.00 | -181,300.00 | 0.00 | 534,700.00 |
| A-1115 | Contract staff | 5,555,000.00 | 24,614.87 | 0.00 | 5,579,614.87 | 5,555,000.00 | 24,614.87 | 0.00 | 5,579,614.87 |
| A-1130 | Insurance against sickness | 770,000.00 | 24,455.84 | 0.00 | 794,455.84 | 770,000.00 | 24,455.84 | 0.00 | 794,455.84 |
| A-1131 | Insurance against accidents, occupational diseases | 113,000.00 | 3,958.46 | 0.00 | 116,958.46 | 113,000.00 | 3,958.46 | 0.00 | 116,958.46 |
| A-1132 | Unemployment insurance for temporary staff | 278,000.00 | 15,314.70 | 0.00 | 293,314.70 | 278,000.00 | 15,314.70 | 0.00 | 293,314.70 |
| A-1140 | Birth and death allowance | 5,000.00 | -3,215.21 | 0.00 | 1,784.79 | 5,000.00 | -3,215.21 | 0.00 | 1,784.79 |
| A-1141 | Annual leave traveling expenses | 306,000.00 | -28,707.53 | 0.00 | 277,292.47 | 306,000.00 | -28,707.53 | 0.00 | 277,292.47 |
| A-1147 | Call on duties | 70,000.00 | -3,417.34 | 0.00 | 66,582.66 | 70,000.00 | -3,417.34 | 0.00 | 66,582.66 |
| A-1149 | Other allowances and repayments | 55,000.00 | -40,502.05 | 0.00 | 14,497.95 | 55,000.00 | -40,502.05 | 0.00 | 14,497.95 |
| A-1171 | Translation and interpretation | 60,000.00 | -12,278.45 | 0.00 | 47,721.55 | 60,000.00 | -12,278.45 | 0.00 | 47,721.55 |
| A-1172 | Payment for administrative assistance from the Com | 266,000.00 | -23,506.80 | 0.00 | 242,493.20 | 266,000.00 | -23,506.80 | 0.00 | 242,493.20 |
| A-1175 | Interim services | 672,000.00 | 513,171.04 | 0.00 | 1,185,171.04 | 672,000.00 | 513,171.04 | 0.00 | 1,185,171.04 |
| A-1176 | Consultancy | 562,000.00 | -417,396.50 | 0.00 | 144,603.50 | 562,000.00 | -417,396.50 | 0.00 | 144,603.50 |
| A-1177 | Other services | 160,000.00 | -3,845.00 | 0.00 | 156,155.00 | 160,000.00 | -3,845.00 | 0.00 | 156,155.00 |
| A-1180 | Miscellaneous expenditure on recruitment | 142,000.00 | -10,468.07 | 0.00 | 131,531.93 | 142,000.00 | -10,468.07 | 0.00 | 131,531.93 |
| A-1181 | Travel expenses (including for members of family) | 10,000.00 | 766.22 | 0.00 | 10,766.22 | 10,000.00 | 766.22 | 0.00 | 10,766.22 |
| A-1182 | Installation, resettlement and transfer allowances | 180,000.00 | 964.03 | 0.00 | 180,964.03 | 180,000.00 | 964.03 | 0.00 | 180,964.03 |
| A-1183 | Removal expenses | 100,000.00 | -711.51 | 0.00 | 99,288.49 | 100,000.00 | -711.51 | 0.00 | 99,288.49 |
| A-1184 | Temporary daily subsistence allowance | 67,000.00 | -15,441.57 | 0.00 | 51,558.43 | 67,000.00 | -15,441.57 | 0.00 | 51,558.43 |
| A-1190 | Salary weightings | 120,000.00 | -119,994.43 | 0.00 | 5.57 | 120,000.00 | -119,994.43 | 0.00 | 5.57 |
| A-1300 | Missions and travel expenses | 170,000.00 | -29,412.00 | 0.00 | 140,588.00 | 170,000.00 | -29,412.00 | 0.00 | 140,588.00 |
| A-1301 | Shuttles for missions and duty | 65,000.00 | -8,919.68 | 0.00 | 56,080.32 | 65,000.00 | -8,919.68 | 0.00 | 56,080.32 |
| A-1400 | Restaurants, meals and canteens | 58,000.00 | -9,452.00 | 0.00 | 48,548.00 | 58,000.00 | -9,452.00 | 0.00 | 48,548.00 |
| A-1410 | Medical service | 230,000.00 | 16,769.14 | 0.00 | 246,769.14 | 230,000.00 | 16,769.14 | 0.00 | 246,769.14 |
| A-1420 | Further training, language courses and retraining | 850,000.00 | -270,925.39 | 0.00 | 579,074.61 | 850,000.00 | -270,925.39 | 0.00 | 579,074.61 |
| A-1520 | Visiting experts, National Experts on Detachment | 850,000.00 | -199,792.09 | 0.00 | 650,207.91 | 850,000.00 | -199,792.09 | 0.00 | 650,207.91 |
| A-1610 | Social contacts between staff | 50,000.00 | -23,813.47 | 0.00 | 26,186.53 | 50,000.00 | -23,813.47 | 0.00 | 26,186.53 |
| A-1630 | Early Childhood Centre, crèches and EU school | 1,050,000.00 | 161,771.84 | 0.00 | 1,211,771.84 | 1,050,000.00 | 161,771.84 | 0.00 | 1,211,771.84 |
| A-1640 | Complementary aid for the handicapped | 10,000.00 | -5,064.80 | 0.00 | 4,935.20 | 10,000.00 | -5,064.80 | 0.00 | 4,935.20 |
| A-1700 | Reception and entertainment expenses | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 5,000.00 |
| | TITLE I - TOTAL | 40,244,000.00 | 269,288.18 | 0.00 | 40,513,288.18 | 40,244,000.00 | 269,288.18 | 0.00 | 40,513,288.18 |

| Budget line | Official Budget Item Description | Commitments appropriations | | | | Payments appropriations | | | |
|------------------|--|----------------------------|-------------|-----------|--------------|-------------------------|-------------|-----------|--------------|
| | | Initial | Transfer | Amended | Final | Initial | Transfer | Amended | Final |
| TITLE II | | | | | | | | | |
| A-2000 | Rent | 15,000.00 | 10,832.97 | 0.00 | 25,832.97 | 15,000.00 | 10,832.97 | 0.00 | 25,832.97 |
| A-2001 | Acquisition | 1,920,000.00 | 124,702.92 | 78,944.73 | 2,123,647.65 | 1,920,000.00 | 124,702.92 | 78,944.73 | 2,123,647.65 |
| A-2010 | Insurance | 37,200.00 | -6,930.75 | 0.00 | 30,269.25 | 37,200.00 | -6,930.75 | 0.00 | 30,269.25 |
| A-2020 | Water, gas, electricity and heating | 555,500.00 | -89,134.00 | 0.00 | 466,366.00 | 555,500.00 | -89,134.00 | 0.00 | 466,366.00 |
| A-2030 | Maintenance | 347,000.00 | -28,202.10 | 0.00 | 318,797.90 | 347,000.00 | -28,202.10 | 0.00 | 318,797.90 |
| A-2031 | Cleaning | 293,200.00 | -19,320.42 | 0.00 | 273,879.58 | 293,200.00 | -19,320.42 | 0.00 | 273,879.58 |
| A-2040 | Refurbishment of premises Fitting-out | 353,500.00 | 124,671.71 | 0.00 | 478,171.71 | 353,500.00 | 124,671.71 | 0.00 | 478,171.71 |
| A-2050 | Security and surveillance of buildings | 746,900.00 | -10,678.60 | 0.00 | 736,221.40 | 746,900.00 | -10,678.60 | 0.00 | 736,221.40 |
| A-2080 | Preliminary expenditure relating to construction | 333,000.00 | -66,780.00 | 0.00 | 266,220.00 | 333,000.00 | -66,780.00 | 0.00 | 266,220.00 |
| A-2090 | Other expenditure on building | 884,500.00 | -167,189.27 | 0.00 | 717,310.73 | 884,500.00 | -167,189.27 | 0.00 | 717,310.73 |
| A-2100 | Purchase / Maintenance of IT equipment | 382,824.00 | 339,288.00 | 0.00 | 722,112.00 | 382,824.00 | 339,288.00 | 0.00 | 722,112.00 |
| A-2101 | Purchase / Maintenance of software | 489,657.00 | 196,722.13 | 0.00 | 686,379.13 | 489,657.00 | 196,722.13 | 0.00 | 686,379.13 |
| A-2103 | Software development | 1,508,291.00 | -142,833.76 | 0.00 | 1,365,457.24 | 1,508,291.00 | -142,833.76 | 0.00 | 1,365,457.24 |
| A-2104 | User support | 842,000.00 | -67,705.88 | 0.00 | 774,294.12 | 842,000.00 | -67,705.88 | 0.00 | 774,294.12 |
| A-2200 | Technical equipment and installations | 40,000.00 | -6,000.30 | 0.00 | 33,999.70 | 40,000.00 | -6,000.30 | 0.00 | 33,999.70 |
| A-2210 | Purchase of furniture | 25,000.00 | -23,990.20 | 0.00 | 1,009.80 | 25,000.00 | -23,990.20 | 0.00 | 1,009.80 |
| A-2300 | Stationery and office supplies | 102,000.00 | -50,000.00 | 0.00 | 52,000.00 | 102,000.00 | -50,000.00 | 0.00 | 52,000.00 |
| A-2320 | Bank charges | 2,000.00 | -1,700.00 | 0.00 | 300.00 | 2,000.00 | -1,700.00 | 0.00 | 300.00 |
| A-2330 | Legal expenses | 235,000.00 | -53,455.00 | 0.00 | 181,545.00 | 235,000.00 | -53,455.00 | 0.00 | 181,545.00 |
| A-2350 | Miscellaneous insurance | 11,000.00 | 150.00 | 0.00 | 11,150.00 | 11,000.00 | 150.00 | 0.00 | 11,150.00 |
| A-2390 | Publications | 12,000.00 | -10,878.54 | 0.00 | 1,121.46 | 12,000.00 | -10,878.54 | 0.00 | 1,121.46 |
| A-2400 | Postal charges | 46,000.00 | -22,300.00 | 0.00 | 23,700.00 | 46,000.00 | -22,300.00 | 0.00 | 23,700.00 |
| A-2410 | Telecommunications subscriptions and charges | 335,000.00 | -152,473.76 | 0.00 | 182,526.24 | 335,000.00 | -152,473.76 | 0.00 | 182,526.24 |
| A-2411 | Purchase and installation of equipment | 297,000.00 | -137,851.00 | 0.00 | 159,149.00 | 297,000.00 | -137,851.00 | 0.00 | 159,149.00 |
| A-2500 | Management Board meetings | 102,094.00 | -8,232.33 | 0.00 | 93,861.67 | 102,094.00 | -8,232.33 | 0.00 | 93,861.67 |
| TITLE II - TOTAL | | 9,915,666.00 | -269,288.18 | 78,944.73 | 9,725,322.55 | 9,915,666.00 | -269,288.18 | 78,944.73 | 9,725,322.55 |

| Budget line | Official Budget Item Description | Commitments appropriations | | | | Payments appropriations | | | |
|-------------|---|----------------------------|---------------|-----------|---------------|-------------------------|--------------|-----------|---------------|
| | | Initial | Transfer | Amended | Final | Initial | Transfer | Amended | Final |
| TITLE III | | | | | | | | | |
| B-3010 | REPRO Grants & Procurement | 1,911,000.00 | -171,344.87 | 0.00 | 1,739,655.13 | 2,356,200.00 | -811,473.45 | 0.00 | 1,544,726.55 |
| B-3020 | REPRO Experts meetings | 4,471,289.00 | -3,739.36 | 0.00 | 4,467,549.64 | 4,471,289.00 | -3,739.36 | 0.00 | 4,467,549.64 |
| B-3110 | RASA Grants & Procurement | 4,642,300.00 | 2,362,650.03 | 0.00 | 7,004,950.03 | 5,586,757.00 | 1,911,165.65 | 0.00 | 7,497,922.65 |
| B-3120 | RASA Experts meetings | 3,824,000.00 | 10,706.68 | 0.00 | 3,834,706.68 | 3,824,000.00 | 10,706.68 | 0.00 | 3,834,706.68 |
| B-3130 | Crisis support | 10,000.00 | -5,000.00 | 0.00 | 5,000.00 | 10,000.00 | -5,000.00 | 0.00 | 5,000.00 |
| B-3140 | Quality Management | 180,000.00 | -72,070.00 | 0.00 | 107,930.00 | 180,000.00 | -72,070.00 | 0.00 | 107,930.00 |
| B-3410 | Risk Communication | 1,145,000.00 | -202,703.98 | 0.00 | 942,296.02 | 1,145,000.00 | -202,703.98 | 0.00 | 942,296.02 |
| B-3420 | External relations | 350,000.00 | -160,563.22 | 0.00 | 189,436.78 | 350,000.00 | -160,563.22 | 0.00 | 189,436.78 |
| B-3430 | Scientific Cooperation meetings | 3,000.00 | -1,699.60 | 0.00 | 1,300.40 | 3,000.00 | -1,699.60 | 0.00 | 1,300.40 |
| B-3431 | Focal Point and Grant Agreements | 3,220,000.00 | -1,699,215.64 | 0.00 | 1,520,784.36 | 1,656,400.00 | -607,602.68 | 0.00 | 1,048,797.32 |
| B-3500 | Operational IT Systems | 5,148,195.00 | -486,398.39 | 0.00 | 4,661,796.61 | 5,148,195.00 | -486,398.39 | 0.00 | 4,661,796.61 |
| B-3511 | Translation, Interpretation, Linguistic Proofreading | 110,000.00 | 36,983.71 | 0.00 | 146,983.71 | 110,000.00 | 36,983.71 | 0.00 | 146,983.71 |
| B-3512 | Library | 534,000.00 | 0.00 | 0.00 | 534,000.00 | 534,000.00 | 0.00 | 0.00 | 534,000.00 |
| B-3513 | Mission of staff related to operational duties | 860,000.00 | 6,085.00 | 0.00 | 866,085.00 | 860,000.00 | 6,085.00 | 0.00 | 866,085.00 |
| B-3514 | Shuttles for experts and staff related to operational | 1,020,000.00 | 10,000.00 | 0.00 | 1,030,000.00 | 1,020,000.00 | 10,000.00 | 0.00 | 1,030,000.00 |
| B-3520 | Conferences & Outreach | 970,550.00 | -181,794.36 | 0.00 | 788,755.64 | 970,550.00 | -181,794.36 | 0.00 | 788,755.64 |
| B-3530 | Operational Development & Control | 855,000.00 | 558,104.00 | 0.00 | 1,413,104.00 | 855,000.00 | 558,104.00 | 0.00 | 1,413,104.00 |
| | TITLE III - TOTAL | 29,254,334.00 | 0.00 | 0.00 | 29,254,334.00 | 29,080,391.00 | 0.00 | 0.00 | 29,080,391.00 |
| | | | | | | | | | |
| | GRAND TOTAL | 79,414,000.00 | 0.00 | 78,944.73 | 79,492,944.73 | 79,240,057.00 | 0.00 | 78,944.73 | 79,319,001.73 |

EFSA's ORGANISATIONAL CHART

(Status December 2016)



ESTABLISHMENT PLAN 2016

| Category and grade | Posts | | | | | |
|--------------------|------------------------------|-----------------|---------------------------|-----------------|------------------------------|-----------------|
| | 2015 | | 2016 | | 2016 | |
| | Occupied posts at 31.12.2015 | | Authorized posts for 2016 | | Occupied posts at 31.12.2016 | |
| | Permanent agent | Temporary agent | Permanent agent | Temporary agent | Permanent agent | Temporary agent |
| AD16 | | | | | | |
| AD15 | | | | 1 | | |
| AD14 | | 1 | | 2 | | 1 |
| AD13 | | 1 | | 2 | | 1 |
| AD12 | | 5 | 1 | 15 | | 6 |
| AD11 | | 5 | | 11 | | 6 |
| AD10 | | 8 | 1 | 16 | | 11 |
| AD9 | | 26 | 1 | 42 | | 27 |
| AD8 | | 59 | | 54 | | 54 |
| AD7 | 4 | 46 | 1 | 57 | 4 | 46 |
| AD6 | 1 | 45 | 1 | 17 | 1 | 43 |
| AD5 | | 16 | | 8 | | 12 |
| Total AD | 5 | 212 | 5 | 225 | 5 | 207 |
| AST11 | | | | | | |
| AST10 | | | | | | |
| AST9 | | | | | | |
| AST8 | | | | 3 | | |
| AST7 | | 2 | | 4 | | 2 |
| AST6 | | 1 | | 9 | | 2 |
| AST5 | | 15 | | 30 | | 15 |
| AST4 | | 35 | | 26 | | 40 |
| AST3 | | 19 | | 25 | | 17 |
| AST2 | | 35 | | 3 | | 29 |
| AST1 | | 3 | | | | 3 |
| Total AST | 0 | 110 | 0 | 100 | 0 | 108 |
| Total | 5 | 322 | 5 | 325 | 5 | 315 |
| Grand total | 327 | | 330 | | 320 | |

Please note that the figures 31.12.2015 includes 3 accepted offer letters for posts with starting dates in 2016.
Please note that the figures 31.12.2016 includes 2 accepted offer letters for posts with starting dates in 2017.