



European Food Safety Authority

**FINANCIAL STATEMENTS,  
REPORT ON IMPLEMENTATION  
OF THE BUDGET  
& REPORT ON BUDGETARY AND  
FINANCIAL MANAGEMENT  
2003**

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### **REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2003**

*Art 76 EFSA Financial regulation*

## Glossary

• C1/current credit appropriations	Current year credit appropriations
• C2/non automatic carry forward	Carried over credits (non automatic) following the decision of the budget Authority
• C4/earmarked revenue 1 <sup>st</sup> year	Earmarked revenue / for re-use (first year)
• C5/earmarked revenue 2 <sup>nd</sup> year	Earmarked revenue / for re-use (carried over)
• C8/ carried over	Automatically carried-over credits. Carry over of credits committed but not paid during the previous exercise, also called "Reste à liquider" (RAL) standing for "remaining credits to be paid"
• RAL	See C8/carried over credits
• BOB	General ledger program
• Business Objects (BO)	Management reporting program
• PPC	Public Procurement Committee: Committee in charge of managing call for tenders and public procurement (supervised by the Authorizing Officer)
• Cash accounting	Accounting methodology based on cash flows
• Accrual accounting	Accounting methodology based on the use of the generating events for recording a transaction (following the adoption of the new 2003 Financial Regulation)
• Accounting officer / Accountant	Official in charge of executing payments, collecting revenues and recovering receivables. He is also in charge of preparing and presenting the accounts, keeping the general ledger and defining the accounting rules and methods used in the Authority. Finally, he is in charge of defining and validating the financial and accounting systems as well as the treasury management system.
• Budgetary commitment	Action involving a specific allocation of credits for a specific task
• Cash flow	Treasury movement
• IAS	International Accounting Standard
• ISIPARC	Inventory management program
• OIB	European Office located in Brussels in charge of the infrastructure and the logistics of the Commission
• Officer and sub-delegated Authorizing Officer	In charge of budget incomes and expenditures. He executes the budget following the principle of sound financial management and he guarantees the regularity and legality of the operations
• Recovery order	budgetary transaction corresponding to a debit note or an invoice
• Imprest account	usually used for the payment of limited expenses and collection of non standard and limited incomes
• SI2	budget management program
• Balance sheet items	constituting the different items found in a balance sheet

# 1. Balance sheet 31 December 2002 & 2003

(EUR)

ASSETS	2003	2002	LIABILITIES	2003	2002
<b>Fixed assets</b>			<b>Fixed capital</b>		
Intangible assets	362 222.00	-	Own capital	769 089.39	-
Ground	0.00	-	Reserve	0.00	-
Buildings	0.00	-	Balance for the financial year	145 640.34	-
Equipment and furniture	106 348.87	-	<b>Subtotal</b>	<b>914 729.73</b>	-
Transport equipment	0.00	-			
Computer equipment	701 158.35	-			
Tangible in course	0.00	-			
Depreciation	-400 639.83	-	<b>Current liabilities</b>		
<b>Subtotal</b>	<b>769 089.39</b>	-	Commission	0.00	-
<b>Stocks</b>			Other contributors	0.00	-
Office supplies	<b>0.00</b>	-	Non-automatic carryover	0.00	-
			Automatic carryover	4 233 288.13	-
<b>Current assets</b>			Sundry accounts payable	0.00	-
Commission subsidy	0.00	-	Deductions from salaries	7 832.26	-
Other subsidies receivable	0.00	-	VAT/Other taxes	0.00	-
Advances to Community agencies	0.00	-	Advances from clients	0.00	-
Other advances	0.00	-	<b>Subtotal</b>	<b>4 241 120.39</b>	-
Recoverable VAT	0.00	-			
Recovery orders	792.35	-			
Sundry accounts receivable	2 248.13	-	<b>Transitional accounts</b>		
<b>Subtotal</b>	<b>3 040.48</b>	-	Reused	5 553.11	-
<b>Liquid assets</b>			Deferred revenue	0.00	-
Bank account	4 341 784.97	-	<b>Subtotal</b>	<b>5 553.11</b>	-
Cash	0.00	-			
Imprest account	15 000.00	-			
<b>Subtotal</b>	<b>4 356 784.97</b>	-			
<b>Transitional accounts</b>	<b>32 488.39</b>	-			
<b>Total</b>	<b>5 161 403.23</b>	-	<b>Total</b>	<b>5 161 403.23</b>	-

## 2. Economic outturn accounts 2003

(EUR)

	2003	2002
<b>Revenue</b>		
Own revenue	0.00	-
Commission subsidies	10 284 000.00	-
Miscellaneous revenue	0.00	-
Financial revenue	32 488.39	-
<b>Total revenue(a)</b>	<b>10 316 488.39</b>	
<b>Expenditure</b>		
<b>Staff – Title I of the budget</b>		
Payments	3 566 745.61	-
Appropriations carried over automatically	149 043.56	-
<b>Administration/ Infrastructure - Title II of the budget</b>		
Payments	1 092 262.69	-
Appropriations carried over automatically	1 189 370.95	-
<b>Operating activities – Title III of the budget</b>		
Payments	1 278 443.15	-
Appropriations carried over automatically	2 894 873.62	-
<b>Total expenditure (b)</b>	<b>10 170 739.58</b>	
<b>Outturn for the financial year (a-b)</b>	<b>145 748.81</b>	
Balance carried over from the previous financial year	0.00	
<i>Appropriations carried over and cancelled (non automatic carry over from EC)</i>	268 626.51	
Sums for reuse from the previous financial year not used	0.00	
Amounts refunded to the Commission	0.00	
Exchange-rate differences	108.47	
<b>Balance for the financial year</b>	<b>145 640.34</b>	

### 3. Cash flow

(EUR)

<b>Situation as of 31 December 2002</b>	
"Bank" balance	0.00
"Cash" balance	0.00
"Imprest account" balance	0.00
<b>(a) Total</b>	0.00
<b>Actual revenue for 2003</b>	
Budget revenue	10 284 000.00
Non-budget revenue	4 760.76
<b>(b) Total</b>	10 288 760.76
<b>Actual expenditure for 2003</b>	
Budget expenditure	5 931 867.32
Non-budget expenditure	108.47
<b>(c) Total</b>	5 931 975.79
<b>Situation as of 31 December 2003</b>	
"Bank" balance	4 341 784.97
"Cash" balance	0.00
"Imprest account" balance	15 000.00
<b>(d)= (a+b-c) Total</b>	4 356 784.97

### 4. Statement of changes in capital

As 2003 was the first budget year in EFSA, the change in capital represents the total net value of the fixed assets on 31/12/2003.

## 5. Annex

### a. Accounting principles

The financial statements 2003 of the Authority are in €, in conformity with:

- « EFSA base regulation» (EC N°178/2002 amended by 1642/2002),
- « Financial Regulation» (adopted by the Management Board 13 Oct 2003),
- « Regulation on inventories » (EC n° 2909/2000),
- « Financial Implementing Rules » (EC no° 2342/2002).

The amounts presented can comprise variations due to rounding.

The new accrual-based accounting principle has been partially taken into account (bank interest) but due to the transition period (cash/accrual) we should highlight that the new implementing rules have not been released yet by the Accountant of the Commission.

It is useful to recall that following the recent creation of the Authority, the budgetary and accounting operations in and referring to 2002 were realized under the responsibility of the European Commission DG Sanco. The financial data referring to this period can be consulted in the Commission's 2002/2003 annual reports.

For information the automatic carry forward amount of DG Sanco (2002 to 2003 Budget lines B3-4330 & B3-4331) was 874 749 EUR. The amount paid in 2003 on these commitments reached 717 297 EUR (82%).

None of these amounts appears in the 2003 accounts of the EFSA.

### b. Explanations

#### I. Fixed assets

The fixed assets management software « ISIP@RC » was installed in 2003. Thanks to this tool and the procedures, all assets (tangible as well as intangible with an initial value higher or equal to €420) were the subject of an inscription by the authorizing officer and a validation by the accounting department.

At the time of the relocation to 10 rue de Genève from 1 rue de Genève (a Commission managed building), the previous tenant decided to donate a series of furniture to us (dating from 1995 and 1999). As he was not providing the book values, the Authority valued the goods received at prices of comparable goods obtainable through its framework contracts and registered them in the inventories for a historic purchase value of €65 472 (reduced by the applicable depreciation). Equally all goods purchased for the Authority in 2002 by DG SANCO were entered into the books for an amount of €339 500 (reduced by the applicable depreciation).

## INTANGIBLE FIXED ASSETS

	<i>(EUR)</i>
	Software
<b>A. Acquisition value</b>	
Previous year-end	115 048.52
<u>Changes during the year :</u>	
Acquisitions	247 173.48
Disposals and withdrawals	
Transfers between headings	
Other changes	
<u>Year-end</u>	<b>362 222.00</b>
<b>B. Depreciation and reduction in value</b>	
Previous year-end	28 762.13
<u>Changes during the year :</u>	
Registered	90 555.50
Cancellation after disposals and withdrawals	
Transfer between headings	
Other changes	
<u>Year-end</u>	<b>119 317.63</b>
<b>NET BOOK VALUE (A-B)</b>	<b>242 904.37</b>



**TANGIBLE FIXED ASSETS**

*(EUR)*

	Land, buildings	Installations, equipment, machinery	Furniture, Vehicle fleet	Computer equipment	Leasing & similar rights	Others tangibles fixed assets	Assets under construction advances
<b>A. Acquisition value on</b>							
Previous year-end			65 471.90	224 451.23			
<u>Changes during the year :</u>							
Acquisitions			40 876.97	479 567.91			
Disposals and withdrawals				-2 860.79			
Transfers between headings							
Others changes							
<u>Year-end</u>	0.00	0.00	106 348.87	701 158.35	0.00	0.00	0.00
<b>B. Revaluation surplus</b>							
Previous year-end							
<u>Changes during the year :</u>							
Registered							
Cancellations							
Others changes							
<u>Year-end</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. Depreciation and reduction in value</b>							
Previous year-end			40 273.15	56 112.81			
<u>Changes during the year :</u>							
Registered			10 634.89	175 016.55			
Cancellation after disposals and withdrawals				-715.20			
Transfers between headings							
Others changes							
<u>Year-end</u>	0.00	0.00	50 908.04	230 414.16	0.00	0.00	
<b>NET BOOK VALUE</b>	<b>0.00</b>	<b>0.00</b>	<b>55 440.83</b>	<b>470 744.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## II. Stock of office supplies

Given the speed of delivery (day +1) for our office supplies, the decision was made not to constitute stock.

## III. Current assets

### ➤ Recovery orders

Two recovery orders were emitted in order to recover expenses of mission for a total of €792

### ➤ Sundry accounts receivable

Recovery order to be carried out on a spouse of an ex temporary staff (€1 418) plus a reserve not carried out concerning an installation allowance (€830).

## IV. Liquid asset

An imprest account was created in order to be able, if need be, to quickly react to the growing number of single refunds for « candidates ». This imprest account was not used and will probably be removed in 2004.

## V. Transitional accounts (assets)

Our bank accounts in ING bank yielded €32 488 in interests in 2003. This amount however could be posted only in January 2004.

## VI. Fixed capital

This corresponds to the net amount of the fixed assets.

## VII. Current liabilities

### ➤ Automatic Carry over

Credits carried over automatically from 2003 to 2004

### ➤ Withheld from salaries

An amount of €7 832 corresponds to the open balance of auxiliary staff with their respective national social security (€7 747) plus a reserve held for a temporary staff member(€85).

## VIII. Transitional accounts (liabilities)

9 recovery orders were established in order to recover certain expenses of missions where the organizer invited EFSA participants. The amount of €5 553 is posted as re used entry (earmarked).

IX. Rental guarantee

The surfaces currently rented at 10 rue de Genève is the subject of a rental guarantee in ING bank for the sum of €124 630.

X. Our financial systems (SI2/BOB) do not have a separate section for "3<sup>rd</sup> parties", therefore we would like to point out that the accounts held for the Commission and staff members can be found in the accounting ledgers within the customers and/or suppliers sections.

XI. The requests for cash from EFSA to the Commission / DG Sanco (recovery orders) were not divided between current credits (C1) and non-automatic carry forward credits (C2). After examination of the file, it seems that the Commission did not make this distinction in their accounts either. However payments done by EFSA on non automatic carry forward credits were registered against these credits (C2).

XII. According to article 43(e) of our financial regulation, the accountant, as the person in charge of the validation of the financial systems, took an active part in the installation and parameterization of the technical infrastructure. Although tacitly approved, these systems already in place in other agencies and EU Institutions will have to be documented and certified during the course of the year 2004.

XIII. Charge budget line 2080.

Following a note addressed to the Management Board before the meeting on December 3, 2003, it is useful to note that these operations did not generate any financial consequence on the statements.

## 6. Budget execution

(EUR)

REVENUE			EXPENDITURE													
Origin of revenue	Revenue entered in the final budget for the financial year	Revenue collected	Expenditure allocation	APPROPRIATIONS UNDER THE FINAL BUDGET					APPROPRIATIONS CARRIED OVER FROM THE PREVIOUS FINANCIAL YEAR			AVAILABLE APPROPRIATIONS (2003 budget and financial year 2002)				
				entered	committed	paid	Carried over	cancelled	entered	Paid	cancelled	appropriations	committed	paid	Carried over	cancelled
Community subsidies	12 608 266	10 284 000	Title I Staff	4 110 416	3 715 789	3 566 746	149 044	394 627	0	0	0	4 110 416	3 715 789	3 566 746	149 044	394 627
Other subsidies	0	0	Title II Administration	2 794 636	2 205 260	1 015 889	1 189 371	589 376	345 000	76 373	268 627	3 139 636	2 281 634	1 092 263	1 189 371	858 002
Other revenue	0	0	Title III Operating expenditure	5 703 214	4 035 317	1 140 443	2 894 874	1 667 897	138 000	138 000	0	5 841 214	4 173 317	1 278 443	2 894 874	1 667 897
TOTAL	12 608 266	10 284 000	TOTAL	12 608 266	9 956 366	5 723 078	4 233 288	2 651 900	483 000	214 373	268 627	13 091 266	10 170 740	5 937 451	4 233 288	2 920 526

**a. Budget execution**

**Current year appropriations (2003-C1)**



## Budget Execution 2003 - Current Year Budget (C1)

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
1100	Basic salary	2 491 886,00	-330 000,00	-866 047,00	1 295 839,00	1 270 176,14	25 662,86	1 270 176,14	0,00
1101	Family allowance	288 152,00	0,00	-180 000,00	108 152,00	71 464,20	36 687,80	71 464,20	0,00
1102	Transfer and expatriation allowance	178 573,00	0,00	-20 000,00	158 573,00	154 877,23	3 695,77	154 877,23	0,00
1103	Secretarial allowance	51 773,00	0,00	-51 773,00	0,00	0,00	0,00	0,00	0,00
Total for Art.110 : Temporary agents included in the		3 010 384,00	-330 000,00	-1 117 820,00	1 562 564,00	1 496 517,57	66 046,43	1 496 517,57	0,00
1110	Auxiliary agents	1 002 327,00	140 000,00	250 000,00	1 392 327,00	1 332 578,26	59 748,74	1 332 578,26	0,00
1112	Local agents	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Art.111 : Other agents		1 002 327,00	140 000,00	250 000,00	1 392 327,00	1 332 578,26	59 748,74	1 332 578,26	0,00
1130	Insurance against sickness	74 976,00	0,00	-30 000,00	44 976,00	43 185,73	1 790,27	43 185,73	0,00
1131	Insurance against accidents and occupational	19 185,00	0,00	0,00	19 185,00	11 050,38	8 134,62	11 050,38	0,00
1132	Unemployment insurance for temporary staff	8 820,00	0,00	2 000,00	10 820,00	10 161,60	658,40	10 161,60	0,00
1133	Establishment or maintenance of pension	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Art.113 : Employer's social security contributions		102 981,00	0,00	-28 000,00	74 981,00	64 397,71	10 583,29	64 397,71	0,00
1140	Birth and death allowance	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1141	Annual leave traveling expenses	40 000,00	0,00	-23 000,00	17 000,00	11 986,89	5 013,11	11 986,89	0,00
1142	Rent and transport allowances	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1143	Fixed entertainment allowances	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1144	Fixed local travel allowances	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1149	Other allowances and repayments	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Art.114 : Miscellaneous allowances and grants		40 000,00	0,00	-23 000,00	17 000,00	11 986,89	5 013,11	11 986,89	0,00
1150	Overtime	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Art.115 : Overtime		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1170	Freelance and joint interpreting and conference	60 000,00	-30 000,00	0,00	30 000,00	0,00	30 000,00	0,00	0,00
1171	Translation centre luxembourg (administrative)	78 400,00	30 000,00	0,00	108 400,00	78 400,00	30 000,00	57 889,33	20 510,67
1172	Payment for administrative assistance from	52 000,00	37 000,00	-30 000,00	59 000,00	56 730,04	2 269,96	38 938,04	17 792,00
1175	Interim services	100 955,00	50 000,00	-30 000,00	120 955,00	120 955,00	0,00	88 567,51	32 387,49
1176	Consultancy	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00



## Budget Execution 2003 - Current Year Budget (C1)

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
1177	Other services	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Art.117 : Supplementary services		291 355,00	87 000,00	-60 000,00	318 355,00	256 085,04	62 269,96	185 394,88	70 690,16
1180	Miscellaneous expenditure on recruitment	159 515,00	-20 000,00	0,00	139 515,00	101 545,16	37 969,84	100 405,07	1 140,09
1181	Travel expenses (including for members of staff)	40 582,00	-17 000,00	0,00	23 582,00	704,10	22 877,90	704,10	0,00
1182	Installation, resettlement and transfer allowances	200 030,00	60 000,00	-120 000,00	140 030,00	120 047,36	19 982,64	120 047,36	0,00
1183	Removal expenses	80 164,00	0,00	-30 000,00	50 164,00	42 350,18	7 813,82	22 797,17	19 553,01
1184	Temporary daily subsistence allowance	99 573,00	0,00	-45 000,00	54 573,00	50 622,18	3 950,82	50 622,18	0,00
Total for Art.118 : Recruitment costs and expenses		579 864,00	23 000,00	-195 000,00	407 864,00	315 268,98	92 595,02	294 575,88	20 693,10
1190	Weightings	29 373,00	30 000,00	-20 000,00	39 373,00	28 205,57	11 167,43	28 205,57	0,00
1191	Provisional appropriation	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Art.119 : Salary weightings		29 373,00	30 000,00	-20 000,00	39 373,00	28 205,57	11 167,43	28 205,57	0,00
Total for Ch.11 : Personnel in activity		5 056 284,00	-50 000,00	-1 193 820,00	3 812 464,00	3 505 040,02	307 423,98	3 413 656,76	91 383,26
1300	Mission and travel expenses	55 769,00	65 000,00	0,00	120 769,00	80 020,13	40 748,87	50 020,13	30 000,00
Total for Art.130 : Mission and travel expenses		55 769,00	65 000,00	0,00	120 769,00	80 020,13	40 748,87	50 020,13	30 000,00
Total for Ch.13 : Missions and duty travel		55 769,00	65 000,00	0,00	120 769,00	80 020,13	40 748,87	50 020,13	30 000,00
1400	Restaurants, meals and canteens	40 582,00	8 500,00	-40 000,00	9 082,00	8 448,02	633,98	4 384,37	4 063,65
Total for Art.140 : Restaurants, meals and canteens		40 582,00	8 500,00	-40 000,00	9 082,00	8 448,02	633,98	4 384,37	4 063,65
1410	Medical service	26 582,00	-8 700,00	0,00	17 882,00	11 470,00	6 412,00	11 470,00	0,00
Total for Art.141 : Medical service		26 582,00	-8 700,00	0,00	17 882,00	11 470,00	6 412,00	11 470,00	0,00
1420	Further training, language courses and refresher courses	40 582,00	200,00	0,00	40 782,00	38 710,25	2 071,75	16 715,00	21 995,25
Total for Art.142 : Further training, language courses and refresher courses		40 582,00	200,00	0,00	40 782,00	38 710,25	2 071,75	16 715,00	21 995,25
Total for Ch.14 : Socio-medical infrastructure		107 746,00	0,00	-40 000,00	67 746,00	58 628,27	9 117,73	32 569,37	26 058,90
1520	Visiting experts, national experts on detached duty	121 510,00	0,00	-61 000,00	60 510,00	59 904,27	605,73	58 404,27	1 500,00
1521	Authority officials temporarily assigned to other posts	2 058,00	0,00	0,00	2 058,00	0,00	2 058,00	0,00	0,00
Total for Art.152 : Exchanges of officials and experts		123 568,00	0,00	-61 000,00	62 568,00	59 904,27	2 663,73	58 404,27	1 500,00
Total for Ch.15 : Exchange of officers and experts		123 568,00	0,00	-61 000,00	62 568,00	59 904,27	2 663,73	58 404,27	1 500,00
1600	Special assistance grants	2 058,00	0,00	0,00	2 058,00	0,00	2 058,00	0,00	0,00
Total for Art.160 : Special assistance grants		2 058,00	0,00	0,00	2 058,00	0,00	2 058,00	0,00	0,00



## Budget Execution 2003 - Current Year Budget (C1)

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
1610	Social contacts between staff	25 583,00	0,00	0,00	25 583,00	5 482,40	20 100,60	5 381,00	101,40
Total for Art.161 : Social contacts between staff		25 583,00	0,00	0,00	25 583,00	5 482,40	20 100,60	5 381,00	101,40
1620	Other interventions	2 058,00	0,00	0,00	2 058,00	0,00	2 058,00	0,00	0,00
Total for Art.162 : Other interventions		2 058,00	0,00	0,00	2 058,00	0,00	2 058,00	0,00	0,00
1630	Early childhood centres and other creche	2 058,00	0,00	0,00	2 058,00	0,00	2 058,00	0,00	0,00
Total for Art.163 : Early childhood centres and othe		2 058,00	0,00	0,00	2 058,00	0,00	2 058,00	0,00	0,00
1640	Complementary aid for the handicapped	2 058,00	0,00	0,00	2 058,00	0,00	2 058,00	0,00	0,00
Total for Art.164 : Complementary aid for the handi		2 058,00	0,00	0,00	2 058,00	0,00	2 058,00	0,00	0,00
Total for Ch.16 : Social welfare		33 815,00	0,00	0,00	33 815,00	5 482,40	28 332,60	5 381,00	101,40
1700	Reception and entertainment expenses	25 996,00	-15 000,00	0,00	10 996,00	6 714,08	4 281,92	6 714,08	0,00
Total for Art.170 : Reception and entertainment exp		25 996,00	-15 000,00	0,00	10 996,00	6 714,08	4 281,92	6 714,08	0,00
Total for Ch.17 : Reception and entertainment exp		25 996,00	-15 000,00	0,00	10 996,00	6 714,08	4 281,92	6 714,08	0,00
1900	Pensions and pension subsidies	2 058,00	0,00	0,00	2 058,00	0,00	2 058,00	0,00	0,00
Total for Art.190 : Pensions and pension subsidies		2 058,00	0,00	0,00	2 058,00	0,00	2 058,00	0,00	0,00
Total for Ch.19 : Pensions and pension subsidies		2 058,00	0,00	0,00	2 058,00	0,00	2 058,00	0,00	0,00
<b>Total for T.1 : Expenses for personnel lir</b>		<b>5 405 236,00</b>	<b>0,00</b>	<b>-1 294 820,00</b>	<b>4 110 416,00</b>	<b>3 715 789,17</b>	<b>394 626,83</b>	<b>3 566 745,61</b>	<b>149 043,56</b>
2000	Rent	1 013 181,00	0,00	-255 000,00	758 181,00	612 131,50	146 049,50	189 504,08	422 627,42
Total for Art.200 : Rent		1 013 181,00	0,00	-255 000,00	758 181,00	612 131,50	146 049,50	189 504,08	422 627,42
2010	Insurance	190 270,00	0,00	-100 000,00	90 270,00	1 565,11	88 704,89	0,00	1 565,11
Total for Art.201 : Insurance		190 270,00	0,00	-100 000,00	90 270,00	1 565,11	88 704,89	0,00	1 565,11
2020	Water, gaz, electricity and heating	35 700,00	0,00	0,00	35 700,00	0,00	35 700,00	0,00	0,00
Total for Art.202 : Water, gaz, electricity and heatin		35 700,00	0,00	0,00	35 700,00	0,00	35 700,00	0,00	0,00
2030	Cleaning and maintenance	49 725,00	0,00	0,00	49 725,00	4 299,34	45 425,66	0,00	4 299,34
Total for Art.203 : Cleaning and maintenance		49 725,00	0,00	0,00	49 725,00	4 299,34	45 425,66	0,00	4 299,34
2040	Refurbishment of premises/ fitting out	113 308,00	0,00	-113 308,00	0,00	0,00	0,00	0,00	0,00
Total for Art.204 : Refurbishment of premises/ fitting		113 308,00	0,00	-113 308,00	0,00	0,00	0,00	0,00	0,00
2050	Security and surveillance of buidings	24 000,00	0,00	0,00	24 000,00	11 514,05	12 485,95	238,96	11 275,09
Total for Art.205 : Security and surveillance of buidi		24 000,00	0,00	0,00	24 000,00	11 514,05	12 485,95	238,96	11 275,09





## Budget Execution 2003 - Current Year Budget (C1)

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
2080	Preliminary to construction, acquisition or	817 000,00	0,00	-317 000,00	500 000,00	476 633,91	23 366,09	362 080,23	114 553,68
Total for Art.208 : Preliminary to construction, acqu		817 000,00	0,00	-317 000,00	500 000,00	476 633,91	23 366,09	362 080,23	114 553,68
2090	Other expenditure on buildings	7 650,00	0,00	0,00	7 650,00	325,00	7 325,00	0,00	325,00
Total for Art.209 : Other expenditure on buildings		7 650,00	0,00	0,00	7 650,00	325,00	7 325,00	0,00	325,00
Total for Ch.20 : Investments in immovable propert		2 250 834,00	0,00	-785 308,00	1 465 526,00	1 106 468,91	359 057,09	551 823,27	554 645,64
2100	Purchase/ maintenance of equipment	200 000,00	0,00	135 000,00	335 000,00	331 886,56	3 113,44	195 384,48	136 502,08
2101	Purchase / maintenance of software	150 000,00	0,00	0,00	150 000,00	139 612,41	10 387,59	17 532,26	122 080,15
2103	Software development	80 000,00	0,00	197 000,00	277 000,00	263 373,00	13 627,00	23 287,23	240 085,77
2104	User support	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Art.210 : Purchase and maintenance of it f		430 000,00	0,00	332 000,00	762 000,00	734 871,97	27 128,03	236 203,97	498 668,00
Total for Ch.21 : Expenditure on data processing		430 000,00	0,00	332 000,00	762 000,00	734 871,97	27 128,03	236 203,97	498 668,00
2200	Technical equipment and instalations	35 000,00	0,00	-20 000,00	15 000,00	5 311,00	9 689,00	2 373,00	2 938,00
2201	Hire or leasing of technical equipement a	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2202	Maintenance and repair of technical equip	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Art.220 : Technical equipment and installa		35 000,00	0,00	-20 000,00	15 000,00	5 311,00	9 689,00	2 373,00	2 938,00
2210	Purchase of furniture	62 200,00	5 000,00	0,00	67 200,00	62 427,37	4 772,63	58 357,37	4 070,00
2211	Hire of furniture	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2212	Maintenance and repair of furniture	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Art.221 : Furniture		62 200,00	5 000,00	0,00	67 200,00	62 427,37	4 772,63	58 357,37	4 070,00
2230	Purchase of vehicles	1 000,00	0,00	0,00	1 000,00	0,00	1 000,00	0,00	0,00
2231	Hire or leasing of vehicles	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2232	Maintenance and repair of vehicles	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Art.223 : Transport equipment		1 000,00	0,00	0,00	1 000,00	0,00	1 000,00	0,00	0,00
2250	Library stocks, purchase and preservator	30 010,00	0,00	-30 010,00	0,00	0,00	0,00	0,00	0,00
2251	Special library, documentation and repro	8 000,00	-5 000,00	0,00	3 000,00	0,00	3 000,00	0,00	0,00
2255	Subscriptions and purchase of informatio	14 000,00	0,00	-14 000,00	0,00	0,00	0,00	0,00	0,00
Total for Art.225 : Documentation and library exper		52 010,00	-5 000,00	-44 010,00	3 000,00	0,00	3 000,00	0,00	0,00
Total for Ch.22 : Movable property and associated		150 210,00	0,00	-64 010,00	86 200,00	67 738,37	18 461,63	60 730,37	7 008,00



## Budget Execution 2003 - Current Year Budget (C1)

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
2300	Stationery and office supplies	40 960,00	0,00	0,00	40 960,00	33 689,61	7 270,39	24 858,53	8 831,08
Total for Art.230 : Stationery and office supplies		40 960,00	0,00	0,00	40 960,00	33 689,61	7 270,39	24 858,53	8 831,08
2320	Bank charges	15 000,00	0,00	-5 000,00	10 000,00	3 688,32	6 311,68	3 688,32	0,00
2321	Other financial charges	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Art.232 : Financial charges		15 000,00	0,00	-5 000,00	10 000,00	3 688,32	6 311,68	3 688,32	0,00
2330	Legal expenses	11 000,00	0,00	-11 000,00	0,00	0,00	0,00	0,00	0,00
Total for Art.233 : Legal expenses		11 000,00	0,00	-11 000,00	0,00	0,00	0,00	0,00	0,00
2340	Damages	2 000,00	0,00	0,00	2 000,00	0,00	2 000,00	0,00	0,00
Total for Art.234 : Damages		2 000,00	0,00	0,00	2 000,00	0,00	2 000,00	0,00	0,00
2350	Miscellaneous insurance	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2353	Removals and associated handling	100 000,00	0,00	-80 000,00	20 000,00	7 733,08	12 266,92	6 118,00	1 615,08
2359	Other operating expenditure	0,00	0,00	1 000,00	1 000,00	0,00	1 000,00	0,00	0,00
Total for Art.235 : Other operating expenditure		100 000,00	0,00	-79 000,00	21 000,00	7 733,08	13 266,92	6 118,00	1 615,08
2390	Publications	20 000,00	0,00	0,00	20 000,00	0,00	20 000,00	0,00	0,00
Total for Art.239 : Publications		20 000,00	0,00	0,00	20 000,00	0,00	20 000,00	0,00	0,00
Total for Ch.23 : Current administrative expenditure		188 960,00	0,00	-95 000,00	93 960,00	45 111,01	48 848,99	34 664,85	10 446,16
2400	Postal charges	20 400,00	0,00	0,00	20 400,00	4 000,00	16 400,00	35,37	3 964,63
Total for Art.240 : Postal charges		20 400,00	0,00	0,00	20 400,00	4 000,00	16 400,00	35,37	3 964,63
2410	Telecommunications subscriptions and cl	66 000,00	0,00	22 000,00	88 000,00	56 737,50	31 262,50	56 737,50	0,00
2411	Purchase and installation of equipment	120 000,00	0,00	-22 000,00	98 000,00	93 536,01	4 463,99	315,00	93 221,01
Total for Art.241 : Telecommunications		186 000,00	0,00	0,00	186 000,00	150 273,51	35 726,49	57 052,50	93 221,01
Total for Ch.24 : Postal charges and telecommunic		206 400,00	0,00	0,00	206 400,00	154 273,51	52 126,49	57 087,87	97 185,64
2500	Management board meetings	95 550,00	0,00	85 000,00	180 550,00	96 796,38	83 753,62	75 378,87	21 417,51
Total for Art.250 : Management board meetings		95 550,00	0,00	85 000,00	180 550,00	96 796,38	83 753,62	75 378,87	21 417,51
2510	Management board	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2511	Executive director	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2512	Scientific committees ex efta/ac	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2513	Scientific committees efta/ac	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00



## Budget Execution 2003 - Current Year Budget (C1)

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
Total for Art.251 : Start up expenditure related to or		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Ch.25 : Expenditure on formal and other n		95 550,00	0,00	85 000,00	180 550,00	96 796,38	83 753,62	75 378,87	21 417,51
<b>Total for T.2 : Buinding equipment + misc</b>		<b>3 321 954,00</b>	<b>0,00</b>	<b>-527 318,00</b>	<b>2 794 636,00</b>	<b>2 205 260,15</b>	<b>589 375,85</b>	<b>1 015 889,20</b>	<b>1 189 370,95</b>
3000	Reports, evaluations, studies and scientif	64 800,00	-230 000,00	275 000,00	109 800,00	0,00	109 800,00	0,00	0,00
3001	Subventions studies and evaluations	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3002	Travel / subsistence and indemnities exp	115 241,00	-230 000,00	300 120,00	185 361,00	141 918,27	43 442,73	53 290,89	88 627,38
Total for Art.300 : Scientific committee		180 041,00	-460 000,00	575 120,00	295 161,00	141 918,27	153 242,73	53 290,89	88 627,38
3010	Reports, evaluations, studies and scientif	101 000,00	184 000,00	0,00	285 000,00	220 030,00	64 970,00	15 050,00	204 980,00
3011	Subventions for studies and evaluations	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3012	Travel / subsistence and indemnities exp	329 263,00	21 000,00	160 000,00	510 263,00	361 002,14	149 260,86	181 406,39	179 595,75
Total for Art.301 : Sc1 panel on food additives, flav		430 263,00	205 000,00	160 000,00	795 263,00	581 032,14	214 230,86	196 456,39	384 575,75
3020	Reports, evaluations, studies and scientif	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3021	Subventions for studies and evaluations	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3022	Travel / subsistence and indemnities exp	115 242,00	100 000,00	305 000,00	520 242,00	468 313,04	51 928,96	165 447,96	302 865,08
Total for Art.302 : Sc2 panel in additives and produ		115 242,00	100 000,00	305 000,00	520 242,00	468 313,04	51 928,96	165 447,96	302 865,08
3030	Reports, evaluations, studies and scientif	850 000,00	-200 000,00	200 000,00	850 000,00	802 008,25	47 991,75	2 008,25	800 000,00
3031	Subventions for studies and evaluations	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3032	Travel / subsistence and indemnities exp	714 974,00	-400 000,00	-47 681,40	267 292,60	151 994,21	115 298,39	72 525,51	79 468,70
3033	Pesticide risk assessment review	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3034	Mrl	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Art.303 : Sc3 panel on plant health, plan p		1 564 974,00	-600 000,00	152 318,60	1 117 292,60	954 002,46	163 290,14	74 533,76	879 468,70
3040	Reports, evaluations, studies and scientif	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3041	Subventions for studies and evaluations	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3042	Travel / subsistence and indemnities exp	49 388,00	325 000,00	49 999,60	424 387,60	401 445,13	22 942,47	103 394,23	298 050,90
Total for Art.304 : Sc4 panel on genetically modifie		49 388,00	325 000,00	49 999,60	424 387,60	401 445,13	22 942,47	103 394,23	298 050,90
3050	Reports, evaluations, studies and scientif	1 000,00	0,00	0,00	1 000,00	1 000,00	0,00	1 000,00	0,00
3051	Subventions for studies and evaluations	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3052	Travel / subsistence and indemnities exp	49 388,00	50 000,00	125 000,00	224 388,00	198 123,91	26 264,09	40 824,07	157 299,84



## Budget Execution 2003 - Current Year Budget (C1)

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
Total for	Art.305 : Sc5 panel on dietetic products, n	50 388,00	50 000,00	125 000,00	225 388,00	199 123,91	26 264,09	41 824,07	157 299,84
3060	Reports, evaluations, studies and scientif	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3061	Subventions for studies and evaluations	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3062	Travel / subsistence and indemnities exp	49 388,00	180 000,00	187 499,80	416 887,80	386 983,26	29 904,54	101 374,33	285 608,93
3063	Geographical bse risk and bse tse testing	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for	Art.306 : Sc6 panel on biological hazards	49 388,00	180 000,00	187 499,80	416 887,80	386 983,26	29 904,54	101 374,33	285 608,93
3070	Reports, evaluations, studies and scientif	0,00	10 000,00	0,00	10 000,00	10 000,00	0,00	0,00	10 000,00
3071	Subventions for studies and evaluations	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3072	Travel / subsistence and indemnities exp	98 778,00	90 000,00	162 500,00	351 278,00	211 503,87	139 774,13	93 160,24	118 343,63
Total for	Art.307 : Sc 7 panel on contaminants in th	98 778,00	100 000,00	162 500,00	361 278,00	221 503,87	139 774,13	93 160,24	128 343,63
3080	Reports, evaluations, studies and scientif	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3081	Subventions for studies and evaluations	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3082	Travel / subsistence and indemnities exp	82 314,00	100 000,00	100 000,00	282 314,00	211 984,61	70 329,39	72 583,83	139 400,78
Total for	Art.308 : Sc 8 panel on animal health and	82 314,00	100 000,00	100 000,00	282 314,00	211 984,61	70 329,39	72 583,83	139 400,78
3090	Expert services	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3091	Crisis support	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for	Art. : Horizontal services	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for	Ch.30 : Scientific committee and panels	2 620 776,00	0,00	1 817 438,00	4 438 214,00	3 566 306,69	871 907,31	902 065,70	2 664 240,99
3100	Advisory forum	45 000,00	30 000,00	225 000,00	300 000,00	135 218,44	164 781,56	67 279,71	67 938,73
3101	Other travel from 3rd parties non sc com	45 000,00	-30 000,00	95 000,00	110 000,00	43 994,09	66 005,91	30 795,09	13 199,00
3102	Mission of staff related to operational duti	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for	Art.310 : Meetings	90 000,00	0,00	320 000,00	410 000,00	179 212,53	230 787,47	98 074,80	81 137,73
Total for	Ch.31 : Meetings	90 000,00	0,00	320 000,00	410 000,00	179 212,53	230 787,47	98 074,80	81 137,73
3200	Translation centre luxembourg	205 000,00	0,00	-70 000,00	135 000,00	60 000,00	75 000,00	47 745,83	12 254,17
3201	Other translations	0,00	0,00	20 000,00	20 000,00	7 380,00	12 620,00	0,00	7 380,00
Total for	Art.320 : Translation expenses	205 000,00	0,00	-50 000,00	155 000,00	67 380,00	87 620,00	47 745,83	19 634,17
Total for	Ch.32 : Translation expenses	205 000,00	0,00	-50 000,00	155 000,00	67 380,00	87 620,00	47 745,83	19 634,17
3300	Data collection it	75 000,00	0,00	-35 000,00	40 000,00	0,00	40 000,00	0,00	0,00



## Budget Execution 2003 - Current Year Budget (C1)

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
3301	Networking of organisations	120 100,00	0,00	-60 100,00	60 000,00	0,00	60 000,00	0,00	0,00
3302	Scientific co-operation	45 000,00	0,00	-25 000,00	20 000,00	0,00	20 000,00	0,00	0,00
Total for Art.330 : Data collection and networking		240 100,00	0,00	-120 100,00	120 000,00	0,00	120 000,00	0,00	0,00
Total for Ch.33 : Data collection and networking		240 100,00	0,00	-120 100,00	120 000,00	0,00	120 000,00	0,00	0,00
3400	Communications - preparation of text	325 000,00	-150 000,00	-30 000,00	145 000,00	8 000,00	137 000,00	0,00	8 000,00
3401	Publications	80 000,00	0,00	-40 000,00	40 000,00	800,00	39 200,00	0,00	800,00
3402	Conferences	70 000,00	0,00	-50 000,00	20 000,00	13 259,09	6 740,91	9 109,09	4 150,00
Total for Art.340 : Information & publication		475 000,00	-150 000,00	-120 000,00	205 000,00	22 059,09	182 940,91	9 109,09	12 950,00
Total for Ch.34 : Information & publication		475 000,00	-150 000,00	-120 000,00	205 000,00	22 059,09	182 940,91	9 109,09	12 950,00
3500	Dedicated it systems to support the opera	150 000,00	0,00	0,00	150 000,00	87 583,50	62 416,50	37 614,50	49 969,00
3501	Quality management / studies	0,00	0,00	50 000,00	50 000,00	34 500,00	15 500,00	0,00	34 500,00
3502	Operational documentation	0,00	150 000,00	-50 000,00	100 000,00	78 274,96	21 725,04	45 833,23	32 441,73
Total for Art.350 : Operational expenditure on syste		150 000,00	150 000,00	0,00	300 000,00	200 358,46	99 641,54	83 447,73	116 910,73
Total for Ch.35 : Operational expenditure on syste		150 000,00	150 000,00	0,00	300 000,00	200 358,46	99 641,54	83 447,73	116 910,73
3600	Emerging risk	0,00	0,00	25 000,00	25 000,00	0,00	25 000,00	0,00	0,00
3601	Crisis support	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Art.360 : Emerging risk		0,00	0,00	25 000,00	25 000,00	0,00	25 000,00	0,00	0,00
Total for Ch.36 : Emerging risk		0,00	0,00	25 000,00	25 000,00	0,00	25 000,00	0,00	0,00
3700	Studies, works assessments, reports,	100 200,00	0,00	-50 200,00	50 000,00	0,00	50 000,00	0,00	0,00
Total for Art.370 : Technical advice		100 200,00	0,00	-50 200,00	50 000,00	0,00	50 000,00	0,00	0,00
Total for Ch.37 : Technical advice		100 200,00	0,00	-50 200,00	50 000,00	0,00	50 000,00	0,00	0,00
3800	Enlargement	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3801	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Art.380 : Projects		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Ch.38 : Special projects		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
<b>Total for T.3 : Operating expenditure link</b>		<b>3 881 076,00</b>	<b>0,00</b>	<b>1 822 138,00</b>	<b>5 703 214,00</b>	<b>4 035 316,77</b>	<b>1 667 897,23</b>	<b>1 140 443,15</b>	<b>2 894 873,62</b>
<b>TOTAL BUDGET :</b>		<b>12 608 266,00</b>	<b>0,00</b>	<b>-0,00</b>	<b>12 608 266,00</b>	<b>9 956 366,09</b>	<b>2 651 899,91</b>	<b>5 723 077,96</b>	<b>4 233 288,13</b>

**b. Budget execution**

**Non automatic carry forward (2003-C2)**



## Budget Execution 2003 - Non Automatic Carry Forward (C2)

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	To be cancelled	Paid	Check (0)
2000	Rent	140 000,00	0,00	0,00	140 000,00	0,00	140 000,00	0,00	0,00
Total for Art.200 : Rent		140 000,00	0,00	0,00	140 000,00	0,00	140 000,00	0,00	0,00
2040	Refurbishment of premises/ fitting out	90 000,00	0,00	0,00	90 000,00	0,00	90 000,00	0,00	0,00
Total for Art.204 : Refurbishment of premises/ fitting out		90 000,00	0,00	0,00	90 000,00	0,00	90 000,00	0,00	0,00
Total for Ch.20 : Investments in immovable property, re		230 000,00	0,00	0,00	230 000,00	0,00	230 000,00	0,00	0,00
2210	Purchase of furniture	115 000,00	0,00	0,00	115 000,00	76 373,49	38 626,51	76 373,49	0,00
Total for Art.221 : Furniture		115 000,00	0,00	0,00	115 000,00	76 373,49	38 626,51	76 373,49	0,00
Total for Ch.22 : Movable property and associated cos		115 000,00	0,00	0,00	115 000,00	76 373,49	38 626,51	76 373,49	0,00
<b>Total for T.2 : Buiding equipment + miscella</b>		<b>345 000,00</b>	<b>0,00</b>	<b>0,00</b>	<b>345 000,00</b>	<b>76 373,49</b>	<b>268 626,51</b>	<b>76 373,49</b>	<b>0,00</b>
3500	Dedicated it systems to support the operation	138 000,00	0,00	0,00	138 000,00	138 000,00	0,00	138 000,00	0,00
Total for Art.350 : Operational expenditure on systems		138 000,00	0,00	0,00	138 000,00	138 000,00	0,00	138 000,00	0,00
Total for Ch.35 : Operational expenditure on systems		138 000,00	0,00	0,00	138 000,00	138 000,00	0,00	138 000,00	0,00
<b>Total for T.3 : Operating expenditure linked</b>		<b>138 000,00</b>	<b>0,00</b>	<b>0,00</b>	<b>138 000,00</b>	<b>138 000,00</b>	<b>0,00</b>	<b>138 000,00</b>	<b>0,00</b>
<b>Budget Total:</b>		<b>483 000,00</b>	<b>0,00</b>	<b>0,00</b>	<b>483 000,00</b>	<b>214 373,49</b>	<b>268 626,51</b>	<b>214 373,49</b>	<b>0,00</b>

**c. Budget execution**

**Automatic carry forward (2004-C8)**





## Carry Forward 2003 / 2004

Budget Line	Title	Carry Forward
1171	translation centre luxembourg (administrative matters)	20 510.67
1172	payment for administrative assistance from the community institutions	17 792.00
1175	interim services	32 387.49
1180	miscellaneous expenditure on recruitment	1 140.09
1183	removal expenses	19 553.01
1300	mission and travel expenses	30 000.00
1400	restaurants, meals and canteens	4 063.65
1420	further training, language courses and retraining for staff	21 995.25
1520	visiting experts, national experts on detachment	1 500.00
1610	social contacts between staff	101.40
2000	rent	422 627.42
2010	insurance	1 565.11
2030	cleaning and maintenance	4 299.34
2050	security and surveillance of buildings	11 275.09
2080	preliminary to construction, acquisition or rental of immovable property	114 553.68
2090	other expenditure on buildings	325.00
2100	purchase/ maintenance of equipment	136 502.08
2101	purchase / maintenance of software	122 080.15
2103	software development	240 085.77
2200	technical equipment and installations	2 938.00
2210	purchase of furniture	4 070.00
2300	stationery and office supplies	8 831.08
2353	removals and associated handling	1 615.08
2400	postal charges	3 964.63
2411	purchase and installation of equipment	93 221.01
2500	management board meetings	21 417.51
3002	travel / subsistence and indemnities expenses for members and wg members	88 627.38
3010	reports, evaluations, studies and scientific co-operation	204 980.00
3012	travel / subsistence and indemnities expenses for members and wg members	179 595.75
3022	travel / subsistence and indemnities expenses for members and wg members	302 865.08
3030	reports, evaluations, studies and scientific co-operation	800 000.00
3032	travel / subsistence and indemnities expenses for members and wg members	79 468.70
3042	travel / subsistence and indemnities expenses for members and wg members	298 050.90
3052	travel / subsistence and indemnities expenses for members and wg members	157 299.84
3062	travel / subsistence and indemnities expenses for members and wg members	285 608.93
3070	reports, evaluations, studies and scientific co-operation	10 000.00
3072	travel / subsistence and indemnities expenses for members and wg members	118 343.63
3082	travel / subsistence and indemnities expenses for members and wg members	139 400.78
3100	advisory forum	67 938.73
3101	other travel from 3rd parties non sc com+panels	13 199.00
3200	translation centre luxembourg	12 254.17
3201	other translations	7 380.00
3400	communications - preparation of text	8 000.00
3401	publications	800.00
3402	conferences	4 150.00
3500	dedicated it systems to support the operations	49 969.00
3501	quality management / studies	34 500.00
3502	operational documentation	32 441.73
<b>Total:</b>		<b>4 233 288.13</b>

**d. Budget execution**

**Current year income (2003-IC1)**

## Actual revenue for the exercise (2003-IC1)

(EUR)

Post	Title	Appropriations (final)	Recovery orders	Received	To be received
1000	Subsidies	12 608 266	10 284 000	10 284 000	0
Total for Article 100 : Subsidies		12 608 266	10 284 000	10 284 000	0
Total for Chapter 10 : Subsidies		12 608 266	10 284 000	10 284 000	0
<b>Total for Title 1 : Subsidies</b>		<b>12 608 266</b>	<b>10 284 000</b>	<b>10 284 000</b>	<b>0</b>
4000	Bank charges	0	32 488	32 488	0
Total for Article 400 : Bank charges		0	32 488	32 488	0
Total for Chapter 40 : Revenue for administrative operations		0	32 488	32 488	0
<b>Total for Title 4 : Revenue for administrative operations</b>		<b>0</b>	<b>32 488</b>	<b>32 488</b>	<b>0</b>

## 7. Staff movement

	Category and grade	Authorized posts for 2002	Authorized posts for 2003	Occupied posts at 31.12.2002	Occupied posts at 31.12.2003
Officials	A 2				
	A 3				
	A 4 / 5				
	A 6 / 7				
	A 8				
	TOTAL A				
	B				
	C				
	D				
	TOTAL				
Temporary agents	A 2	1	1	0	1
	A 3	1	4	0	1
	A 4 / 5	16	18	0	17
	A 6 / 7	7	13	0	5
	A 8				
	TOTAL A	25	36	0	24
	B	6	13		3
	C	7			
	D	1			
	TOTAL	39	49	0	27

# **Report on budgetary and financial management**

## **A. Legal framework – New financial regulation**

This report on budgetary and financial management has been prepared in accordance with Article 76 of the Financial Regulation of the Authority adopted 13<sup>th</sup> October 2003.

## **B. Management information systems**

The budget accounts are maintained by the SI2 system. The system is installed/ hosted in the Commissions data centre in Luxembourg.

The general accounts are maintained by the BOB system, which has a direct interface with SI2 and an electronic banking software.

The various budgetary and financial reports are produced using the Business Object system.

This integrated system, which reproduces tested installations by other EU Agencies, is now fully operational, should, firstly, increase productivity and provide reliability and, secondly, facilitate production of the reports, statistics and alerts that should render budgetary and financial management more efficient.

## **C. Management of credits**

Budgetary management in 2003 was centralised under the authorising officer with the Heads of HR and Finance acting as subdelegated Authorising officers. The deputy executive director arrived on the 1<sup>st</sup> October 2003. The budget management allows simultaneous analytical budget follow-up of the different work programmes and activities.

However, preparations for a decentralised budget management system with central financial verification, under which the powers of the authorising officer are delegated to individual line managers, was prepared during the second half of the financial year. This system will become fully operational during the 1<sup>st</sup> quarter of 2004.

## D. Financial controls

Control mechanisms included the creation of a Public Procurement Committee and a Quality Management function reporting directly to the Executive director. In 2004 the Authority will develop with the IAS of the Commission its internal control standards and an internal audit capability. The European Court of Auditors made a first routine mission in October 2003 and in February 2004.

## II. Budget outturn

### A. See accounting table 2.

The consumption pattern in 2003 was however marked by the release of the reserve (50% of the amount initially planned) held by the budgetary Authority on title I+ II credits, which was called from the Budget Authority (European Parliament and Council) at the earliest possible date in 2003. The reserve for Title III again 50 % of the amount initially foreseen, was not called, instead needs in Title III for the Authority were addressed through 2 supplementary and amending Budgets adopted by the Management Board of the Authority.

### B. Credits carried over from 2002 to 2003, by decision of the European Commission (C2/3)

	Final budget	Commitments	Payments	Com /Budget	Pay /Com.
Rent	140 000.00	0.00	0		
Refurbishment of buildings	90 000.00	0.00	0		
Furniture	115 000.00	76 373.49	76 373.49	64%	100%
Operational IT systems	138 000.00	138 000.00	138 000.00	100%	100%
<b>TOTAL</b>	<b>483 000.00</b>	<b>214 373.49</b>	<b>214 373.49</b>		

The table shows the amount of uncertainty in respect to payments due to the OIB for rent and refurbishment.

### C. Current credits for re-use/ earmarked revenue (C4)

Recovery orders (claims for funds advanced) : 5 553.11€

Amounts received : 4 760.76 €

### D. Credits for re-use carried over from the previous year (C5)

none

### **E. Credits automatically carried over from 2002 to 2003 (C8)**

As held in the Commission Budget system and not part of the EFSA annual accounts

	Appropriations carried over	Commitments carried over	Payments	Paid/Com.
Title 1 – Staff expenditure	269 584.42	269 584.42	112 131.84	46%
Title 2 – Administrative expenditure	514 704.12	514 704.12	514 704.12	100%
Title 3 – Operational expenditure	66 813.71	66 813.71	66 813.71	100%
<b>Total</b>	<b>874 749.33</b>	<b>874 749.33</b>	<b>717 296.75</b>	<b>82%</b>

Credits not paid were cancelled at the end of 2003.

### **III. Conclusion**

Faites marquant: the first year of activity for EFSA was characterised by starting up the operational departments and re enforcing the administration, the constitution of and the work achieved by the scientific panels and committee, a drive to recruit the necessary personal, a move outside of Commission buildings to secure space for growth at the Brussels location and the decision on its final seat, Parma in december.

Analysis of the budget outturn for the financial year in question shows commitments below estimates, because of the continued uncertainty on building expenditure, not enough experience to plan meeting expenditure and actual cost below plan due to active cost controls.

The EFSA continued to implement and develop its management tools and methods (systems, rules, decentralised management) during the year.

Parma, 14 September 2004

*French version signed*

Geoffrey Podger  
Executive Director