EUROPEAN FOOD SAFETY AUTHORITY

Financial statements

Report on implementation of the budget

2006

efsa

European Food Safety Authority

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Introduction

It should be noted that under the Framework Financial Regulation (FFR) applicable to the general budget of the European Communities, and the EFSA Financial Regulation (FR) the accounts consist of the general accounts and the budget accounts, both kept in euro (see Article 17 & 80 FR) but each following different principles.

The general accounts are accrual accounts, which means that the effects of transactions and other events are recognised when those transactions or events occur. They are based on the IPSAS (International Public Sector Accounting Standards).

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

Under Article 60 of the Financial Regulation every item of expenditure must be:

- Committed: Budgetary commitment is the operation reserving the appropriation necessary to cover subsequent payments to honour a legal commitment (Article 61 FR);
- Validated: Validation of budget expenditure is the act whereby the authorising officer responsible verifies the existence of the creditor's entitlement, determines or verifies the reality and the amount of the claim and verifies the conditions in which payment is due (Article 64 FR);
- Authorised: Authorisation of expenditure is the act whereby the authorising officer responsible, having verified that the appropriations are available, issues a payment order instructing the accounting officer to pay an amount of expenditure which he/she has validated (Article 67 FR); and
- Paid: Payment is made on production of proof that the relevant action is in accordance with the provisions of the basic act or the contract (Article 68 FR).

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

The 2006 financial statements respect the EC accounting rules as adopted by the Accountant of the European Commission (based on IPSAS), the EFSA internal rules and financial regulations.

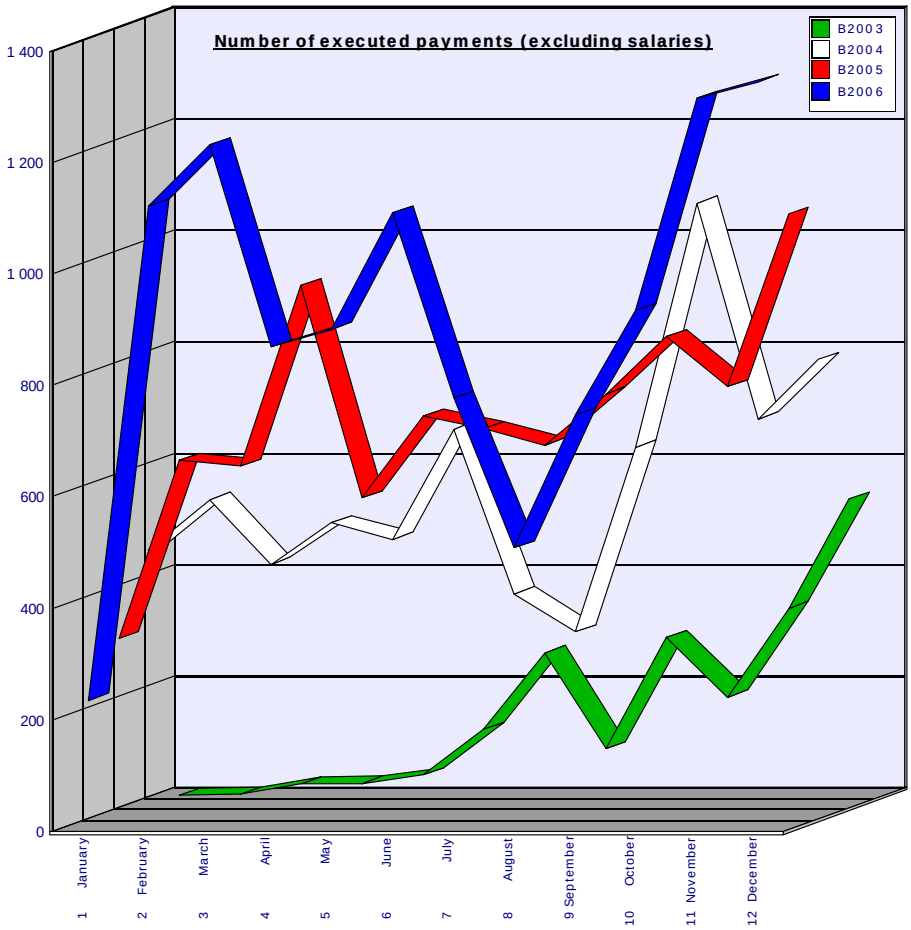
The Accounting Unit had to face an increase of the workload mainly due in one hand to the volume (30% more transactions) of the general activities and on the other hand the ongoing follow up of the European Financial Regulations and International Accounting Rules.

The systems in place have proven their reliability and efficiency enabling us to record and execute within 2,5 calendar days more than 14000 payments to our suppliers, staffs and experts.

The team also increased its support to the other financial actors in order to improve the quality of the information provided.

The complete financial report for 2006 can be found on our website at:
http://www.efsa.europa.eu/en/about_efsa/efsa_funding/accounts.html

The figures could show differences due to rounding.



Certification

The annual accounts of the EFSA have been prepared in accordance with Title VII of the Authority's Financial Regulation as well as the accounting rules and methods adopted by the Commission's accounting officer.

I hereby certify that based on the information provided by the authorising officer, I have reasonable assurance that the accounts present a true and fair view of the financial position of the European Food Safety Authority in all material aspects.

Statement of the Executive Director

I, the undersigned, Executive Director of EFSA, in my capacity as authorising officer,

- Declare that the information contained in this report gives a true and fair view.

- State that I have reasonable assurance that the resources have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgement and on the information at my disposal, such as the results of the work of the internal audit capability, the observations of the Internal Audit Service and the lessons learnt from the reports of the Court of Auditors for years prior to the year of this declaration.

- Confirm that I am not aware of anything not reported here which could harm the interests of the Authority.

Parma, 19 June 2007

Lionel RIGAUX
Head of accounting
Accounting officer

Catherine GESLAIN-LANEELLE
Executive director
Authorising officer

EUROPEAN FOOD SAFETY AUTHORITY

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Financial Statements

Financial Regulation - Art. 76(a) & 80

2006

1.1. Balance sheet 31/12/2005 & 2006

ASSETS	Notes	2006	2005	LIABILITIES	Notes	2006	2005
A. NON-CURRENT ASSETS	2.1.1			**A. CAPITAL**			
Intangible fixed assets	2.1.1.1			***Capital***			
Computer software		1 378 177.03	1 011 549.53	***Reserves***			
Tangible fixed assets	2.1.1.2			***Retained earning***	2.1.3	3 683 922.86	4 452 071.69
Land and buildings				***Budgetary outturn not reimbursed***			
Plants and equipment		38 056.62	30 714.44	***Economic result of the year***	2.1.4	1 101 063.83	-768 148.83
Computer hardware		1 857 829.77	1 508 248.78	Total		4 784 986.50	3 683 922.86
Furniture and vehicles		205 843.42	122 248.59				
Leasing and similar rights				**B. PROVISIONS**			
Other tangible fixed assets				***Provisions for risks and liabilities***	2.1.5		
Assets under construction and advances				***Financial liabilities***			
Financial assets				Total		0.00	0.00
				C. CURRENT LIABILITIES	2.1.6		
Depreciation		-1 842 190.22	-1 085 377.82	***Employee benefits***			
Total		1 637 716.62	1 587 383.52	*Provision for untaken leaves*		*388 021.07*	
B. CURRENT ASSETS	2.1.2			Sundry payables		11 030.55	212 348.18
Stock	2.1.2.1			Social security and taxes		23 755.69	37 682.02
Short-term receivables							
Pre-Financing Third parties	2.1.2.2	224 211.15	170 920.80	***Accounts payables***			
Sundry receivable (Employee benefits)	2.1.2.3	41 687.36	75 564.09	Current payables		1 224 557.93	2 093 190.41
Current receivable	2.1.2.3	974.83	7 056.88	Other			
Other receivable				Consolidated EC Pre Financing		2 402 505.65	4 131 469.45
Consolidated EC Entities	2.1.2.3		17 073.06	Consolidated EC Entities		408 879.56	426 122.03
Deferred expenses and accrued income	2.1.2.3	111 783.22	28 437.99	Accrued expenses and deferred income		3 379 831.61	2 180 889.44
Cash and equivalents	2.1.2.4						
Bank		10 607 195.57	10 879 188.05				
Cash							
Imprest account							
Total		10 985 852.13	11 178 240.87	Total		7 838 582.06	9 081 701.53
TOTAL ASSETS		12 623 568.75	12 765 624.39	TOTAL LIABILITIES		12 623 568.75	12 765 624.39

1.2. Economic Outturn account

	Notes	2006	2005
Operating revenues			
from third parties		23 449.25	
from consolidated EC entities		*35 117 476.35*	*27 405 320.55*
Other operating revenues			
from third parties			
from consolidated EC entities			
TOTAL OPERATING REVENUES	2.2.1	**35 140 925.60**	**27 405 320.55**
Administrative expenses	2.2.2		
Staff expenses		-16 014 200.20	-13 012 181.87
Infrastructure expenses		-5 711 387.84	-3 627 202.37
Pensions expenses			
Other expenses		-2 175 493.10	-2 019 461.17
Depreciation and write offs		-771 231.55	-603 584.52
Administrative expenses with consolidated EC entities		*-416 459.89*	*-185 634.75*
Operating expenses	2.2.3		
Operating expenses		-8 689 380.81	-8 414 487.07
Other operating expenses			
Operating expenses with consolidated EC entities		*-260 273.90*	*-304 153.26*
TOTAL OPERATING EXPENSES		-34 038 427.29	-28 166 705.01
SURPLUS / (DEFICIT) FROM OPERATING ACTIVITIES		**1 102 498.31**	**-761 384.46**
Financial operations revenues	2.2.4		
from third parties		2 704.68	285.26
from consolidated EC entities			
Financial operations expenses	2.2.5		
from third parties		-4 139.16	-7 049.63
from consolidated EC entities			
SURPLUS / (DEFICIT) FROM NON OPERATING ACTIVITIES		**-1 434.48**	**-6 764.37**
SURPLUS / (DEFICIT) FROM ORDINARY ACTIVITIES		**1 101 063.83**	**-768 148.83**
Extraordinary gains			
Extraordinary losses			
SURPLUS / (DEFICIT) FROM EXTRAORDINARY ITEMS	2.2.6		**0.00**
ECONOMIC RESULT OF THE YEAR		**1 101 063.83**	**-768 148.83**

1.3. Cash flow

		2006
Ordinary activities, loans and borrowings related to operating activities	**Cash Flows from ordinary activities**	
	Surplus/(deficit) from ordinary activities	**1 101 063.83**
	Adjustments	
	Amortization (intangible fixed assets)	294 635.29
	Depreciation (tangible fixed assets)	467 487.21
	Increase / (decrease) in Provisions for risks and liabilities	388 021.07
	Increase / (decrease) in Employee benefits	
	Increase / (decrease) in Value reduction for doubtful receivables	
	(Increase) / decrease in Stocks	
	(Increase) / decrease in Long term Pre-financing	
	(Increase) / decrease in Short term Pre-financing	-53 290.35
	(Increase) / decrease in Long term Receivables	
	(Increase) / decrease in Short term Receivables	-43 386.45
	(Increase) / decrease in Receivables from consolidated EC entities	17 073.06
	Increase / (decrease) in Long term liabilities	
	Increase / (decrease) in Accounts payables	115 065.73
	Increase / (decrease) in Other liabilities	
	Increase / (decrease) in Liabilities related to consolidated EC entities	-1 746 206.27
	(Gains) / losses on sale of Property, plant and equipment	9 109.05
	Extraordinary items	
	Net Cash Flow from ordinary activities	**549 572.17**
	Cash Flows from loans and borrowings	
	Net cash flow from loans and borrowings	

Investing and financing activities	**Cash Flows from investing activities**	
	Purchase of tangible and intangible fixed assets	-821 564.65
	Proceeds from tangible and intangible fixed assets	
	(Increase) / decrease in financial assets	
	(Increase) / decrease in investments	
	(Increase) / decrease in cash investments	
	Net cash flow from investing activities	**-821 564.65**
	Cash Flows from financing activities	
	Net Cash Flow from financing activities	

Net increase / decrease in cash and cash equivalents	**-271 992.48**
Cash and cash equivalents at the beginning of period	**10 879 188.05**
Cash and cash equivalents at the end of period	**10 607 195.57**

1.4. Statement of changes in capital

Capital	Reserves		Accumulated Surplus / Deficit from previous years	Economic result of the year	Capital (total)
	Fair value reserve	Others reserves			
Balance as of 31 December 2005			4 452 071.69	-768 148.83	3 683 922.86
Changes in accounting policies					
Fundamental errors					
Other revaluations					
Reclassifications					
Allocation of the previous economic result			-768 148.83	768 148.83	
Economic result of the year				1 101 063.83	1 101 063.83
Balance as of 31 December 2006			3 683 922.86	1 101 063.83	4 784 986.69

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Annex to Financial Statements

2006

2.1. Notes to the balance sheet

2.1.1. Non-current assets

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

- Land and buildings;
- Plant, machinery and tools;
- Computer equipment;
- Furniture and vehicles;
- Other movable property;
- Leases; and
- Tangible fixed assets in the course of construction.

Intangible fixed assets are computer software.

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

The fixed assets were valued at their acquisition price minus depreciations calculated using the monthly straight-line method.

The fixed assets with an acquisition price value under 420 euros have not been recognized.

Fixed assets type, depreciation rates

Computer software	4 years, 25%

Computer hardware	4 years, 25%
Telecommunications and audiovisual equipment	4 years, 25%
Specific electric equipment	4 years, 25%
Office furniture	10 years, 10%
Health, safety and security equipment	8 years, 12.5%

2.1.1.1. Intangible fixed assets

Intangible fixed assets	Computer software	Others	Intangible fixed assets under construction	TOTAL
Gross carrying amounts 1 Jan. 2006	**1 011 549.53**			**1 011 549.53**
Additions	366 627.50			366 627.50
Disposals				0.00
Other changes				0.00
Gross carrying amounts 31 Dec. 2006	**1 378 177.03**	**0.00**	**0.00**	**1 378 177.03**
Accumulated depreciation and impairment 1 Jan. 2006	**-396 316.04**			**-396 316.04**
Depreciation	-294 635.29			-294 635.29
Write-back of depreciations				0.00
Disposals				0.00
Impairment				0.00
Write-back of impairment				0.00
Other changes				0.00
Accumulated depreciation and impairment 31 Dec 2006	**-690 951.33**	**0.00**	**0.00**	**-690 951.33**
Net carrying amounts 31 Dec. 2006	**687 225.70**	**0.00**	**0.00**	**687 225.70**

2.1.1.2. Tangible fixed assets

Tangible fixed assets	Land and buildings	Plant and equipment	Furniture and vehicles	Computer hardware	Leasing and similar rights	Other tangible fixed assets	Assets under construction and advances	Totals
Gross carrying amounts 1 Jan. 2006	**0.00**	**30 714.44**	**122 248.59**	**1 508 248.78**	**0.00**	**0.00**	**0.00**	**1 661 211.81**
Additions		7 342.18	84 153.83	342 524.89				434 020.90
Disposals			-559.00	-13 860.15				-14 419.15
Other changes			0.00	20 916.25				20 916.25
Gross carrying amounts 31 Dec. 2006	**0.00**	**38 056.62**	**205 843.42**	**1 857 829.77**	**0.00**	**0.00**	**0.00**	**2 101 729.81**
Accumulated depreciations and impairments 1 Jan. 2006	**0.00**	**-7 480.11**	**-30 968.64**	**-650 613.03**	**0.00**	**0.00**	**0.00**	**-689 061.78**
Depreciation		-8 560.01	-22 173.45	-429 345.91				-460 079.37
Write-back of depreciations								0.00
Disposals			81.52	5 228.58				5 310.10
Impairment								0.00
Write-back of impairment								0.0
Other changes				-7 407.84				-7 407.84
Accumulated depreciation and impairment 31 Dec. 2006	**0.00**	**-16 040.12**	**-53 060.57**	**-1 082 138.20**	**0.00**	**0.00**	**0.00**	**-1 151 238.89**
Net carrying amounts 31 Dec. 2006	**0.00**	**22 016.50**	**152 782.85**	**775 691.57**	**0.00**	**0.00**	**0.00**	**950 490.92**

2.1.2. Current assets

2.1.2.1. Stocks: none

2.1.2.2. Short-term 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.

Pre-financing Ec entity (ownership of the EC entity) < 1 year	**Value 31 December 2006**	**Value 31 December 2005**
Centralized direct management		
Centralized indirect management		
Decentralized management		
Shared management		
Others		

Pre-financing Third Party (ownership of the Recipient) < 1 year	**Value 31 December 2006**	**Value 31 December 2005**
Centralized direct management		
Decentralized management	**224 211.15**	**170 920.80**
Shared management		
Joint management		
Others		

2.1.2.3. Receivables

Receivables from :	***Balance as of 31 December 2006***				***Balance as of 31 December 2005***			
	Total	Doubtful amounts	Amounts written off	Net value	Total	Doubtful amounts	Amounts written off	Net value
EC					17 073.06			17 073.06
Non consolidated EC entities								
Members States								
Third States								
Staff	41 687.36			41 687.36	75 564.09			75 564.09
Other Public Bodies								
Private Companies	112 758.05			112 758.05	35 494.87			35 494.87
Private Persons								

Staff (balance sheet: sundry receivable):

The open balance of 41 687.36 euros corresponds mainly to salary advances plus on hold. This balance is to be settled in the staff payroll throughout 2007.

Private companies (balance sheet: current receivable & prepaid expenses):

The open balance of 112 758.05 euros corresponds mainly to deferred charges (111 783.22 euros) which will be booked in the next financial year and 974.83 euros due by debtors.

2.1.2.4. Cash and equivalents

The balances of EFSA on 31 December 2006 and 2005 were as follows:

Description	***31 December 2006***	***31 December 2005***
A. Current accounts	10 607 195.57	10 879 188.05
B. Imprest accounts		
C. Cash in hand		
D. Transfer (Cash in transit)		
E. Short-term deposits		
Total	**10 607 195.57**	**10 879 188.05**

2.1.3. Retained earning :

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

2.1.4. Economic result of the year :

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

2.1.5. Provisions :

Provisions can be distinguished from other liabilities such as payables and accruals because there is uncertainty about the timing or amount of the future expenditure required for settlement of the liability.

Contingent liabilities and assets can be distinguished from provisions because the existence of the liability or assets will only be confirmed by the occurrence or non-occurrence of uncertain future events over which the EFSA has no control.

Since provisions are liabilities there is an important basic accounting principle that forms the starting point for this accounting rule. It is the principle of the actual existence of a present obligation: financial statements deal with the financial position of EFSA at the end of its reporting period and not its possible position in the future.

In 2006 the EC accounting rules (n° 3 and 10) were clarified and implemented. A provision for “untaken leaves” has been recorded.

2.1.6. Current liabilities

Payables to:	***Balance as of 31 December 2006***	***Balance as of 31 December 2005***
	Total	Total
EC	2 811 385.21	4 557 591.48
Non consolidated EC entities		
Member States		
Third States		
Staff	34 786.24	250 030.20
Other Public Bodies		
Private Companies	4 604 389.54	4 274 079.85
Private Persons		

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

The open balance of 2 811 385.21 euros consists of three parts: 2 402 505.65 euros that corresponds to the cancellation of the pre-financing received from the European Commission (Budgetary Outturn Account), the bank interest yielded on 2006 (302 810.30 euros) and 106 069.26 euros due to other European Institutions and Agencies. On 2007, the amount regarding the cancellation of the pre-financing received and the bank interests yielded on 2006 will be reimbursed to the European Commission.

Staff (balance sheet: sundry payables & social security and taxes):

The open balance of 34 786.25 euros consists of two parts: 11 030.55 euros which is a payable against staff from the normal course of activities and 23 755.69 euros which corresponds to social security.

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

The total amount of 4 604 389.54 euros corresponds to: 1 224 557.93 euros which regards to invoices received from suppliers and unpaid at year end and 3 379 831.61 euros from accrued expenses, which are an estimation of the cost incurred for services and goods delivered in 2006 year but not paid.

2.2. Notes to the economic outturn account

2.2.1. Operating revenues

Corresponds mainly to the accrued subsidy received from the European Commission DG SANCO and DG ELARG.

2.2.2. Administrative expenses

Staff	Account 62
Infrastructure expenses	Heading 61002 except 61002500
Others expenses	Heading 61001 and 61002500
Depreciation and disposals	Account 63

The expenses with consolidated EC entities have been presented separately.

2.2.3. Operating expenses

Account 60. The operating expenses with consolidated EC entities have been taken from the previous heading.

2.2.4. Financial operations revenues

Exchange rates differences : 2 704.68 euros

2.2.5. Financial operations expenses

Bank charges : 2 558.98 euros
Exchange rates differences : 1 580.18 euros

2.2.6. Extraordinary gains/losses

None.

2.3. Notes to the financial statements

- Rental guarantee: the offices rented in Brussels till 2005 are still subject to a rental guarantee on our former bank for the sum of 124 630 euros. This guarantee should be cancelled early 2007. There is no bank guarantee in Parma. The cost for the service is included in the bank charges account.

- Contingent liabilities:
  -Operating leases:
  Short term: 1 820 000 euros
  Long term: 5 297 010 euros (till 2010).
  -Others:
  "RAL" (legal commitments not yet delivered): 3 254 879.12 euros

- A provision for untaken leaves has been taken into accounts in order to reflect the liability toward the staff members (388 021 euros).

- The valuation of the intangible fixed assets (IT software) is based on the purchase price only. Neither development nor other add-ons costs are included in this amount.

- No other material event or information has been communicated to the Accountant in order to reflect them in these financial statements.

EUROPEAN FOOD SAFETY AUTHORITY

3

Legal Framework

2006

The financial statements 2006 of the Authority are in €uro, in conformity with:

- « EFSA base regulation » (CE N°178/2002 amended by 1642/2002),
- « Financial Regulation » (adopted by the Management Board on 13 October 2003),
- « Financial Implementing Rules » (adopted by the Management Board on 18 January 2005),
- « EC Accounting rules (based on IPSAS) » (adopted by the European Commission accountant on 28 December 2004 and amended on 16 October 2006).

Accounting principles

Unit of account (Financial Regulation – art. 17 and 80):

The budget shall be drawn up and implemented in euro and the accounts shall be presented in euro.

Going concern basis (Financial Regulation - art. 78; Financial Implementing Rules - art. 58; IPSAS 1):

The Authority shall be deemed to be established for an indefinite duration.

Prudence (Financial Regulation - art. 78; Financial Implementing Rules - art. 59; IPSAS 1; EC Accounting Rule n° 2 – Financial Statements):

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

Consistent accounting methods (Financial Regulation - art. 78; Financial Implementing Rules - art. 60; IPSAS 1; EC Accounting Rule n° 2 – Financial Statements):

This principle means that the structure of the components of the financial statements and the accounting methods and valuation rules may not be changed without reason from one year to the next.

Comparability of information (Financial Regulation - art. 78; Financial Implementing Rules - art. 61; IPSAS 1; EC Accounting Rule n°2 – Financial Statements):

For each item the financial statements shall also show the amount of the corresponding item the previous year.

Where the presentation or the classification of one of the components of the financial statements is changed, the corresponding amounts for the previous year is made comparable and reclassified.

Materiality (Financial Regulation - art. 78; Financial Implementing Rules - art. 62; IPSAS 1; EC Accounting Rule n°2 – Financial Statements):

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

No netting (Financial Regulation - art. 78, Financial Implementing Rules - art. 63, IPSAS 1):

Receivables and debts may not be offset against each other, nor may charges and income, save where charges and income derive from the same transaction, from similar transactions or from hedging operations and provided that they are not individually material.

Reality over appearance (Financial Regulation - art. 78; Financial Implementing Rules - art. 64; IPSAS 1; EC Accounting Rule n° 2 – Financial Statements):

The principle of reality over appearance means that accounting events recorded in the financial statements shall be presented by reference to their economic nature.

Accrual-based accounting (Financial Regulation - art. 78, Financial Implementing Rules - art. 65, IPSAS 1):

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

Valuation of assets and liabilities (Financial Regulation - art. 79; Financial Implementing Rules - art. 66; IPSAS 1 and 17; EC Accounting Rule n° 6 and 7 – Financial Statements):

Assets and liabilities shall be valued at purchase price or production cost. However, the value of non-financial fixed assets and formation expenses shall be written down for depreciation. In addition a write-down may be applied where the value of an asset decreases and an increase in the value of a liability may be covered by a provision.

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4

Report on Implementation of the Budget

Financial Regulation - Art. 76(a) & 81

2006

4.1. Budget execution

REVENUE			EXPENDITURE											
				APPROPRIATIONS UNDER THE FINAL BUDGET					APPROPRIATIONS CARRIED OVER FROM THE PREVIOUS FINANCIAL YEAR				
Origin of revenue	Revenue entered in the final budget for the financial year	Revenue collected	Expenditure allocation	entered	committed	paid	carried over	cancelled	entered	committed	paid	carried over	cancelled
Fees	0	0	Titre I Staff	18 504 500	17 721 516	17 238 495	483 022	782 984	546 256	546 256	479 853	0	66 403
Community subsidies	40 248 982	37 519 982	Titre II Administration	7 375 500	7 037 433	4 143 522	2 893 911	338 067	2 285 354	2 285 354	2 099 987	0	185 367
Other subsidies	0	0	Titre III Operating expenditure	14 368 982	11 648 951	7 136 708	4 512 243	2 720 031	3 476 367	3 476 367	2 464 147	0	1 012 220
Other revenue	0	23 449											
TOTAL	40 248 982	37 543 431	**TOTAL**	**40 248 982**	**36 407 900**	**28 518 724**	**7 889 176**	**3 841 082**	**6 307 977**	**6 307 977**	**5 043 987**	**0**	**1 263 990**

4.2. Budgetary outturn account

	2006	2005
Revenue		
Commission subsidy DG Sanco	37 243 100.00	31 321 175.00
Commission subsidy DG Elarg	276 882.00	215 615.00
Fee income	0.00	0.00
Other revenue	23 449.25	0.00
Total revenue (a)	***37 543 431.25***	***31 536 790.00***
Expenditure		
Personnel expenses - Budget title I		
Payments	17 238 494.64	14 035 286.38
Automatic carryovers	483 021.61	547 744.09
Administrative expenses - Budget Title II		
Payments	4 143 521.58	3 305 896.48
Automatic carryovers	2 893 911.07	2 285 353.88
Operational expenses - Budget Title III		
Payments	7 136 708.13	5 826 051.83
Automatic carryovers	4 512 242.92	3 476 739.22
Total expenditure (b)	***36 407 899.95***	***29 477 071.88***
Outturn for the financial year (a-b)	***1 135 531.30***	***2 059 718.12***
Cancellation of unused carryovers	1 263 989.92	2 061 872.10
Adjustment for carry-over from previous years	1 859.93	11 083.89
Exchange differences for the year	1 124.50	-1 204.66
Balance carried over from year N-1	*4 131 469.45*	*1 974 791.95*
Reimbursement to the EC	*-4 131 469.45*	*-1 974 791.95*
Balance of the outturn account for the financial year	***2 402 505.65***	***4 131 469.45***

Interest yielded on the EC subvention funds and reimbursed to the E.C.		182 004.39
Interest yielded on the EC subvention funds and to be reimbursed to the E.C.	302 810.30	

4.2.1. Current year appropriations (2006-C1)

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
1100	Basic salary	12 732 000.00	-664 475.00	-3 387 525.00	8 680 000.00	8 654 130.53	25 869.47	8 654 130.53	0.00
1101	Family allowance	1 256 000.00	0.00	-416 000.00	840 000.00	828 262.05	11 737.95	828 262.05	0.00
1102	Transfer and expatriation allowance	1 772 000.00	-100 000.00	-322 000.00	1 350 000.00	1 289 358.25	60 641.75	1 289 358.25	0.00
1103	Secretarial allowance	33 000.00	0.00	-11 000.00	22 000.00	20 398.51	1 601.49	20 398.51	0.00
Total for	Art.110 : Temporary agents included in the workforce	15 793 000.00	-764 475.00	-4 136 525.00	10 892 000.00	10 792 149.34	99 850.66	10 792 149.34	0.00
1110	Auxiliary agents	1 720 000.00	85 000.00	0.00	1 805 000.00	1 773 399.99	31 600.01	1 773 399.99	0.00
1112	Local agents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1115	Contract staff	0.00	322 475.00	0.00	322 475.00	283 120.88	39 354.12	283 120.88	0.00
Total for	Art.111 : Other agents	1 720 000.00	407 475.00	0.00	2 127 475.00	2 056 520.87	70 954.13	2 056 520.87	0.00
1130	Insurance against sickness	468 000.00	0.00	-168 000.00	300 000.00	298 241.65	1 758.35	298 241.65	0.00
1131	Insurance against accidents and occupational disease	122 000.00	0.00	-45 000.00	77 000.00	75 911.96	1 088.04	75 911.96	0.00
1132	Unemployment insurance for tempory staff	171 000.00	0.00	-61 000.00	110 000.00	108 260.13	1 739.87	108 260.13	0.00
1133	Establishment or maintenance of pension rights for tempory staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for	Art.113 : Employer's social security contribution	761 000.00	0.00	-274 000.00	487 000.00	482 413.74	4 586.26	482 413.74	0.00
1140	Birth and death allowance	3 600.00	0.00	0.00	3 600.00	1 784.79	1 815.21	1 784.79	0.00
1141	Annual leave traveling expenses	350 000.00	0.00	-100 000.00	250 000.00	210 623.47	39 376.53	210 623.47	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
1147	Call on duties	18 500.00	2 000.00	-5 600.00	14 900.00	13 612.51	1 287.49	13 612.51	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	372 100.00	2 000.00	-105 600.00	268 500.00	226 020.77	42 479.23	226 020.77	0.00

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
1150	Overtime	5 000.00	0.00	-5 000.00	0.00	0.00	0.00	0.00	0.00
Total for Art.115 : Overtime		5 000.00	0.00	-5 000.00	0.00	0.00	0.00	0.00	0.00
1170	Freelance and joint interpreting and conference service interpreters	72 000.00	-60 000.00	0.00	12 000.00	5 122.50	6 877.50	3 122.50	2 000.00
1171	Translation centre luxembourg (administrative matters)	164 050.00	750 00.00	0.00	239 050.00	182 134.00	56 916.00	164 268.50	17 865.50
1172	Payment for administrative assistance from the community institutions	125 000.00	-20 000.00	0.00	105 000.00	102 208.33	2 791.67	82 208.33	20 000.00
1175	Interim services	380 000.00	70 000.00	0.00	450 000.00	411 249.19	38 750.81	383 249.19	28 000.00
1176	Consultancy	30 000.00	-12 000.00	0.00	18 000.00	0.00	18 000.00	0.00	0.00
1177	Other services	30 000.00	5 000.00	0.00	35 000.00	34 212.31	787.69	2 480.00	31 732.31
Total for Art.117 : Supplementary services		801 050.00	58 000.00	0.00	859 050.00	734 926.33	124 123.67	635 328.52	99 597.81
1180	Miscellaneous expenditure on recruitment	320 000.00	0.00	-150 000.00	170 000.00	170 000.00	0.00	113 739.87	56 260.13
1181	Travel expenses (including for members of the family)	130 000.00	0.00	-105 000.00	25 000.00	15 638.91	9 361.09	15 638.91	0.00
1182	Installation resettlement and transfer allowances	520 625.00	100 000.00	-200 625.00	420 000.00	353 039.47	66 960.53	353 039.47	0.00
1183	Removal expenses	568 750.00	-10 200.00	-288 750.00	269 800.00	204 026.73	65 773.27	166 512.09	37 514.64
1184	Temporary daily subsistence allowance	437 500.00	0.00	-187 500.00	250 000.00	215 108.98	34 891.02	215 108.98	0.00
Total for Art.118 : Recruitment costs and expenses on entering and leaving the service		1 976 875.00	89 800.00	-931 875.00	1 134 800.00	957 814.09	176 985.91	864 039.32	93 774.77
1190	Weightings	1 731 000.00	0.00	-431 000.00	1 300 000.00	1 202 620.62	97 379.38	1 202 620.62	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		1 731 000.00	0.00	-431 000.00	1 300 000.00	1 202 620.62	97 379.38	1 202 620.62	0.00
Total for Ch.11 : Personnel in activity		23 160 025.00	-207 200.00	-5 884 000.00	17 068 825.00	16 452 465.76	616 359.24	16 259 093.18	193 372.58
1300	Mission and travel expenses	399 975.00	25 000.00	-100 000.00	324 975.00	323 000.00	1 975.00	216 826.66	106 173.34
Total for Art.130 : Mission and travel expenses		399 975.00	25 000.00	-100 000.00	324 975.00	323 000.00	1 975.00	216 826.66	106 173.34
Total for Ch.13 : Missions and duty travel		399 975.00	25 000.00	-100 000.00	324 975.00	323 000.00	1 975.00	216 826.66	106 173.34
1400	Restaurants meals and canteens	70 000.00	0.00	-20 000.00	50 000.00	32 004.30	17 995.70	27 961.50	4 042.80
Total for Art.140 : Restaurants meals and canteens		70 000.00	0.00	-20 000.00	50 000.00	32 004.30	17 995.70	27 961.50	4 042.80
1410	Medical service	40 000.00	25 000.00	0.00	65 000.00	47 066.90	17 933.10	25 571.70	21 495.20
Total for Art.141 : Medical service		40 000.00	25 000.00	0.00	65 000.00	47 066.90	17 933.10	25 571.70	21 495.20
1420	Further training language courses and retraining for staff	196 000.00	0.00	0.00	196 000.00	180 225.55	15 774.45	115 008.34	65 217.21
Total for Art.142 : Further training language courses and retraining for staff		196 000.00	0.00	0.00	196 000.00	180 225.55	15 774.45	115 008.34	65 217.21
Total for Ch.14 : Socio-medical infrastructure		306 000.00	25 000.00	-20 000.00	311 000.00	259 296.75	51 703.25	168 541.54	90 755.21

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
1520	Visiting experts national experts on detachement	598 000.00	30 000.00	-98 000.00	530 000.00	518 781.79	11 218.21	461 710.77	57 071.02
1521	Authority officials temporarily assigned to national civil services to international organisations or to public or private institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Art.152 : Exchanges of officials and experts		598 000.00	30 000.00	-98 000.00	530 000.00	518 781.79	11 218.21	461 710.77	57 071.02
Total for Ch.15 : Exchange of officers and experts		598 000.00	30 000.00	-98 000.00	530 000.00	518 781.79	11 218.21	461 710.77	57 071.02
1600	Special assistance grants	2 000.00	0.00	0.00	2 000.00	0.00	2 000.00	0.00	0.00
Total for Art.160 : Special assistance grants		2 000.00	0.00	0.00	2 000.00	0.00	2 000.00	0.00	0.00
1610	Social contacts between staff	16 000.00	23 700.00	0.00	39 700.00	36 647.05	3 052.95	16 303.05	20 344.00
Total for Art.161 : Social contacts between staff		16 000.00	23 700.00	0.00	39 700.00	36 647.05	3 052.95	16 303.05	20 344.00
1620	Other interventions	4 700.00	5 500.00	0.00	10 200.00	0.00	10 200.00	0.00	0.00
Total for Art.162 : Other interventions		4 700.00	5 500.00	0.00	10 200.00	0.00	10 200.00	0.00	0.00
1630	Early childhood centres and other creches	65 000.00	110 000.00	0.00	175 000.00	105 000.00	70 000.00	99 249.24	5 750.76
Total for Art.163 : Early childhood centres and other creches		65 000.00	110 000.00	0.00	175 000.00	105 000.00	70 000.00	99 249.24	5 750.76
1640	Complementary aid for the handicapped	12 000.00	-12 000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Art.164 : Complementary aid for the handicapped		12 000.00	-12 000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Ch.16 : Social welfare		99 700.00	127 200.00	0.00	226 900.00	141 647.05	85 252.95	115 552.29	26 094.76
1700	Reception and entertainment expenses	42 800.00	0.00	0.00	42 800.00	26 324.90	16 475.10	16 770.20	9 554.70
Total for Art.170 : Reception and entertainment expenses		42 800.00	0.00	0.00	42 800.00	26 324.90	16 475.10	16 770.20	9 554.70
Total for Ch.17 : Reception and entertainment expenses		42 800.00	0.00	0.00	42 800.00	26 324.90	16 475.10	16 770.20	9 554.70
1900	Pensions and pension subsidies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Art.190 : Pensions and pension subsidies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Ch.19 : Pensions and pension subsidies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for T.1 : Expenses for personnel linked to the authority		24 606 500.00	0.00	-6 102 000.00	18 504 500.00	17 721 516.25	782 983.75	17 238 494.64	483 021.61

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
2000	Rent	1 780 000.00	-30 000.00	0.00	1 750 000.00	1 745 919.23	4 080.77	1 737 919.23	8 000.00
Total for	Art.200 : Rent	1 780 000.00	-30 000.00	0.00	1 750 000.00	1 745 919.23	4 080.77	1 737 919.23	8 000.00
2010	Insurance	37 000.00	11 500.00	0.00	48 500.00	32 888.67	15 611.33	32 888.67	0.00
Total for	Art.201 : Insurance	37 000.00	11 500.00	0.00	48 500.00	32 888.67	15 611.33	32 888.67	0.00
2020	Water gaz electricity and heating	410 000.00	-220 000.00	0.00	190 000.00	171 723.83	18 276.17	122 902.55	48 821.28
Total for	Art.202 : Water gaz electricity and heating	410 000.00	-220 000.00	0.00	190 000.00	171 723.83	18 276.17	122 902.55	48 821.28
2030	Cleaning and maintenance	300 000.00	-75 000.00	0.00	225 000.00	187 646.97	37 353.03	162 895.55	24 751.42
Total for	Art.203 : Cleaning and maintenance	300 000.00	-75 000.00	0.00	225 000.00	187 646.97	37 353.03	162 895.55	24 751.42
2040	Refurbishment of premises/ fitting out	600 000.00	-397 500.00	0.00	202 500.00	169 034.14	33 465.86	64 047.15	104 986.99
Total for	Art.204 : Refurbishment of premises/ fitting out	600 000.00	-397 500.00	0.00	202 500.00	169 034.14	33 465.86	64 047.15	104 986.99
2050	Security and surveillance of buidings	384 000.00	-194 500.00	0.00	189 500.00	139 298.60	50 201.40	104 785.86	34 512.74
Total for	Art.205 : Security and surveillance of buidings	384 000.00	-194 500.00	0.00	189 500.00	139 298.60	50 201.40	104 785.86	34 512.74
2080	Preliminary to construction acquisition or rental of immovable property	175 000.00	-130 000.00	0.00	45 000.00	23 704.30	21 295.70	13 244.41	10 459.89
Total for	Art.208 : Preliminary to construction acquisition or rental of immovable property	175 000.00	-130 000.00	0.00	45 000.00	23 704.30	21295.70	13 244.41	10 459.89
2090	Other expenditure on buildings	52 000.00	-4 000.00	0.00	48 000.00	43 659.17	4 340.83	33 659.17	10 000.00
Total for	Art.209 : Other expenditure on buildings	52 000.00	-4 000.00	0.00	48 000.00	43 659.17	4 340.83	33 659.17	10 000.00
Total for	Ch.20 : Investments in immovable property rental of buiding and associated costs	3 738 000.00	-1 039 500.00	0.00	2 698 500.00	2 513 874.91	184 625.09	2 272 342.59	241 532.32
2100	Purchase/ maintenance of equipment	405 000.00	313 500.00	0.00	718 500.00	718 328.83	171.17	156 724.16	561 604.67
2101	Purchase / maintenance of software	380 000.00	182 500.00	0.00	562 500.00	562 402.14	97.86	63 740.72	498 661.42
2103	Software development	530 000.00	282 000.00	0.00	812 000.00	812 000.00	0.00	325 121.00	486 879.00
2104	User support	104 000.00	54 000.00	0.00	158 000.00	157 650.00	350.00	132 315.00	25 335.00
Total for	Art.210 : Purchase and maintenance of it for adminstration and non operationnel	1 419 000.00	832 000.00	0.00	2 251 000.00	2 250 380.97	619.03	677 900.88	1 572 480.09
Total for	Ch.21 : Expenditure on data processing	1 419 000.00	832 000.00	0.00	2 251 000.00	2 250 380.97	619.03	677 900.88	1 572 480.09
2200	Technical equipment and instalations	122 000.00	60 000.00	0.00	182 000.00	181 786.77	213.23	950.83	180 835.94
2201	Hire or leasing of technical equipement and instalations	30 000.00	0.00	0.00	30 000.00	16 443.00	13 557.00	6 023.00	10 420.00
2202	Maintenance and repair of technical equipement and installations	30 000.00	-15 000.00	0.00	15 000.00	181.60	14 818.40	181.60	0.00
Total for	Art.220 : Technical equipment and installations	182 000.00	45 000.00	0.00	227 000.00	198 411.37	28 588.63	7 155.43	191 255.94

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
2210	Purchase of furniture	280 000.00	0.00	0.00	280 000.00	261 909.78	18 090.22	51 808.64	210 101.14
2211	Hire of furniture	12 500.00	-5 000.00	0.00	7 500.00	0.00	7 500.00	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	292 500.00	-5 000.00	0.00	287 500.00	261 909.78	25 590.22	51 808.64	210 101.14
2230	Purchase of vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2231	Hire or leasing of vehicles	700 000.00	30 000.00	0.00	730 000.00	715 861.07	14 138.93	535 760.85	180 100.22
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	700 000.00	30 000.00	0.00	730 000.00	715 861.07	14 138.93	535 760.85	180 100.22
2250	Library stocks purchase and preservation of books	6 000.00	0.00	0.00	6 000.00	1 066.44	4 933.56	427.60	638.84
2251	Special library documentation and reproduction equipment	8 000.00	0.00	0.00	8 000.00	4 710.45	3 289.55	0.00	4 710.45
2255	Subscriptions and purchase of information media	11 000.00	0.00	0.00	11 000.00	8 859.60	2 140.40	2 539.35	6 320.25
Total for	Art.225 : Documentation and library expenditure	25 000.00	0.00	0.00	25 000.00	14 636.49	10 363.51	2 966.95	11 669.54
Total for	Ch.22 : Movable property and associated costs	1 199 500.00	70 000.00	0.00	1 269 500.00	1 190 818.71	78 681.29	597 691.87	593 126.84
2300	Stationery and office supplies	170 000.00	-85 000.00	0.00	85 000.00	83 804.00	1 196.00	69 562.48	14 241.52
Total for	Art.230 : Stationery and office supplies	170 000.00	-85 000.00	0.00	85 000.00	83 804.00	1 196.00	69 562.48	14 241.52
2320	Bank charges	10 000.00	-2 500.00	0.00	7 500.00	2 558.98	4 941.02	2 558.98	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	10 000.00	-2 500.00	0.00	7 500.00	2 558.98	4 941.02	2 558.98	0.00
2330	Legal expenses	25 000.00	-4 500.00	0.00	20 500.00	20 500.00	0.00	7 500.00	13 000.00
Total for	Art.233 : Legal expenses	25 000.00	-4 500.00	0.00	20 500.00	20 500.00	0.00	7 500.00	13 000.00
2340	Damages	5 000.00	-1 500.00	0.00	3 500.00	0.00	3 500.00	0.00	0.00
Total for	Art.234 : Damages	5 000.00	-1 500.00	0.00	3 500.00	0.00	3 500.00	0.00	0.00
2350	Miscellaneous insurance	0.00	23 000.00	0.00	23 000.00	23 000.00	0.00	9 484.52	13 515.48
2353	Removals and associated handling	40 000.00	-15 000.00	0.00	25 000.00	15 325.19	9 674.81	12 113.69	3 211.50
2359	Other operating expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for	Art.235 : Other operating expenditure	40 000.00	8 000.00	0.00	48 000.00	38 325.19	9 674.81	21 598.21	16 726.98
2390	Publications	10 000.00	26 000.00	0.00	36 000.00	36 000.00	0.00	0.00	36 000.00
Total for	Art.239 : Publications	10 000.00	26 000.00	0.00	36 000.00	36 000.00	0.00	0.00	36 000.00
Total for	Ch.23 : Current administrative expenditure	260 000.00	-59 500.00	0.00	200 500.00	181 188.17	19 311.83	101 219.67	79 968.50

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
2400	Postal charges	80 000.00	55 000.00	0.00	135 000.00	86 600.00	48 400.00	74 165.13	12 434.87
Total for	Art.240 : Postal charges	80 000.00	55 000.00	0.00	135 000.00	86 600.00	48 400.00	74 165.13	12 434.87
2410	Telecommunications subscriptions and charges	159 000.00	-78 000.00	0.00	81 000.00	80 999.17	0.83	31 737.25	49 261.92
2411	Purchase and installation of equipment	220 000.00	3 000.00	0.00	223 000.00	222 970.01	29.99	3 499.00	219 471.01
Total for	Art.241 : Telecommunications	379 000.00	-75 000.00	0.00	304 000.00	303 969.18	30.82	35 236.25	268 732.93
Total for	Ch.24 : Postal charges and telecommunications	459 000.00	-20 000.00	0.00	439 000.00	390 569.18	48 430.82	109 401.38	281 167.80
2500	Management board meetings	300 000.00	217 000.00	0.00	517 000.00	510 600.71	6 399.29	384 965.19	125 635.52
Total for	Art.250 : Management board meetings	300 000.00	217 000.00	0.00	517 000.00	510 600.71	6 399.29	384 965.19	125 635.52
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
Total for	Art.251 : Start up expenditure related to organs	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 meetings	300 000.00	217 000.00	0.00	517 000.00	510 600.71	6 399.29	384 965.19	125 635.52
Total for	T.2 : Buiding equipment + miscellaneous operating expenditure linked to the authority	7 375 500.00	0.00	0.00	7 375 500.00	7 037 432.65	338 067.35	4 143 521.58	2 893 911.07

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
3000	Sc: scientific co-operation with external experts	50 000.00	3 000.00	-50 000.00	3 000.00	0.00	3 000.00	0.00	0.00
3001	Sc: subventions for studies and evaluations	80 000.00	-50 000.00	-30 000.00	0.00	0.00	0.00	0.00	0.00
3002	Sc:travel / subsistence and indemnities expenses for members of the scientific committee and its working groups	560 000.00	-109 055.00	-125 000.00	325 945.00	258 013.40	67 931.60	240 697.23	17 316.17
Total for Art.300 : Scientific committee		690 000.00	-156 055.00	-205 000.00	328 945.00	258 013.40	70 931.60	240 697.23	17 316.17
3010	Afc: scientific co-operation with external experts	300 000.00	162 000.00	0.00	462 000.00	462 000.00	0.00	0.00	462 000.00
3011	Afc: subventions for studies and evaluations	80 000.00	-80 000.00	0.00	0.00	0.00	0.00	0.00	0.00
3012	Afc:travel / subsistence and indemnities expenses for members of the panel and its working groups	610 000.00	48 000.00	0.00	658 000.00	621 660.09	36 339.91	528 683.72	92 976.37
Total for Art.301 : Afc panel on food additives flavourings processing aids and materials in contact with food		990 000.00	130 000.00	0.00	1 120 000.00	1 083 660.09	36 339.91	528 683.72	554 976.37
3020	Feedap: scientific co-operation with external experts	40 000.00	-40 000.00	0.00	0.00	0.00	0.00	0.00	0.00
3021	Feedap: subventions for studies and evaluations	80 000.00	0.00	-80 000.00	0.00	0.00	0.00	0.00	0.00
3022	Feedap: travel / subsistence and indemnities expenses for members of the panel and its working groups	900 000.00	-200 000.00	0.00	700 000.00	501 422.56	198 577.44	442 916.43	58 506.13
Total for Art.302 : Feedap: additives and products or substances used in animal feed		1 020 000.00	-240 000.00	-80 000.00	700 000.00	501 422.56	198 577.44	442 916.43	58 506.13
3030	Ph: scientific co-operation with external experts	10 000.00	0.00	0.00	10 000.00	0.00	10 000.00	0.00	0.00
3031	Ph: subventions for studies and evaluations	40 000.00	0.00	-40 000.00	0.00	0.00	0.00	0.00	0.00
3032	Ph: travel / subsistence and indemnities expenses for members of the panel and its working groups	450 000.00	-160 000.00	0.00	290 000.00	190 666.70	99 333.30	146 277.40	44 389.30
Total for Art.303 : Ph: panel on plant health		500 000.00	-160 000.00	-40 000.00	300 000.00	190 666.70	109 333.30	146 277.40	44 389.30
3040	Ppr: scientific co-operation with external experts	40 000.00	-40 000.00	0.00	0.00	0.00	0.00	0.00	0.00
3041	Ppr: subventions for studies and evaluations	75 000.00	0.00	-75 000.00	0.00	0.00	0.00	0.00	0.00
3042	Ppr: travel / subsistence and indemnities expenses for members of the panel and its working group	400 000.00	100 000.00	0.00	500 000.00	433 505.16	66 494.84	339 761.80	93 743.36
3043	Praper: scientific co-operation with external experts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3044	Praper: subventions for studies and evaluations	600 000.00	-200 000.00	0.00	400 000.00	394 100.08	5 899.92	394 100.08	0.00
3045	Praper: travel / subsistence and indemnities expenses for members of the expert group and its working groups	500 000.00	-232 000.00	-18 000.00	250 000.00	163 627.21	86 372.79	102 711.05	60 916.16
3046	Mrl: scientific co-operation with external experts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3047	Mrl: subventions for studies and evaluations	150 000.00	-140 000.00	0.00	10 000.00	0.00	10 000.00	0.00	0.00
3048	Mrl: travel / subsistence and indemnities expenses for members of the expert group and its working groups	100 000.00	-50 000.00	-25 000.00	25 000.00	0.00	25 000.00	0.00	0.00
Total for Art.304 : Ppr: plant protection products and their residues		1 865 000.00	-562 000.00	-118 000.00	1 185 000.00	991 232.45	193 767.55	836 572.93	154 659.52

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
3050	Gmo: scientific co-operation with external experts	40 000.00	0.00	0.00	40 000.00	6 448.39	33 551.61	6 412.84	35.55
3051	Gmo: subventions for studies and evaluations	130 000.00	-90 000.00	-40 000.00	0.00	0.00	0.00	0.00	0.00
3052	Gmo: travel / subsistence and indemnities expenses for members of the panel and its working groups	850 000.00	-110 000.00	0.00	740 000.00	590 140.49	149 859.51	523 678.75	66 461.74
Total for	Art.305 : Gmo: genetically modified organism	1 020 000.00	-200 000.00	-40 000.00	780 000.00	596 588.88	183 411.12	530 091.59	66 497.29
3060	Nda: scientific co-operation with external experts	50 000.00	-50 000.00	0.00	0.00	0.00	0.00	0.00	0.00
3061	Nda: subventions for studies	80 000.00	-80 000.00	0.00	0.00	0.00	0.00	0.00	0.00
3062	Nda: travel / subsistence and indemnitites expenses for members of the panel and its working groups	400 000.00	-112 000.00	0.00	288 000.00	146 375.43	141 624.57	105 263.53	41 111.90
Total for	Art.306 : Nda: dietetic products nutrition and allergies	530 000.00	-242 000.00	0.00	288 000.00	146 375.43	141 624.57	105 263.53	41 111.90
3070	Biohaz: scientific co-operation with external experts	50 000.00	0.00	0.00	50 000.00	5 916.00	44 084.00	5 916.00	0.00
3071	Biohaz: subventions for studies and evaluations	80 000.00	-80 000.00	0.00	0.00	0.00	0.00	0.00	0.00
3072	Biohaz: travel / subsistence and indemnities expenses for the members of the panel and its working groups	980 000.00	0.00	0.00	980 000.00	553 245.60	426 754.40	521 120.63	32 124.97
3073	Bse risk and bse tse testing: scientific co-operation with external experts	30 000.00	-30 000.00	0.00	0.00	0.00	0.00	0.00	0.00
3074	Bse risk and bse tse testing: subventions for studies and evaluations	50 000.00	-50 000.00	0.00	0.00	0.00	0.00	0.00	0.00
3075	Bse risk and bse tse testing: travel / subsistence and indemnities expenses for members of the expert group and its working groups	150 000.00	-70 000.00	0.00	80 000.00	37 985.26	42 014.74	37 985.26	0.00
3076	Zoonoses: scientific co-operation with external experts	70 000.00	390 000.00	0.00	460 000.00	427 028.00	32 972.00	123 852.00	303 176.00
3077	Zoonoses: subventions for studies and evaluations	80 000.00	-50 000.00	-30 000.00	0.00	0.00	0.00	0.00	0.00
3078	Zoonoses: travel / subsistence and indemnities expenses for members of the task force and its working groups	200 000.00	235 500.00	0.00	435 500.00	199 075.62	236 424.38	192 374.58	6 701.04
Total for	Art.307 : Biohaz: biological hazards	1 690 000.00	345 500.00	-30 000.00	2 005 500.00	1 223 250.48	782 249.52	881 248.47	342 002.01
3080	Contam: scientific co-operation with external experts	50 000.00	0.00	-20 000.00	30 000.00	0.00	30 000.00	0.00	0.00
3081	Contam: subventions for studies and evaluations	80 000.00	-40 000.00	-30 000.00	10 000.00	0.00	10 000.00	0.00	0.00
3082	Contam: travel / subsistence and indemnities expenses for members of the panel and its working groups	600 000.00	-45 500.00	-80 000.00	474 500.00	367 476.45	107 023.55	317 565.09	49 911.36
Total for	Art.308 : Contam: contaminants in the food chain	730 000.00	-85 500.00	-130 000.00	514 500.00	367 476.45	147 023.55	317 565.09	49 911.36
3090	Ahaw: scientific co-operation with external experts	50 000.00	283 500.00	-20 000.00	313 500.00	313 500.00	0.00	0.00	313 500.00
3091	Ahaw: subventions for studies	80 000.00	-70 000.00	-10 000.00	0.00	0.00	0.00	0.00	0.00
3092	Ahaw: travel / subsistence and indemnities expenses for members of the panel and its working groups	800 000.00	106 500.00	-30 000.00	876 500.00	757 036.17	119 463.83	486 852.50	270 183.67
Total for	Art.309 : Ahaw: animal health and welfare	930 000.00	320 000.00	-60 000.00	1 190 000.00	1 070 536.17	119 463.83	486 852.50	583 683.67
Total for	Ch.30 : Scientific activities	9 965 000.00	-850 055.00	-703 000.00	8 411 945.00	6 429 222.61	1 982 722.39	4 516 168.89	1 913 053.72

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
3100	Scientific expert services scientific co-operation with external experts	150 000.00	-100 000.00	0.00	50 000.00	2 685.00	47 315.00	2685.00	0.00
3101	Scientific expert services: subventions for studies and evaluations	80 000.00	-61 000.00	0.00	19 000.00	0.00	19 000.00	0.00	0.00
3102	Scientific expert services: travel / subsistence and indemnities expenses	400 000.00	0.00	0.00	400 000.00	263 043.52	136 956.48	143 572.55	119 470.97
3103	Crisis support	45 000.00	0.00	0.00	45 000.00	45 000.00	0.00	0.00	45 000.00
Total for Art.310 : Horizontal services		675 000.00	-161 000.00	0.00	514 000.00	310 728.52	203 271.48	146 257.55	164 470.97
Total for Ch.31 : Horizontal services		675 000.00	-161 000.00	0.00	514 000.00	310 728.52	203 271.48	146 257.55	164 470.97
3200	Advisory forum plenary	250 000.00	-85 000.00	0.00	165 000.00	102 940.36	62 059.64	72 870.44	30 069.92
3201	Advisory forum wg com	100 000.00	-4 000.00	0.00	96 000.00	95 707.12	292.88	45 188.00	50 519.12
3202	Advisory forum wg it	120 000.00	-88 000.00	0.00	32 000.00	31 973.21	26.79	23 443.12	8 530.09
3203	Advisory forum horizontal wg	79 000.00	70 000.00	0.00	149 000.00	58 546.14	90 453.86	48 801.02	9 745.12
3204	Advisory group on risk communication (agrc)	100 000.00	-50 000.00	0.00	50 000.00	44 096.00	5 904.00	16 925.32	27 170.68
3205	Stakeholder platform & events	150 000.00	230 000.00	0.00	380 000.00	376 269.73	3 730.27	86 277.43	289 992.30
3206	Mission of staff related to operational duties	500 000.00	117 000.00	-5 000.00	612 000.00	612 000.00	0.00	559 438.73	52 561.27
Total for Art.320 : Meetings		1 299 000.00	190 000.00	-5 000.00	1 484 000.00	1 321 532.56	162 467.44	852 944.06	468 588.50
Total for Ch.32 : Meetings		1 299 000.00	190 000.00	-5 000.00	1 484 000.00	1 321 532.56	162 467.44	852 944.06	468 588.50
3300	Translation	450 000.00	-60 000.00	0.00	390 000.00	319 966.75	70 033.25	267 411.50	52 555.25
3301	Interpretation	15 000.00	0.00	0.00	15 000.00	3 000.00	12 000.00	600.00	2 400.00
Total for Art.330 : Translation & interpretation expenses		46 500.00	-60 000.00	0.00	405 000.00	322 966.75	82 033.25	268 011.50	54 955.25
Total for Ch.33 : Translation & interpretation expenses		465 000.00	-60 000.00	0.00	405 000.00	322 966.75	82 033.25	268 011.50	54 955.25
3400	Data collecion it	100 000.00	176 000.00	0.00	276 000.00	275 558.00	442.00	37 502.01	238 055.99
3401	Networking of organization	130 000.00	-10 000.00	0.00	120 000.00	118 812.61	1 187.39	53 382.50	65 430.11
3402	Scientific co-operation	100 000.00	0.00	0.00	100 000.00	32 468.87	67 531.13	32 468.87	0.00
Total for Art.340 : Data collection and networking		330 000.00	166 000.00	0.00	496 000.00	426 839.48	69 160.52	123 353.38	303 486.10
Total for Ch.34 : Data collection and networking		330 000.00	166 000.00	0.00	496 000.00	426 839.48	69 160.52	123 353.38	303 486.10

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forwarded
3500	Communications	600 000.00	124 500.00	0.00	724 500.00	627 035.22	97 464.78	212 976.66	414 058.56
3501	Publications	300 000.00	20 000.00	0.00	320 000.00	313 597.42	6 402.58	146 754.80	166 842.62
3502	Conferences	30 000.00	55 500.00	0.00	85 500.00	85 425.19	74.81	50 425.19	35 000.00
3503	Web	47 000.00	77 000.00	0.00	124 000.00	123 956.20	43.80	37 186.86	86 769.34
3504	Travel / subsistence and indemnities expenses for communication meetings	2 000.00	-2 000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for	Art.350 : Information & publication	979 000.00	275 000.00	0.00	1 254 000.00	1 150 014.03	103 985.97	447 343.51	702 670.52
Total for	Ch.35 : Information & publication	979 000.00	275 000.00	0.00	1 254 000.00	1 150 014.03	103 985.97	447 343.51	702 670.52
3600	Dedicated it systems to support the operations	520 000.00	84 000.00	0.00	604 000.00	603 999.92	0.08	215 104.31	388 895.61
3601	Quality management / studies	50 000.00	230 000.00	0.00	280 000.00	247 179.00	32 821.00	0.00	247 179.00
3602	Access to databases / documents	135 000.00	0.00	0.00	135 000.00	81 755.50	53 244.50	71 105.68	10 649.82
Total for	Art.360 : Operationel expenditure on systems	705 000.00	314 000.00	0.00	1 019 000.00	932 934.42	86 065.58	286 209.99	646 724.43
Total for	Ch.36 : Operationel expenditure on systems	705 000.00	314 000.00	0.00	1 019 000.00	932 934.42	86 065.58	286 209.99	646 724.43
3700	Emerging risk	100 000.00	126 055.00	0.00	226 055.00	226 054.50	0.50	226 054.50	0.00
Total for	Art.370 : Emerging risk	100 000.00	126 055.00	0.00	226 055.00	226 054.50	0.50	226 054.50	0.00
Total for	Ch.37 : Emerging risk	100 000.00	126 055.00	0.00	226 055.00	226 054.50	0.50	226 054.50	0.00
3800	Studies works assessments reports	100 000.00	0.00	-90 000.00	10 000.00	0.00	10 000.00	0.00	0.00
Total for	Art.380 : Technical advice	100 000.00	0.00	-90 000.00	10 000.00	0.00	10 000.00	0.00	0.00
Total for	Ch.38 : Technical advice	100 000.00	0.00	-90 000.00	10 000.00	0.00	10 000.00	0.00	0.00
3900	Enlargement	0.00	0.00	548 981.75	548 981.75	528 658.18	20 323.57	270 364.75	258 293.43
3901	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for	Art.390 : Projects	0.00	0.00	548 981.75	548 981.75	528 658.18	20 323.57	270 364.75	258 293.43
Total for	Ch.39 : Special projects	0.00	0.00	548 981.75	548 981.75	528 658.18	20 323.57	270 364.75	258 293.43
Total for	T.3 : Operating expenditure linked to the authority	14 618 000.00	0.00	-249 018.25	14 368 981.75	11 648 951.05	2 720 030.70	7 136 708.13	4 512 242.92
	TOTAL BUDGET :	46 600 000.00	0.00	6 351 018.25	40 248 981.75	36 407 899.95	3 841 081.80	28 518 724.35	7 889 175.60

4.2.2. Non automatic carry forward (2006-C2)

none

4.2.3. Credits on earmarked revenue (2006-C4)

none

4.2.4. Credits on earmarked revenue – second year (2006-C5)

none

4.2.5. Automatic carry forward (2006-C8)

Budget Line	Title	Carry Forward	Paid	To be cancelled
1170	Freelance and joint interpreting and conference service interpreters	419.00	100.00	319.00
1171	Translation centre Luxembourg (administrative matters)	44 525.02	44 525.02	0.00
1172	Payment for administrative assistance from the Community institutions	3 750.00	3 750.00	0.00
1175	Interim services	80 025.71	80 025.71	0.00
1176	Consultancy	17 318.00	14 128.00	3 190.00
1177	Other services	1 850.00	1 850.00	0.00
1180	Miscellaneous expenditure on recruitment	73 019.89	72 762.55	257.34
1183	Removal expenses	99 382.21	99 382.21	0.00
1300	Mission and travel expenses	118 990.05	87 056.00	31 934.05
1400	Restaurants, meals and canteens	7 406.80	7 312.30	94.50
1410	Medical service	5 669.00	5 669.00	0.00
1420	Further training, language courses and retraining for staff	74 934.56	48 600.22	26 334.34
1610	Social contacts between staff	14 300.00	11 097.09	3 202.91
1630	Early childhood centres and other creches	4 625.12	3 553.92	1 071.20
1700	Reception and entertainment expenses	40.80	40.80	0.00
Title 1	**Total**	**546 256.16**	**479 852.82**	**66 403.34**

Budget Line	Title	Carry Forward	Paid	To be cancelled
2000	Rent	180 357.00	109 691.84	70 665.16
2010	Insurance	2 228.72	2 228.72	0.00
2020	Water, gaz, electricity and heating	277 429.78	224 126.70	53 303.08
2030	Cleaning and maintenance	24 072.82	18 186.34	5 886.48
2040	Refurbishment of premises/ Fitting out	442 216.98	439 051.16	3 165.82
2050	Security and surveillance of buildings	9 140.75	8 081.36	1 059.39
2080	preliminary to construction, acquisition or rental of immovable property	33 285.00	13 465.00	19 820.00
2090	Other expenditure on buildings	25 000.00	3 479.08	21 520.92
2100	Purchase/ Maintenance of equipment	437 619.00	436 819.82	799.18
2101	Purchase / maintenance of software	185 534.97	185 534.97	0.00
2103	Software development	142 285.35	142 279.00	6.35
2104	User Support	14 350.00	14 350.00	0.00
2200	Technical equipment and installations	1 455.00	1 455.00	0.00
2210	Purchase of furniture	261 785.03	261 586.83	198.20
2250	Library stocks, purchase and preservation of books	150.00	0.00	150.00
2255	Subscriptions and purchase of information media	2 470.94	2 350.54	120.40
2300	Stationery and office supplies	14 382.29	11 478.30	2 903.99
2353	Removals and associated handling	22 700.36	22 700.36	0.00
2390	Publications	19 100.00	15 515.64	3 584.36
2400	Postal charges	1 466.66	1 466.66	0.00
2410	Telecommunications subscriptions and charges	97 805.35	97 805.31	0.04
2411	Purchase and installation of equipment	5 197.75	5 197.75	0.00
2500	Management Board meetings	85 320.13	83 136.74	2 183.39
Title 2	**Total**	**2 285 353.88**	**2 099 987.12**	**185 366.76**

Budget Line	Title	Carry Forward	Paid	To be cancelled
3000	Reports, evaluations, studies and Scientific co-operation	60 460.00	60 460.00	0.00
3002	Travel / subsistence and indemnities expenses for members and WG members	220 923.62	151 046.69	69 876.93
3010	Reports, evaluations, studies and Scientific co-operation	507 308.70	223 812.00	283 496.70
3012	Travel / subsistence and indemnities expenses for members and WG members	49 407.79	35 158.73	14 249.06
3021	Subventions for studies and evaluations	14 400.00	14 400.00	0.00
3022	Travel / subsistence and indemnities expenses for members and WG members	128 986.53	83 095.88	45 890.65
3032	Travel / subsistence and indemnities expenses for members and WG members	166 171.43	160 880.81	5 290.62
3042	Travel / subsistence and indemnities expenses for members and WG members	142 970.35	130 586.78	12 383.57
3052	Travel / subsistence and indemnities expenses for members and WG members	25 532.13	22 490.70	3 041.43
3060	Reports, evaluations, studies and Scientific co-operation	239 000.00	143 400.00	95 600.00
3062	Travel / subsistence and indemnities expenses for members and WG members	140 277.20	108 552.96	31 724.24
3063	Geographical BSE Risk and BSE TSE testing	31 259.15	15 946.53	15 312.62
3072	Travel / subsistence and indemnities expenses for members and WG members	94 118.41	64 388.02	29 730.39
3082	Travel / subsistence and indemnities expenses for members and WG members	119 309.11	93 926.84	25 382.27
3090	Expert services	112 488.00	71 015.22	41 472.78
3100	Advisory Forum	101 361.10	34 516.64	66 844.46
3101	Other Travel from 3rd parties non Sc Com+Panels	75 628.44	35 169.30	40 459.14
3102	Mission of staff related to operational duties	453 044.44	273 068.62	179 975.82
3200	Translation centre Luxembourg	30 351.65	30 351.65	0.00
3201	Other translations	41 604.22	40 958.50	645.72
3300	data collection IT	62 000.00	60 516.55	1 483.45
3302	Scientific Co-operation	20 563.53	11 928.03	8 635.50
3400	Communications - Preparation of Text	291 670.43	257 150.88	34 519.55
3401	Publications	89 853.60	85 652.60	4 201.00
3403	Web	3 495.00	3 495.00	0.00
3500	Dedicated IT systems to support the operations	104 412.76	104 412.76	0.00
3502	OPERATIONAL DOCUMENTATION	71 604.20	69 660.28	1 943.92
3800	Enlargement	78 165.43	78 105.43	60.00
Title 3	**Total**	**3 476 367.22**	**2 464 147.40**	**1 012 219.82**

Grand Total	**6 307 977.26**	**5 043 987**	**1 263 989.92**

4.2.6. Automatic carry forward (2007-C8)

Budget Line	Title	Carry Forward
1170	Freelance and joint interpreting and conference service interpreters	2 000.00
1171	Translation centre Luxembourg (administrative matters)	17 865.50
1172	Payment for administrative assistance from the Community institutions	20 000.00
1175	Interim services	28 000.00
1177	Other services	31 732.31
1180	Miscellaneous expenditure on recruitment	56 260.13
1183	Removal expenses	37 514.64
1300	Mission and travel expenses	106 173.34
1400	Restaurants, meals and canteens	4 042.80
1410	Medical service	21 495.20
1420	Further training, language courses and retraining for staff	65 217.21
1520	Visiting experts, National Experts on Detachment	57 071.02
1610	Social contacts between staff	20 344.00
1630	Early childhood centres and other creches	5 750.76
1700	Reception and entertainment expenses	9 554.70
Title 1	**Total**	483 021.61

Budget Line	Title	Carry Forward
2000	Rent	8 000.00
2020	Water, gaz, electricity and heating	48 821.28
2030	Cleaning and maintenance	24 751.42
2040	Refurbishment of premises/ Fitting out	104 986.99
2050	Security and surveillance of buildings	34 512.74
2080	preliminary to construction, acquisition or rental of immovable property	10 459.89
2090	Other expenditure on buildings	10 000.00
2100	Purchase/ Maintenance of equipment	561 604.67
2101	Purchase / maintenance of software	498 661.42
2103	Software development	486 879.00
2104	User Support	25 335.00
2200	Technical equipment and installations	180 835.94
2201	Hire or leasing of technical equipment and installations	10 420.00
2210	Purchase of furniture	210 101.14
2231	Hire or leasing of vehicles	180 100.22
2250	Library stocks, purchase and preservation of books	638.84
2251	Special library, documentation and reproduction equipment	4 710.45
2255	Subscriptions and purchase of information media	6 320.25
2300	Stationery and office supplies	14 241.52
2330	Legal expenses	13 000.00
2350	Miscellaneous insurance	13 515.48
2353	Removals and associated handling	3 211.50
2390	Publications	36 000.00
2400	Postal charges	12 434.87
2410	Telecommunications subscriptions and charges	49 261.92
2411	Purchase and installation of equipment	219 471.01
2500	Management Board meetings	125 635.52
Title 2	**Total**	2 893 911.07

Budget Line	Title	Carry Forward
3002	Travel / subsistence and indemnities expenses for members and WG members	17 316.17
3010	Reports, evaluations, studies and Scientific co-operation	462 000.00
3012	Travel / subsistence and indemnities expenses for members and WG members	92 976.37
3022	Travel / subsistence and indemnities expenses for members and WG members	58 506.13
3032	Travel / subsistence and indemnities expenses for members and WG members	44 389.30
3042	Travel / subsistence and indemnities expenses for members and WG members	93 743.36
3045	PRAPER: Travel / subsistence and indemnities expenses for members of the Expert Group and its Working Groups	60 916.16
3050	Reports, evaluations, studies and Scientific co-operation	35.55
3052	Travel / subsistence and indemnities expenses for members and WG members	66 461.74
3062	Travel / subsistence and indemnities expenses for members and WG members	41 111.90
3072	Travel / subsistence and indemnities expenses for members and WG members	32 124.97
3076	ZOONOSES: Scientific co-operation with external experts	303 176.00
3078	ZOONOSES: Travel / subsistence and indemnities expenses for members of the Task Force and its Working Groups	6 701.04
3082	Travel / subsistence and indemnities expenses for members and WG members	49 911.36
3090	Expert services	313 500.00
3092	AHAW: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	270 183.67
3102	Mission of staff related to operational duties	119 470.97
3103	Crisis support	45 000.00
3200	Translation centre Luxembourg	30 069.92
3201	Other translations	50 519.12
3202	Advisory Forum WG IT	8 530.09
3203	Advisory Forum horizontal WG	9 745.12
3204	Advisory Group on Risk Communication	27 170.68
3205	Stakeholder platform & events	289 992.30
3206	Mission of staff related to operational duties	52 561.27
3300	data collection IT	52 555.25
3301	Networking of organisations	2 400.00
3400	Communications - Preparation of Text	238 055.99
3401	Publications	65 430.11
3500	Dedicated IT systems to support the operations	414 058.56
3501	Quality Management / Studies	166 842.62
3502	OPERATIONAL DOCUMENTATION	35 000.00
3503	Web	86 769.34

Budget Line	Title	Carry Forward
3600	Emerging risk	388 895.61
3601	Crisis support	247 179.00
3602	Library: Access to databases / documents	10 649.82
3900	Enlargement	258 293.43
Title 3	**Total**	**4 512 242.92**

Grand Total	**7 889 175.60**

4.2.7. Current year income (2006-IC1)

Budget Line	Title	Appropriations (final)	Recovery orders	Received	To be received
1000	Subsidies DG SANCO	39 700 000.00	37 243 100.00	37 243 100.00	0.00
1000	Subsidies DG ELARG	548 981.75	276 882.00	276 882.00	0.00
Total for Article 100 : Subsidies		40 248 981.75	37 519 982.00	37 519 982.00	0.00
Total for Chapter 10 : Subsidies		40 248 981.75	37 519 982.00	37 519 982.00	0.00
Total for Title 1 : Subsidies		**40 248 981.75**	**37 519 982.00**	**37 519 982.00**	**0.00**
9000	Miscellaneous revenue		23 449.25	23 449.25	0.00
Total for Article 900 : Miscellaneous revenue			23 449.25	23 449.25	0.00
Total for Chapter 90 : Miscellaneous revenue			23 449.25	23 449.25	0.00
Total for Title 9 : Miscellaneous revenue			**23 449.25**	**23 449.25**	**0.00**
	Total Income 2006/IC1	**40 248 981.75**	**37 543 431.25**	**37 543 431.25**	**0.00**

EUROPEAN FOOD SAFETY AUTHORITY

5

Staff Movements

2006

5. Staff movements 2005 & 2006

Category et grade	Posts					
	2005		2006		2006	
	Occupied posts at 31.12.2005		Authorized posts for 2006		Occupied posts at 31.12.2006	
	Permanent agent	Temporary agent	Permanent agent	Temporary agent	Permanent agent	Temporary agent
AD16						
AD15				1		1
AD14		1		2		1
AD13						
AD12		5		8		5
AD11		18		19		16
AD10	1	1			1	1
AD9		7	1	14		8
AD8		16		29		27
AD7		1	1	28		5
AD6		18		21		20
AD5				17		2
Total AD	**1**	**67**	**2**	**139**	**1**	**86**
AST11						
AST10						
AST9						
AST8						
AST7		3		4		3
AST6						
AST5		10		16		9
AST4		10	2	24		11
AST3		11		14		15
AST2		9		18		8
AST1	1	12		31	1	39
Total AST	**1**	**55**	**2**	**107**	**1**	**85**
Total	**2**	**122**	**4**	**246**	**2**	**171**
Grand total	**124**		**250**		**173**	

Glossary

• ABB	Activity based budgeting
• 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.
• Accrual accounting	Accounting methodology based on the use of the generating events for recording a transaction (following the adoption of the new 2005 Financial Regulation)
• Balance sheet items	constituting the different items found in a balance sheet
• BOB	General ledger program
• Budgetary commitment	Action involving a specific allocation of credits for a specific task
• Business Objects (BO)	Management reporting program
• 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 1st year	Earmarked revenue / for re-use (first year)
• C5/earmarked revenue 2nd 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"
• Cash accounting	Accounting methodology based on cash flows
• Cash flow	Treasury movement
• IAS	International Accounting Standards
• IPSAS	International Public Sector Accounting Standards
• Imprest account	usually used for the payment of limited expenses and collection of non standard and limited incomes
• ISIPARC	Inventory management program
• Authorizing Officer and 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
• OIB	European Office located in Brussels in charge of the infrastructure and the logistics of the Commission
• PPC	Public Procurement Committee: Committee in charge of managing call for tenders and public procurement (supervised by the Authorizing Officer)
• RAL	See C8/carried over credits
• Recovery order	budgetary transaction corresponding to a debit note or an invoice
• SAB	Supplementary and amending budget
• SI2	Budget management program