

EUROPEAN FOOD SAFETY AUTHORITY



Financial statements

Report on implementation of the budget

Report on budgetary and financial management

2004 2005 2006 2007 2008

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Glossary

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).

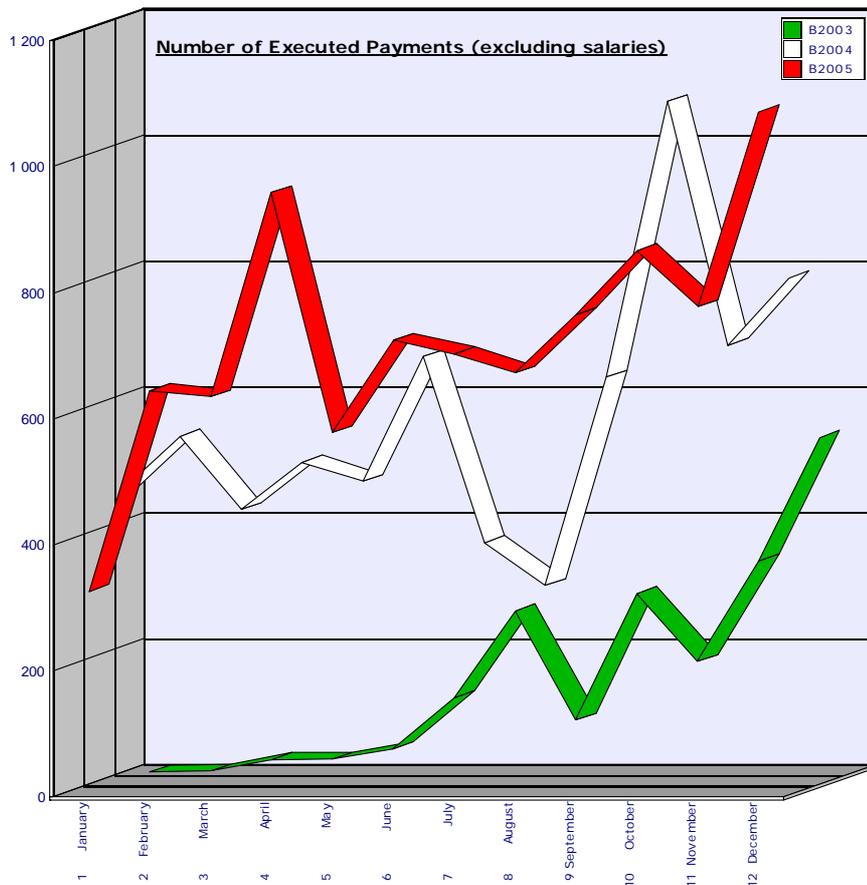
These provisions lead to discrepancies between the general accounts and the budget accounts. For example, investments are recognised as budget expenditure as soon as they are authorised whereas in the general accounts they are recognised as an expense spread over their lifetime.

The 2005 financial statements respect the EC accounting rules as adopted on 28/12/2004 by the Accountant of the European Commission (based on IPSAS), the EFSA internal rules and financial regulations.

In 2005, the accounting team was challenged by the move to Parma and its consequences. Considerable effort was put into the selection procedure for a new bank and the integration of new systems into the existing ones. The team also faced a continuous increase in workload as a direct result of the ever increasing volume of transactions registered and executed (see graph below).

The complete financial report for 2005 can be found on our website at: http://www.efsa.eu.int/about_efsa/efsa_funding/accounts/catindex_en.html

The figures could show differences due to rounding.



Parma, 24 March 2006


Lionel Rigaux
 Accountant

EUROPEAN FOOD SAFETY AUTHORITY

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Financial Statements

Financial Regulation - Art. 76(a) & 80

2004 2005 2006 2007 2008

1.1. Balance sheet 31/12/2004 & 2005

ASSETS	Notes	2005	2004	LIABILITIES	Notes	2005	2004
A. NON-CURRENT ASSETS	2.1.1			A. CAPITAL			
<i>Intangible fixed assets</i>	2.1.1.1			<i>Capital</i>			
Computer software		1 011 549.53	422 909.75	<i>Reserves</i>			
<i>Tangible fixed assets</i>	2.1.1.2			<i>Retained earning</i>	2.1.3	4 452 071.69	3 677 124.98
Land and buildings				<i>Budgetary outturn not reimbursed</i>			
Plants and equipment		30 714.44		<i>Economic result of the year</i>	2.1.4	-768 148.83	774 946.71
Computer hardware		1 508 248.78	1 034 795.31	Total		3 683 922.86	4 452 071.69
Furniture and vehicles		122 248.59	150 751.96	B. PROVISIONS			
Leasing and similar rights				<i>Provisions for risks and liabilities</i>	2.1.5		
Other tangible fixed assets				<i>Financial liabilities</i>			
Assets under construction and advances				Total		0.00	0.00
<i>Immobilisations financières</i>				C. CURRENT LIABILITIES	2.1.6		
Cautionnement en numéraire				<i>Employee benefits</i>			
Depreciation		-1 085 377.82	-537 426.45	Sundry payables		212 348.18	12975.98
Total		1 587 383.52	1 071 030.57	Social security and taxes		37 682.02	77316.89
B. CURRENT ASSETS	2.1.2			<i>Accounts payables</i>			
<i>Stock</i>	2.1.2.1			Current payables		2 093 190.41	
<i>Short-term receivable</i>				Other			
Pre-Financing Third parties	2.1.2.2	170 920.80	323 380.50	Consolidated EC Pre Financing		4 131 469.45	1 974 791.95
Sundry receivable (Employee benefits)	2.1.2.3	75 564.09	49 720.35	Consolidated EC Entities		426 122.03	93 917.51
Current receivable		7 056.88	798.87	Accrued expenses and deferred income		2 180 889.44	2 686 079.27
Other receivable			35 893.98				
Consolidated EC Entities		17 073.06	4 568 127.72				
Prepaid expenses and accrued income		28 437.99	46 667.27				
<i>Cash and equivalents</i>	2.1.2.4						
Bank		10 879 188.05	3 201 534.03				
Cash							
Imprest account							
Total		11 178 240.87	8 226 122.72	Total		9 081 701.53	4 845 081.60
TOTAL ASSETS		12 765 624.39	9 297 153.29	TOTAL LIABILITIES		12 765 624.39	9 297 153.29

1.2. Economic Outturn account

	Notes	2005	2004
Operating revenues			
from third parties			
<i>from consolidated EC entities</i>		27 405 320.55	20 591 208.05
Other operating revenues			
from third parties			
<i>from consolidated EC entities</i>			
TOTAL OPERATING REVENUES	2.2.1	27 405 320.55	20 591 208.05
Administrative expenses	2.2.2		
Staff expenses		-13 012 181.87	-7 564 080.34
Building and related expenses		-3 627 202.37	-4 191 758.24
Pensions expenses			
Other expenses		-2 019 461.17	-1 263 275.92
Depreciation and write offs		-603 584.52	-333 113.81
<i>Administrative expenses with consolidated EC entities</i>		-185 634.75	
Operating expenses	2.2.3		
Operating expenses		-8 414 487.07	-6 431 114.93
Other operating expenses			
<i>Operating expenses with consolidated EC entities</i>		-304 153.26	
TOTAL OPERATING EXPENSES		-28 166 705.01	-19 783 343.24
<i>SURPLUS / (DEFICIT) FROM OPERATING ACTIVITIES</i>		-761 384.46	807 864.81
Financial operations revenues	2.2.4		
from third parties		285.26	392.02
<i>from consolidated EC entities</i>			
Financial operations expenses	2.2.5		
from third parties		-7 049.63	-6 666.00
<i>from consolidated EC entities</i>			
<i>SURPLUS / (DEFICIT) FROM NON OPERATING ACTIVITIES</i>		-6 764.37	-6 273.98
<i>SURPLUS / (DEFICIT) FROM ORDINARY ACTIVITIES</i>		-768 148.83	801 590.83
Extraordinary gains			
Extraordinary losses			-26 644.12
<i>SURPLUS / (DEFICIT) FROM EXTRAORDINARY ITEMS</i>	2.2.6	0.00	-26 644.12
ECONOMIC RESULT OF THE YEAR		-768 148.83	774 946.71

1.3. Cash flow

		2005
Ordinary activities, loans and borrowings related to operating activities	Cash Flows from ordinary activities	
	Surplus/(deficit) from ordinary activities	-768 148.83
	<u>Adjustments</u>	
	Amortization (intangible fixed assets)	230 674.75
	Depreciation (tangible fixed assets)	356 880.58
	Increase / (decrease) in Provisions for risks and liabilities	
	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	152 459.70
	(Increase) / decrease in Long term Receivables	
	(Increase) / decrease in Short term Receivables	21 018.50
	(Increase) / decrease in Receivables from consolidated EC entities	4 551 057.67
	Increase / (decrease) in Long term liabilities	
	Increase / (decrease) in Accounts payables	1 748 827.89
	Increase / (decrease) in Other liabilities	
Increase / (decrease) in Liabilities related to consolidated EC entities	2 488 792.04	
(Gains) / losses on sale of Property, plant and equipment	16 029.19	
Extraordinary items		
Net Cash Flow from ordinary activities	8 797 591.49	
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	-1 119 937.47
	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	-1 119 937.47
Cash Flows from financing activities		
Net Cash Flow from financing activities		

Net increase / decrease in cash and cash equivalents	7 677 654.02
<i>Cash and cash equivalents at the beginning of period</i>	3 201 534.03
<i>Cash and cash equivalents at the end of period</i>	10 879 188.05

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 2003				3 677 124.98	3 677 124.98
Changes in accounting policies					
Fundamental errors					
Other revaluations					
Reclassifications					
Allocation of the previous economic result			3 677 124.98		3 677 124.98
Economic result of the year				774 946.71	774 946.71
Balance as of 31 December 2004			3 677 124.98	774 946.71	4 452 071.69
Changes in accounting policies					
Fundamental errors					
Other revaluations					
Reclassifications					
Allocation of the previous economic result			4 452 071.69		4 452 071.69
Economic result of the year				-768 148.83	-768 148.83
Balance as of 31 December 2005			4 452 071.69	-768 148.83	3 683 922.86

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Annex to Financial Statements

2004 2005 2006 2007 2008

2.1. Notes to the balance sheet

2.1.1. Non-current assets

Fixed assets form part of the 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 mainly 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 %

Computer software	4 years, 25%
Computer hardware	4 years, 25%
Telecommunications and audiovisual equipment	4 years, 25%
Small kitchen appliances	4 years, 25%
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. 2005	422 909.75	0.00	0.00	422 909.75
Additions	581 889.78			581 889.78
Disposals				0.00
Other changes	6 750.00			6 750.00
Gross carrying amounts 31 Dec. 2005	1 011 549.53	0.00	0.00	1 011 549.53
Accumulated depreciation and impairment 1 Jan. 2005	-165 641.29	0.00	0.00	-165 641.29
Depreciation	-229 831.00			-229 831.00
Write-back of depreciations				0.00
Disposals				0.00
Impairment				0.00
Write-back of impairment				0.00
Other changes	-843.75			-843.75
Accumulated depreciation and impairment 31 Dec 2005	-396 316.04	0.00	0.00	-396 316.04
Net carrying amounts 31 Dec. 2005	615 233.49	0.00	0.00	615 233.49

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
Gross carrying amounts 1 Jan. 2005	0.00	0.00	150 751.96	1 034 795.31	0.00	0.00	0.00
Additions		31 192.34	26 651.88	473 453.47			
Disposals		-477.90	-55 155.25				
Other changes							
Gross carrying amounts 31 Dec. 2005	0.00	30 714.44	122 248.59	1 508 248.78	0.00	0.00	0.00
Accumulated depreciations and impairments 1 Jan. 2005	0.00	0.00	-56 362.61	-315 422.55	0.00	0.00	0.00
Depreciation		-7 480.11	-14 998.00	-335 190.48			
Write-back of depreciations			788.01				
Disposals			39 603.96				
Impairment							
Write-back of impairment							
Other changes							
Accumulated depreciation and impairment 31 Dec. 2005	0.00	-7 480.11	-30 968.64	-650 613.03	0.00	0.00	0.00
Net carrying amounts 31 Dec. 2005	0.00	23 234.33	91 279.95	857 635.75	0.00	0.00	0.00

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. 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 2005	Value 31 December 2004
Centralized direct management		
Centralized indirect management		
Decentralized management		
Shared management		
Others		

Pre-financing Third Party (ownership of the Recipient) < 1 year	Value 31 December 2005	Value 31 December 2004
Centralized direct management		
Decentralized management	170 920.80	323 380.50
Shared management		
Joint management		
Others		

2.1.2.3. Receivables

<i>Receivables from :</i>	<i>Balance as of 31 December 2005</i>				<i>Balance as of 31 December 2004</i>			
	Total	Doubtful amounts	Amounts written off	Net value	Total	Doubtful amounts	Amounts written off	Net value
EC	17 073.06			17 073.06	4 568 127.72			4 568 127.72
Non consolidated EC entities								
Members States								
Third States								
Staff	75 564.09			75 564.09	49 720.35			49 720.35
Other Public Bodies								
Private Companies	35 494.87			35 494.87	36 692.85			36 692.85
Private Persons								

EC (balance sheet : consolidated EC entities):

The open balance of 17 073.06 euros correspond to the amounts due by the European institutions and agencies.

Staff (balance sheet: sundry receivable):

The open balance of 75 564.09 euros corresponds mainly to salary advances plus on hold.

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

The open balance corresponds to 7 056.88 euros due by debtors and 28 437.99 euros booked as prepaid expenses.

2.1.2.4. Cash and equivalents

<i>Description</i>	<i>31 December 2005</i>	<i>31 December 2004</i>
A. Current accounts	10 879 188.05	3 201 534.03
B. Short term bank deposits		
C. Imprest accounts		
D. Cash in hand		
E. Fund in transit at year-end		
Total	10 879 188.05	3 201 534.03

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 European Communities have 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. Therefore, no provision is recognised for costs that need to be incurred to continue our ongoing activities in the future. The only liabilities recognised in the balance sheet, including provisions, are those that exist at the reporting date.

This EC accounting rule (n° 10) does not apply to:

- provisions in relation to construction contracts;
- provisions for income taxes or income tax equivalents;
- provisions arising from employee benefits;
- some amounts that might be treated as provisions but which relate to recognition of revenue (i.e. guarantees in return for a fee);
- provisions or contingencies arising from social benefits granted by the European Communities for which no direct charge is levied in return from the recipients of the benefit (i.e. social policy obligations); and
- provisions and contingencies covered by another accounting rule.

2.1.6. Current liabilities

<i>Payables to:</i>	<i>Balance as of 31 December 2005</i>	<i>Balance as of 31 December 2004</i>
	Total	Total
EC	4 557 591.48	2 068 709.46
Non consolidated EC entities		
Member States		
Third States		
Staff	250 030.20	90 292.87
Other Public Bodies		
Private Companies	4 274 079.85	
Private Persons		

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

The open balance of 4 557 591.48 euros correspond mainly to the cancellation of the Pre-Financing received from the European Commission (budgetary outturn account), the bank interests yielded in 2005 (182 004.39 euros) and the amounts due to the other European institutions and agencies.

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

The open balance of 250 030.20 euros corresponds mainly to the salary adjustments paid on 04th January 2006 plus on hold for social security and taxes.

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

The open balance corresponds to 4 274 079.85 euros due to general suppliers 2 093 190.41 euros and 2 180 889.44 euros booked as accrued expenses.

2.2. Notes to the economic outturn account

2.2.1. Operating revenues

Corresponds to all recovery orders (subsidy from DG SANCO and DG ELARG) issued minus the balance of the budgetary outturn account for the 2005 financial year.

2.2.2. Administrative expenses

Staff	Account 62
Building and related expenses	Heading 61002 except 61002500
Others expenses	Heading 61001 and 61002500
Depreciation and impairment	Account 63

The administrative expenses with consolidated EC entities have been taken from the previous headings (except depreciation and impairment).

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 : 285.26 euros

2.2.5. Financial operations expenses

Bank charges : 5 559.71 euros
Exchange rates differences : 1 489.92 euros

2.2.6. Extraordinary gains/losses

None.

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3

Legal Framework

2004 2005 2006 2007 2008

The financial statements 2005 of the Authority are in Euro, in conformity with:

- « EFSA base regulation » (CE N°178/2002 amended by 1642/2002),
- « Financial Regulation » (adopted by the Management Board on 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).

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.

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 particular by reference to the nature of the transaction or the amount. Transactions may be aggregated when they 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.

Notes

- Rental guarantee: the offices rented in Brussels in 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 2006. There is no bank guarantee in Parma.

- Our financial systems (SI2/BOB) do not have a separate section for « 3rd parties », therefore we would like to point out that the accounts held for the EC Institutions and staff members can be found in the accounting ledgers within the customers and/or suppliers books.

- Untaken leaves and similar employee benefits have not been taken into accounts in these financial statements.

EUROPEAN FOOD SAFETY AUTHORITY

4

Report on Implementation of the Budget

Financial Regulation - Art. 76(a) & 81

2004 2005 2006 2007 2008

4.1. Budget execution

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 (2005 budget and financial year 2004)				
				entered	committed	paid	carried over	cancelled	Entered	paid	cancelled	Appropriations	committed	paid	carried over	Cancelled
Fees	0	0	Titre I Staff	16 354 000	14 570 434	14 024 178	546 256	1 783 566	389 600	311 629	77 971	16 743 600	14 960 034	14 335 806	546 256	1 861 537
Community subsidies	36 856 712	31 536 790	Titre II Administration	6 446 000	5 591 250	3 305 896	2 285 354	854 750	1 477 047	1 307 412	169 635	7 923 047	7 068 297	4 613 309	2 285 354	1 024 384
Other subsidies	0	0	Titre III Operating expenditure	14 056 712	9 300 162	5 823 794	3 476 367	4 756 550	3 466 128	1 687 318	1 778 810	17 522 840	12 766 290	7 511 113	3 476 367	6 535 360
Other revenue	0	0														
TOTAL	36 856 712	31 536 790	TOTAL	36 856 712	29 461 846	23 153 869	6 307 977	7 394 866	5 332 775	3 306 359	2 026 415	42 189 487	34 794 621	26 460 228	6 307 977	9 421 281

4.2. Budgetary outturn account

	2005	2004
Revenue		
Commission subsidy	31 321 175.00	22 566 000.00
Fee income	0.00	0.00
Other income	215 615.00	0.00
Total revenue (a)	31 536 790.00	22 566 000.00
Expenditure		
Personnel expenses - Budget title I		
Payments	14 035 286.38	8 251 435.31
Appropriations carried over	547 744.09	389 599.61
Administrative expenses - Budget title II		
Payments	3 305 896.48	3 617 234.30
Appropriations carried over	2 285 353.88	1 477 046.63
Operational expenses - Budget title III		
Payments	5 826 051.83	4 050 800.78
Appropriations carried over	3 476 739.22	3 817 737.07
Total expenditure (b)	29 477 071.88	21 603 853.70
Outturn for the financial year (a-b)	2 059 718.12	962 146.30
Cancellation of unused carryovers	2 061 872.10	1 014 046.90
Adjustment for carry-over from previous year of appropriations available at 31.12 arising from assigned revenue	11 083.89	0.00
Exchange differences for the year	-1 204.66	-1 401.25
Balance carried over from year N-1	1 974 791.95	113 151.95
Reimbursement to the EC	-1 974 791.95	-113 151.95
Balance of the outturn account for the financial year	4 131 469.45	1 974 791.95
Interest yielded on the EC subvention funds and reimbursed to the EC		93 917.51
Interest yielded on the EC subvention funds and to be reimbursed to the EC	182 004.39	

4.2.1. Current year appropriations (2005-C1)

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried-Forwarded
1100	Basic salary	9 318 000.00	-2 357 400.00	0.00	6 960 600.00	6 868 314.78	92 285.22	6 868 314.78	0.00
1101	Family allowance	1 203 000.00	-490 000.00	0.00	713 000.00	582 735.26	130 264.74	582 735.26	0.00
1102	Transfer and expatriation allowance	707 000.00	224 000.00	0.00	931 000.00	923 996.11	7 003.89	923 996.11	0.00
1103	Secretarial allowance	0.00	32 400.00	0.00	32 400.00	27 683.04	4 716.96	27 683.04	0.00
Total for Art.110 : Temporary agents included in the workforce		11 228 000.00	-2 591 000.00	0.00	8 637 000.00	8 402 729.19	234 270.81	8 402 729.19	0.00
1110	Auxiliary agents	822 000.00	1 500 000.00	0.00	2 322 000.00	1 665 296.08	656 703.92	1 665 296.08	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		822 000.00	1 500 000.00	0.00	2 322 000.00	1 665 296.08	656 703.92	1 665 296.08	0.00
1130	Insurance against sickness	299 000.00	-44 000.00	0.00	255 000.00	233 996.56	21 003.44	233 996.56	0.00
1131	Insurance against accidents and occupational disease	77 000.00	0.00	0.00	77 000.00	59 839.35	17 160.65	59 839.35	0.00
1132	Unemployment insurance for tempory staff	54 000.00	44 000.00	0.00	98 000.00	85 922.31	12 077.69	85 922.31	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		430 000.00	0.00	0.00	430 000.00	379 758.22	50 241.78	379 758.22	0.00
1140	Birth and death allowance	3 000.00	0.00	0.00	3 000.00	991.55	2 008.45	991.55	0.00
1141	Annual leave traveling expenses	179 000.00	-40 000.00	0.00	139 000.00	103 104.29	35 895.71	103 104.29	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	16 000.00	0.00	0.00	16 000.00	0.00	16 000.00	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	20 000.00	0.00	0.00	20 000.00	0.00	20 000.00	0.00	0.00
Total for Art.114 : Miscellaneous allowances and grants		218 000.00	-40 000.00	0.00	178 000.00	104 095.84	73 904.16	104 095.84	0.00
1150	Overtime	55 000.00	0.00	0.00	55 000.00	13 284.23	41 715.77	13 284.23	0.00
Total for Art.115 : Overtime		55 000.00	0.00	0.00	55 000.00	13 284.23	41 715.77	13 284.23	0.00
1170	Freelance and joint interpreting and conference service interpreters	45 000.00	0.00	0.00	45 000.00	5 000.00	40 000.00	4 581.00	419.00
1171	Translation centre luxembourg (administrative matters)	140 000.00	0.00	0.00	140 000.00	140 000.00	0.00	95 474.98	44 525.02
1172	Payment for administrative assistance from the community institutions	85 000.00	-13 000.00	0.00	72 000.00	58 750.00	13 250.00	55 000.00	3 750.00
1175	Interim services	325 000.00	170 000.00	0.00	495 000.00	493 371.83	1 628.17	413 346.12	80 025.71
1176	Consultancy	175 000.00	-125 000.00	0.00	50 000.00	24 740.00	25 260.00	7 422.00	17 318.00
1177	Other services	58 000.00	-28 000.00	0.00	30 000.00	28 900.00	1 100.00	27 050.00	1 850.00
Total for Art.117 : Supplementary services		828 000.00	4 000.00	0.00	832 000.00	750 761.83	81 238.17	602 874.10	147 887.73

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried-Forwarded
1180	Miscellaneous expenditure on recruitment	433 000.00	-195 000.00	0.00	238 000.00	159 000.00	79 000.00	85 980.11	73 019.89
1181	Travel expenses (including for members of the family)	151 000.00	-93 000.00	0.00	58 000.00	47 212.10	10 787.90	47 212.10	0.00
1182	Installation, resettlement and transfer allowances	462 000.00	170 000.00	0.00	632 000.00	604 441.02	27 558.98	604 441.02	0.00
1183	Removal expenses	559 000.00	0.00	0.00	559 000.00	361 500.00	197 500.00	262 117.79	99 382.21
1184	Temporary daily subsistence allowance	381 000.00	0.00	0.00	381 000.00	334 936.75	46 063.25	334 936.75	0.00
Total for Art.118 : Recruitment costs and expenses on entering and leaving the service		1 986 000.00	-118 000.00	0.00	1 868 000.00	1 507 089.87	360 910.13	1 334 687.77	172 402.10
1190	Weightings	469 000.00	85 000.00	0.00	554 000.00	553 212.88	787.12	553 212.88	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		469 000.00	85 000.00	0.00	554 000.00	553 212.88	787.12	553 212.88	0.00
Total for Ch.11 : Personnel in activity		16 036 000.00	-1 160 000.00	0.00	14 876 000.00	13 376 228.14	1 499 771.86	13 055 938.31	320 289.83
1300	Mission and travel expenses	340 000.00	208 000.00	0.00	548 000.00	538 000.00	10 000.00	419 009.95	118 990.05
Total for Art.130 : Mission and travel expenses		340 000.00	208 000.00	0.00	548 000.00	538 000.00	10 000.00	419 009.95	118 990.05
Total for Ch.13 : Missions and duty travel		340 000.00	208 000.00	0.00	548 000.00	538 000.00	10 000.00	419 009.95	118 990.05
1400	Restaurants, meals and canteens	35 000.00	1 500.00	0.00	36 500.00	23 947.97	12 552.03	16 541.17	7 406.80
Total for Art.140 : Restaurants, meals and canteens		35 000.00	1 500.00	0.00	36 500.00	23 947.97	12 552.03	16 541.17	7 406.80
1410	Medical service	60 000.00	-1 500.00	0.00	58 500.00	15 652.00	42 848.00	9 983.00	5 669.00
Total for Art.141 : Medical service		60 000.00	-1 500.00	0.00	58 500.00	15 652.00	42 848.00	9 983.00	5 669.00
1420	Further training, language courses and retraining for staff	196 000.00	0.00	0.00	196 000.00	125 007.24	70 992.76	50 072.68	74 934.56
Total for Art.142 : Further training, language courses and retraining for staff		196 000.00	0.00	0.00	196 000.00	125 007.24	70 992.76	50 072.68	74 934.56
Total for Ch.14 : Socio-medical infrastructure		291 000.00	0.00	0.00	291 000.00	164 607.21	126 392.79	76 596.85	88 010.36
1520	Visiting experts, national experts on detachment	418 000.00	-45 000.00	0.00	373 000.00	354 719.29	18 280.71	354 719.29	0.00
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		418 000.00	-45 000.00	0.00	373 000.00	354 719.29	18 280.71	354 719.29	0.00
Total for Ch.15 : Exchange of officers and experts		418 000.00	-45 000.00	0.00	373 000.00	354 719.29	18 280.71	354 719.29	0.00
1600	Special assistance grants	12 000.00	0.00	0.00	12 000.00	0.00	12 000.00	0.00	0.00
Total for Art.160 : Special assistance grants		12 000.00	0.00	0.00	12 000.00	0.00	12 000.00	0.00	0.00
1610	Social contacts between staff	54 000.00	0.00	0.00	54 000.00	15 090.00	38 910.00	790.00	14 300.00
Total for Art.161 : Social contacts between staff		54 000.00	0.00	0.00	54 000.00	15 090.00	38 910.00	790.00	14 300.00
1620	Other interventions	24 000.00	0.00	0.00	24 000.00	175.96	23 824.04	175.96	0.00
Total for Art.162 : Other interventions		24 000.00	0.00	0.00	24 000.00	175.96	23 824.04	175.96	0.00

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried-Forwarded
1630	Early childhood centres and other creches	12 000.00	0.00	0.00	12 000.00	9 000.00	3 000.00	4 374.88	4 625.12
Total for Art.163 : Early childhood centres and other creches		12 000.00	0.00	0.00	12 000.00	9 000.00	3 000.00	4 374.88	4 625.12
1640	Complementary aid for the handicapped	12 000.00	0.00	0.00	12 000.00	0.00	12 000.00	0.00	0.00
Total for Art.164 : Complementary aid for the handicapped		12 000.00	0.00	0.00	12 000.00	0.00	12 000.00	0.00	0.00
Total for Ch.16 : Social welfare		114 000.00	0.00	0.00	114 000.00	24 265.96	89 734.04	5 340.84	18 925.12
1700	Reception and entertainment expenses	65 000.00	75 000.00	0.00	140 000.00	112 613.36	27 386.64	112 572.56	40.80
Total for Art.170 : Reception and entertainment expenses		65 000.00	75 000.00	0.00	140 000.00	112 613.36	27 386.64	112 572.56	40.80
Total for Ch.17 : Reception and entertainment expenses		65 000.00	75 000.00	0.00	140 000.00	112 613.36	27 386.64	112 572.56	40.80
1900	Pensions and pension subsidies	12 000.00	0.00	0.00	12 000.00	0.00	12 000.00	0.00	0.00
Total for Art.190 : Pensions and pension subsidies		12 000.00	0.00	0.00	12 000.00	0.00	12 000.00	0.00	0.00
Total for Ch.19 : Pensions and pension subsidies		12 000.00	0.00	0.00	12 000.00	0.00	12 000.00	0.00	0.00
Total for T.1 : Expenses for personnel linked to the authority		17 276 000.00	-922 000.00	0.00	16 354 000.00	14 570 433.96	1 783 566.04	14 024 177.80	546 256.16

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried-Forwarded
2000	Rent	1 759 000.00	264 000.00	0.00	2 023 000.00	1 994 772.96	28 227.04	1 814 415.96	180 357.00
Total for Art.200 : Rent		1 759 000.00	264 000.00	0.00	2 023 000.00	1 994 772.96	28 227.04	1 814 415.96	180 357.00
2010	Insurance	40 000.00	-5 000.00	0.00	35 000.00	32 648.71	2 351.29	30 419.99	2 228.72
Total for Art.201 : Insurance		40 000.00	-5 000.00	0.00	35 000.00	32 648.71	2 351.29	30 419.99	2 228.72
2020	Water, gaz, electricity and heating	345 000.00	256 000.00	0.00	601 000.00	455 700.00	145 300.00	178 270.22	277 429.78
Total for Art.202 : Water, gaz, electricity and heating		345 000.00	256 000.00	0.00	601 000.00	455 700.00	145 300.00	178 270.22	277 429.78
2030	Cleaning and maintenance	220 000.00	-30 000.00	0.00	190 000.00	174 158.93	15 841.07	150 086.11	24 072.82
Total for Art.203 : Cleaning and maintenance		220 000.00	-30 000.00	0.00	190 000.00	174 158.93	15 841.07	150 086.11	24 072.82
2040	Refurbishment of premises/ fitting out	82 000.00	380 000.00	0.00	462 000.00	461 849.89	150.11	19 632.91	442 216.98
Total for Art.204 : Refurbishment of premises/ fitting out		82 000.00	380 000.00	0.00	462 000.00	461 849.89	150.11	19 632.91	442 216.98
2050	Security and surveillance of buidings	68 000.00	7 000.00	0.00	75 000.00	66 083.22	8 916.78	56 942.47	9 140.75
Total for Art.205 : Security and surveillance of buidings		68 000.00	7 000.00	0.00	75 000.00	66 083.22	8 916.78	56 942.47	9 140.75
2080	Preliminary to construction, acquisition or rental of immovable property	25 000.00	12 000.00	0.00	37 000.00	36 426.00	574.00	3 141.00	33 285.00
Total for Art.208 : Preliminary to construction, acquisition or rental of immovable property		25 000.00	12 000.00	0.00	37 000.00	36 426.00	574.00	3 141.00	33 285.00
2090	Other expenditure on buildings	100 000.00	-5 000.00	0.00	95 000.00	48 584.39	46 415.61	23 584.39	25 000.00
Total for Art.209 : Other expenditure on buildings		100 000.00	-5 000.00	0.00	95 000.00	48 584.39	46 415.61	23 584.39	25 000.00
Total for Ch.20 : Investments in immovable property, rental of buiding and associated costs		2 639 000.00	879 000.00	0.00	3 518 000.00	3 270 224.10	247 775.90	2 276 493.05	993 731.05
2100	Purchase/ maintenance of equipment	350 000.00	255 000.00	0.00	605 000.00	554 943.86	50 056.14	117 324.86	437 619.00
2101	Purchase / maintenance of software	300 000.00	180 000.00	0.00	480 000.00	257 113.69	222 886.31	71 578.72	185 534.97
2103	Software development	350 000.00	-70 000.00	0.00	280 000.00	268 839.00	11 161.00	126 553.65	142 285.35
2104	User support	198 000.00	-150 000.00	0.00	48 000.00	43 750.00	4 250.00	29 400.00	14 350.00
Total for Art.210 : Purchase and maintenance of it for adminstration and non operationnel		1 198 000.00	215 000.00	0.00	1 413 000.00	1 124 646.55	288 353.45	344 857.23	779 789.32
Total for Ch.21 : Expenditure on data processing		1 198 000.00	215 000.00	0.00	1 413 000.00	1 124 646.55	288 353.45	344 857.23	779 789.32
2200	Technical equipment and instalations	102 000.00	-81 000.00	0.00	21 000.00	6 769.90	14 230.10	5 314.90	1 455.00
2201	Hire or leasing of technical equipement and instalations	32 000.00	-32 000.00	0.00	0.00	0.00	0.00	0.00	0.00
2202	Maintenance and repair of technical equipement and installations	14 000.00	-14 000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Art.220 : Technical equipment and installations		148 000.00	-127 000.00	0.00	21 000.00	6 769.90	14 230.10	5 314.90	1 455.00
2210	Purchase of furniture	161 000.00	152 000.00	0.00	313 000.00	284 055.84	28 944.16	22 270.81	261 785.03
Total for Art.221 : Furniture		161 000.00	152 000.00	0.00	313 000.00	284 055.84	28 944.16	22 270.81	261 785.03

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried-Forwarded
2230	Purchase of vehicles	70 000.00	-70 000.00	0.00	0.00	0.00	0.00	0.00	0.00
2231	Hire or leasing of vehicles	15 000.00	-15 000.00	0.00	0.00	0.00	0.00	0.00	0.00
2232	Maintenance and repair of vehicles	5 000.00	-5 000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Art.223 : Transport equipment		90 000.00	-90 000.00	0.00	0.00	0.00	0.00	0.00	0.00
2250	Library stocks, purchase and preservation of books	12 000.00	0.00	0.00	12 000.00	1 141.55	10 858.45	991.55	150.00
2251	Special library, documentation and reproduction equipment	8 000.00	0.00	0.00	8 000.00	0.00	8 000.00	0.00	0.00
2255	Subscriptions and purchase of information media	14 000.00	0.00	0.00	14 000.00	3 498.76	10 501.24	1 027.82	2 470.94
Total for Art.225 : Documentation and library expenditure		34 000.00	0.00	0.00	34 000.00	4 640.31	29 359.69	2 019.37	2 620.94
Total for Ch.22 : Movable property and associated costs		433 000.00	-65 000.00	0.00	368 000.00	295 466.05	72 533.95	29 605.08	265 860.97
2300	Stationery and office supplies	83 000.00	15 000.00	0.00	98 000.00	83 208.79	14 791.21	68 826.50	14 382.29
Total for Art.230 : Stationery and office supplies		83 000.00	15 000.00	0.00	98 000.00	83 208.79	14 791.21	68 826.50	14 382.29
2320	Bank charges	10 000.00	-2 000.00	0.00	8 000.00	4 105.69	3 894.31	4 105.69	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	-2 000.00	0.00	8 000.00	4 105.69	3 894.31	4 105.69	0.00
2330	Legal expenses	11 000.00	14 000.00	0.00	25 000.00	0.00	25 000.00	0.00	0.00
Total for Art.233 : Legal expenses		11 000.00	14 000.00	0.00	25 000.00	0.00	25 000.00	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	82 000.00	63 000.00	0.00	145 000.00	94 199.60	50 800.40	71 499.24	22 700.36
2359	Other operating expenditure	36 000.00	-36 000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Art.235 : Other operating expenditure		118 000.00	27 000.00	0.00	145 000.00	94 199.60	50 800.40	71 499.24	22 700.36
2390	Publications	15 000.00	15 000.00	0.00	30 000.00	20 792.59	9 207.41	1 692.59	19 100.00
Total for Art.239 : Publications		15 000.00	15 000.00	0.00	30 000.00	20 792.59	9 207.41	1 692.59	19 100.00
Total for Ch.23 : Current administrative expenditure		239 000.00	69 000.00	0.00	308 000.00	202 306.67	105 693.33	146 124.02	56 182.65
2400	Postal charges	84 000.00	-77 000.00	0.00	7 000.00	5 824.45	1 175.55	4 357.79	1 466.66
Total for Art.240 : Postal charges		84 000.00	-77 000.00	0.00	7 000.00	5 824.45	1 175.55	4 357.79	1 466.66
2410	Telecommunications subscriptions and charges	391 000.00	-230 000.00	0.00	161 000.00	145 935.12	15 064.88	48 129.77	97 805.35
2411	Purchase and installation of equipment	250 000.00	-60 000.00	0.00	190 000.00	86 584.35	103 415.65	81 386.60	5 197.75
Total for Art.241 : Telecommunications		641 000.00	-290 000.00	0.00	351 000.00	232 519.47	118 480.53	129 516.37	103 003.10
Total for Ch.24 : Postal charges and telecommunications		725 000.00	-367 000.00	0.00	358 000.00	238 343.92	119 656.08	133 874.16	104 469.76

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried-Forwarded
2500	Management board meetings	290 000.00	191 000.00	0.00	481 000.00	460 263.07	20 736.93	374 942.94	85 320.13
Total for Art.250 : Management board meetings		290 000.00	191 000.00	0.00	481 000.00	460 263.07	20 736.93	374 942.94	85 320.13
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 epta/ac	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2513	Scientific committees epta/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		290 000.00	191 000.00	0.00	481 000.00	460 263.07	20 736.93	374 942.94	85 320.13
Total for T.2 : Buiding equipment + miscellaneous operating expenditure linked to the authority		5 524 000.00	922 000.00	0.00	6 446 000.00	5 591 250.36	854 749.64	3 305 896.48	2 285 353.88

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried-Forwarded
3000	Reports, evaluations, studies and scientific co-opération	377 000.00	-160 000.00	0.00	217 000.00	151 150.00	65 850.00	90 690.00	60 460.00
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 expenses for members and wg members	559 000.00	0.00	0.00	559 000.00	422 544.42	136 455.58	201 620.80	220 923.62
Total for Art.300 : Scientific committee		936 000.00	-160 000.00	0.00	776 000.00	573 694.42	202 305.58	292 310.80	281 383.62
3010	Reports, evaluations, studies and scientific co-opération	239 000.00	370 000.00	0.00	609 000.00	589 741.00	19 259.00	82 432.30	507 308.70
3011	Subventions for studies and evaluations	100 000.00	-100 000.00	0.00	0.00	0.00	0.00	0.00	0.00
3012	Travel / subsistence and indemnities expenses for members and wg members	559 000.00	50 000.00	0.00	609 000.00	537 960.31	71 039.69	488 552.52	49 407.79
Total for Art.301 : Sc1 panel on food additives, flavourings, processing aids and materials in contact with food		898 000.00	320 000.00	0.00	1 218 000.00	1 127 701.31	90 298.69	570 984.82	556 716.49
3020	Reports, evaluations, studies and scientific co-opération	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3021	Subventions for studies and evaluations	50 000.00	0.00	0.00	50 000.00	28 800.00	21 200.00	14 400.00	14 400.00
3022	Travel / subsistence and indemnities expenses for members and wg members	699 000.00	148 000.00	0.00	847 000.00	597 083.73	249 916.27	468 097.20	128 986.53
Total for Art.302 : Sc2 panel in additives and products or substances used in animal feed		749 000.00	148 000.00	0.00	897 000.00	625 883.73	271 116.27	482 497.20	143 386.53
3030	Reports, evaluations, studies and scientific co-opération	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3031	Subventions for studies and evaluations	50 000.00	-40 000.00	0.00	10 000.00	0.00	10 000.00	0.00	0.00
3032	Travel / subsistence and indemnities expenses for members and wg members	378 000.00	772 000.00	0.00	1 150 000.00	715 591.94	434 408.06	549 420.51	166 171.43
3033	Pesticide risk assessment review	826 000.00	-826 000.00	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, plant protection products and their residues		1 254 000.00	-94 000.00	0.00	1 160 000.00	715 591.94	444 408.06	549 420.51	166 171.43
3040	Reports, evaluations, studies and scientific co-opération	191 000.00	-170 000.00	0.00	21 000.00	0.00	21 000.00	0.00	0.00
3041	Subventions for studies and evaluations	191 000.00	-180 000.00	0.00	11 000.00	0.00	11 000.00	0.00	0.00
3042	Travel / subsistence and indemnities expenses for members and wg members	963 000.00	0.00	0.00	963 000.00	600 162.24	362 837.76	457 191.89	142 970.35
Total for Art.304 : Sc4 panel on genetically modified organisms		1 345 000.00	-350 000.00	0.00	995 000.00	600 162.24	394 837.76	457 191.89	142 970.35
3050	Reports, evaluations, studies and scientific co-opération	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3051	Subventions for studies and evaluations	100 000.00	-100 000.00	0.00	0.00	0.00	0.00	0.00	0.00
3052	Travel / subsistence and indemnities expenses for members and wg members	543 000.00	70 000.00	0.00	613 000.00	214 715.49	398 284.51	189 183.36	25 532.13
Total for Art.305 : Sc5 panel on dietetic products, nutrition and allergies		643 000.00	-30 000.00	0.00	613 000.00	214 715.49	398 284.51	189 183.36	25 532.13

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried-Forwarded
3060	Reports, evaluations, studies and scientific co-opération	239 000.00	180 000.00	0.00	419 000.00	244 800.00	174 200.00	5 800.00	239 000.00
3061	Subventions for studies and evaluations	50 000.00	-50 000.00	0.00	0.00	0.00	0.00	0.00	0.00
3062	Travel / subsistence and indemnities expenses for members and wg members	774 000.00	394 000.00	0.00	1 168 000.00	810 949.33	357 050.67	670 672.13	140 277.20
3063	Geographical bse risk and bse tse testing	305 000.00	0.00	0.00	305 000.00	135 337.78	169 662.22	104 078.63	31 259.15
Total for Art.306 : Sc6 panel on biological hazards		1 368 000.00	524 000.00	0.00	1 892 000.00	1 191 087.11	700 912.89	780 550.76	410 536.35
3070	Reports, evaluations, studies and scientific co-opération	191 000.00	-100 000.00	0.00	91 000.00	0.00	91 000.00	0.00	0.00
3071	Subventions for studies and evaluations	50 000.00	-50 000.00	0.00	0.00	0.00	0.00	0.00	0.00
3072	Travel / subsistence and indemnities expenses for members and wg members	553 000.00	0.00	0.00	553 000.00	447 003.47	105 996.53	352 885.06	94 118.41
Total for Art.307 : Sc 7 panel on contaminants in the food chain		794 000.00	-150 000.00	0.00	644 000.00	447 003.47	196 996.53	352 885.06	94 118.41
3080	Reports, evaluations, studies and scientific co-opération	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 expenses for members and wg members	388 000.00	360 000.00	0.00	748 000.00	641 544.78	106 455.22	522 235.67	119 309.11
Total for Art.308 : Sc 8 panel on animal health and welfare		388 000.00	360 000.00	0.00	748 000.00	641 544.78	106 455.22	522 235.67	119 309.11
3090	Expert services	654 000.00	-350 000.00	0.00	304 000.00	189 449.53	114 550.47	76 961.53	112 488.00
3091	Crisis support	48 000.00	0.00	0.00	48 000.00	0.00	48 000.00	0.00	0.00
Total for Art.309 : Horizontal services		702 000.00	-350 000.00	0.00	352 000.00	189 449.53	162 550.47	76 961.53	112 488.00
Total for Ch.30 : Scientific committee and panels		9 077 000.00	218 000.00	0.00	9 295 000.00	6 326 834.02	2 968 165.98	4 274 221.60	2 052 612.42
3100	Advisory forum	573 000.00	-200 000.00	0.00	373 000.00	274 933.66	98 066.34	173 572.56	101 361.10
3101	Other travel from 3rd parties non sc com+panels	207 000.00	0.00	0.00	207 000.00	141 916.26	65 083.74	66 287.82	75 628.44
3102	Mission of staff related to operational duties	239 000.00	540 000.00	0.00	779 000.00	776 000.00	3 000.00	322 955.56	453 044.44
Total for Art.310 : Meetings		1 019 000.00	340 000.00	0.00	1 359 000.00	1 192 849.92	166 150.08	562 815.94	630 033.98
Total for Ch.31 : Meetings		1 019 000.00	340 000.00	0.00	1 359 000.00	1 192 849.92	166 150.08	562 815.94	630 033.98
3200	Translation centre luxembourg	477 000.00	-177 000.00	0.00	300 000.00	281 484.00	18 516.00	251 132.35	30 351.65
3201	Other translations	48 000.00	0.00	0.00	48 000.00	48 000.00	0.00	6 395.78	41 604.22
Total for Art.320 : Translation expenses		525 000.00	-177 000.00	0.00	348 000.00	329 484.00	18 516.00	257 528.13	71 955.87
Total for Ch.32 : Translation expenses		525 000.00	-177 000.00	0.00	348 000.00	329 484.00	18 516.00	257 528.13	71 955.87
3300	Data collection it	153 000.00	0.00	0.00	153 000.00	107 745.88	45 254.12	45 745.88	62 000.00
3301	Networking of organisations	191 000.00	0.00	0.00	191 000.00	31 952.00	159 048.00	31 952.00	0.00
3302	Scientific co-operation	181 000.00	0.00	0.00	181 000.00	46 613.56	134 386.44	26 050.03	20 563.53
Total for Art.330 : Translation & interpretation expenses		525 000.00	0.00	0.00	525 000.00	186 311.44	338 688.56	103 747.91	82 563.53
Total for Ch.33 : Translation & interpretation expenses		525 000.00	0.00	0.00	525 000.00	186 311.44	338 688.56	103 747.91	82 563.53

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried-Forwarded
3400	Communications - preparation of text	850 000.00	-111 000.00	0.00	739 000.00	454 305.24	284 694.76	162 634.81	291 670.43
3401	Publications	239 000.00	170 000.00	0.00	409 000.00	193 713.80	215 286.20	103 860.20	89 853.60
3402	Conferences	559 000.00	-430 000.00	0.00	129 000.00	950.00	128 050.00	950.00	0.00
3403	Web	0.00	50 000.00	0.00	50 000.00	3 495.00	46 505.00	0.00	3 495.00
Total for Art.340 : Information & publication		1 648 000.00	-321 000.00	0.00	1 327 000.00	652 464.04	674 535.96	267 445.01	385 019.03
Total for Ch.34 : Information & publication		1 648 000.00	-321 000.00	0.00	1 327 000.00	652 464.04	674 535.96	267 445.01	385 019.03
3500	Dedicated it systems to support the operations	668 000.00	-70 000.00	0.00	598 000.00	363 680.49	234 319.51	259 267.73	104 412.76
3501	Quality management / studies	143 000.00	0.00	0.00	143 000.00	0.00	143 000.00	0.00	0.00
3502	Operational documentation	95 000.00	10 000.00	0.00	105 000.00	91 825.78	13 174.22	20 221.58	71 604.20
Total for Art.350 : Operational expenditure on systems		906 000.00	-60 000.00	0.00	846 000.00	455 506.27	390 493.73	279 489.31	176 016.96
Total for Ch.35 : Operational expenditure on systems		906 000.00	-60 000.00	0.00	846 000.00	455 506.27	390 493.73	279 489.31	176 016.96
3600	Emerging risk	200 000.00	0.00	0.00	200 000.00	0.00	200 000.00	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 : Operational expenditure on systems		200 000.00	0.00	0.00	200 000.00	0.00	200 000.00	0.00	0.00
Total for Ch.36 : Operational expenditure on systems		200 000.00	0.00	0.00	200 000.00	0.00	200 000.00	0.00	0.00
3700	Studies, works assessments, reports,	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Art.370 : Technical advice		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Ch.37 : Technical advice		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Enlargement	0.00	0.00	156 711.98	156 711.98	156 711.98	0.00	78 546.55	78 165.43
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	156 711.98	156 711.98	156 711.98	0.00	78 546.55	78 165.43
Total for Ch.38 : Special projects		0.00	0.00	156 711.98	156 711.98	156 711.98	0.00	78 546.55	78 165.43
Total for T.3 : Operating expenditure linked to the authority		13 900 000.00	0.00	156 711.98	14 056 711.98	9 300 161.67	4 756 550.31	5 823 794.45	3 476 367.22
TOTAL BUDGET 2005/C1		36 700 000.00	0.00	156 711.98	36 856 711.98	29 461 845.99	7 394 865.99	23 153 868.73	6 307 977.26

4.2.2. Non automatic carry forward (2005-C2)

Item	Title	Appropriation	Committed	Paid	Cancelled
3500	Dedicated IT systems to support the operation	351 608.75	316 151.95	316 151.95	35 456.80
Total for Art.350 : Operational expenditure on systems		351 608.75	316 151.95	316 151.95	35 456.80
Total for Ch.35 : Operational expenditure on systems		351 608.75	316 151.95	316 151.95	35 456.80
Total pour T.3 : Operating expenditure linked to the Authority		351 608.75	316 151.95	316 151.95	35 456.80

TOTAL BUDGET 2005/C2		351 608.75	316 151.95	316 151.95	35 456.80
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4.2.3. Credits on earmarked revenue (2005-C4)

Item	Title	Appropriation	Committed	Paid	To be Carried-Forwarded
1300	Mission and travel expenses	12 596.51	11 296.43	11 108.58	1 487.93
Total for Art.130 : Mission and travel expenses		12 596.51	11 296.43	11 108.58	1 487.93
Total for Ch.13 : Missions and duty travel		12 596.51	11 296.43	11 108.58	1 487.93
Total pour T.1 : Expenses for personnel linked to the authority		12 596.51	11 296.43	11 108.58	1 487.93
3012	Travel / subsistence and indemnities expenses for members and wg members	1 339.79	967.79	967.79	372.00
Total for Art.301 : Sc1 panel on food additives, flavourings, processing aids and materials in contact with food		1 339.79	967.79	967.79	372.00
3062	Travel / subsistence and indemnities expenses for members and wg members	468.83	468.83	468.83	0.00
Total for Art.306 : Sc6 panel on biological hazards		468.83	468.83	468.83	0.00
Total for Ch.30 : Scientific committee and panels		1 808.62	1 436.62	1 436.62	372.00
3102	Mission of staff related to operational duties	820.76	820.76	820.76	0.00
Total for Art.310 : Meetings		820.76	820.76	820.76	820.76
Total for Ch.31 : Meetings		820.76	820.76	820.76	820.76
Total pour T.3 : Operating expenditure linked to the authority		2 629.38	2 257.38	2 257.38	372.00
TOTAL BUDGET 2005/C4		15 225.89	13 553.81	13 365.96	1 859.93

4.2.4. Credits on earmarked revenue – second year (2005-C5)

Item	Title	Appropriation	Committed	Paid	Cancelled
1177	Other services	3 538.24	0.00	0.00	3 538.24
Total for Art.117 : Supplementary services		3 538.24	0.00	0.00	3 538.24
Total for Ch.11 : Personnel activity		3 538.24	0.00	0.00	3 538.24
1300	Mission and travel expenses	7 545.65	4 827.90	0.00	7 545.65
Total for Art.130 : Mission and travel expenses		7 545.65	4 827.90	0.00	7 545.65
Total for Ch.13 : Missions and duty travel		7 545.65	4 827.90	0.00	7 545.65
Total pour T.1 : Expenses for personnel linked to the authority		11 083.89	4 827.90	0.00	11 083.89
TOTAL BUDGET 2005/C5		11 083.89	4 827.90	0.00	11 083.89

4.2.5. Automatic carry forward (2005-C8)

Budget Line	Title	Carry Forward / Committed	Paid	Cancelled
1171	Translation centre luxembourg (administrative matters)	27 813.80	27 813.80	0.00
1172	Payment for administrative assistance from the community institutions	18 083.00	18 083.00	0.00
1175	Interim services	51 295.12	50 986.16	308.96
Total for Art.117 : Supplementary services		97 191.92	96 882.96	308.96
1180	Miscellaneous expenditure on recruitment	13 298.57	12 302.93	995.64
1183	Removal expenses	53 048.01	43 282.02	9 765.99
Total for Art.118 : Recruitment costs and expenses on entering and leaving the service		66 346.58	55 584.95	10 761.63
Total for Ch.11 : Personnel in activity		163 538.50	152 467.91	11 070.59
1300	Mission and travel expenses	135 292.29	92 299.94	42 992.35
Total for Art.130 : Mission and travel expenses		135 292.29	92 299.94	42 992.35
Total for Ch.13 : Missions and duty travel		135 292.29	92 299.94	42 992.35
1400	Restaurants, meals and canteens	3 000.00	2 747.58	252.42
Total for Art.140 : Restaurants, meals and canteens		3 000.00	2 747.58	252.42
1410	Medical service	3 900.00	3 900.00	0.00
Total for Art.141 : Medical service		3 900.00	3 900.00	0.00
1420	Further training, language courses and retraining for staff	58 038.90	48 320.54	9 718.36
Total for Art.142 : Further training, language courses and retraining for staff		58 038.90	48 320.54	9 718.36
Total for Ch.14 : Socio-medical infrastructure		64 938.90	54 968.12	9 970.78
1610	Social contacts between staff	24 921.77	11 416.27	13 505.50
Total for Art.161 : Social contacts between staff		24 921.77	11 416.27	13 505.50
Total for Ch.16 : Social welfare		24 921.77	11 416.27	13 505.50
1700	Reception and entertainment expenses	908.15	476.40	431.75
Total for Art.170 : Reception and entertainment expenses		908.15	476.40	431.75
Total for Ch.17 : Reception and entertainment expenses		908.15	476.40	431.75
Total for T.1 : Expenses for personnel linked to the authority		389 599.61	311 628.64	77 970.97

Budget Line		Title	Carry Forward / Committed	Paid	Cancelled
2000	Rent		55 698.65	48 698.65	7 000.00
Total for Art.200 : Rent			55 698.65	48 698.65	7 000.00
2020	Water, gaz, electricity and heating		112 554.37	49 045.77	63 508.60
Total for Art.202 : Water, gaz, electricity and heating			112 554.37	49 045.77	63 508.60
2030	Cleaning and maintenance		13 789.96	13 757.76	32.20
Total for Art.203 : Cleaning and maintenance			13 789.96	13 757.76	32.20
2040	Refurbishment of premises/ fitting out		209 729.53	204 717.14	5 012.39
Total for Art.204 : Refurbishment of premises/ fitting out			209 729.53	204 717.14	5 012.39
2050	Security and surveillance of buidings		53 562.30	53 562.30	0.00
Total for Art.205 : Security and surveillance of buidings			53 562.30	53 562.30	0.00
2080	Preliminary to construction, acquisition or rental of immovable property		990.00	990.00	0.00
Total for Art.208 : Preliminary to construction, acquisition or rental of immovable property			990.00	990.00	0.00
Total for Ch.20 : Investments in immovable property, rental of buiding and associated costs			446 324.81	370 771.62	75 553.19
2100	Purchase/ maintenance of equipment		160 027.46	141 552.06	18 475.40
2101	Purchase / maintenance of software		247 391.63	247 391.63	0.00
2103	Software development		46 900.00	42 940.00	3 960.00
2104	User support		45 600.00	45 600.00	0.00
Total for Art.210 : Purchase and maintenance of it for adminstration and non operationnel			499 919.09	477 483.69	22 435.40
Total for Ch.21 : Expenditure on data processing			499 919.09	477 483.69	22 435.40
2200	Technical equipment and instalations		49 477.00	49 453.55	23.45
Total for Art.220 : Technical equipment and installations			49 477.00	49 453.55	23.45
2210	Purchase of furniture		80 869.72	80 854.18	15.54
Total for Art.221 : Furniture			80 869.72	80 854.18	15.54
2250	Library stocks, purchase and preservation of books		862.06	697.49	164.57
2255	Subscriptions and purchase of information media		4 000.00	3 071.32	928.68
Total for Art.225 : Documentation and library expenditure			4 862.06	3 768.81	1 093.25
Total for Ch.22 : Movable property and associated costs			135 208.78	134 076.54	1 132.24
2300	Stationery and office supplies		26 708.14	26 534.20	173.94
Total for Art.230 : Stationery and office supplies			26 708.14	26 534.20	173.94
2353	Removals and associated handling		1 440.65	1 417.65	23.00
Total for Art.235 : Other operating expenditure			1 440.65	1 417.65	23.00
Total for Ch.23 : Current administrative expenditure			28 148.79	27 951.85	196.94
2400	Postal charges		54 000.00	17 931.62	36 068.38
Total for Art.240 : Postal charges			54 000.00	17 931.62	36 068.38
2410	Telecommunications subscriptions and charges		180 861.47	161 394.76	19 466.71
2411	Purchase and installation of equipment		89 883.69	81 290.83	8 592.86
Total for Art.241 : Telecommunications			270 745.16	242 685.59	28 059.57
Total for Ch.24 : Postal charges and telecommunications			324 745.16	260 617.21	64 127.95
2500	Management board meetings		42 700.00	36 511.22	6 188.78
Total for Art.250 : Management board meetings			42 700.00	36 511.22	6 188.78
Total for Ch.25 : Expenditure on formal and other meetings			42 700.00	36 511.22	6 188.78
Total for T.2 : Buiding equipment + miscellaneous operating expenditure linked to the authority			1 477 046.63	1 307 412.13	169 634.50

Budget Line		Title	Carry Forward / Committed	Paid	Cancelled
3000		Reports, evaluations, studies and scientific co-opération	0.00	0.00	0.00
3001		Subventions studies and evaluations	0.00	0.00	0.00
3002		Travel / subsistence and indemnities expenses for members and wg members	90 177.76	46 159.80	44 017.96
Total for Art.300 : Scientific committee			90 177.76	46 159.80	44 017.96
3010		Reports, evaluations, studies and scientific co-opération	164 580.00	156 518.00	8 062.00
3011		Subventions for studies and evaluations	0.00	0.00	0.00
3012		Travel / subsistence and indemnities expenses for members and wg members	73 892.84	73 865.84	27.00
Total for Art.301 : Sc1 panel on food additives, flavourings, processing aids and materials in contact with food			238 472.84	230 383.84	8 089.00
3020		Reports, evaluations, studies and scientific co-opération	0.00	0.00	0.00
3021		Subventions for studies and evaluations	0.00	0.00	0.00
3022		Travel / subsistence and indemnities expenses for members and wg members	149 335.21	71 659.94	77 675.27
Total for Art.302 : Sc2 panel in additives and products or substances used in animal feed			149 335.21	71 659.94	77 675.27
3030		Reports, evaluations, studies and scientific co-opération	0.00	0.00	0.00
3031		Subventions for studies and evaluations	0.00	0.00	0.00
3032		Travel / subsistence and indemnities expenses for members and wg members	90 988.15	71 957.61	19 030.54
3033		Pesticide risk assessment review	528 500.00	0.00	528 500.00
Total for Art.303 : Sc3 panel on plant health, plant protection products and their residues			619 488.15	71 957.61	547 530.54
3040		Reports, evaluations, studies and scientific co-opération	0.00	0.00	0.00
3041		Subventions for studies and evaluations	0.00	0.00	0.00
3042		Travel / subsistence and indemnities expenses for members and wg members	100 164.87	60 295.59	39 869.28
Total for Art.304 : Sc4 panel on genetically modified organisms			100 164.87	60 295.59	39 869.28
3050		Reports, evaluations, studies and scientific co-opération	0.00	0.00	0.00
3051		Subventions for studies and evaluations	0.00	0.00	0.00
3052		Travel / subsistence and indemnities expenses for members and wg members	10 876.27	10 866.27	10.00
Total for Art.305 : Sc5 panel on dietetic products, nutrition and allergies			10 876.27	10 866.27	10.00
3060		Reports, evaluations, studies and scientific co-opération	167 363.00	167 363.00	0.00
3061		Subventions for studies and evaluations	0.00	0.00	0.00
3062		Travel / subsistence and indemnities expenses for members and wg members	342 741.51	165 434.19	177 307.32
3063		Geographical bse risk and bse tse testing	39 900.00	18 486.18	21 413.82
Total for Art.306 : Sc6 panel on biological hazards			550 004.51	351 283.37	198 721.14
3070		Reports, evaluations, studies and scientific co-opération	1 000.00	1 000.00	0.00
3071		Subventions for studies and evaluations	0.00	0.00	0.00
3072		Travel / subsistence and indemnities expenses for members and wg members	29 322.81	17 070.30	12 252.51
Total for Art.307 : Sc 7 panel on contaminants in the food chain			30 322.81	18 070.30	12 252.51
3080		Reports, evaluations, studies and scientific co-opération	0.00	0.00	0.00
3081		Subventions for studies and evaluations	0.00	0.00	0.00
3082		Travel / subsistence and indemnities expenses for members and wg members	194 374.67	170 200.98	24 173.69
Total for Art.308 : Sc 8 panel on animal health and welfare			194 374.67	170 200.98	24 173.69

Budget Line		Title	Carry Forward / Committed	Paid	Cancelled
3090		Expert services	133 085.86	78 992.78	54 093.08
3091		Crisis support	2 516.00	2 156.10	359.90
Total for Art.309 : Horizontal services			135 601.86	81 148.88	54 452.98
Total for Ch.30 : Scientific committee and panels			2 118 818.95	1 112 026.58	1 006 792.37
3100		Advisory forum	129 647.80	42 941.99	86 705.81
3101		Other travel from 3 rd parties non sc com+panels	79 329.95	49 375.87	29 954.08
3102		Mission of staff related to operational duties	11 476.05	11 476.05	0.00
Total for Art.310 : Meetings			220 453.80	103 793.91	116 659.89
Total for Ch.31 : Meetings			220 453.80	103 793.91	116 659.89
3200		Translation centre luxembourg	2 052.46	2 052.46	0.00
3201		Other translations	6 500.00	6 311.52	188.48
Total for Art.320 : Translation expenses			8 552.46	8 363.98	188.48
Total for Ch.32 : Translation expenses			8 552.46	8 363.98	188.48
3300		Data collection it	0.00	0.00	0.00
3301		Networking of organisations	243 784.00	200 844.09	42 939.91
3302		Scientific co-operation	0.00	0.00	0.00
Total for Art.330 : Data collection and networking			243 784.00	200 844.09	42 939.91
Total for Ch.33 : Data collection and networking			243 784.00	200 844.09	42 939.91
3400		Communications – preparation of text	8 050.00	3 825.00	4 225.00
3401		Publications	104 547.69	79 255.07	25 292.62
3402		Conferences	0.00	0.00	0.00
Total for Art.340 : Information & publication			112 597.69	83 080.07	29 517.62
Total for Ch.34 : Information & publication			112 597.69	83 080.07	29 517.62
3500		Dedicated it systems to support the operations	494 668.75	143 060.00	351 608.75
3501		Quality management / studies	0.00	0.00	0.00
3502		Operational documentation	41 198.17	36 149.86	5 048.31
Total for Art.350 : Operational expenditure on systems			535 866.92	179 209.86	356 657.06
Total for Ch.35 : Operational expenditure on systems			535 866.92	179 209.86	356 657.06
3600		Emerging risk	226 054.50	0.00	226 054.50
Total for Art.360 : Emerging risk			226 054.50	0.00	226 054.50
Total for Ch.36 : Emerging risk			226 054.50	0.00	226 054.50
3700		Studies, works assessments, reports,	0.00	0.00	0.00
Total for Art.370 : Technical advice				0.00	0.00
Total for Ch.37 : Technical advice			0.00	0.00	0.00
3800		Enlargement	0.00	0.00	0.00
3801		Other	0.00	0.00	0.00
Total for Art.380 : Projects				0.00	0.00
Total for Ch.38 : Special projects			0.00	0.00	0.00
Total for T.3 : Operating expenditure linked to the authority			3 466 128.32	1 687 318.49	1 778 809.83
Budget Total 2005/C8			5 332 774.56	3 306 359.26	2 026 415.30

4.2.6. Automatic carry forward (2006-C8)

Item	Title	To be Carry-Forwarded
1170	Freelance and joint interpreting and conference service interpreters	419.00
1171	Translation centre luxembourg (administrative matters)	44 525.02
1172	Payment for administrative assistance from the community institutions	3 750.00
1175	Interim services	80 025.71
1176	Consultancy	17 318.00
1177	Other services	1 850.00
1180	Miscellaneous expenditure on recruitment	73 019.89
1183	Removal expenses	99 382.21
Total for Ch.11 : Personnel in activity		320 289.83
1300	Mission and travel expenses	118 990.05
Total for Ch.13 : Missions and duty travel		118 990.05
1400	Restaurants, meals and canteens	7 406.80
1410	Medical service	5 669.00
1420	Further training, language courses and retraining for staff	74 934.56
Total for Ch.14 : Socio-medical infrastructure		88 010.36
1610	Social contacts between staff	14 300.00
1630	Early childhood centres and other creches	4 625.12
Total for Ch.16 : Social welfare		18 925.12
1700	Reception and entertainment expenses	40.80
Total for Ch.17 : Reception and entertainment expenses		40.80
Total for T.1 : Expenses for personnel linked to the authority		546 256.16

Item	Title	To be Carry-Forwarded
2000	Rent	180 357.00
2010	Insurance	2 228.72
2020	Water, gaz, electricity and heating	277 429.78
2030	Cleaning and maintenance	24 072.82
2040	Refurbishment of premises/ fitting out	442 216.98
2050	Security and surveillance of buidings	9 140.75
2080	Preliminary to construction, acquisition or rental of immovable property	33 285.00
2090	Other expenditure on buildings	25 000.00
Total for Ch.20 : Investments in immovable property, rental of buiding and associated costs		993 731.05
2100	Purchase/ maintenance of equipment	437 619.00
2101	Purchase / maintenance of software	185 534.97
2103	Software development	142 285.35
2104	User support	14 350.00
Total for Ch.21 : Expenditure on data processing		779 789.32
2200	Technical equipment and instalations	1 455.00
2210	Purchase of furniture	261 785.03
2250	Library stocks, purchase and preservation of books	150.00
2255	Subscriptions and purchase of information media	2 470.94
Total for Ch.22 : Movable property and associated costs		265 860.97
2300	Stationery and office supplies	14 382.29
2353	Removals and associated handling	22 700.36
2390	Publications	19 100.00
Total for Ch.23 : Current administrative expenditure		56 182.65
2400	Postal charges	1 466.66
2410	Telecommunications subscriptions and charges	97 805.35
2411	Purchase and installation of equipment	5 197.75
Total for Ch.24 : Postal charges and telecommunications		104 469.76
2500	Management board meetings	85 320.13
Total for Ch.25 : Expenditure on formal and other meetings		85 320.13
Total for T.2 : Buiding equipment + miscellaneous operating expenditure linked to the authority		2 285 353.88

Item	Title	To be Carry-Forwarded
3000	Reports, evaluations, studies and scientific co-opération	60 460.00
3002	Travel / subsistence and indemnities expenses for members and wg members	220 923.62
3010	Reports, evaluations, studies and scientific co-opération	507 308.70
3012	Travel / subsistence and indemnities expenses for members and wg members	49 407.79
3021	Subventions for studies and evaluations	14 400.00
3022	Travel / subsistence and indemnities expenses for members and wg members	128 986.53
3032	Travel / subsistence and indemnities expenses for members and wg members	166 171.43
3042	Travel / subsistence and indemnities expenses for members and wg members	142 970.35
3052	Travel / subsistence and indemnities expenses for members and wg members	25 532.13
3060	Reports, evaluations, studies and scientific co-opération	239 000.00
3062	Travel / subsistence and indemnities expenses for members and wg members	140 277.20
3063	Geographical bse risk and bse tse testing	31 259.15
3072	Travel / subsistence and indemnities expenses for members and wg members	94 118.41
3082	Travel / subsistence and indemnities expenses for members and wg members	119 309.11
3090	Expert services	112 488.00
Total for Ch.30 : Scientific committee and panels		2 052 612.42
3100	Advisory forum	101 361.10
3101	Other travel from 3rd parties non sc com+panels	75 628.44
3102	Mission of staff related to operational duties	453 044.44
Total for Ch.31 : Meetings		630 033.98
3200	Translation centre luxembourg	30 351.65
3201	Other translations	41 604.22
Total for Ch.32 : Translation expenses		71 955.87
3300	Data collection it	62 000.00
3302	Scientific co-operation	20 563.53
Total for Ch.33 : Data collection and networking		82 563.53
3400	Communications - preparation of text	291 670.43
3401	Publications	89 853.60
3403	Web	3 495.00
Total for Ch.34 : Information & publication		385 019.03
3500	Dedicated it systems to support the operations	104 412.76
3502	Operational documentation	71 604.20
Total for Ch.35 : Operational expenditure on systems		176 016.96
3800	Enlargement	78 165.43
Total for Ch.38 : Special projects		78 165.43
Total for T.3 : Operating expenditure linked to the authority		3 476 367.22
TOTAL BUDGET 2006/C8		6 307 977.26

4.2.7. Current year income (2005-IC1)

Post	Title	Appropriations (final)	Recovery orders	Received	To be received
1000	Subsidies DG SANCO	36 700 000.00	31 321 175.00	31 321 175.00	0.00
1000	Subsidies DG ELARG (Phare)	156 711.98	215 615.00	215 615.00	0.00
Total for Article 100 : Subsidies		36 856 711.98	31 536 790.00	31 536 790.00	0.00
Total for Chapter 10 : Subsidies		36 856 711.98	31 536 790.00	31 536 790.00	0.00
Total for Title 1 : Subsidies		36 856 711.98	31 536 790.00	31 536 790.00	0.00

Total Income 2005/IC1		36 856 711.98	31 536 790.00	31 536 790.00	0.00
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4.3. Reconciliation Budgetary/Economic outturn

	2005	2004
<i>Budgetary revenue outturn (a)</i>	2 059 718.12	962 146.30
<i>Adjustments</i>		
Purchase of intangible fixed assets	581 889.78	60 687.75
Purchase of tangible fixed assets	531 297.69	378 040.05
Prefinancing	-152 459.70	323 380.50
Other receivables		
Prepaid expenses and accrued incomes	-15 269.28	42 904.27
Carry overs cancellation	6 307 977.26	5 684 383.31
Reversal other liabilities previous year		
Reversal accrued expenses previous year		
Reversal Prepaid expenses and accrued incomes		-1 774.63
Reversal of countervalues		
Decrease in tangible fixed assets		
Depreciation	-603 584.52	-333 113.81
Provision		
Other liabilities towards the E.C.	-4 131 469.45	-1 974 791.95
Other liabilities		
Current payables	-2 091 834.25	
Accrued expenses	-2 341 402.36	-2 685 844.49
Costs on Carryovers previous year C2	-26 592.00	
Costs on Carryovers previous year C8	-864 615.94	-1 680 847.99
Recovery double payments		
Costs on C4/C5	-13 365.96	1 178.65
Exchange differences for the year	-1 204.66	-1 401.25
Extraordinary Losses		
Extraordinary Gains		
Miscellaneous corrections	-7 233.56	
<i>Total adjustments (b)</i>	-2 827 866.95	-187 199.59
<i>ECONOMIC RESULT (a+b)</i>	-768 148.83	774 946.71

EUROPEAN FOOD SAFETY AUTHORITY

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Staff Movements

2004 2005 2006 2007 2008

5. Staff movements 2004 & 2005

Category et grade	Posts					
	2004		2005		2005	
	Occupied posts at 31.12.2004		Authorized posts for 2005		Occupied posts at 31.12.2005	
	Permanent agent	Temporary agent	Permanent agent	Temporary agent	Permanent agent	Temporary agent
A*16						
A*15		1		1		
A*14		1		2		1
A*13						
A*12		7		8		5
A*11		18		19		18
A*10			1		1	1
A*9		2		7		7
A*8		16		22		16
A*7	1	5	1	30		1
A*6						18
A*5				12		
Total A grade	1	50	2	101	1	67
B*11						
B*10						
B*9						
B*8						
B*7		3		4		3
B*6						
B*5		9		13		10
B*4		2	1	3		3
B*3		3		7		9
Total B grade	0	17	1	27		25
C*7						
C*6						
C*5						
C*4		15	1	16		7
C*3						2
C*2		8		8		9
C*1	1	9 ^(*)		38	1	12
Total C grade	1	32^(*)	1	62	1	30
Total	2	99^(*)	4	190	2	122
Grand total	101^(*)		194		124	

(*) Corrected.

EUROPEAN FOOD SAFETY AUTHORITY

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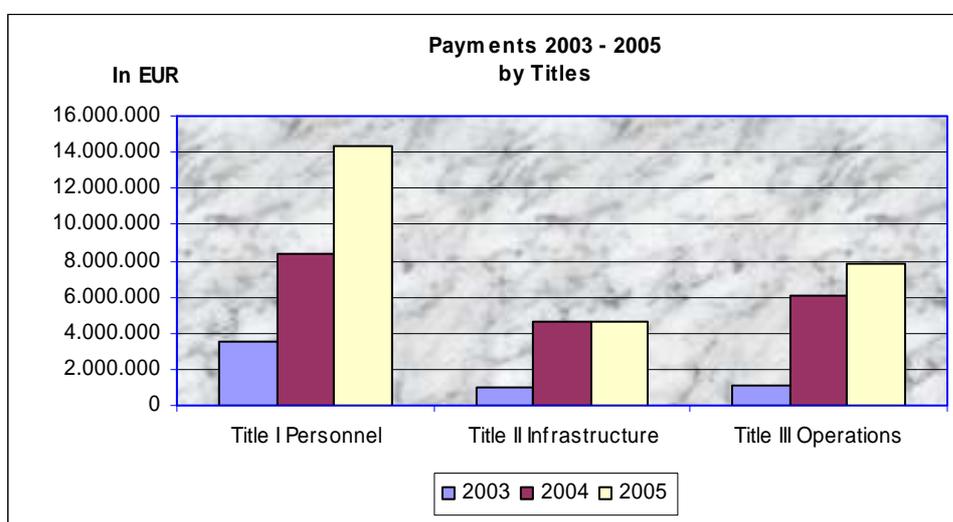
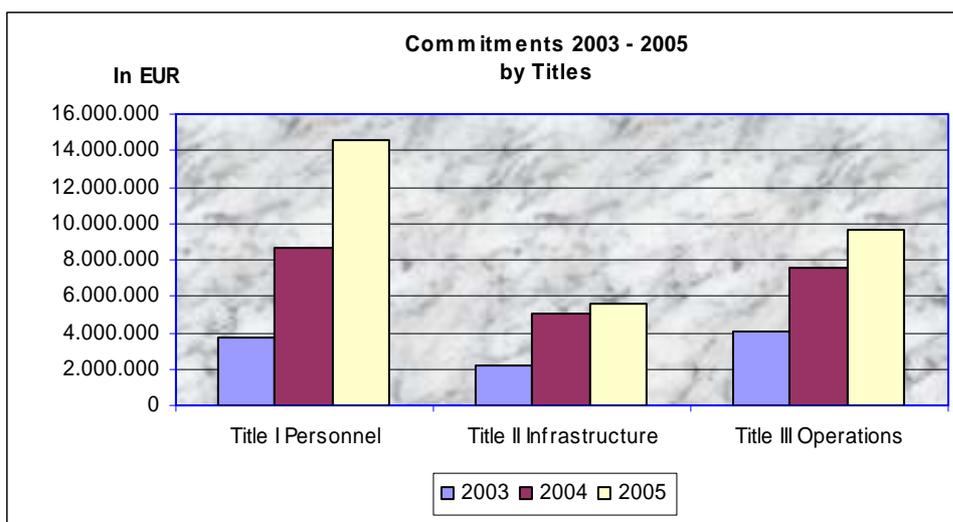
Report on Budgetary and Financial Management

Financial Regulation - Art. 76

2004 2005 2006 2007 2008

6. Financial Report

The 2005 budget execution, at EUR 29.8 million including the non automatic carry-over from the previous year, represents a 40% increase by comparison to 2004 (EUR 21.3 million) thereby translating the continued development of EFSA's achievements. The payment execution equally improved despite the additional operational and administrative burden linked to the move to Parma. Payments, at EUR 26.8 million including the carry over, equally increased by 40% versus 2004. Over a three year period, the commitments and payments history by nature of the expenditure illustrate best the evolution since inception of the operations in May 2003.



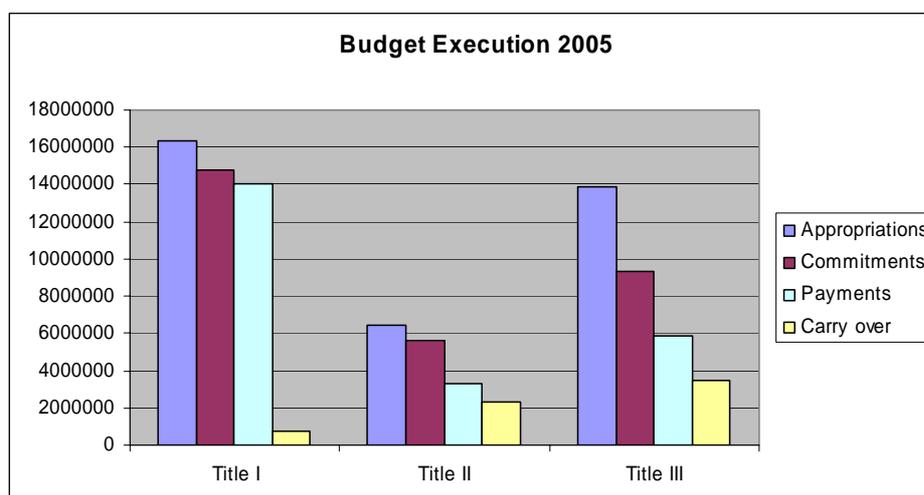
The 2005 appropriations for amounting in total to EUR 37.2 million were at 80 % committed. The breakdown by nature shows an important upturn in personnel expenditure where 89 % was committed by comparison to 75 % in 2004. This result was achieved notwithstanding delays in the launch of calls for applications linked to the late finalization of the 2005 establishment plan. The payments linked to personnel expenditure are predominantly incurred within the year, hence an execution rate close to 100 %.

2005	Appropriations	Commitments	%	Payments	%	Carry over	%
Title I	16.354.000	14.570.434	89 %	14.024.178	96%	546.256	4%
Title II	6.446.000	5.591.250	87 %	3.305.896	59%	2.285.354	41%
Title III	14.408.321	9.616.314	67 %	6.139.946	64%	3.476.367	36%
Total	37.208.321	29.777.998	80 %	23.470.021	79%	6.307.977	21%

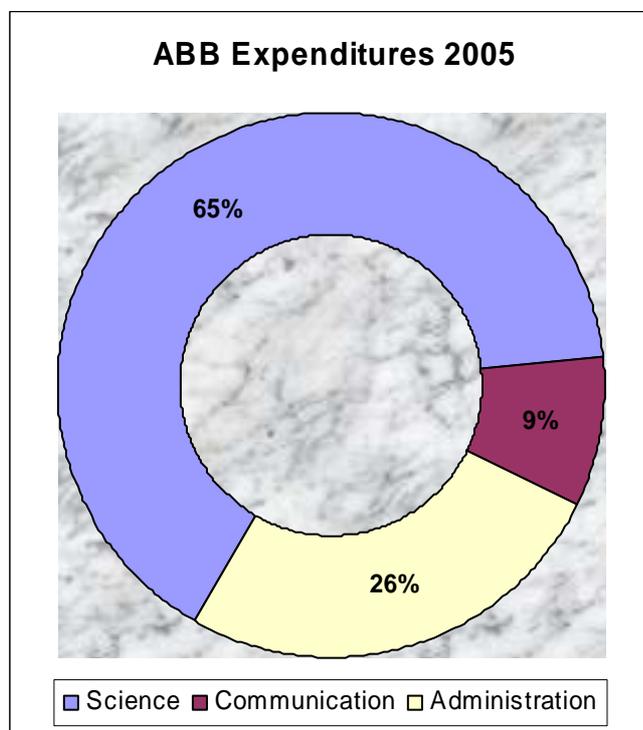
In Infrastructure (Title II) which mainly concerns building, furniture and information technology equipments, the gradual occupancy of the offices in Parma over the year results in lower expenditure than expected in the fields of building and associated costs, data processing, telecommunication and current administrative expenditure. The important carry over mainly concerns the extension of the office surfaces rented and the related works and furniture as well as acquisition in data processing for which the services were not yet delivered.

Within Title III, the under spending mainly concerned the organization of meetings, the communication activities and the IT systems equipments. It is worth noting that the two important contracts in the fields of the pesticides and emerging risks areas were not renewed in 2005 which had a EUR 1 million adverse impact on the budget execution. The staff available in the scientific departments was in 2005 still below the establishment plan, which also explain the lower rate of execution.

All-in, the rate of payment reached 79 % in total with 21 % having been carried over to next year. The carry over relates to contractual commitments entered into in 2005 but for which part of the services will be delivered in 2006 or services delivered lately in 2005 for which payment will occur in 2006. Although the carry-over rate reduced by comparison to 2004, showing that an acceleration of the payments occurred in 2005, efforts to further contain the carry over will be continued in 2006.



From an Activity Based Budgeting perspective i.e., after reallocation of the staff and infrastructure expenditures by activity, the total expenditures 2005 can be spitted as follows :



The core financial activities of the Finance Unit relate to the budget execution and focus therefore on the processing of the commitments and payments, the management of horizontal lines and the support provided to the other departments for financial related matters. Amongst the general activities, the emphasis was given this year to the coordination of EFSA evaluation pursuant to Art. 61 of the Regulation (EC)178/2002, the internal control systems, the organisation of financial trainings, the streamlining of the financial workflow and modification of the budget nomenclature as well as the processing for the budget preparation.

The internal control standard system was adopted by the Executive Director and notified to the Management Board in September. A first review of the compliance towards the internal control standards and their implementation was conducted in order to set-up an action plan aiming at further progressing and following up the compliance and effectiveness of the internal control system.

In a fast growing organisation, financial training is an essential element for the processing of the commitments and payments. To that effect, trainings were organised in March and December. Financial training sessions will be organised on a regular basis.

The financial workflows were revisited during the year with a view to streamline the financial processing and give more visibility to the budget holders regarding the execution of their budgets during the year. In compliance to the Financial Regulation, the new workflow was adopted and implemented on the first of January 2006. The budget nomenclature was revised mainly for what concerns the operational activities in line with the creation of a new scientific panel and in order to better segregate the budget lines and allow better management of them. The new budget nomenclature has been implemented as of the first of January 2006.

Pertaining to the preparation of the annual budget for the year ahead, the contributions of all budget holders managing the activities under a particular budget line were collected and consolidated at the beginning of the year in order to adhere more closely to the needs of the departments. It also provided the basis for arbitrating the budget requirements against the ceiling provided for by the financial perspectives. As a result of this procedure, the 2006 preliminary draft budget amounting to EUR 46.6 million was submitted to the Budgetary Authority after approval of the Management Board in March. This budget was definitely approved following the budgetary procedure by the Budgetary Authority

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 2004 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 1 st year	Earmarked revenue / for re-use (first year)
• C5/earmarked revenue 2 nd 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 Standard
• 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