

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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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).

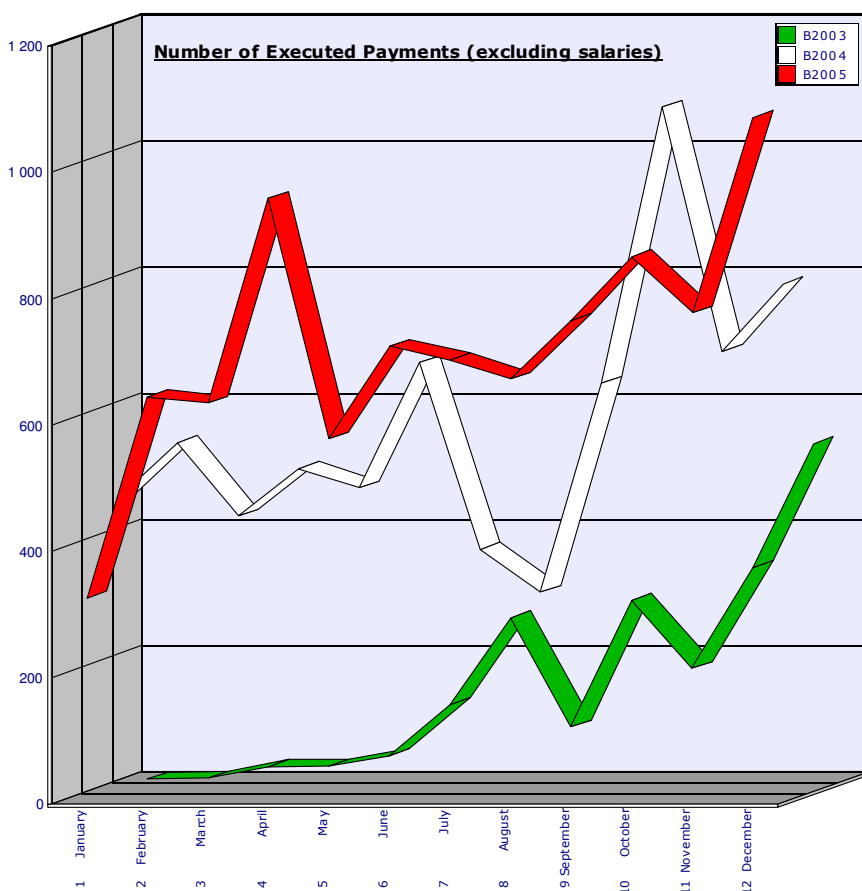
These provisions lead to discrepancies between the general accounts and the budget accounts. For example, investments are recognised as budget expenditure as soon as they are authorised whereas in the general accounts they are recognised as an expense spread over their lifetime.

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.europa.eu/en/about_efsa/efsa_funding/accounts/catindex.html

The figures could show differences due to rounding.



Parma, 15th June 2006

H. B. W. M. KOËTER
Acting Executive Director

EUROPEAN FOOD SAFETY AUTHORITY

1

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 | | |
| Depreciation | | -1 085 377.82 | -537 426.45 | <i>Employee benefits</i> | | | |
| Total | | 1 587 383.52 | 1 071 030.57 | Sundry payables | | 212 348.18 | 12975.98 |
| B. CURRENT ASSETS | 2.1.2 | | | Social security and taxes | | 37 682.02 | 77316.89 |
| <i>Stock</i> | 2.1.2.1 | | | <i>Accounts payables</i> | | | |
| <i>Short-term receivable</i> | | | | Current payables | | 2 093 190.41 | |
| Pre-Financing Third parties | 2.1.2.2 | 170 920.80 | 323 380.50 | Other | | | |
| Sundry receivable (Employee benefits) | 2.1.2.3 | 75 564.09 | 49 720.35 | Consolidated EC Pre Financing | | 4 131 469.45 | 1 974 791.95 |
| Current receivable | | 7 056.88 | 798.87 | Consolidated EC Entities | | 426 122.03 | 93 917.51 |
| Other receivable | | | 35 893.98 | Accrued expenses and deferred income | | 2 180 889.44 | 2 686 079.27 |
| 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 |
| Cash and cash equivalents at the beginning of period | 3 201 534.03 |
| Cash and cash equivalents at the end of period | 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 |

EUROPEAN FOOD SAFETY AUTHORITY

2

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 | Totals |
|--|--------------------|---------------------|------------------------|---------------------|----------------------------|-----------------------------|--|---------------------|
| Gross carrying amounts 1 Jan. 2005 | 0.00 | 0.00 | 150 751.96 | 1 034 795.31 | 0.00 | 0.00 | 0.00 | 1 185 547.27 |
| Additions | | 31 192.34 | 26 651.88 | 473 453.47 | | | | 531 297.69 |
| Disposals | | -477.90 | -55 155.25 | | | | | -55 633.15 |
| 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 | 1 661 211.81 |
| Accumulated depreciations and impairments 1 Jan. 2005 | 0.00 | 0.00 | -56 362.61 | -315 422.55 | 0.00 | 0.00 | 0.00 | -371 785.16 |
| Depreciation | | -7 480.11 | -14 998.00 | -335 190.48 | | | | -357 668.59 |
| Write-back of depreciations | | | 788.01 | | | | | 788.01 |
| Disposals | | | 39 603.96 | | | | | 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 | -689 061.78 |
| Net carrying amounts 31 Dec. 2005 | 0.00 | 23 234.33 | 91 279.95 | 857 635.75 | 0.00 | 0.00 | 0.00 | 972 150.03 |

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

| Receivables from : | Balance as of 31 December 2005 | | | | Balance as of 31 December 2004 | | | |
|------------------------------|---------------------------------------|------------------|---------------------|-----------|---------------------------------------|------------------|---------------------|--------------|
| | 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

| Description | 31 December 2005 | 31 December 2004 |
|--------------------------------|-------------------------|-------------------------|
| 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

| Payables to: | Balance as of 31 December 2005 | Balance as of 31 December 2004 |
|------------------------------|---|---|
| | 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.

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.
A global amount of these current entitlements has been estimated around 300 000 euros.

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 efa/ac | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2513 | Scientific committees efa/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-operation | 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-operation | 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-operation | 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-operation | 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-operation | 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-operation | 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-operation | 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-operation | 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-operation | 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 |

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 | 0.00 |
| Total for Ch.31 : Meetings | | 820.76 | 820.76 | 820.76 | 0.00 |
| 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 buildings | | 53 562.30 | 53 562.30 | 0.00 |
| Total for Art.205 : Security and surveillance of buildings | | | 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 administration and non operational | | | 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 installations | | 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 : Building 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-operation | 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-operation | 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-operation | 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-operation | 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-operation | 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-operation | 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-operation | 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 buildings | 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 building 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 installations | 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 : Building 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-operation | 60 460.00 |
| 3002 | Travel / subsistence and indemnities expenses for members and wg members | 220 923.62 |
| 3010 | Reports, evaluations, studies and scientific co-operation | 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-operation | 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 |
|------------------------------|--|----------------------|----------------------|----------------------|-------------|

4.3. Reconciliation Budgetary/Economic outturn

| | 2005 | 2004 |
|---|----------------------|--------------------|
| Budgetary revenue outturn (a) | 2 059 718.12 | 962 146.30 |
| Adjustments | | |
| 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 payements | | |
| 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 | |
| Total adjustments (b) | -2 827 866.95 | -187 199.59 |
| ECONOMIC RESULT (a+b) | -768 148.83 | 774 946.71 |

5

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

6

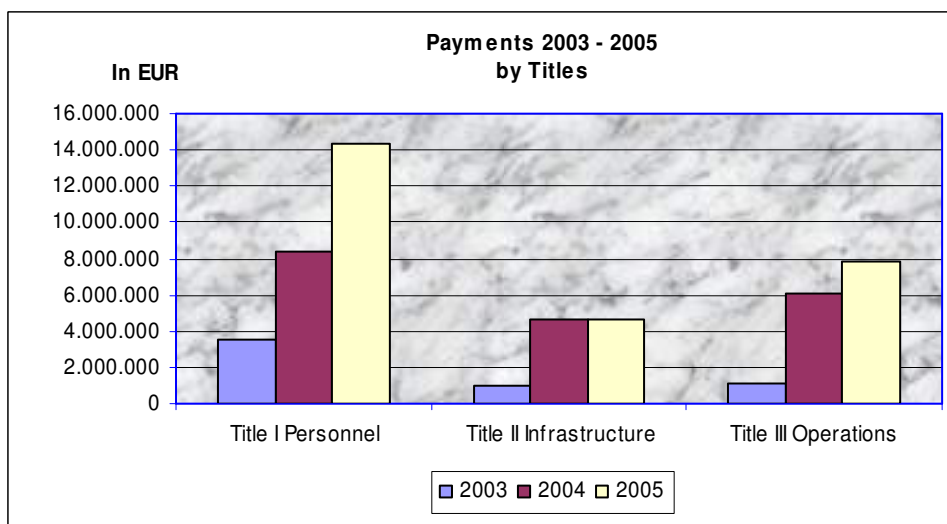
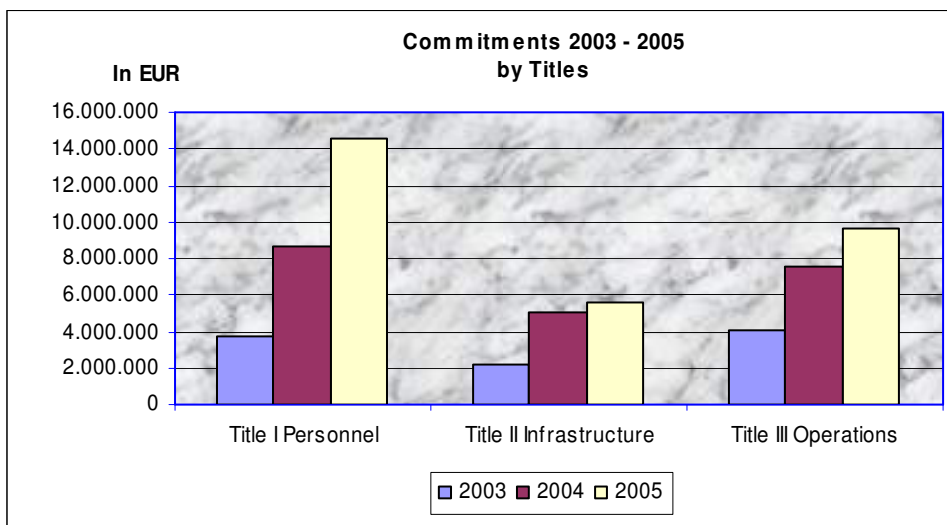
Report on Budgetary and Financial Management

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.



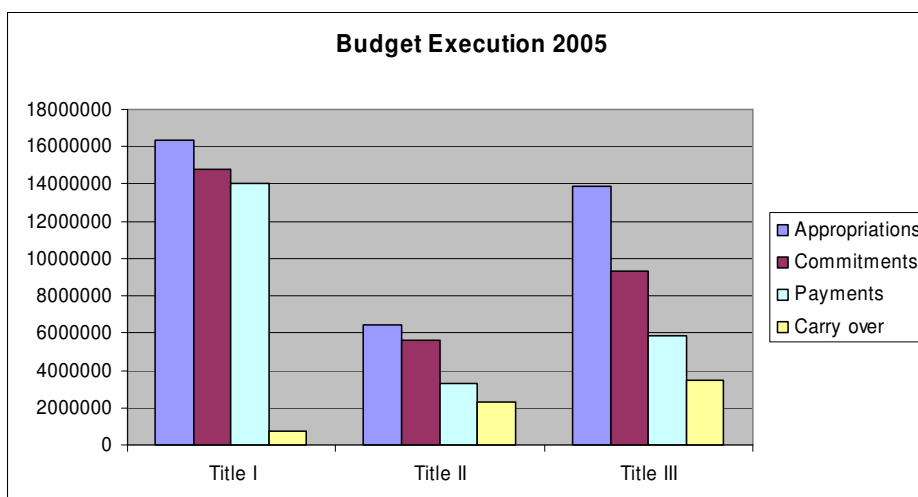
The 2005 appropriations for amounting in total to EUR 37.2 million were at 80 % committed. The breakdown by nature shows an important upturn in personnel expenditure where 89 % was committed by comparison to 75 % in 2004. This result was achieved notwithstanding delays in the launch of calls for applications 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% |

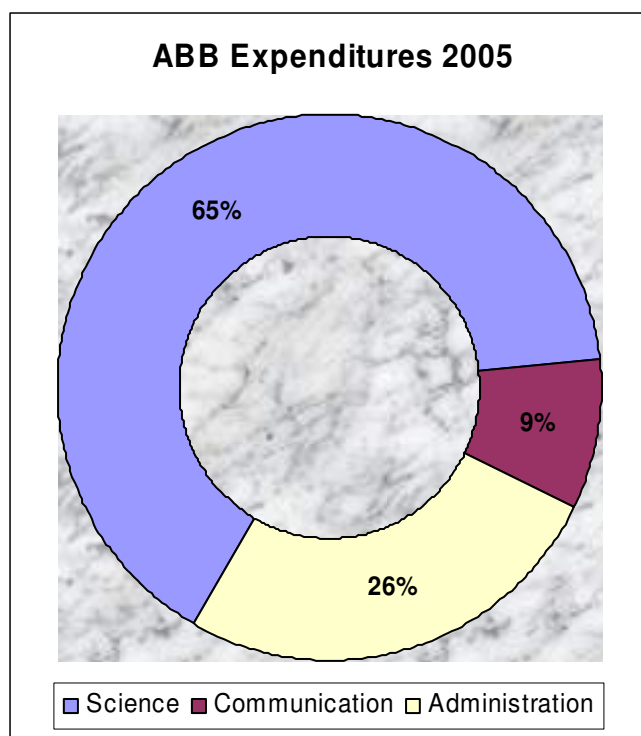
In Infrastructure (Title II) which mainly concerns building, furniture and information technology equipments, the gradual occupancy of the offices in Parma over the year results in lower expenditure than expected in the fields of building and associated costs, data processing, telecommunication and current 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 |