

EUROPEAN FOOD SAFETY AUTHORITY



2007

Financial statements

Report on implementation of the budget

Report on budgetary and financial management

SUMMARY

Introduction

1. FINANCIAL STATEMENTS 2007

- 1.1. Balance sheet
- 1.2. Economic outturn account
- 1.3. Cash flow
- 1.4. Statement of changes in capital

2. ANNEX TO THE FINANCIAL STATEMENTS 2007

- 2.1. Notes to the balance sheet
 - 2.1.1. Non-current assets
 - 2.1.2. Current assets
 - 2.1.3. Retained earning
 - 2.1.4. Economic result of the year
 - 2.1.5. Provisions
 - 2.1.6. Current liabilities
- 2.2. Notes to the economic outturn accounts
- 2.3. Notes to the financial statements

3. LEGAL FRAMEWORK

4. REPORT ON IMPLEMENTATION OF THE BUDGET 2007

- 4.1. Budget execution
- 4.2. Budgetary outturn account
 - 4.2.1 Current year appropriations (2007-C1)
 - 4.2.2 Non automatic carry forward (2007-C2)
 - 4.2.3 Credits on earmarked revenue (2004-C4)
 - 4.2.4 Credits on earmarked revenue – second year (2007-C5)
 - 4.2.5 Automatic carry forward (2007-C8)
 - 4.2.6 Automatic carry forward (2008-C8)
 - 4.2.7 Current year income (2007-IC1)

5. STAFF MOVEMENTS

6. REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2007

Glossary

Introduction

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 mean that the effects of transactions and other events are recognised when those transactions or events occur. They are based on the EC accounting rules.

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 2007 financial statements respect the EC accounting rules as adopted by the Accountant of the European Commission, the EFSA internal rules and financial regulations.

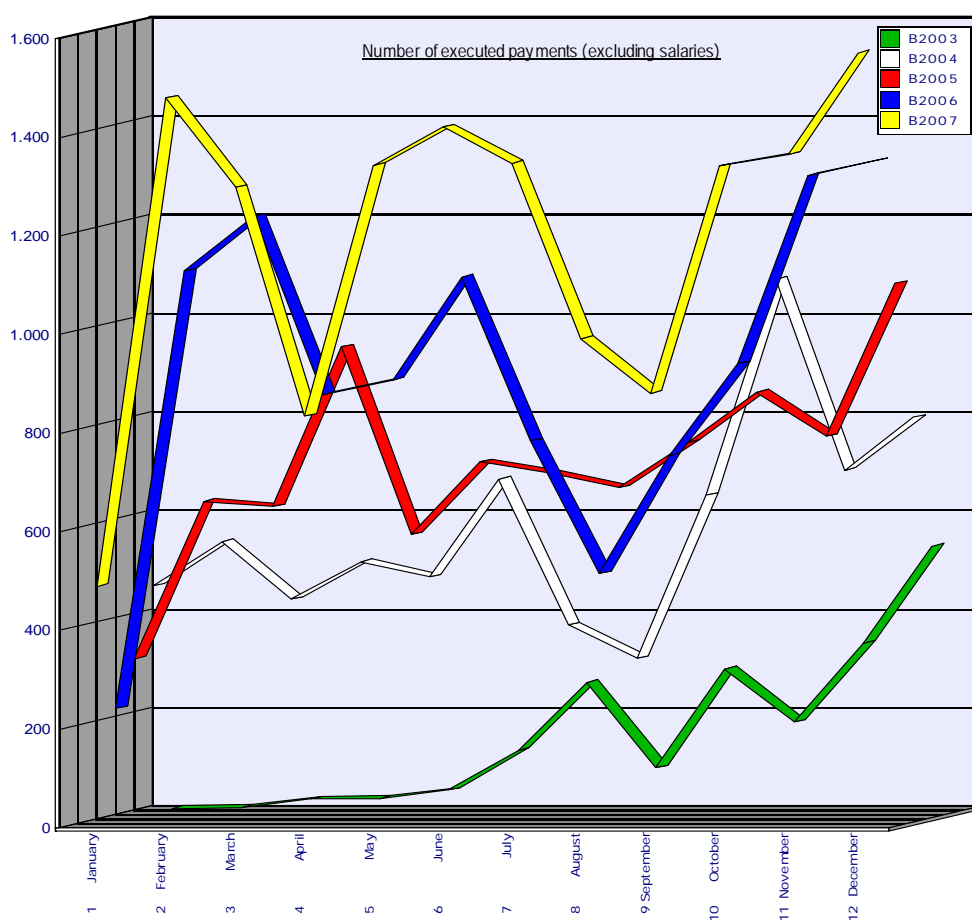
The Accounting Unit had to face a new increase of the workload mainly due to the volume (30% more transactions) of the general activities.

The systems in place have proven their reliability and efficiency enabling us to record and execute more than 17000 payments to our suppliers, staffs and experts within 2,3 calendar days.

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

The complete financial report for 2007 can be found on our website at:
http://www.efsa.europa.eu/en/about_efsa/efsa_funding/accounts.html

The figures could show differences due to rounding.



Certification

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

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

Statement of the Executive Director

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

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

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

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

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

Ljubljana, 25th June 2008

Pedro PINHAL
Head of accounting
Accounting officer

Catherine GESLAIN-LANEELLE
Executive director
Authorising officer

EUROPEAN FOOD SAFETY AUTHORITY

1

Financial Statements

Financial Regulation - Art. 76(a) & 80

2007

1.1. Balance sheet 31/12/2006 & 2007

ASSETS	Notes	2007	2006	LIABILITIES	Notes	2007	2006
A. NON-CURRENT ASSETS	2.1.1			A. CAPITAL			
<i>Intangible fixed assets</i>	2.1.1.1			<i>Capital</i>			
Computer software		2 020 511.34	1 378 177.03	<i>Reserves</i>			
<i>Tangible fixed assets</i>	2.1.1.2			<i>Retained earning</i>	2.1.3	4 784 986.69	3 683 922.86
Land and buildings				<i>Budgetary outturn not reimbursed</i>			
Plants and equipment		44 367.62	38 056.62	<i>Economic result of the year</i>	2.1.4	1 912 649.73	1 101 063.83
Computer hardware		3 124 873.59	1 857 829.77	Total		6 697 636.42	4 784 986.69
Furniture and vehicles		329 035.54	205 843.42				
Leasing and similar rights				B. PROVISIONS			
Other tangible fixed assets				<i>Provisions for risks and liabilities</i>			
Assets under construction and advances				<i>Financial liabilities</i>			
Depreciation		-2 767 239.22	-1 842 190.22	Total		0.00	0.00
Long-Term receivables		2 000.00					
Total		2 753 548.87	1 637 716.62	C. CURRENT LIABILITIES	2.1.6		
B. CURRENT ASSETS	2.1.2			<i>Employee benefits</i>			
<i>Stock</i>	2.1.2.1			<i>Provision for untaken leaves</i>		523 190.53	388 021.07
<i>Short-term receivables</i>				Sundry payables		11 333.35	11 030.55
Pre-Financing Third parties	2.1.2.2	353 900.36	224 211.15	Social security and taxes		48 461.56	23 755.69
Sundry receivable (Employee benefits)	2.1.2.3	96 873.04	41 687.36	<i>Accounts payables</i>			
Current receivable	2.1.2.3	150.00	974.83	Current payables		1 269 217.07	1 224 557.93
Deferred expenses	2.1.2.3	265 801.31	111 783.22	Other			
Consolidated EC Entities – accrued income	2.1.2.3	201 652.83		Consolidated EC Pre Financing		2 322 980.85	2 402 505.65
Consolidated EC Entities	2.1.2.3	8 339.89		Consolidated EC Entities		456 857.10	408 879.56
<i>Cash and equivalents</i>				Accrued expenses and deferred income		3 658 218.89	3 379 831.61
Bank	2.1.2.4	11 307 629.47	10 607 195.57				
Cash							
Imprest account							
Total		12 234 346.90	10 985 852.13	Total		8 290 259.35	7 838 582.06
TOTAL ASSETS		14 987 895.77	12 623 568.75	TOTAL LIABILITIES		14 987 895.77	12 623 568.75

1.2. Economic Outturn account

	Notes	2007	2006
Operating revenues			
from third parties		27 680.01	23 449.25
from consolidated EC entities		46 201 333.20	35 117 476.35
Other operating revenues			
from third parties			
from consolidated EC entities			
TOTAL OPERATING REVENUES	2.2.1	46 229 013.21	35 140 925.60
Administrative expenses	2.2.2		
Staff expenses		-20 474 632.44	-16 014 200.20
Infrastructure expenses		-6 834 353.92	-5 711 387.84
Pensions expenses			
Other expenses		-2 419 341.31	-2 175 493.10
Depreciation and write offs		-1 005 239.53	-771 231.55
Administrative expenses with consolidated EC entities		-436 935.39	-416 459.89
Operating expenses	2.2.3		
Operating expenses		-12 830 125.51	-8 689 380.81
Other operating expenses			
Operating expenses with consolidated EC entities		- 313 438.22	-260 273.90
TOTAL OPERATING EXPENSES		-44 314 066.32	-34 038 427.29
SURPLUS / (DEFICIT) FROM OPERATING ACTIVITIES		1 914 946.89	1 102 498.31
Financial operations revenues	2.2.4		
from third parties		1 233.01	2 704.68
from consolidated EC entities			
Financial operations expenses	2.2.5		
from third parties		-3 530.17	-4 139.16
from consolidated EC entities			
SURPLUS / (DEFICIT) FROM NON OPERATING ACTIVITIES		-2 297.16	-1 434.48
SURPLUS / (DEFICIT) FROM ORDINARY ACTIVITIES		1 912 649.73	1 101 063.83
Extraordinary gains			
Extraordinary losses			
SURPLUS / (DEFICIT) FROM EXTRAORDINARY ITEMS	2.2.6	0.00	0.00
ECONOMIC RESULT OF THE YEAR		1 912 649.73	1 101 063.83

1.3. Cash flow

		2007
Ordinary activities, loans and borrowings related to operating activities	Cash Flows from ordinary activities	
	Surplus/(deficit) from ordinary activities	1 912 649.73
	<u>Adjustments</u>	
	Amortization (intangible fixed assets)	367 488.89
	Depreciation (tangible fixed assets)	616 255.20
	Increase / (decrease) in Provisions for risks and liabilities	135 169.46
	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	-129 689.21
	(Increase) / decrease in Long term Receivables	-2 000.00
	(Increase) / decrease in Short term Receivables	-410 031.77
	(Increase) / decrease in Receivables from consolidated EC entities	-8 339.89
	Increase / (decrease) in Long term liabilities	
	Increase / (decrease) in Accounts payables	348 055.09
	Increase / (decrease) in Other liabilities	
	Increase / (decrease) in Liabilities related to consolidated EC entities	-31 547.26
	(Gains) / losses on sale of Property, plant and equipment	21 495.44
	Extraordinary items	
	Net Cash Flow from ordinary activities	2 819 505.68
	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	-2 119 071.78
	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	-2 119 071.78
	Cash Flows from financing activities	
	Net Cash Flow from financing activities	
Net increase / decrease in cash and cash equivalents		700 433.90
<i>Cash and cash equivalents at the beginning of period</i>		10 607 195.57
<i>Cash and cash equivalents at the end of period</i>		11 307 629.47

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 2006			3 683 922.86	1 101 063.83	4 784 986.69
Changes in accounting policies					
Fundamental errors					
Other revaluations					
Reclassifications					
Allocation of the previous economic result			1 101 063.83	- 1 101 063.83	
Economic result of the year				1 912 649.73	1 912 649.73
Balance as of 31 December 2007			4 784 986.69	1 912 649.73	6 697 636.42

EUROPEAN FOOD SAFETY AUTHORITY

2

Annex to Financial Statements

2007

2.1. Notes to the balance sheet

2.1.1. Non-current assets

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

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

Intangible fixed assets are computer software.

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

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

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

Fixed assets type, depreciation rates

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

2.1.1.1. Intangible fixed assets

Intangible fixed assets	Computer software	Others	Intangible fixed assets under construction	TOTAL
Gross carrying amounts 1 Jan. 2007	1 378 177.03	0.00	0.00	1 378 177.03
Additions	642 334.31			642 334.31
Disposals				0.00
Other changes				0.00
Gross carrying amounts 31 Dec. 2007	2 020 511.34	0.00	0.00	2 020 511.34
Accumulated depreciation and impairment 1 Jan. 2007	-690 951.33	0.00	0.00	-690 951.33
Depreciation	- 367 488.89			- 367 488.89
Write-back of depreciations				0.00
Disposals				0.00
Impairment				0.00
Write-back of impairment				0.00
Other changes				0.00
Accumulated depreciation and impairment 31 Dec 2007	-1 058 440.22	0.00	0.00	-1 058 440.22
Net carrying amounts 31 Dec. 2007	962 071.12	0.00	0.00	962 071.12

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. 2007	0.00	38 056.62	205 843.42	1 857 829.77	0.00	0.00	0.00	2 101 729.81
Additions		6 311.00	123 192.12	1 347 234.35				1 476 737.47
Disposals				-80 190.53				-80 190.53
Other changes								0.00
Gross carrying amounts 31 Dec. 2007	0.00	44 367.62	329 035.54	3 124 873.59	0.00	0.00	0.00	3 498 276.75
Accumulated depreciations and impairments 1 Jan. 2007	0.00	-16 040.12	-53 060.57	-1 082 138.20	0.00	0.00	0.00	-1 151 238.89
Depreciation		-9 587.22	-28 710.13	-577 957.85				-616 255.20
Write-back of depreciations								0.00
Disposals				58 695.09				58 695.09
Impairment								0.00
Write-back of impairment								0.00
Other changes								0.00
Accumulated depreciation and impairment 31 Dec. 2007	0.00	-25 627.34	-81 770.70	-1 601 400.96	0.00	0.00	0.00	-1 708 799.00
Net carrying amounts 31 Dec. 2007	0.00	18 740.28	247 264.84	1 523 472.63	0.00	0.00	0.00	1 789 477.75

2.1.2. Current assets

2.1.2.1. Stocks: none

2.1.2.2. Short-term Pre-financing

Pre-financing is the equivalent of cash advances paid in the context of purchases of goods or services by EFSA and it may be split into a number of payments over a period defined in the particular pre-financing agreement. These payments are made before the goods are delivered or the services are performed.

Pre-financing Ec entity (ownership of the EC entity) < 1 year	Value 31 December 2007	Value 31 December 2006
Centralized direct management		
Centralized indirect management		
Decentralized management		
Shared management		
Others		

Pre-financing Third Party (ownership of the Recipient) < 1 year	Value 31 December 2007	Value 31 December 2006
Centralized direct management		
Decentralized management	353 900.36	224 211.15
Shared management		
Joint management		
Others		

2.1.2.3. Receivables

Receivables from :	Balance as of 31 December 2007				Balance as of 31 December 2006			
	Total	Doubtful amounts	Amounts written off	Net value	Total	Doubtful amounts	Amounts written off	Net value
EC								
Consolidated EC entities	8 339.89			8 339.89				
Consol. EC accrued income	201 652.83			201 652.83				
Third States								
Staff	96 873.04			96 873.04	41 687.36			41 687.36
Other Public Bodies								
Private Companies	265 951.31			265 951.31	112 758.05			112 758.05
Private Persons								

Staff (balance sheet: sundry receivable):

The open balance of 96 873.04 euro corresponds to salary advances plus on hold. The open amount is due mainly to the correction made in December 2007 for the new weighting coefficient for Italy which has been reduced, Council decision. This balance is to be settled in the staff payroll throughout 2008.

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

The open balance of 265 951.31.14 euro corresponds mainly to deferred charges (265 801.31 euro) which will be booked in the next financial years and 150.00 euro due by debtors.

Consolidated EC entities (balance sheet: Consolidated EC Entities & accrued income):

The open balance of 8 339.89 euro corresponds to the amount due to EFSA by a Consolidated EC Entity (European Agency) that is to be recovered. The accrued income of 201 652.83 euro regards the agreement 2006/116-383 between EFSA - DG ELARG for "Strengthening Food Safety Systems in Turkey and Croatia", which corresponds to the net amount of the first instalment of 276 882,00 euro (pre-financing) received by EFSA in 2006 and the 478 534,83 euro that corresponds to the costs incurred under this agreement at 31/12/2007.

2.1.2.4. Cash and equivalents

The balances of EFSA on 31 December 2007 and 2006 were as follows:

<i>Description</i>	<i>31 December 2007</i>	<i>31 December 2006</i>
A. Current accounts	11 307 629.47	10 607 195.57
B. Imprest accounts		
C. Cash in hand		
D. Transfer (Cash in transit)		
E. Short-term deposits		
Total	11 307 629.47	10 607 195.57

2.1.3. Retained earning :

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

2.1.4. Economic result of the year :

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

2.1.5. Provisions :

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

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

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

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

2.1.6. Current liabilities

<i>Payables to:</i>	<i>Balance as of 31 December 2007</i>	<i>Balance as of 31 December 2006</i>
	Total	Total
EC	2 779 837.92	2 811 385.21
Non consolidated EC entities		
Member States		
Third States		
Staff	59 794.91	34 786.24
Other Public Bodies		
Private Companies	4 927 435.96	4 604 389.54
Private Persons		

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

The open balance of 2 779 837.92 euro consists of three parts: 2 322 980.82 euro that corresponds to the cancellation of the pre-financing received from the European Commission (Budgetary Outturn Account), the bank interest yielded on 2007 of 413 841.70 euro and third to 43 015.40 euro due to other European Institutions and Agencies. On 2008, the amount regarding the cancellation of the pre-financing received and the bank interests yielded on 2007 will be reimbursed to the European Commission.

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

The open balance of 59 794.91 euro consists of two parts: 11 333.35 euro which is a payable against staff from the normal course of activities and 48 461.56 euro which corresponds to social security.

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

The total amount of 4 927 435.96 euro corresponds to: 1 269 217.07 euro which regards to invoices received from suppliers and unpaid at year end and 3 658 218.89 euro from accrued expenses, which are an estimation of the cost incurred for services and goods delivered in 2007 year but not paid.

2.2. Notes to the economic outturn account

2.2.1. Operating revenues

Corresponds mainly to the accrued subsidy received from the European Commission DG SANCO. There is also an amount of 129 469,00 euro, recovered from the Translation Centre in Luxembourg.

2.2.2. Administrative expenses

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

The expenses with consolidated EC entities have been presented separately.

2.2.3. Operating expenses

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

2.2.4. Financial operations revenues

Exchange rates differences : 1 233.01 euro

2.2.5. Financial operations expenses

Bank charges : 3 249.17 euro
Exchange rates differences : 281.00 euro

2.2.6. Extraordinary gains/losses

None.

2.3. Notes to the financial statements

- Rental guarantee: the offices rented in Brussels till 2005 are still subject to a rental guarantee on our former bank for the sum of 124 630 euro. This guarantee should have been cancelled early 2007. The cost for the service, 2 492,60 euro, is included in the bank charges account. There is no bank guarantee in Parma.
- Contingent liabilities:
 - Operating leases:
Short term: 1 973 176 euro
Long term: 7 059 233 euro (till 2010).
 - Others:
"RAL" (legal commitments not yet delivered): 3 804 127 euro
- A provision for untaken leaves has been taken into accounts in order to reflect the liability toward the staff members (523 190 euro).
- The valuation of the intangible fixed assets (IT software) is based on the purchase price only. Neither development nor other add-ons costs are included in this amount.
- No other material event or information has been communicated to the Accountant in order to reflect them in these financial statements.

EUROPEAN FOOD SAFETY AUTHORITY

3

Legal Framework

2007

The financial statements 2007 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 and amended on 16 October 2006).

Accounting principles

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

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

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

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

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

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

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

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

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

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

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

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

All operations which are of significance for the information sought shall be taken into account in the financial statements. Materiality shall be assessed in 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.

EUROPEAN FOOD SAFETY AUTHORITY

4

Report on Implementation of the Budget

Financial Regulation - Art. 76(a) & 81

2007

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 (C1 and C4)					APPROPRIATIONS CARRIED OVER FROM THE PREVIOUS FINANCIAL YEAR				
				entered	committed	paid	carried over	cancelled	entered	committed	paid	carried over	cancelled
Community subsidies	52 207 306.27	48 193 192.22	Titre I Staff	24 109 037.23	23 024 155.85	22 346 545.61	677 610.24	1 084 881.30	483 021.61	483 021.61	315 534.31	0	167 487.30
Other subsidies	0	0	Titre II Administration	9 347 370.00	9 147 271.35	6 758 978.42	2 388 292.93	200 098.65	2 893 911.07	2 893 911.07	2 732 112.20	0	161 798.87
Miscellaneous assigned revenue	0	129 469.00	Titre III Operating expenditure	18 880 368.04	15 345 534.58	9 815 792.78	5 529 741.80	3 534 833.46	4 512 242.92	4 512 242.92	3 352 729.70	0	1 159 513.223
Other revenue	0	27 530.01											
TOTAL	52 207 306.27	48 350 191.23	TOTAL	52 336 775.27	47 516 961.78	38 921 316.81	8 595 644.97	4 819 813.49	7 889 175.60	7 889 175.60	6 400 376.21	0	1 488 799.39

4.2. Budgetary outturn account

	2007	2006
Revenue		
Commission subsidy DG Sanco	47 973 273.00	37 243 100.00
Commission subsidy DG Elarg	219 919.22	276 882.00
Other revenue – CDT	129 469.00	0.00
Other revenue	27 530.01	23 449.25
Total revenue (a)	48 350 191.23	37 543 431.25
Expenditure		
Personnel expenses - Budget title I		
Payments	22 346 545.61	17 238 494.64
Automatic carryovers	677 610.24	483 021.61
Administrative expenses - Budget Title II		
Payments	6 758 978.42	4 143 521.58
Automatic carryovers	2 388 292.93	2 893 911.07
Operational expenses - Budget Title III		
Payments	9 815 792.78	7 136 708.13
Automatic carryovers	5 529 741.80	4 512 242.92
Total expenditure (b)	47 516 961.78	36 407 899.95
Outturn for the financial year (a-b)	833 229.45	1 135 531.30
Cancellation of unused carryovers	1 488 799.39	1 263 989.92
Adjustment for carry-over from previous years	0.00	1 859.93
Exchange differences for the year	952.01	1 124.50
Balance carried over from year N-1	2 402 505.65	4 131 469.45
Reimbursement to the EC	-2 402 505.65	-4 131 469.45
Balance of the outturn account for the financial year	2 322 980.85	2 402 505.65

Interest yielded on the EC subvention funds and reimbursed to the E.C.		302 810.30
Interest yielded on the EC subvention funds and to be reimbursed to the E.C.	413 841.70	

4.2.1 Current year appropriations (2007-C1)

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forward
1100	Basic salary	12.248.263,00	-41.000,00	348.000,00	12.555.263,00	12.348.945,28	206.317,72	12.348.945,28	0,00
1101	Family allowance	1.093.995,00	-33.000,00	48.000,00	1.108.995,00	1.076.188,11	32.806,89	1.076.188,11	0,00
1102	Transfer and expatriation allowance	1.693.927,00	-25.000,00	53.000,00	1.721.927,00	1.683.143,07	38.783,93	1.683.143,07	0,00
1103	Secretarial allowance	21.518,00	0,00	1.000,00	22.518,00	19.977,70	2.540,30	19.977,70	0,00
Total for Art.110 : Temporary agents included in the workforce		15.057.703,00	-99.000,00	450.000,00	15.408.703,00	15.128.254,16	280.448,84	15.128.254,16	0,00
1110	Auxiliary agents	1.360.000,00	-86.000,00	0,00	1.274.000,00	1.257.569,36	16.430,64	1.257.569,36	0,00
1113	Stagiaires	50.000,00	-35.000,00	0,00	15.000,00	4.896,07	10.103,93	4.896,07	0,00
1115	Contract staff	702.000,00	35.000,00	0,00	737.000,00	671.909,13	65.090,87	671.909,13	0,00
Total for Art.111 : Other agents		2.112.000,00	-86.000,00	0,00	2.026.000,00	1.934.374,56	91.625,44	1.934.374,56	0,00
1130	Insurance against sickness	451.886,00	-35.000,00	12.000,00	428.886,00	422.348,84	6.537,16	422.348,84	0,00
1131	Insurance against accidents and occupational disease	113.617,00	0,00	5.000,00	118.617,00	88.068,84	30.548,16	88.068,84	0,00
1132	Unemployment insurance for temporary staff	162.679,00	0,00	6.000,00	168.679,00	152.757,98	15.921,02	152.757,98	0,00
1133	Establishment or maintenance of pension rights for temporary 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		728.182,00	-35.000,00	23.000,00	716.182,00	663.175,66	53.006,34	663.175,66	0,00
1140	Birth and death allowance	5.164,00	0,00	1.500,00	6.664,00	1.586,48	5.077,52	1.586,48	0,00
1141	Annual leave travelling expenses	351.180,00	-89.000,00	8.000,00	270.180,00	250.448,47	19.731,53	250.448,47	0,00
1142	Rent and transport allowances	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1147	Call on duties	14.632,00	20.000,00	0,00	34.632,00	27.852,95	6.779,05	27.852,95	0,00
Total for Art.114 : Miscellaneous allowances and grants		370.976,00	-69.000,00	9.500,00	311.476,00	279.887,90	31.588,10	279.887,90	0,00
1150	Overtime	4.304,00	0,00	0,00	4.304,00	0,00	4.304,00	0,00	0,00
Total for Art.115 : Overtime		4.304,00	0,00	0,00	4.304,00	0,00	4.304,00	0,00	0,00

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry- Forward
1170	Freelance and joint interpreting and conference service interpreters	20.658,00	0,00	0,00	20.658,00	1.230,00	19.428,00	1.230,00	0,00
1171	Translation centre Luxembourg (administrative matters)	225.513,00	-50.000,00	0,00	175.513,00	89.856,47	85.656,53	82.856,47	7.000,00
1172	Payment for administrative assistance from the community institutions	114.478,00	33.000,00	0,00	147.478,00	124.720,75	22.757,25	117.133,50	7.587,25
1175	Interim services	387.331,00	155.000,00	0,00	542.331,00	509.827,85	32.503,15	412.039,37	97.788,48
1176	Consultancy	8.607,00	0,00	0,00	8.607,00	8.607,00	0,00	0,00	8.607,00
1177	Other services	25.822,00	25.000,00	0,00	50.822,00	43.476,67	7.345,33	25.866,67	17.610,00
Total for Art.117 : Supplementary services		782.409,00	163.000,00	0,00	945.409,00	777.718,74	167.690,26	639.126,01	138.592,73
1180	Miscellaneous expenditure on recruitment	266.828,00	17.000,00	0,00	283.828,00	279.314,03	4.513,97	239.466,04	39.847,99
1181	Travel expenses (including for members of the family)	42.176,00	-10.000,00	0,00	32.176,00	28.589,75	3.586,25	28.589,75	0,00
1182	Installation, resettlement and transfer allowances	615.426,00	-121.000,00	0,00	494.426,00	458.397,45	36.028,55	458.397,45	0,00
1183	Removal expenses	430.368,00	-163.000,00	0,00	267.368,00	193.685,71	73.682,29	134.836,95	58.848,76
1184	Temporary daily subsistence allowance	342.573,00	-14.000,00	0,00	328.573,00	281.610,98	46.962,02	281.610,98	0,00
Total for Art.118 : Recruitment costs and expenses on entering and leaving the service		1.697.371,00	-291.000,00	0,00	1.406.371,00	1.241.597,92	164.773,08	1.142.901,17	98.696,75
1190	Weightings	1.669.826,00	65.000,00	53.000,00	1.787.826,00	1.588.548,50	199.277,50	1.588.548,50	0,00
1191	Provisional appropriation	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Art.119 : Salary weightings		1.669.826,00	65.000,00	53.000,00	1.787.826,00	1.588.548,50	199.277,50	1.588.548,50	0,00
Total for Ch.11 : Personnel in activity		22.422.771,00	-352.000,00	535.500,00	22.606.271,00	21.613.557,44	992.713,56	21.376.267,96	237.289,48
1300	Mission and travel expenses	266.828,00	0,00	0,00	266.828,00	265.051,16	1.776,84	204.088,65	60.962,51
Total for Art.130 : Mission and travel expenses		266.828,00	0,00	0,00	266.828,00	265.051,16	1.776,84	204.088,65	60.962,51
Total for Ch.13 : Missions and duty travel		266.828,00	0,00	0,00	266.828,00	265.051,16	1.776,84	204.088,65	60.962,51
1400	Restaurants, meals and canteens	32.708,00	12.500,00	0,00	45.208,00	45.208,00	0,00	34.613,40	10.594,60
Total for Art.140 : Restaurants, meals and canteens		32.708,00	12.500,00	0,00	45.208,00	45.208,00	0,00	34.613,40	10.594,60
1410	Medical service	124.807,00	18.000,00	0,00	142.807,00	128.300,00	14.507,00	66.160,53	62.139,47
Total for Art.141 : Medical service		124.807,00	18.000,00	0,00	142.807,00	128.300,00	14.507,00	66.160,53	62.139,47
1420	Further training, language courses and retraining for staff	344.294,00	42.500,00	0,00	386.794,00	382.115,71	4.678,29	150.856,89	231.258,82
Total for Art.142 : Further training, language courses and retraining for staff		344.294,00	42.500,00	0,00	386.794,00	382.115,71	4.678,29	150.856,89	231.258,82
Total for Ch.14 : Socio-medical infrastructure		501.809,00	73.000,00	0,00	574.809,00	555.623,71	19.185,29	251.630,82	303.992,89

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry- Forward
1520	Visiting experts, national experts on detachment	619.729,00	-261.000,00	0,00	358.729,00	328.333,76	30.395,24	303.433,76	24.900,00
Total for Art.152 : Exchanges of officials and experts		619.729,00	-261.000,00	0,00	358.729,00	328.333,76	30.395,24	303.433,76	24.900,00
Total for Ch.15 : Exchange of officers and experts		619.729,00	-261.000,00	0,00	358.729,00	328.333,76	30.395,24	303.433,76	24.900,00
1600	Special assistance grants	1.721,00	0,00	0,00	1.721,00	0,00	1.721,00	0,00	0,00
Total for Art.160 : Special assistance grants		1.721,00	0,00	0,00	1.721,00	0,00	1.721,00	0,00	0,00
1610	Social contacts between staff	34.430,00	10.000,00	0,00	44.430,00	40.557,12	3.872,88	15.095,12	25.462,00
Total for Art.161 : Social contacts between staff		34.430,00	10.000,00	0,00	44.430,00	40.557,12	3.872,88	15.095,12	25.462,00
1620	Other interventions	1.721,00	40.000,00	0,00	41.721,00	31.193,48	10.527,52	25.193,48	6.000,00
Total for Art.162 : Other interventions		1.721,00	40.000,00	0,00	41.721,00	31.193,48	10.527,52	25.193,48	6.000,00
1630	Early childhood centres and other crèches	127.389,00	0,00	0,00	127.389,00	115.225,06	12.163,94	107.991,21	7.233,85
Total for Art.163 : Early childhood centres and other crèches		127.389,00	0,00	0,00	127.389,00	115.225,06	12.163,94	107.991,21	7.233,85
1640	Complementary aid for the handicapped	1.721,00	0,00	0,00	1.721,00	0,00	1.721,00	0,00	0,00
Total for Art.164 : Complementary aid for the handicapped		1.721,00	0,00	0,00	1.721,00	0,00	1.721,00	0,00	0,00
Total for Ch.16 : Social welfare		166.982,00	50.000,00	0,00	216.982,00	186.975,66	30.006,34	148.279,81	38.695,85
1700	Reception and entertainment expenses	36.151,00	0,00	0,00	36.151,00	25.346,89	10.804,11	13.577,38	11.769,51
Total for Art.170 : Reception and entertainment expenses		36.151,00	0,00	0,00	36.151,00	25.346,89	10.804,11	13.577,38	11.769,51
Total for Ch.17 : Reception and entertainment expenses		36.151,00	0,00	0,00	36.151,00	25.346,89	10.804,11	13.577,38	11.769,51
1900	Pensions and pension subsidies	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Art.190 : Pensions and pension subsidies		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Ch.19 : Pensions and pension subsidies		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for T.1 : Expenses for personnel linked to the authority		24.014.270,00	-490.000,00	535.500,00	24.059.770,00	22.974.888,62	1.084.881,38	22.297.278,38	677.610,24

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry- Forward
2000	Rent	2.320.000,00	-328.500,00	0,00	1.991.500,00	1.982.490,00	9.010,00	1.910.767,74	71.722,26
Total for Art.200 : Rent		2.320.000,00	-328.500,00	0,00	1.991.500,00	1.982.490,00	9.010,00	1.910.767,74	71.722,26
2010	Insurance	53.000,00	-5.000,00	0,00	48.000,00	47.293,73	706,27	42.208,32	5.085,41
Total for Art.201 : Insurance		53.000,00	-5.000,00	0,00	48.000,00	47.293,73	706,27	42.208,32	5.085,41
2020	Water, gaz, electricity and heating	340.000,00	48.000,00	0,00	388.000,00	387.712,91	287,09	327.462,56	60.250,35
Total for Art.202 : Water, gaz, electricity and heating		340.000,00	48.000,00	0,00	388.000,00	387.712,91	287,09	327.462,56	60.250,35
2030	Cleaning and maintenance	310.000,00	-45.000,00	10.000,00	275.000,00	253.338,95	21.661,05	184.661,31	68.677,64
Total for Art.203 : Cleaning and maintenance		310.000,00	-45.000,00	10.000,00	275.000,00	253.338,95	21.661,05	184.661,31	68.677,64
2040	Refurbishment of premises/ fitting out	480.000,00	72.800,00	120.000,00	672.800,00	662.857,50	9.942,50	303.497,50	359.360,00
Total for Art.204 : Refurbishment of premises/ fitting out		480.000,00	72.800,00	120.000,00	672.800,00	662.857,50	9.942,50	303.497,50	359.360,00
2050	Security and surveillance of buildings	280.000,00	60.000,00	0,00	340.000,00	339.299,93	700,07	236.521,82	102.778,11
Total for Art.205 : Security and surveillance of buildings		280.000,00	60.000,00	0,00	340.000,00	339.299,93	700,07	236.521,82	102.778,11
2080	Preliminary to construction, acquisition or rental of immovable property	120.000,00	-118.800,00	50.000,00	51.200,00	50.505,16	694,84	21.351,17	29.153,99
Total for Art.208 : Preliminary to construction, acquisition or rental of immovable property		120.000,00	-118.800,00	50.000,00	51.200,00	50.505,16	694,84	21.351,17	29.153,99
2090	Other expenditure on buildings	60.000,00	5.000,00	10.000,00	75.000,00	71.408,58	3.591,42	44.401,74	27.006,84
Total for Art.209 : Other expenditure on buildings		60.000,00	5.000,00	10.000,00	75.000,00	71.408,58	3.591,42	44.401,74	27.006,84
Total for Ch.20 : Investments in immovable property, rental of building and associated costs		3.963.000,00	-311.500,00	190.000,00	3.841.500,00	3.794.906,76	46.593,24	3.070.872,16	724.034,60
2100	Purchase/ maintenance of equipment	867.000,00	-156.510,00	0,00	710.490,00	709.170,53	1.319,47	473.847,27	235.323,26
2101	Purchase / maintenance of software	465.000,00	57.582,00	0,00	522.582,00	519.679,21	2.902,79	385.575,86	134.103,35
2103	Software development	700.000,00	95.133,00	0,00	795.133,00	794.873,00	260,00	523.221,00	271.652,00
2104	User support	120.000,00	26.795,00	0,00	146.795,00	146.795,00	0,00	116.825,00	29.970,00
Total for Art.210 : Purchase and maintenance of it for administration and non operational		2.152.000,00	23.000,00	0,00	2.175.000,00	2.170.517,74	4.482,26	1.499.469,13	671.048,61
Total for Ch.21 : Expenditure on data processing		2.152.000,00	23.000,00	0,00	2.175.000,00	2.170.517,74	4.482,26	1.499.469,13	671.048,61

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forward
2200	Technical equipment and installations	380.000,00	62.215,00	0,00	442.215,00	442.213,19	1,81	148.157,01	294.056,18
2201	Hire or leasing of technical equipment and installations	17.215,00	-11.000,00	0,00	6.215,00	3.836,00	2.379,00	3.836,00	0,00
2202	Maintenance and repair of technical equipment and installations	17.215,00	-17.215,00	0,00	0,00	0,00	0,00	0,00	0,00
Total for Art.220 : Technical equipment and installations		414.430,00	34.000,00	0,00	448.430,00	446.049,19	2.380,81	151.993,01	294.056,18
2210	Purchase of furniture	116.199,00	225.000,00	30.000,00	371.199,00	370.137,07	1.061,93	301.476,11	68.660,96
Total for Art.221 : Furniture		116.199,00	225.000,00	30.000,00	371.199,00	370.137,07	1.061,93	301.476,11	68.660,96
2231	Hire or leasing of vehicles	723.018,00	270.400,00	0,00	993.418,00	915.531,12	77.886,88	749.528,27	166.002,85
Total for Art.223 : Transport equipment		723.018,00	270.400,00	0,00	993.418,00	915.531,12	77.886,88	749.528,27	166.002,85
2250	Library stocks, purchase and preservation of books	5.164,00	0,00	0,00	5.164,00	4.610,97	553,03	2.371,25	2.239,72
2251	Special library, documentation and reproduction equipment	6.886,00	-5.400,00	0,00	1.486,00	1.452,10	33,90	1.452,10	0,00
2255	Subscriptions and purchase of information media	11.190,00	0,00	0,00	11.190,00	9.456,85	1.733,15	3.041,59	6.415,26
Total for Art.225 : Documentation and library expenditure		23.240,00	-5.400,00	0,00	17.840,00	15.519,92	2.320,08	6.864,94	8.654,98
Total for Ch.22 : Movable property and associated costs		1.276.887,00	524.000,00	30.000,00	1.830.887,00	1.747.237,30	83.649,70	1.209.862,33	537.374,97

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry- Forward
2300	Stationery and office supplies	133.414,00	20.000,00	0,00	153.414,00	153.326,00	88,00	126.970,97	26.355,03
Total for Art.230 : Stationery and office supplies		133.414,00	20.000,00	0,00	153.414,00	153.326,00	88,00	126.970,97	26.355,03
2320	Bank charges	8.607,00	-5.000,00	0,00	3.607,00	3.249,17	357,83	3.249,17	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		8.607,00	-5.000,00	0,00	3.607,00	3.249,17	357,83	3.249,17	0,00
2330	Legal expenses	38.733,00	52.500,00	0,00	91.233,00	65.981,68	25.251,32	59.968,68	6.013,00
Total for Art.233 : Legal expenses		38.733,00	52.500,00	0,00	91.233,00	65.981,68	25.251,32	59.968,68	6.013,00
2340	Damages	8.607,00	0,00	0,00	8.607,00	0.00	8.607,00	0.00	0.00
Total for Art.234 : Damages		8.607,00	0,00	0,00	8.607,00	0.00	8.607,00	0.00	0.00
2350	Miscellaneous insurance	861,00	25.000,00	0,00	25.861,00	20.000,00	5.861,00	1.429,60	18.570,40
2353	Removals and associated handling	30.126,00	0,00	0,00	30.126,00	25.250,00	4.876,00	21.841,97	3.408,03
Total for Art.235 : Other operating expenditure		30.987,00	25.000,00	0,00	55.987,00	45.250,00	10.737,00	23.271,57	21.978,43
2390	Publications	21.518,00	0,00	0,00	21.518,00	18.241,38	3.276,62	13.261,38	4.980,00
Total for Art.239 : Publications		21.518,00	0,00	0,00	21.518,00	18.241,38	3.276,62	13.261,38	4.980,00
Total for Ch.23 : Current administrative expenditure		241.866,00	92.500,00	0,00	334.366,00	286.048,23	48.317,77	226.721,77	59.326,46
2400	Postal charges	111.895,00	-31.000,00	0,00	80.895,00	80.500,00	395,00	52.790,65	27.709,35
Total for Art.240 : Postal charges		111.895,00	-31.000,00	0,00	80.895,00	80.500,00	395,00	52.790,65	27.709,35
2410	Telecommunications subscriptions and charges	189.362,00	-80.600,00	0,00	108.762,00	108.750,88	11,12	68.839,01	39.911,87
2411	Purchase and installation of equipment	315.029,00	96.600,00	0,00	411.629,00	411.626,22	2,78	238.336,41	173.289,81
Total for Art.241 : Telecommunications		504.391,00	16.000,00	0,00	520.391,00	520.377,10	13,90	307.175,42	213.201,68
Total for Ch.24 : Postal charges and telecommunications		616.286,00	-15.000,00	0,00	601.286,00	600.877,10	408,90	359.966,07	240.911,03
2500	Management board meetings	387.331,00	177.000,00	0,00	564.331,00	547.684,22	16.646,78	392.086,96	155.597,26
Total for Art.250 : Management board meetings		387.331,00	177.000,00	0,00	564.331,00	547.684,22	16.646,78	392.086,96	155.597,26
Total for Ch.25 : Expenditure on formal and other meetings		387.331,00	177.000,00	0,00	564.331,00	547.684,22	16.646,78	392.086,96	155.597,26
Total for T.2 : Building equipment + miscellaneous operating expenditure linked to the authority		8.637.370,00	490.000,00	220.000,00	9.347.370,00	9.147.271,35	200.098,65	6.758.978,42	2.388.292,93

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forward
3010	Afc: scientific co-operation with external experts	388.773,00	84.227,00	-28.000,00	445.000,00	328.335,00	116.665,00	169.190,00	159.145,00
3011	Afc: subventions for studies and evaluations	96.693,00	-4.693,00	-7.000,00	85.000,00	0.00	85.000,00	0.00	0.00
3012	Afc:travel / subsistence and indemnities expenses for members of the panel and its working groups	909.209,00	-100.000,00	-53.000,00	756.209,00	637.620,61	118.588,39	562.805,82	74.814,79
Total for Art.301 : Afc panel on food additives, flavourings, processing aids and materials in contact with food		1.394.675,00	-20.466,00	-88.000,00	1.286.209,00	965.955,61	320.253,39	731.995,82	233.959,79
3020	Feedap: scientific co-operation with external experts	29.208,00	0,00	-2.000,00	27.208,00	0.00	27.208,00	0.00	0.00
3021	Feedap: subventions for studies and evaluations	77.554,00	-51.554,00	-6.000,00	20.000,00	20.000,00	0,00	0.00	20.000,00
3022	Feedap: travel / subsistence and indemnities expenses for members of the panel and its working groups	854.100,00	-110.000,00	-61.000,00	683.100,00	595.230,00	87.870,00	481.251,35	113.978,65
Total for Art.302 : Feedap: additives and products or substances used in animal feed		960.862,00	-161.554,00	-69.000,00	730.308,00	615.230,00	115.078,00	481.251,35	133.978,65
3030	Plh: scientific co-operation with external experts	19.139,00	0,00	-1.000,00	18.139,00	0.00	18.139,00	0.00	0.00
3031	Plh: subventions for studies and evaluations	46.347,00	56.653,00	-3.000,00	100.000,00	0.00	100.000,00	0.00	0.00
3032	Plh: travel / subsistence and indemnities expenses for members of the panel and its working groups	533.812,00	80.000,00	-38.000,00	575.812,00	510.783,05	65.028,95	406.550,51	104.232,54
Total for Art.303 : Plh: panel on plant health		599.298,00	136.653,00	-42.000,00	693.951,00	510.783,05	183.167,95	406.550,51	104.232,54
3040	Ppr: scientific co-operation with external experts	58.416,00	0,00	-4.000,00	54.416,00	54.000,00	416,00	0.00	54.000,00
3041	Ppr: subventions for studies and evaluations	90.693,00	5.307,00	-6.000,00	90.000,00	90.000,00	0,00	0.00	90.000,00
3042	Ppr: travel / subsistence and indemnities expenses for members of the panel and its working group	775.545,00	0,00	-55.000,00	720.545,00	510.498,84	210.046,16	428.638,13	81.860,71
Total for Art.304 : Ppr: plant protection products and their residues		924.654,00	5.307,00	-65.000,00	864.961,00	654.498,84	210.462,16	428.638,13	225.860,71

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forward
3050	Gmo: scientific co-operation with external experts	48.347,00	-26.086,00	-3.000,00	19.261,00	0,00	19.261,00	0,00	0,00
3051	Gmo: subventions for studies and evaluations	291.386,00	-173.386,00	-32.000,00	86.000,00	0,00	86.000,00	0,00	0,00
3052	Gmo: travel / subsistence and indemnities expenses for members of the panel and its working groups	989.070,00	-20.000,00	-70.000,00	899.070,00	643.179,47	255.890,53	573.458,32	69.721,15
Total for Art.305 : Gmo: genetically modified organism		1.328.803,00	-219.472,00	-105.000,00	1.004.331,00	643.179,47	361.151,53	573.458,32	69.721,15
3060	Nda: scientific co-operation with external experts	48.347,00	-45.347,00	-3.000,00	0,00	0,00	0,00	0,00	0,00
3061	Nda: subventions for studies	191.386,00	-178.386,00	-13.000,00	0,00	0,00	0,00	0,00	0,00
3062	Nda: travel / subsistence and indemnities expenses for members of the panel and its working groups	537.119,00	0,00	-50.000,00	487.119,00	307.159,27	179.959,73	301.383,56	5.775,71
Total for Art.306 : Nda: dietetic products, nutrition and allergies		776.852,00	-223.733,00	-66.000,00	487.119,00	307.159,27	179.959,73	301.383,56	5.775,71
3070	Biohaz & bse-tse: scientific co-operation with external experts	67.485,00	-59.085,00	-5.000,00	3.400,00	3.400,00	0,00	3.400,00	0,00
3071	Biohaz & bse-tse: subventions for studies and evaluations	84.624,00	721.376,00	-6.000,00	800.000,00	797.532,31	2.467,69	159.506,46	638.025,85
3072	Biohaz & bse-tse: travel / subsistence and indemnities expenses for the members of the panel and its working groups	1.185.457,00	-221.400,00	-85.000,00	879.057,00	609.284,48	269.772,52	586.891,85	22.392,63
Total for Art.307 : Biohaz & bse-tse: biological hazards		1.337.566,00	440.891,00	-96.000,00	1.682.457,00	1.410.216,79	272.240,21	749.798,31	660.418,48
3080	Contam: scientific co-operation with external experts	68.485,00	-63.485,00	-5.000,00	0,00	0,00	0,00	0,00	0,00
3081	Contam: subventions for studies and evaluations	78.555,00	-72.555,00	-6.000,00	0,00	0,00	0,00	0,00	0,00
3082	Contam: travel / subsistence and indemnities expenses for members of the panel and its working groups	690.921,00	0,00	-49.000,00	641.921,00	464.905,98	177.015,02	443.461,94	21.444,04
Total for Art.308 : Contam: contaminants in the food chain		837.961,00	-136.040,00	-60.000,00	641.921,00	464.905,98	177.015,02	443.461,94	21.444,04

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forward
3090	Ahaw: scientific co-operation with external experts	58.416,00	-45.000,00	-4.000,00	9.416,00	4.900,00	4.516,00	0.00	4.900,00
3091	Ahaw: subventions for studies	87.624,00	218.376,00	-6.000,00	300.000,00	300.000,00	0,00	0.00	300.000,00
3092	Ahaw: travel / subsistence and indemnities expenses for members of the panel and its working groups	1.006.902,00	545.000,00	-60.000,00	1.491.902,00	1.157.292,87	334.609,13	1.017.077,58	140.215,29
Total for Art.309 : Ahaw: animal health and welfare		1.152.942,00	718.376,00	-70.000,00	1.801.318,00	1.462.192,87	339.125,13	1.017.077,58	445.115,29
Total for Ch.30 : Scientific activities		9.313.613,00	539.962,00	-661.000,00	9.192.575,00	7.034.121,88	2.158.453,12	5.133.615,52	1.900.506,36
3100	Scientific cooperation	84.970,00	420.100,00	0,00	505.070,00	416.000,00	89.070,00	73.000,00	343.000,00
3101	Subventions for studies and evaluations	952.883,00	-392.883,00	0,00	560.000,00	515.301,10	44.698,90	38.060,22	477.240,88
3102	Travel / subsistence and indemnities expenses	188.149,00	-158.000,00	0,00	30.149,00	10.460,37	19.688,63	0,00	10.460,37
Total for Art.310 : Scientific cooperation & assistance		1.226.002,00	-130.783,00	0,00	1.095.219,00	941.761,47	153.457,53	111.060,22	830.701,25
3110	Data collection exposure	84.970,00	-50.000,00	0,00	34.970,00	13.848,90	21.121,10	7.848,90	6.000,00
3112	Data collection : travel/subsistence and indemnities expenses	91.040,00	-35.000,00	0,00	56.040,00	21.703,05	34.336,95	21.703,05	0,00
Total for Art.311 : Data collection exposure		176.010,00	-85.000,00	0,00	91.010,00	35.551,95	55.458,05	29.551,95	6.000,00
3120	Emerging risks	121.386,00	-121.000,00	0,00	386,00	0.00	386,00	0.00	0.00
3122	Emerging risks: travel/subsistence and indemnities expenses	91.040,00	-75.000,00	0,00	16.040,00	0,00	16.040,00	0.00	0,00
Total for Art.312 : Emerging risks		212.426,00	-196.000,00	0,00	16.426,00	0,00	16.426,00	0.00	0,00
3130	Assessment methodology	184.970,00	-126.800,00	-19.000,00	39.170,00	3.200,00	35.970,00	3.200,00	0,00
3132	Assessment methodology: travel/subsistence and indemnities expenses	91.040,00	-30.000,00	0,00	61.040,00	46.257,85	14.782,15	46.257,85	0,00
Total for Art.313 : Assessment methodology		276.010,00	-156.800,00	-19.000,00	100.210,00	49.457,85	50.752,15	49.457,85	0,00

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forward
3141	Praper: subventions for studies and evaluations	482.079,00	-425.079,00	-57.000,00	0,00	0,00	0,00	0,00	0,00
3142	Praper: travel/subsistence and indemnities expenses for the members of the expert group and its working groups	279.189,00	220.000,00	0,00	499.189,00	458.081,50	41.107,50	410.534,51	47.546,99
3145	Mrl: travel/subsistence and indemnities expenses for members of the expert group and its working groups	30.347,00	-15.000,00	0,00	15.347,00	0,00	15.347,00	0,00	0,00
Total for Art.314 : Pesticides (praper)		791.615,00	-220.079,00	-57.000,00	514.536,00	458.081,50	56.454,50	410.534,51	47.546,99
3150	Zoonoses: scientific cooperation with external experts	362.426,00	-45.000,00	-29.000,00	288.426,00	268.080,00	20.346,00	37.280,00	230.800,00
3152	Zoonoses: travel/subsistence and indemnities expenses for members of the task force and its working groups	385.258,00	-150.000,00	-19.500,00	215.758,00	175.999,62	39.758,38	172.248,21	3.751,41
Total for Art.315 : Zoonoses (data collection)		747.684,00	-195.000,00	-48.500,00	504.184,00	444.079,62	60.104,38	209.528,21	234.551,41
Total for Ch.31 : Scientific cooperation & assistance		3.429.747,00	-983.662,00	-124.500,00	2.321.585,00	1.928.932,39	392.652,61	810.132,74	1.118.799,65

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forward
3200	Advisory forum plenary	250.000,00	0,00	0,00	250.000,00	183.735,21	66.264,79	135.830,30	47.904,91
3201	Advisory forum wg com	100.000,00	0,00	0,00	100.000,00	47.862,51	52.137,49	47.862,51	0,00
3202	Advisory forum wg it	30.000,00	25.000,00	0,00	55.000,00	45.061,26	9.938,74	33.756,39	11.304,87
3203	Advisory forum horizontal wg	130.000,00	0,00	0,00	130.000,00	81.959,48	48.040,52	44.846,96	37.112,52
3204	Advisory group on risk communication (agrc)	95.000,00	-30.000,00	0,00	65.000,00	16.659,70	48.340,30	14.636,64	2.023,06
Total for Art.320 : Advisory forum		605.000,00	-5.000,00	0,00	600.000,00	375.278,16	224.721,84	276.932,80	98.345,36
3210	Sc: cooperation with external experts	100.000,00	-90.000,00	0,00	10.000,00	2.875,00	7.125,00	2.875,00	0,00
3212	Sc: travel/subsistence and indemnities expenses for members of the scientific committee and its working groups	400.000,00	245.000,00	0,00	645.000,00	487.540,68	157.459,32	435.349,68	52.191,00
Total for Art.321 : Scientific committee (sc)		500.000,00	155.000,00	0,00	655.000,00	490.415,68	164.584,32	438.224,68	52.191,00
Total for Ch.32 : Scientific committee & advisory forum		1.105.000,00	150.000,00	0,00	1.255.000,00	865.693,84	389.306,16	715.157,48	150.536,36
3300	Translation	550.000,00	-300.000,00	0,00	250.000,00	211.124,13	38.875,87	179.124,13	32.000,00
3301	Interpretation	50.000,00	-45.000,00	0,00	5.000,00	0,00	5.000,00	0,00	0,00
Total for Art.330 : Translation & interpretation expenses		600.000,00	-345.000,00	0,00	255.000,00	211.124,13	43.875,87	179.124,13	32.000,00
Total for Ch.33 : Translation & interpretation expenses		600.000,00	-345.000,00	0,00	255.000,00	211.124,13	43.875,87	179.124,13	32.000,00
3400	Data collection it	310.000,00	187.154,00	0,00	497.154,00	497.069,33	84,67	337.222,93	159.846,40
3401	Networking of organization	250.000,00	-187.983,00	0,00	62.017,00	61.630,95	386,05	30.941,97	30.688,98
3402	Dedicated it systems to support the operations	450.000,00	356.529,00	0,00	806.529,00	806.349,38	179,62	447.939,38	358.410,00
Total for Art.340 : It data collection and networking		1.010.000,00	355.700,00	0,00	1.365.700,00	1.365.049,66	650,34	816.104,28	548.945,38
Total for Ch.34 : It data collection and networking		1.010.000,00	355.700,00	0,00	1.365.700,00	1.365.049,66	650,34	816.104,28	548.945,38

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carry-Forward
3500	Communications	620.000,00	-75.000,00	30.000,00	575.000,00	442.677,85	132.322,15	176.997,76	265.680,09
3501	Publications	497.000,00	0,00	0,00	497.000,00	373.851,11	123.148,89	282.208,44	91.642,67
3502	Conferences & events	954.000,00	293.000,00	0,00	1.247.000,00	1.075.204,14	171.795,86	317.431,83	757.772,31
3503	Web	140.000,00	0,00	0,00	140.000,00	80.830,00	59.170,00	24.250,00	56.580,00
3504	Travel / subsistence and indemnities expenses for communication meetings	7.000,00	0,00	0,00	7.000,00	0,00	7.000,00	0,00	0,00
Total for Art.350 : Information & publication		2.218.000,00	218.000,00	30.000,00	2.466.000,00	1.972.563,10	493.436,90	800.888,03	1.171.675,07
Total for Ch.35 : Information & publication		2.218.000,00	218.000,00	30.000,00	2.466.000,00	1.972.563,10	493.436,90	800.888,03	1.171.675,07
3601	Quality management / studies	30.000,00	-30.000,00	0,00	0,00	0,00	0,00	0,00	0,00
3602	Library: access to databases / documents	135.000,00	20.000,00	0,00	155.000,00	144.922,79	10.077,21	80.738,64	64.184,15
3603	Mission of staff related to operational duties	920.000,00	164.000,00	0,00	1.084.000,00	1.082.126,77	1.873,23	863.468,59	218.658,18
Total for Art.360 : Operational expenditure		1.085.000,00	154.000,00	0,00	1.239.000,00	1.227.049,56	11.950,44	944.207,23	282.842,33
Total for Ch.36 : Operational expenditure		1.085.000,00	154.000,00	0,00	1.239.000,00	1.227.049,56	11.950,44	944.207,23	282.842,33
3700	Stakeholder platform	150.000,00	-50.000,00	0,00	100.000,00	75.958,66	24.041,34	30.167,96	45.790,70
3701	Crisis support	100.000,00	-39.000,00	0,00	61.000,00	46.410,00	14.590,00	70,00	46.340,00
Total for Art.370 : External relations		250.000,00	-89.000,00	0,00	161.000,00	122.368,66	38.631,34	30.237,96	92.130,70
Total for Ch.37 : External relations		250.000,00	-89.000,00	0,00	161.000,00	122.368,66	38.631,34	30.237,96	92.130,70
3900	Enlargement	0,00	0,00	544.306,27	544.306,27	538.429,59	5.876,68	306.123,64	232.305,95
Total for Art.390 : Projects		0,00	0,00	544.306,27	544.306,27	538.429,59	5.876,68	306.123,64	232.305,95
Total for Ch.39 : Special projects		0,00	0,00	544.306,27	544.306,27	538.429,59	5.876,68	306.123,64	232.305,95
Total for T.3 : Revenue from operating expenditure		19.011.360,00	0,00	-211.193,73	18.800.166,27	15.265.332,81	3.534.833,46	9.735.591,01	5.529.741,80
TOTAL BUDGET		51.663.000,00	0,00	544.306,27	52.207.306,27	47.387.492,78	4.819.813,49	38.791.847,81	8.595.644,97

4.2.2 Non automatic carry forward (2007-C2)

None

4.2.3 Credits on earmarked revenue (2007-C4)

Item	Title	Appropriation	Committed	Paid	Appropriation to be Carry-Forward	Commitments To be Carry-Forward
1171	Translation centre Luxembourg (administrative matters)	49.267,23	49.267,23	49.267,23	0,00	0,00
Total for Art.117 : Supplementary services		49.267,23	49.267,23	49.267,23	0,00	0,00
Total for Ch.11 : Personnel in activity		49.267,23	49.267,23	49.267,23	0,00	0,00
Total for T.1 : Expenses for personnel linked to the authority		49.267,23	49.267,23	49.267,23	0,00	0,00
3300	Revenue from translation	80.201,77	80.201,77	80.201,77	0,00	0,00
3300	Translation	80.201,77	80.201,77	80.201,77	0,00	0,00
Total for Art.330 : Translation & interpretation expenses		80.201,77	80.201,77	80.201,77	0,00	0,00
Total for Ch.33 : Translation & interpretation expenses		80.201,77	80.201,77	80.201,77	0,00	0,00
3900	Enlargement	0.00	0.00	0.00		0.00
Total for Art.390 : Projects		0.00	0.00	0.00	0.00	0.00
Total for Ch.39 : Special projects		0.00	0.00	0.00	0.00	0.00
Total for T.3 : Revenue from operating expenditure		80.201,77	80.201,77	80.201,77	0,00	0,00
Budget Total:		129.469,00	129.469,00	129.469,00	0,00	0,00
Total to CF:						0,00

4.2.4 Credits on earmarked revenue – second year (2007-C5)

None

4.2.5 Automatic carry forward (2007-C8)

Budget Line	Title	Carry Forward	Paid	To be cancelled
1170	Freelance and joint interpreting and conference service interpreters	2.000,00	550,00	1.450,00
1171	Translation centre Luxembourg (administrative matters)	17.865,50	15.865,50	2.000,00
1172	Payment for administrative assistance from the Community institutions	20.000,00	16.750,00	3.250,00
1175	Interim services	28.000,00	23.192,97	4.807,03
1177	Other services	31.732,31	6.622,31	25.110,00
1180	Miscellaneous expenditure on recruitment	56.260,13	52.119,54	4.140,59
1183	Removal expenses	37.514,64	33.600,53	3.914,11
1300	Mission and travel expenses	106.173,34	35.471,20	70.702,14
1400	Restaurants, meals and canteens	4.042,80	2.487,50	1.555,30
1410	Medical service	21.495,20	6.448,50	15.046,70
1420	Further training, language courses and retraining for staff	65.217,21	60.051,77	5.165,44
1520	Visiting experts, National Experts on Detachment	57.071,02	29.595,62	27.475,40
1610	Social contacts between staff	20.344,00	20.325,00	19,00
1630	Early childhood centers and other crèches	5.750,76	4.899,17	851,59
1700	Reception and entertainment expenses	9.554,70	7.554,70	2.000,00
Title 1	Total	483.021,61	315.534,31	167.487,30

Budget Line	Title	Carry Forward	Paid	To be cancelled
2000	Rent	8.000,00	8.000,00	0,00
2020	Water, gaz, electricity and heating	48.821,28	47.227,09	1.594,19
2030	Cleaning and maintenance	24.751,42	23.147,88	1.603,54
2040	Refurbishment of premises/ Fitting out	104.986,99	98.288,87	6.698,12
2050	Security and surveillance of buildings	34.512,74	34.125,24	387,50
2080	preliminary to construction, acquisition or rental of immovable property	10.459,89	3.500,00	6.959,89
2090	Other expenditure on buildings	10.000,00	8.071,47	1.928,53
2100	Purchase/ Maintenance of equipment	561.604,67	526.604,30	35.000,37
2101	Purchase / maintenance of software	498.661,42	497.766,18	895,24
2103	Software development	486.879,00	475.771,31	11.107,69
2104	User Support	25.335,00	25.335,00	0,00
2200	Technical equipment and installations	180.835,94	180.834,79	1,15
2201	Hire or leasing of technical equipment and installations	10.420,00	7.954,00	2.466,00
2210	Purchase of furniture	210.101,14	208.975,10	1.126,04
2231	Hire or leasing of vehicles	180.100,22	144.147,42	35.952,80
2250	Library stocks, purchase and preservation of books	638,84	618,00	20,84
2251	Special library, documentation and reproduction equipment	4.710,45	4.710,45	0,00
2255	Subscriptions and purchase of information media	6.320,25	5.623,56	696,69
2300	Stationery and office supplies	14.241,52	14.228,44	13,08
2330	Legal expenses	13.000,00	13.000,00	0,00
2350	Miscellaneous insurance	13.515,48	7.678,33	5.837,15
2353	Removals and associated handling	3.211,50	2.116,76	1.094,74
2390	Publications	36.000,00	28.228,75	7.771,25
2400	Postal charges	12.434,87	7.378,59	5.056,28
2410	Telecommunications subscriptions and charges	49.261,92	47.837,91	1.424,01
2411	Purchase and installation of equipment	219.471,01	219.468,84	2,17
2500	Management Board meetings	125.635,52	91.473,92	34.161,60
Title 2	Total	2.893.911,07	2.732.112,20	161.798,87

Budget Line	Title	Carry Forward	Paid	To be cancelled
3002	SC: Travel / subsistence and indemnities expenses for members of the Scientific Committee and its Working Groups	17.316,17	15.196,19	2.119,98
3010	AFC: Scientific co-operation with external experts	462.000,00	313.500,00	148.500,00
3012	AFC: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	92.976,37	23.959,18	69.017,19
3022	FEEDAP: travel / subsistence and indemnities expenses for members of the Panel and its working Groups	58.506,13	32.538,86	25.967,27
3032	PH: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	44.389,30	18.245,52	26.143,78
3042	PPR: Travel / subsistence and indemnities expenses for members of the Panel and its Working Group	93.743,36	34.606,39	59.136,97
3045	PRAPER: Travel / subsistence and indemnities expenses for members of the Expert Group and its Working Groups	60.916,16	60.916,16	0,00
3050	GMO: Scientific co-operation with external experts	35,55	0.00	35,55
3052	GMO: Travel / subsistence and indemnities expenses for members of the Panel and its working Groups	66.461,74	32.544,99	33.916,75
3062	NDA: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	41.111,90	26.168,28	14.943,62
3072	BIOHAZ: Travel / subsistence and indemnities expenses for the members of the Panel and its Working Groups	32.124,97	24.482,45	7.642,52
3076	ZOONOSES: Scientific co-operation with external experts	303.176,00	303.176,00	0,00
3078	ZOONOSES: Travel / subsistence and indemnities expenses for members of the Task Force and its Working Groups	6.701,04	1.971,02	4.730,02
3082	CONTAM: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	49.911,36	36.134,01	13.777,35
3090	AHAW: Scientific co-operation with external experts	313.500,00	285.558,33	27.941,67
3092	AHAW: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	270.183,67	114.208,51	155.975,16
3102	Scientific Expert Services: Travel / subsistence and indemnities expenses	119.470,97	42.834,77	76.636,20
3103	Crisis support	45.000,00	40.916,18	4.083,82
3200	Advisory Forum Plenary	30.069,92	10.450,91	19.619,01
3201	Advisory Forum WG COM	50.519,12	8.987,21	41.531,91
3202	Advisory Forum WG IT	8.530,09	5.885,85	2.644,24
3203	Advisory Forum horizontal WG	9.745,12	0.00	9.745,12
3204	Advisory Group on Risk Communication	27.170,68	1.982,67	25.188,01
3205	Stakeholder platform & events	289.992,30	136.606,00	153.386,30
3206	Mission of staff related to operational duties	52.561,27	51.589,52	971,75

Budget Line	Title	Carry Forward	Paid	To be cancelled
3300	Translation	52.555,25	50.555,25	2.000,00
3301	Interpretation	2.400,00	0.00	2.400,00
3400	Data collection IT	238.055,99	233.348,90	4.707,09
3401	Networking of organization	65.430,11	65.430,11	0,00
3500	Communications	414.058,56	341.001,57	73.056,99
3501	Publications	166.842,62	130.047,62	36.795,00
3502	Conferences	35.000,00	0.00	35.000,00
3503	Web	86.769,34	86.769,34	0,00
3600	Dedicated IT systems to support the operations	388.895,61	388.437,94	457,67
3601	Quality Management / Studies	247.179,00	247.179,00	0,00
3602	Access to databases / documents	10.649,82	6.572,29	4.077,53
3900	Enlargement	258.293,43	180.928,68	77.364,75
Title 3	Total	4.512.242,92	3.352.729,70	1.159.513,22
	Grand Total	7.889.175,60	6.400.376,21	1.488.799,39

4.2.6 Automatic carry forward (2008-C8)

Item	Title	To be Carry-Forward
1171	Translation centre Luxembourg (administrative matters)	7.000,00
1172	Payment for administrative assistance from the community institutions	7.587,25
1175	Interim services	97.788,48
1176	Consultancy	8.607,00
1177	Other services	17.610,00
1180	Miscellaneous expenditure on recruitment	39.847,99
1183	Removal expenses	58.848,76
Total for Ch.11 : Personnel in activity		237.289,48
1300	Mission and travel expenses	60.962,51
Total for Ch.13 : Missions and duty travel		60.962,51
1400	Restaurants, meals and canteens	10.594,60
1410	Medical service	62.139,47
1420	Further training, language courses and retraining for staff	231.258,82
Total for Ch.14 : Socio-medical infrastructure		303.992,89
1520	Visiting experts, national experts on detachment	24.900,00
Total for Ch.15 : Exchange of officers and experts		24.900,00
1610	Social contacts between staff	25.462,00
1620	Other interventions	6.000,00
1630	Early childhood centers and other crèches	7.233,85
Total for Ch.16 : Social welfare		38.695,85
1700	Reception and entertainment expenses	11.769,51
Total for Ch.17 : Reception and entertainment expenses		11.769,51
Total for T.1 : Expenses for personnel linked to the authority		677.610,24

Item	Title	To be Carry-Forward
2000	Rent	71.722,26
2010	Insurance	5.085,41
2020	Water, gaz, electricity and heating	60.250,35
2030	Cleaning and maintenance	68.677,64
2040	Refurbishment of premises/ fitting out	359.360,00
2050	Security and surveillance of buildings	102.778,11
2080	Preliminary to construction, acquisition or rental of immovable property	29.153,99
2090	Other expenditure on buildings	27.006,84
Total for Ch.20 : Investments in immovable property, rental of building and associated costs		724.034,60
2100	Purchase/ maintenance of equipment	235.323,26
2101	Purchase / maintenance of software	134.103,35
2103	Software development	271.652,00
2104	User support	29.970,00
Total for Ch.21 : Expenditure on data processing		671.048,61
2200	Technical equipment and installations	294.056,18
2201	Hire or leasing of technical equipment and installations	0,00
2210	Purchase of furniture	68.660,96
2231	Hire or leasing of vehicles	166.002,85
2250	Library stocks, purchase and preservation of books	2.239,72
2255	Subscriptions and purchase of information media	6.415,26
Total for Ch.22 : Movable property and associated costs		537.374,97
2300	Stationery and office supplies	26.355,03
2330	Legal expenses	6.013,00
2350	Miscellaneous insurance	18.570,40
2353	Removals and associated handling	3.408,03
2390	Publications	4.980,00
Total for Ch.23 : Current administrative expenditure		59.326,46
2400	Postal charges	27.709,35
2410	Telecommunications subscriptions and charges	39.911,87
2411	Purchase and installation of equipment	173.289,81
Total for Ch.24 : Postal charges and telecommunications		240.911,03
2500	Management board meetings	155.597,26
Total for Ch.25 : Expenditure on formal and other meetings		155.597,26
Total for T.2 : Building equipment + miscellaneous operating expenditure linked to the authority		2.388.292,93

Item	Title	To be Carry-Forward
3010	Afc: scientific co-operation with external experts	159.145,00
3012	Afc:travel / subsistence and indemnities expenses for members of the panel and its working groups	74.814,79
3021	Feedap: subventions for studies and evaluations	20.000,00
3022	Feedap: travel / subsistence and indemnities expenses for members of the panel and its working groups	113.978,65
3032	Plh: travel / subsistence and indemnities expenses for members of the panel and its working groups	104.232,54
3040	Ppr: scientific co-operation with external experts	54.000,00
3041	Ppr: subventions for studies and evaluations	90.000,00
3042	Ppr: travel / subsistence and indemnities expenses for members of the panel and its working group	81.860,71
3050	Gmo: scientific co-operation with external experts	0,00
3052	Gmo: travel / subsistence and indemnities expenses for members of the panel and its working groups	69.721,15
3062	Nda: travel / subsistence and indemnities expenses for members of the panel and its working groups	5.775,71
3071	Biohaz & bse-tse: subventions for studies and evaluations	638.025,85
3072	Biohaz & bse-tse: travel / subsistence and indemnities expenses for the members of the panel and its working groups	22.392,63
3082	Contam: travel / subsistence and indemnities expenses for members of the panel and its working groups	21.444,04
3090	Ahaw: scientific co-operation with external experts	4.900,00
3091	Ahaw: subventions for studies	300.000,00
3092	Ahaw: travel / subsistence and indemnities expenses for members of the panel and its working groups	140.215,29
Total for Ch.30 : Scientific activities		1.900.506,36
3100	Scientific cooperation	343.000,00
3101	Subventions for studies and evaluations	477.240,88
3102	Travel / subsistence and indemnities expenses	10.460,37
3110	Data collection exposure	6.000,00
3142	Praper: travel/subsistence and indemnities expenses for the members of the expert group and its working groups	47.546,99
3150	Zoonoses: scientific cooperation with external experts	230.800,00
3152	Zoonoses: travel/subsistence and indemnities expenses for members of the task force and its working groups	3.751,41
Total for Ch.31 : Scientific cooperation & assistance		1.118.799,65
3200	Advisory forum plenary	47.904,91
3201	Advisory forum wg com	0,00
3202	Advisory forum wg it	11.304,87
3203	Advisory forum horizontal wg	37.112,52
3204	Advisory group on risk communication (agrc)	2.023,06
3212	Sc: travel/subsistence and indemnities expenses for members of the scientific committee and its working groups	52.191,00
Total for Ch.32 : Scientific committee & advisory forum		150.536,36

Item	Title	To be Carry-Forward
3300	Translation	32.000,00
3301	Interpretation	0,00
Total for Ch.33 : Translation & interpretation expenses		32.000,00
3400	Data collection it	159.846,40
3401	Networking of organization	30.688,98
3402	Dedicated it systems to support the operations	358.410,00
Total for Ch.34 : It data collection and networking		548.945,38
3500	Communications	265.680,09
3501	Publications	91.642,67
3502	Conferences & events	757.772,31
3503	Web	56.580,00
Total for Ch.35 : Information & publication		1.171.675,07
3600	Free	0.00
3602	Library: access to databases / documents	64.184,15
3603	Mission of staff related to operational duties	218.658,18
Total for Ch.36 : Operational expenditure		282.842,33
3700	Stakeholder platform	45.790,70
3701	Crisis support	46.340,00
Total for Ch.37 : External relations		92.130,70
3900	Enlargement	232.305,95
Total for Ch.39 : Special projects		232.305,95
Total for T.3 : Revenue from operating expenditure		5.529.741,80
TOTAL BUDGET :		8.595.644,97

4.2.7 Current year income (2007-IC1)

Budget Line	Title	Appropriations (final)	Recovery orders	Received	To be received
1000	Subsidies DG SANCO	51.663.000,00	47.973.273,00	47.973.273,00	0,00
1001	Subsidies DG ELARG	544.306,27	618.037,22	219.919,22	398.118,00
Total for Article 100 : Subsidies		52.207.306,27	48.591.310,22	48.193.192,22	398.118,00
Total for Chapter 10 : Subsidies		52.207.306,27	48.591.310,22	48.193.192,22	398.118,00
Total for Title 1 : Subsidies		52.207.306,27	48.591.310,22	48.193.192,22	398.118,00
9000	Other income	0,00	27.680,01	27.530,01	150,00
Total for Article 900 : Other income		0,00	27.680,01	27.530,01	150,00
Total for Chapter 90 : Other income		0,00	27.680,01	27.530,01	150,00
9100	Miscellaneous assigned revenue	0,00	129.469,00	129.469,00	0,00
Total for Article 910 : Miscellaneous assigned revenue		0,00	129.469,00	129.469,00	0,00
Total for Chapter 91 : Miscellaneous assigned revenue		0,00	129.469,00	129.469,00	0,00
Total for Title 9 : Miscellaneous revenue		0,00	157.149,01	156.999,01	150,00
Total Income 2007/IC1		52.207.306,27	48.748.459,23	48.350.191,23	398.268,00

EUROPEAN FOOD SAFETY AUTHORITY

5

Staff Movements

2007

5. Staff movements 2006 & 2007

Category et grade	Posts					
	2006		2007		2007	
	Occupied posts at 31.12.2006		Authorized posts for 2007		Occupied posts at 31.12.2007	
	Permanent agent	Temporary agent	Permanent agent	Temporary agent	Permanent agent	Temporary agent
AD16						
AD15		1		1		1
AD14		1	1	1		1
AD13						
AD12		5	1	12		5
AD11		16		16		19
AD10	1	1	1	2	1	1
AD9		8	1	21		12
AD8		27		30		37
AD7		5	1	35		24
AD6		20	1	22		30
AD5		2		20		13
Total AD	1	86	6	160	1	143
AST11						
AST10						
AST9						
AST8				1		
AST7		3		5		3
AST6				2		
AST5		9	2	20		6
AST4		11		30		18
AST3		15		20		27
AST2		8		21		24
AST1	1	39	2	31		51
Total AST	1	85	4	130		129
Total	2	171	10	290	1	272
Grand total	173		300		273	

EUROPEAN FOOD SAFETY AUTHORITY

6

Report on Budgetary and Financial Management

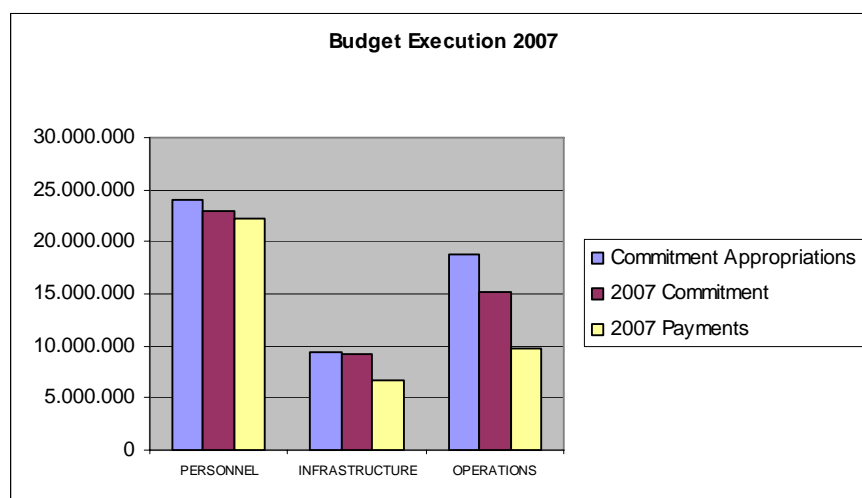
Financial Regulation - Art. 76

2007

Budget execution 2007

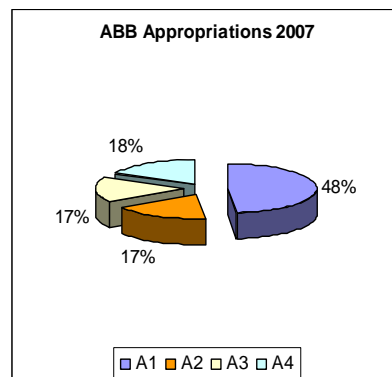
- EUR 47.4 million or **91 %** of the EUR 52.2 million budget including the Pre-accession program was committed. This commitment level is below the forecast made (EUR 48.9 million). It however represents a year on year increase of 30 %. In 2006, EUR 36.4 million or 90 % of the budget was committed.
- EUR 38.8 million or **74 %** of the total appropriations were paid which is in line with the forecast (EUR 38.9 million). Payments increased by 36 % compared to 2006 where EUR 28.5 million or 70 % of the total appropriations were paid.
- EUR 8.6 million or **18 %** will be carried forward for payment in 2008. The carry-forward rate decreased by comparison to 2006 where EUR 7.9 million or 22 % of the executed budget was carried over for payment in 2007.

Title (in M€)	Commitment Appropriations	2007 Commitment	2007 Execution	2007 Payments	% Paid	RAL
PERSONNEL	24.059.770	22.974.889	95 %	22.297.278	93 %	677.610
INFRASTRUCTURE	9.347.370	9.147.271	98 %	6.758.978	72 %	2.388.293
OPERATIONS	18.800.166	15.265.333	81 %	9.735.591	52 %	5.529.742
of which Pre-accession	544.306	538.430	99 %	306.124	56 %	232.306
TOTAL	52.207.306	47.387.493	91 %	38.791.848	74 %	8.595.645



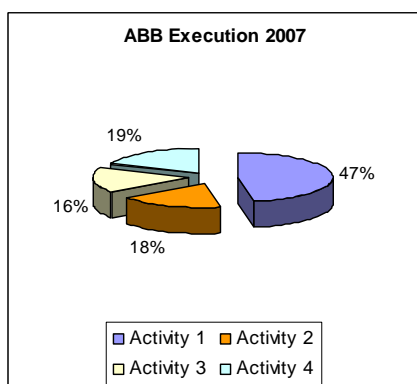
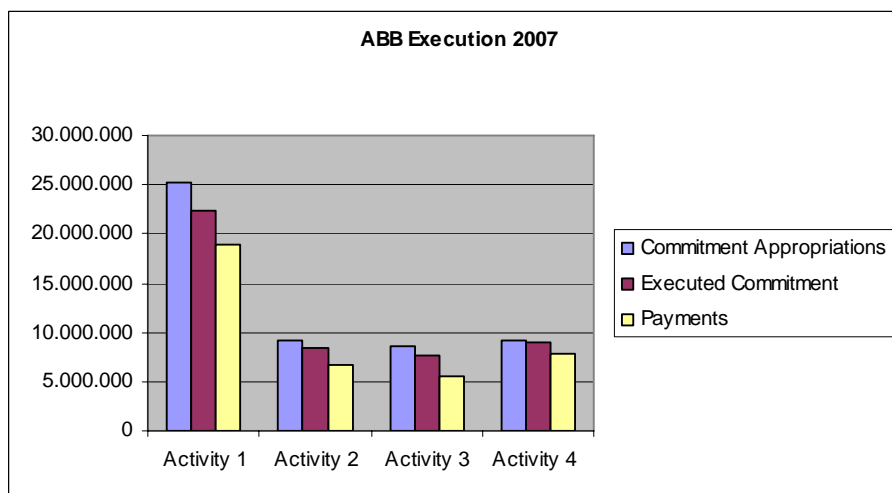
In terms of Activity Based budgeting, the credit appropriations to the four activities are as follows:

- Activity 1: Provide scientific opinion and advice to the European Commission, the European Parliament and the Member States
- Activity 2: Enhance risk assessment methodologies in Europe
- Activity 3: Communicate scientific advice and dialogue with interested parties
- Activity 4: Manage and provide administrative support

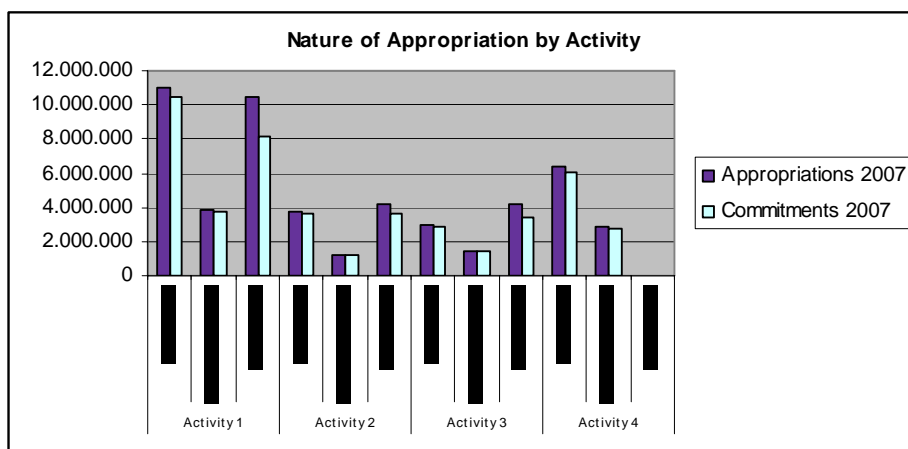


The 2007 budgetary execution of the Activities is as follows :

Activity	Commitment Appropriations	Executed Commitment	% Committe d	Payments	% Paid	RAL
Activity 1	25.223.270	22.381.694	89%	18.847.971	75%	3.533.723
Activity 2	9.118.726	8.452.512	93%	6.611.218	73%	1.841.294
Activity 3	8.630.753	7.650.952	89%	5.496.543	64%	2.154.409
Activity 4	9.234.558	8.902.334	96%	7.836.115	85%	1.066.219
TOTAL	52.207.306	47.387.493	91%	38.791.848	74%	8.595.645



In terms of relative weight, the execution of the Activities mirrors their appropriations with the scientific activities representing globally 65 % of the executed budget.



Each Activity is made of three costs centres being their personnel, infrastructure and operational costs i.e. the classification by Titles. The spreading of these costs centres by Activity is as shown by the graph. Activity 4 has by definition no costs under Title III.

Variance with Budget Forecast

The budget execution was forecast at 94%. This forecast was mainly influenced by scientific activities, contracts or subventions, and risk communication projects under Title III.

Title	Commitment Appropriations	2007 Commitment	% Committed	Budget Forecast 2007	%
PERSONNEL	24.059.770	22.974.889	95%	23.325.706	97%
INFRASTRUCTURE	9.347.370	9.147.271	98%	9.003.794	96%
OPERATIONS	18.800.166	15.265.333	81%	16.585.323	88%
of which Pre-accession	544.306	538.430	99%	480.000	79%
TOTAL	52.207.306	47.387.493	91%	48.914.823	94%

Title I (Personnel) reached a 95% execution rate instead of the 97 % forecast. The difference of EUR 0.35 million is mainly explained by the decrease of the salary level in Italy voted by the Council in late December which triggered the cancellation of a EUR 0.3 million payment expected for salary level adjustment.

Title II (infrastructure) reached a 98 % execution rate or 2 % over the forecast.

In Title III (operations), the EUR 1.3 million difference between the final execution and the forecast is mainly due to the underspent in relation to science meetings (- EUR 1.2 million) as shown in the table below. AHAW, BIOHAZ and GMO meetings represent a difference of EUR 0.6 million, the spreading of the remaining amount being shared by the other units.

Science activities	Commitment Appropriation	2007 Commitment	% Committed	Forecast Year end	% Committed	Difference	Difference
Science meetings	8.673.298	6.685.998	77 %	7.895.143	91 %	-1.209.145	-14 %
Science contrats	949.792	678.639	71 %	741.915	78 %	-63.276	-7 %
Science grants	2.041.000	1.722.833	84 %	1.740.000	85 %	-17.167	-1 %
Science cooperation (focal points)	505.070	416.000	82 %	260.000	51 %	156.000	31 %
GRAND TOTAL	12.169.160	9.503.470	78 %	10.637.058	87,41 %	-1.133.588	-9,32 %

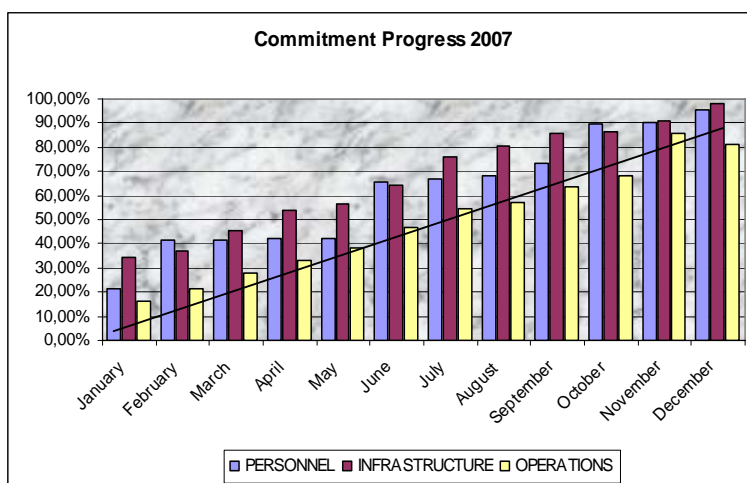
In terms of Activities, the budgetary execution shows that Activity 3 and 4 were close to the forecast with a difference of 2% and 1% respectively. The science Activities have a lower execution rate mainly due the above explanation, the EUR 1.1 million underspent in Activity 1 being the most important.

Activity	Commitment Appropriations	Executed Commitment	% Committe d	ABB Forecast 2007	%
Activity 1	25.223.270	22.381.694	89%	23.501.018	93%
Activity 2	9.118.726	8.452.512	93%	8.585.166	94%
Activity 3	8.630.753	7.650.952	89%	7.856.326	91%
Activity 4	9.234.558	8.902.334	96%	8.972.312	97%
TOTAL	52.207.306	47.387.493	91%	48.914.823	94%

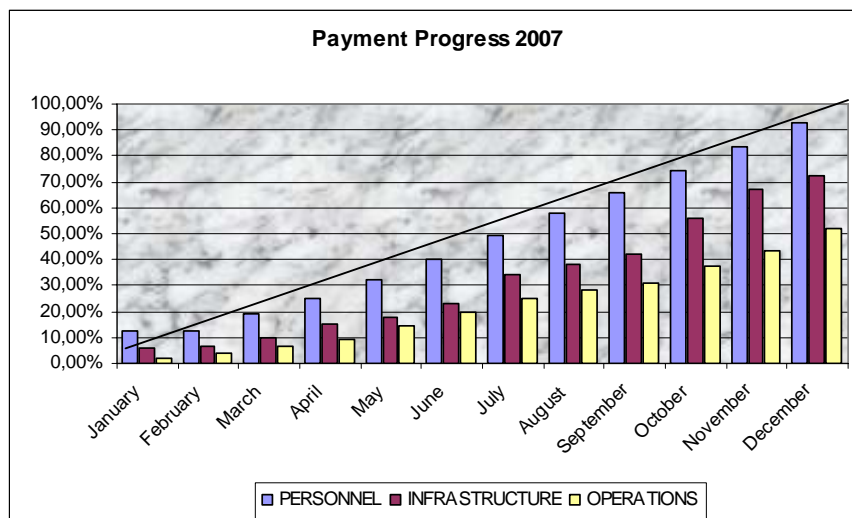
Evolution of budget execution

In terms of budget execution along the year, the commitment pattern is above linearity except for Title III as shown in the graph below. The pattern of the commitments for the staff is mainly guided by the commitments for salaries done for three months in advance, so the "stair" pattern in Title I. For what concerns Title II, large commitments for the rent of the buildings are made at the beginning of the year whereas the other activities are committed along the year.

Title III however shows a commitment progression below the linear progression. It is worth noting that the commitments under Title III decreased from November to December due to large decommitments related to meetings which trigger the lower execution than forecast. Particular attention is therefore to be given to the financial management of the meetings and their swift decommitments when all payments are processed.



The payment pattern, except Title I, is fairly under linearity. For what concerns Title I the linearity is explained by the payments to the staff. The nature of the projects conducted in Title II (mainly IT and building refurbishment) and Title III and the ensuing time required from signature of the contract to the delivery of the service (and therefore payment) explains part of the under linearity pattern. For Title III, however 52 % only of the amounts committed have been paid and this should attract more efforts on the payment side.



Execution of C8 and C4 credits

In addition to the EUR 38.8 million paid under the C1 credits, EUR 6.4 million were paid under the C8 credits or 81 % of the appropriations available following last year carry-forward. Under Title III, 26 % of the C8 were not utilised and will therefore be cancelled. In order to increase the execution of the C8 credits, additional controls were introduced this year. They result in a reduced number of commitments carried forward (from over 600 in 2006 to 485 in 2007) and a reduced carry forward rate (18 % versus 22 % in 2006).

C8	Title	Appropriation	Executed Payment	% Paid	To be Cancelled
1	PERSONNEL	483.022	315.534	65 %	167.487
2	INFRASTRUCTURE	2.893.911	2.732.112	94 %	161.799
3	OPERATIONS	4.512.243	3.352.730	74 %	1.159.513
GRAND TOTAL		7.889.176	6.400.376	81 %	1.488.780

Following the reimbursement from the Centre de Traduction in Luxembourg amounting to EUR 129.469, a SAB was approved by the MB in order to register these credits under C4 credits. They were 100 % utilised.

C4	BL	Appropriation	Executed Payment	% Paid	RAL
	1171 - Translation	49.267	49.267	100 %	0
	3300 - Translation	80.202	80.202	100%	0
GRAND TOTAL		129.469	129.469	100 %	0

Glossary

• ABB	Activity based budgeting
• Accounting Officer / Accountant	Official in charge of executing payments collecting revenues and recovering receivables. He is also in charge of preparing and presenting the accounts keeping the general ledger and defining the accounting rules and methods used in the Authority. Finally he is in charge of defining and validating the financial and accounting systems as well as the treasury management system.
• Accrual accounting	Accounting methodology based on the use of the generating events for recording a transaction (following the adoption of the new 2005 Financial Regulation)
• Balance sheet items	constituting the different items found in a balance sheet
• BOB	General ledger program
• Budgetary commitment	Action involving a specific allocation of credits for a specific task
• Business Objects (BO)	Management reporting program
• C1/current credit appropriations	Current year credit appropriations
• C2/non automatic carry forward	Carried over credits (non automatic) following the decision of the budget Authority
• C4/earmarked revenue 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 Standards
• IPSAS	International Public Sector Accounting Standards
• Imprest account	usually used for the payment of limited expenses and collection of non standard and limited incomes
• ISIPARC	Inventory management program
• Authorizing Officer and delegated Authorizing Officer	In charge of budget incomes and expenditures. He executes the budget following the principle of sound financial management and he guarantees the regularity and legality of the operations
• OIB	European Office located in Brussels in charge of the infrastructure and the logistics of the Commission
• PPC	Public Procurement Committee: Committee in charge of managing call for tenders and public procurement (supervised by the Authorizing Officer)
• RAL	See C8/carried over credits
• Recovery order	budgetary transaction corresponding to a debit note or an invoice
• SAB	Supplementary and amending budget
• SI2	Budget management program