European Food Safety Authority

Directorate of Administration

Cover note to the EFSA Financial Statements

The annual accounts of EFSA for the year 2008 have been prepared in accordance with the Financial Regulation of the EC and the accounting rules adopted by the Commission's Accounting Officer.

The 2008 provisional accounts have been audited by the Court of Auditors, in order to obtain a reasonable assurance that the accounts are reliable and the underlying transactions are legal and regular. The Court of Auditors report will be adopted in September 2009 but their preliminary observations shall not lead to issues regarding their reliability.

On the basis of the article 83 of EFSA's Financial Regulation, the Management Board is asked to formulate opinion on the 2008 EFSA final accounts, in order to send them to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council, by 1 July.

European Food Safety Authority

Directorate of Administration

OPINION OF THE MANAGEMENT BOARD ON THE FINAL ACCOUNTS FOR THE FINANCIAL YEAR 2008

On the basis of article 83 of EFSA's Financial Regulation, the Management Board of the European Food Safety Authority, taking into account the statement of the Executive Director related to the financial statements, formulates a positive opinion on the 2008 accounts.

Prof. Diána Bánáti
Chair of the Management Board
Done at Athens,
18th June 2009

European Food Safety Authority

Financial Statements
Report on Implementation of the Budget
Report on Budgetary and Financial Management

2008

SUMMARY

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 and 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 2008 financial statements respect the EC accounting rules as adopted by the Accountant of the European Commission (based on IPSAS), the EFSA internal rules and financial regulations.

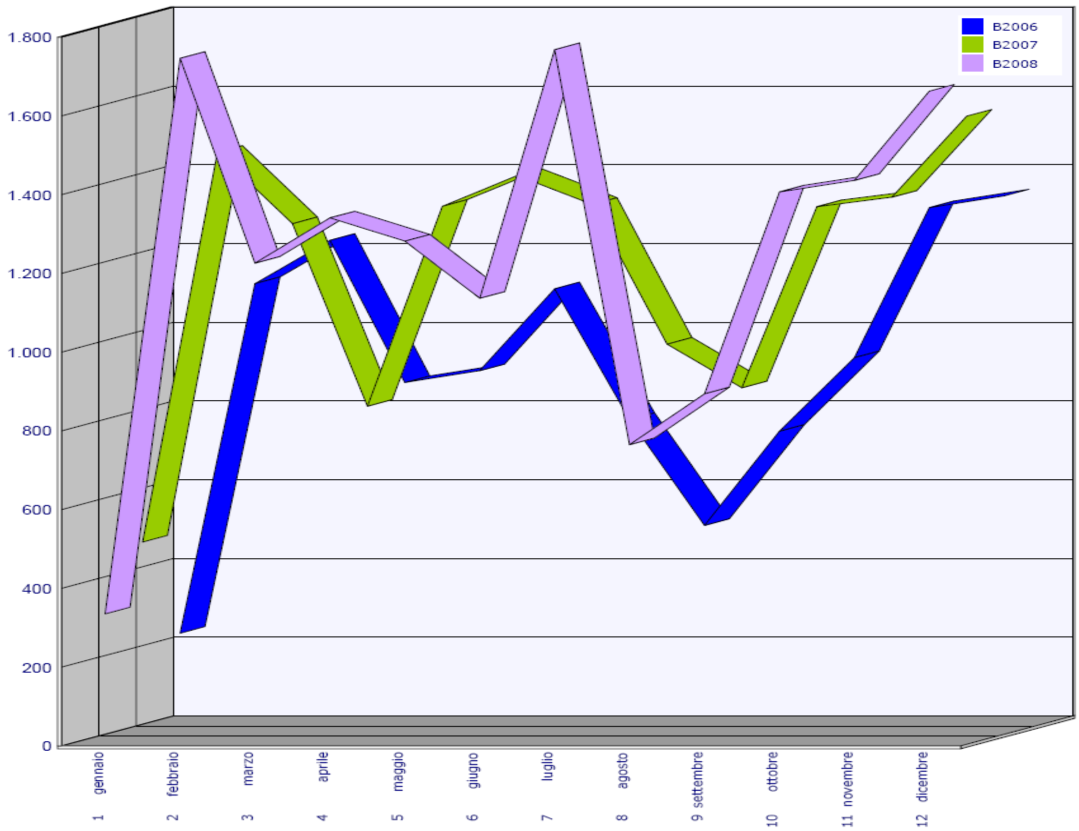
The Accounting Unit had to face a new increase of the workload mainly due to the volume (20% more transactions) of the general activities.

The systems in place have proven their reliability and efficiency enabling us to record and execute more than 19000 payments to our suppliers, staffs and experts within 2,0 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 2008 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.

Athens, 18th June 2009

Pedro PINHAL
Head of accounting
Accounting officer

Catherine GESLAIN-LANEELLE
Executive director
Authorising officer

1

FINANCIAL STATEMENTS

Financial Regulation - Art. 76(a) & 80

European Food Safety Authority

1.1. Balance sheet 31/12/2007 & 2008

ASSETS	Notes	2008	2007	LIABILITIES	Notes	2008	2007
A. NON-CURRENT ASSETS	2.1.1			**A. CAPITAL**			
Intangible fixed assets	2.1.1.1			***Capital***			
Computer software		2 367 550.70	2 020 511.34	***Reserves***			
Tangible fixed assets	2.1.1.2			***Retained earning***	2.1.3	6 697 636.42	4 784 986.69
Land and buildings				***Budgetary outturn not reimbursed***			
Plants and equipment		123 580.79	44 367.62	***Economic result of the year***	2.1.4	6 316 684.95	1 912 649.73
Computer hardware		4 229 133.95	3 124 873.59	Total		13 014 321.37	6 697 636.42
Furniture and vehicles		360 939.77	329 035.54				
Leasing and similar rights				**B. PROVISIONS**			
Other tangible fixed assets				***Provisions for risks and liabilities***			
Tangible fixed assets - under construction		45 078.67		***Financial liabilities***			
Depreciation		-3 967 725.95	-2 767 239.22	Total		0.00	0.00
Long-Term receivables		4 000.00	2 000.00	**C. CURRENT LIABILITIES**	2.1.6		
				Employee benefits			
Total		3 162 557.93	2 753 548.87	*Sundry payables*		25 889.98	11 333.35
B. CURRENT ASSETS	2.1.2			Social security and taxes		32 982.39	48 461.56
Stock	2.1.2.1						
Short-term receivables							
Pre-Financing Third parties	2.1.2.2	515 863.81	353 900.36	***Accounts payables***			
Sundry receivable (Employee benefits)	2.1.2.3	13 712.81	96 873.04	Current payables		1 126 484.71	1 269 217.07
Current receivable	2.1.2.3	1 784.67	150.00	Other			
Deferred expenses	2.1.2.3	416 662.13	265 801.31	Consolidated EC Pre Financing		4 147 416.81	2 322 980.85
Consolidated EC Entities – accrued income	2.1.2.3	0.00	201 652.83	Consolidated EC Entities		485 651.33	456 857.10
Consolidated EC Entities	2.1.2.3	0.00	8 339.89	Accrued expenses and deferred income		5 268 327.02	4 181 409.42
Cash and equivalents							
Bank	2.1.2.4	19 990 492.26	11 307 629.47				
Cash							
Imprest account							
Total		20 938 515.68	12 234 346.90	Total		11 086 752.24	8 290 259.35
TOTAL ASSETS		24 101 073.61	14 987 895.77	TOTAL LIABILITIES		24 101 073.61	14 987 895.77

1.2. Economic Outturn account

	Notes	2008	2007
Operating revenues			
from third parties		24 717.88	27 680.01
from consolidated EC entities		*61 497 898.36*	*46 201 333.20*
Other operating revenues			
from third parties			
from consolidated EC entities			
TOTAL OPERATING REVENUES	2.2.1	**61 522 616.24**	**46 229 013.21**
Administrative expenses	2.2.2		
Staff expenses		-25 677 562.79	-20 474 632.44
Infrastructure expenses		-6 870 329.67	-6 834 353.92
Pensions expenses			
Other expenses		-4 473 596.41	-2 419 341.31
Depreciation and write offs		-1 200 486.73	-1 005 239.53
Administrative expenses with consolidated EC entities		*-443 781.03*	*-436 935.39*
Operating expenses	2.2.3		
Operating expenses		-16 004 697.79	-12 830 125.51
Other operating expenses			
Operating expenses with consolidated EC entities		*-536 376.24*	*- 313 438.22*
TOTAL OPERATING EXPENSES		-55 206 830.66	-44 314 066.32
SURPLUS / (DEFICIT) FROM OPERATING ACTIVITIES		**6 315 785.58**	**1 914 946.89**
Financial operations revenues	2.2.4		
from third parties		5 875.63	1 233.01
from consolidated EC entities			
Financial operations expenses	2.2.5		
from third parties		-4 976.26	-3 530.17
from consolidated EC entities			
SURPLUS / (DEFICIT) FROM NON OPERATING ACTIVITIES		**899.37**	**-2 297.16**
SURPLUS / (DEFICIT) FROM ORDINARY ACTIVITIES		**6 316 684.95**	**1 912 649.73**
Extraordinary gains			
Extraordinary losses			
SURPLUS / (DEFICIT) FROM EXTRAORDINARY ITEMS	2.2.6	**0.00**	**0.00**
ECONOMIC RESULT OF THE YEAR		**6 316 684.95**	**1 912 649.73**

1.3. Cash flow

		2008
Ordinary activities, loans and borrowings related to operating activities	**Cash Flows from ordinary activities**	
	Surplus/(deficit) from ordinary activities	**6 316 684.95**
	Adjustments	
	Amortization (intangible fixed assets)	438 133.61
	Depreciation (tangible fixed assets)	762 353.12
	Increase / (decrease) in Provisions for risks and liabilities	225 565.53
	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	-161 963.45
	(Increase) / decrease in Long term Receivables	-2 000.00
	(Increase) / decrease in Short term Receivables	-69 335.26
	(Increase) / decrease in Receivables from consolidated EC entities	209 992.72
	Increase / (decrease) in Long term liabilities	
	Increase / (decrease) in Accounts payables	717 697.17
	Increase / (decrease) in Other liabilities	
	Increase / (decrease) in Liabilities related to consolidated EC entities	1 853 230.19
	(Gains) / losses on sale of Property, plant and equipment	0.00
	Extraordinary items	
	Net Cash Flow from ordinary activities	**10 245 279.91**
	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	-1 607 495.79
	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	**-1 607 495.79**
	Cash Flows from financing activities	
	Net Cash Flow from financing activities	

Net increase / decrease in cash and cash equivalents	**8 682 862.79**
Cash and cash equivalents at the beginning of period	**11 307 629.47**
Cash and cash equivalents at the end of period	**19 990 492.26**

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 2007			4 784 986.69	1 912 649.73	6 697 636.42
Changes in accounting policies					
Fundamental errors					
Other revaluations					
Reclassifications					
Allocation of the previous economic result			1 912 649.73	- 1 912 649.73	
Economic result of the year				6 316 684.95	6 316 684.95
Balance as of 31 December 2008			6 697 636.42	6 316 684.95	13 014 321.37

2

ANNEX TO FINANCIAL STATEMENTS

efsa
European Food Safety Authority

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;
- Tangible fixed assets under 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. 2008	**2 020 511.34**	**0.00**	**0.00**	**2 020 511.34**
Additions	347 039.36			347 039.36
Disposals				0.00
Other changes				0.00
Gross carrying amounts 31 Dec. 2008	**2 367 550.70**	**0.00**	**0.00**	**2 367 550.70**
Accumulated depreciation and impairment 1 Jan. 2008	**-1 058 440.22**	**0.00**	**0.00**	**-1 058 440.22**
Depreciation	-438 133.61			- 438 133.61
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 2008	**-1 496 573.83**	**0.00**	**0.00**	**-1 496 573.83**
Net carrying amounts 31 Dec. 2008	**870 976.87**	**0.00**	**0.00**	**870 976.87**

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. 2008	**0.00**	**44 367.62**	**329 035.54**	**3 124 873.59**	**0.00**	**0.00**	**0.00**	**3 498 276.75**
Additions		79 213.17	31 904.23	1 104 260.36			45 078.67	1 260 456.43
Disposals								
Other changes								
Gross carrying amounts 31 Dec. 2008	**0.00**	**123 580.79**	**360 939.77**	**4 229 133.95**	**0.00**	**0.00**	**45 078.67**	**4 758 733.18**
Accumulated depreciations and impairments 1 Jan. 2008	**0.00**	**-25 627.34**	**-81 770.70**	**-1 601 400.96**	**0.00**	**0.00**	**0.00**	**-1 708 799.00**
Depreciation		-19 891.48	- 34 955.29	-707 506.35				-762 353.12
Write-back of depreciations								
Disposals								
Impairment								
Write-back of impairment								
Other changes								
Accumulated depreciation and impairment 31 Dec. 2008	**0.00**	**-45 518.82**	**-116 725.99**	**-2 308 907.31**	**0.00**	**0.00**	**0.00**	**-2 471 152.12**
Net carrying amounts 31 Dec. 2008	**0.00**	**78 061.97**	**244 213.78**	**1 920 226.64**	**0.00**	**0.00**	**0.00**	**2 287 581.06**

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 2008**	**Value 31 December 2007**
Centralized direct management		
Centralized indirect management		
Decentralized management		
Shared management		
Others		

Pre-financing Third Party (ownership of the Recipient) < 1 year	**Value 31 December 2008**	**Value 31 December 2007**
Centralized direct management		
Decentralized management	**515 863.81**	**353 900.36**
Shared management		
Joint management		
Others		

2.1.2.3. Receivables

Receivables from :	Balance as of 31 December 2008				Balance as of 31 December 2007			
	Total	Doubtful amounts	Amounts written off	Net value	Total	Doubtful amounts	Amounts written off	Net value
EC								
Consolidated EC entities	0.00			0.00	8 339.89			8 339.89
Consol. EC accrued income	0.00			0.00	201 652.83			201 652.83
Third States								
Staff	13 712.81			13 712.81	96 873.04			96 873.04
Other Public Bodies								
Private Companies	418 446.80			418 446.80	265 951.31			265 951.31
Private Persons								

Staff (balance sheet: sundry receivable):

The open balance of 13 712.81 euro corresponds mainly to salary advances plus on hold.

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

The open balance of 418 446.80 euro correspond mainly to deferred charges (416 662.13 euro) which will be booked in the next financial years and an amount 1 784.67 euro due by debtors.

2.1.2.4. Cash and equivalents

The balances of EFSA on 31 December 2008 and 2007 were as follows:

Description	***31 December 2008***	***31 December 2007***
A. Current accounts	19 990 492.26	11 307 629.47
B. Imprest accounts		
C. Cash in hand		
D. Transfer (Cash in transit)		
E. Short-term deposits		
Total	**19 990 492.26**	**11 307 629.47**

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. Current liabilities

Payables to:	Balance as of 31 December 2008	Balance as of 31 December 2007
	Total	Total
EC	4 633 068.14	2 779 837.92
Non consolidated EC entities		
Member States		
Third States		
Staff	58 872.37	59 794.91
Other Public Bodies		
Private Companies	6 394 811.73	4 927 435.96
Private Persons		

<u>EC (balance sheet : consolidated EC entities & consolidated EC Pre Financing):</u>

The open balance of 4 633 068.14 euro consists of : 3 955 237.30 euro that corresponds to the cancellation of the pre-financing received from the European Commission (Budgetary Outturn Account), the bank interest yielded on 2008 of 422 106.44 euro and 63 544.89 euro due to other European Institutions.

The remaining amount of 192 179.51 euro corresponds to the net amount between the costs incurred and the pre-financing received from DG ELARG regarding two contracts:

1) 2006/116-383 for “Strengthening Food Safety Systems in Turkey and Croatia” – 37 918.24 euro, which has been concluded in 2008;
2) 2007/146-543 for “Preparatory Measures for the participation on the Former Yugoslav Republic of Macedonia, Croatia and Turkey in EFSA” - 154 261.27 euro which will be concluded during the 2009 year.

On 2009, the amount regarding the cancellation of the pre-financing received and the bank interests yielded on 2008 will be reimbursed to the European Commission.

<u>Staff (balance sheet: sundry payables & social security and taxes):</u>

The open balance of 58 872.37 euro consists of two parts: 25 889.98 euro which is a payable against staff from the normal course of activities and 32 982.39 euro which corresponds to social security.

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

The total amount of 6 394 811.73 euro consists of: 1 126 484.71 euro which regards to invoices received from suppliers and unpaid at the year end, 4 519 567.96 euro from accrued expenses, which are an estimation of the cost incurred for services/goods delivered in 2008 year but not paid and 748 756.06 euro which regards the cost of annual leave incurred but not taken during the year by staff.

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 454 285.66 euro received from DG ELARG, to finance two programmes: contract 116-383 for "Strengthening Food Safety Systems in Turkey and Croatia" and contract 2007/146-543 for "Preparatory Measures for the participation on the Former Yugoslav Republic of Macedonia, Croatia and Turkey in EFSA".

2.2.2. Administrative expenses

The expenses with consolidated EC entities, 443 781.03 euro, have been presented separately and are described below:

European Environment Agency (EEA) – 12 862.74 euro
Translation Center in Luxembourg (CDT) - 133 705.00 euro
European Economic and Social Committee (EESC) – 18 240.00 euro
DG ADMIN – 23 213.28 euro
DG BUDG – 21 185.00 euro
DG EPSO – 63 252.89 euro
DG PMO – 160 444.20 euro
DG OPOCE – 9 144.59 euro
DG OIB – 1 733.33 euro

2.2.3. Operating expenses

The operating expenses with consolidated EC entities, 536 376.24 euro have been taken from the previous heading and are described below:

Translation Center in Luxembourg (CDT) – 517 762.32 euro
DG OPOCE – 18 613.92 euro

2.2.4. Financial operations revenues

Exchange rates differences : 5 875.63 euro

2.2.5. Financial operations expenses

Bank charges : 1 699.79 euro
Exchange rates differences : 3 276.47 euro

2.2.6. Extraordinary gains/losses

None.

2.3. Notes to the financial statements

- Rental guarantee: There is no bank guarantee in Parma.

- Contingent liabilities:
  -Operating leases:
  Short term: 2 354 521,99 euro
  Long term: 8 148 384,64 euro (till 2011).
  -Others:
  "RAL" (legal commitments not yet delivered): 10 001 564.73 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. Costs associated with developing computer software are recognised as incurred expenses.

- Tangible fixed assets – under construction. Before moving to a rented building, refitting works (architectural design, demolitions, setting-up of walls, doors) were done in 2008. The activation of this item will start at the time of the final implementation of the asset and the deprecation calculated on the basis of the estimated duration of the rental.

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

3

LEGAL FRAMEWORK

efsa

European Food Safety Authority

The financial statements 2008 of the Authority are in €uro, in conformity with:

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

<u>Accounting principles</u>

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 particularly by reference to the nature of the transaction or the amount. Transactions may be aggregated when are identical in nature, even if the amounts are large, the amounts are negligible or the aggregation makes for clarity in the financial statements.

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

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

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

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

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

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

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

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

4

REPORT ON IMPLEMENTATION OF THE BUDGET

Financial Regulation - Art. 76(a) & 81

European Food Safety Authority

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	66 400 000.00	65 846 968.00	**Titre I Staff**	30 908 740.00	30 232 655.61	28 926 835.06	1 305 820.55	676 084.39	677 610.24	677 610.24	564 599.34	0	113 010.90
Other subsidies	0	0	**Titre II Administration**	11 887 260.00	11 777 031.38	6 910 698.74	4 866 332.52	110 228.62	2 222 290.08	2 222 290.08	2 062 813.41	0	159 476.67
Miscellaneous assigned revenue	0	0	**Titre III Operating expenditure**	23 554 000.00	22 216 396.20	12 888 419.47	9 375 255.92	1 337 603.80	5 695 744.65	5 695 744.65	3 612 282.91	0	2 083 461.74
Other revenue	0	23 083.21											
TOTAL	**66 400 000.00**	**65 870 051.21**	**TOTAL**	**66 350 000.00**	**64 226 083.19**	**48 725 953.39**	**15 547 408.99**	**2 123 916.81**	**8 595 644.97**	**8 595 644.97**	**6 239 695.66**	**0**	**2 355 949.31**

4.2. Budgetary outturn account

	2008	2007
Revenue		
Commission subsidy DG Sanco	64 998 850.00	47 973 273.00
Commission subsidy DG Elarg	848 118.00	219 919.22
Other revenue – CDT	0.00	129 469.00
Other revenue	23 083.21	27 530.01
Total revenue (a)	***65 870 051.21***	***48 350 191.23***
Expenditure		
Personnel expenses - Budget title I(including DG ELARG)		
Payments	28 926 835.06	22 346 545.61
Automatic carryovers	1 305 820.55	677 610.24
Administrative expenses - Budget Title II (including DG ELARG)		
Payments	6 910 698.86	6 758 978.42
Automatic carryovers	4 866 332.52	2 388 292.93
Operational expenses - Budget Title III (including DG ELARG)		
Payments	12 888 419.47	9 815 792.78
Automatic carryovers	9 375 255.92	5 529 741.80
Total expenditure (b)	***64 273 362.38***	***47 516 961.78***
Outturn for the financial year (a-b)	***1 596 688.83***	***833 229.45***
Cancellation of unused carryovers	2 355 949.31	1 488 799.39
Adjustment for carry-over from previous years	0.00	0.00
Exchange differences for the year	2 599.16	952.01
Balance carried over from year N-1	*2 322 980.85*	*2 402 505.65*
Reimbursement to the EC	*-2 322 980.85*	*-2 402 505.65*
Balance of the outturn account for the financial year	***3 955 237.30***	***2 322 980.85***

Interest yielded on the EC subvention funds and reimbursed to the E.C.		413 841.70
Interest yielded on the EC subvention funds and to be reimbursed to the E.C.	422 106.44	

4.2.1 Current year appropriations (2008-C1)

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried Forward
1100	Basic salary	19.315.000,00	-2.618.000,00	0,00	16.697.000,00	16.671.080,71	25.919,29	16.671.080,71	0,00
1101	Family allowance	1.662.000,00	-74.500,00	0,00	1.587.500,00	1.570.576,11	16.923,89	1.570.576,11	0,00
1102	Transfer and expatriation allowance	2.609.000,00	-430.000,00	0,00	2.179.000,00	2.174.593,62	4.406,38	2.174.593,62	0,00
1103	Secretarial allowance	31.000,00	-10.000,00	0,00	21.000,00	18.171,49	2.828,51	18.171,49	0,00
Total for Art.110 : Temporary agents included in the workforce		23.617.000,00	-3.132.500,00	0,00	20.484.500,00	20.434.421,93	50.078,07	20.434.421,93	0,00
1110	Auxiliary agents	0,00	0,00	0,00	0,00	0.00	0,00	0.00	0.00
1113	Stagiaires	50.000,00	40.000,00	0,00	90.000,00	54.319,10	35.680,90	52.802,63	1.516,47
1115	Contract staff	1.527.000,00	373.000,00	0,00	1.900.000,00	1.897.594,53	2.405,47	1.897.594,53	0,00
Total for Art.111 : Other agents		1.577.000,00	413.000,00	0,00	1.990.000,00	1.951.913,63	38.086,37	1.950.397,16	1.516,47
1130	Insurance against sickness	655.000,00	-75.000,00	0,00	580.000,00	568.986,76	11.013,24	568.986,76	0,00
1131	Insurance against accidents and occupational disease	137.000,00	-11.000,00	0,00	126.000,00	118.566,26	7.433,74	118.566,26	0,00
1132	Unemployment insurance for tempory staff	237.000,00	-15.000,00	0,00	222.000,00	203.545,82	18.454,18	203.545,82	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		1.029.000,00	-101.000,00	0,00	928.000,00	891.098,84	36.901,16	891.098,84	0,00
1140	Birth and death allowance	12.000,00	0,00	0,00	12.000,00	2.776,34	9.223,66	2.776,34	0,00
1141	Annual leave traveling expenses	384.000,00	10.000,00	0,00	394.000,00	393.112,18	887,82	393.112,18	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	45.000,00	-20.000,00	0,00	25.000,00	20.050,98	4.949,02	20.050,98	0,00
Total for Art.114 : Miscellaneous allowances and grants		441.000,00	-10.000,00	0,00	431.000,00	415.939,50	15.060,50	415.939,50	0,00
1150	Overtime	5.000,00	0,00	0,00	5.000,00	0.00	5.000,00	0.00	0.00
Total for Art.115 : Overtime		5.000,00	0,00	0,00	5.000,00	0.00	5.000,00	0.00	0.00

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried Forward
1170	Freelance and joint interpreting and conference service interpreters	22.000,00	-20.000,00	0,00	2.000,00	0,00	2.000,00	0.00	0,00
1171	Translation centre luxembourg (administrative matters)	223.000,00	-80.000,00	0,00	143.000,00	143.000,00	0,00	121.779,04	21.220,96
1172	Payment for administrative assistance from the community institutions	200.000,00	30.000,00	0,00	230.000,00	171.127,79	58.872,21	160.152,20	10.975,59
1175	Interim services	333.000,00	380.000,00	0,00	713.000,00	696.523,53	16.476,47	517.198,42	179.325,11
1176	Consultancy	25.000,00	0,00	0,00	25.000,00	4.700,00	20.300,00	0.00	4.700,00
1177	Other services	120.000,00	95.000,00	0,00	215.000,00	208.987,74	6.012,26	69.747,74	139.240,00
Total for Art.117 : Supplementary services		923.000,00	405.000,00	0,00	1.328.000,00	1.224.339,06	103.660,94	868.877,40	355.461,66
1180	Miscellaneous expenditure on recruitment	100.000,00	385.000,00	0,00	485.000,00	479.706,60	5.293,40	235.100,34	244.606,26
1181	Travel expenses (including for members of the family)	46.000,00	-25.000,00	0,00	21.000,00	18.441,43	2.558,57	18.441,43	0,00
1182	Installation, resettlement and transfer allowances	352.000,00	130.000,00	0,00	482.000,00	457.896,99	24.103,01	457.896,99	0,00
1183	Removal expenses	400.000,00	-105.000,00	0,00	295.000,00	295.000,00	0,00	199.018,27	95.981,73
1184	Temporary daily subsistence allowance	437.000,00	-144.000,00	0,00	293.000,00	280.932,32	12.067,68	280.932,32	0,00
Total for Art.118 : Recruitment costs and expenses on entering and leaving the service		1.335.000,00	241.000,00	0,00	1.576.000,00	1.531.977,34	44.022,66	1.191.389,35	340.587,99
1190	Weightings	2.787.000,00	-730.760,00	0,00	2.056.240,00	2.050.831,52	5.408,48	2.050.831,52	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		2.787.000,00	-730.760,00	0,00	2.056.240,00	2.050.831,52	5.408,48	2.050.831,52	0,00
Total for Ch.11 : Personnel in activity		31.714.000,00	-2.915.260,00	0,00	28.798.740,00	28.500.521,82	298.218,18	27.802.955,70	697.566,12
1300	Mission and travel expenses	425.000,00	40.000,00	0,00	465.000,00	425.532,47	39.467,53	278.489,51	147.042,96
1301	Shuttles for missions and duty	129.000,00	-55.000,00	0,00	74.000,00	74.000,00	0,00	53.900,80	20.099,20
Total for Art.130 : Mission and travel expenses		554.000,00	-15.000,00	0,00	539.000,00	499.532,47	39.467,53	332.390,31	167.142,16
Total for Ch.13 : Missions and duty travel		554.000,00	-15.000,00	0,00	539.000,00	499.532,47	39.467,53	332.390,31	167.142,16
1400	Restaurants, meals and canteens	55.000,00	-10.000,00	0,00	45.000,00	41.302,00	3.698,00	34.747,90	6.554,10
Total for Art.140 : Restaurants, meals and canteens		55.000,00	-10.000,00	0,00	45.000,00	41.302,00	3.698,00	34.747,90	6.554,10
1410	Medical service	172.000,00	0,00	0,00	172.000,00	123.198,80	48.801,20	47.746,39	75.452,41
Total for Art.141 : Medical service		172.000,00	0,00	0,00	172.000,00	123.198,80	48.801,20	47.746,39	75.452,41
1420	Further training, language courses and retraining for staff	410.000,00	70.000,00	0,00	480.000,00	410.142,11	69.857,89	144.004,25	266.137,86
Total for Art.142 : Further training, language courses and retraining for staff		410.000,00	70.000,00	0,00	480.000,00	410.142,11	69.857,89	144.004,25	266.137,86
Total for Ch.14 : Socio-medical infrastructure		637.000,00	60.000,00	0,00	697.000,00	574.642,91	122.357,09	226.498,54	348.144,37

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried Forward
1520	Visiting experts, national experts on detachement	905.000,00	-356.000,00	0,00	549.000,00	489.123,65	59.876,35	463.061,83	26.061,82
Total for Art.152 : Exchanges of officials and experts		905.000,00	-356.000,00	0,00	549.000,00	489.123,65	59.876,35	463.061,83	26.061,82
Total for Ch.15 : Exchange of officers and experts		905.000,00	-356.000,00	0,00	549.000,00	489.123,65	59.876,35	463.061,83	26.061,82
1600	Special assistance grants	2.000,00	-2.000,00	0,00	0,00	0.00	0,00	0.00	0.00
Total for Art.160 : Special assistance grants		2.000,00	-2.000,00	0,00	0,00	0.00	0,00	0.00	0.00
1610	Social contacts between staff	70.000,00	45.000,00	0,00	115.000,00	67.333,14	47.666,86	32.697,97	34.635,17
Total for Art.161 : Social contacts between staff		70.000,00	45.000,00	0,00	115.000,00	67.333,14	47.666,86	32.697,97	34.635,17
1620	Other interventions	30.000,00	0,00	0,00	30.000,00	4.136,00	25.864,00	4.136,00	0,00
Total for Art.162 : Other interventions		30.000,00	0,00	0,00	30.000,00	4.136,00	25.864,00	4.136,00	0,00
1630	Early childhood centres and other creches	80.000,00	0,00	0,00	80.000,00	46.749,00	33.251,00	33.410,28	13.338,72
Total for Art.163 : Early childhood centres and other creches		80.000,00	0,00	0,00	80.000,00	46.749,00	33.251,00	33.410,28	13.338,72
1640	Complementary aid for the handicapped	12.000,00	-12.000,00	0,00	0,00	0.00	0,00	0.00	0.00
Total for Art.164 : Complementary aid for the handicapped		12.000,00	-12.000,00	0,00	0,00	0.00	0,00	0.00	0.00
Total for Ch.16 : Social welfare		194.000,00	31.000,00	0,00	225.000,00	118.218,14	106.781,86	70.244,25	47.973,89
1700	Reception and entertainment expenses	80.000,00	20.000,00	0,00	100.000,00	50.616,62	49.383,38	31.684,43	18.932,19
Total for Art.170 : Reception and entertainment expenses		80.000,00	20.000,00	0,00	100.000,00	50.616,62	49.383,38	31.684,43	18.932,19
Total for Ch.17 : Reception and entertainment expenses		80.000,00	20.000,00	0,00	100.000,00	50.616,62	49.383,38	31.684,43	18.932,19
1900	Pensions and pension subsidies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Art. : Pensions and pension subsidies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Ch. : 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		34.084.000,00	-3.175.260,00	0,00	30.908.740,00	30.232.655,61	676.084,39	28.926.835,06	1.305.820,55

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried Forward
2000	Rent	2.480.000,00	-123.150,00	0,00	2.356.850,00	2.356.718,24	131,76	2.343.217,91	13.500,33
Total for Art.200 : Rent		2.480.000,00	-123.150,00	0,00	2.356.850,00	2.356.718,24	131,76	2.343.217,91	13.500,33
2010	Insurance	50.000,00	-17.500,00	0,00	32.500,00	32.500,00	0,00	32.500,00	0,00
Total for Art.201 : Insurance		50.000,00	-17.500,00	0,00	32.500,00	32.500,00	0,00	32.500,00	0,00
2020	Water, gaz, electricity and heating	410.000,00	1.000,00	0,00	411.000,00	411.000,00	0,00	288.329,10	122.670,90
Total for Art.202 : Water, gaz, electricity and heating		410.000,00	1.000,00	0,00	411.000,00	411.000,00	0,00	288.329,10	122.670,90
2030	Maintenance	132.000,00	60.000,00	0,00	192.000,00	191.985,40	14,60	82.677,82	109.307,58
2031	Cleaning	231.000,00	-40.000,00	0,00	191.000,00	190.992,38	7,62	142.365,01	48.627,37
Total for Art.203 : Cleaning and maintenance		363.000,00	20.000,00	0,00	383.000,00	382.977,78	22,22	225.042,83	157.934,95
2040	Refurbishment of premises/ fitting out	250.000,00	375.000,00	0,00	625.000,00	624.650,62	349,38	104.511,78	520.138,84
Total for Art.204 : Refurbishment of premises/ fitting out		250.000,00	375.000,00	0,00	625.000,00	624.650,62	349,38	104.511,78	520.138,84
2050	Security and surveillance of buidings	520.000,00	164.200,00	0,00	684.200,00	684.200,00	0,00	436.191,76	248.008,24
Total for Art.205 : Security and surveillance of buidings		520.000,00	164.200,00	0,00	684.200,00	684.200,00	0,00	436.191,76	248.008,24
2080	Preliminary to construction, acquisition or rental of immovable property	120.000,00	-118.000,00	0,00	2.000,00	1.733,33	266,67	1.733,33	0,00
Total for Art.208 : Preliminary to construction, acquisition or rental of immovable property		120.000,00	-118.000,00	0,00	2.000,00	1.733,33	266,67	1.733,33	0,00
2090	Other expenditure on buildings	80.000,00	-1.550,00	0,00	78.450,00	78.450,00	0,00	72.998,96	5.451,04
Total for Art.209 : Other expenditure on buildings		80.000,00	-1.550,00	0,00	78.450,00	78.450,00	0,00	72.998,96	5.451,04
Total for Ch.20 : Investments in immovable property, rental of buiding and associated costs		4.273.000,00	300.000,00	0,00	4.573.000,00	4.572.229,97	770,03	3.504.525,67	1.067.704,30
2100	Purchase/ maintenance of equipment	742.000,00	291.760,00	0,00	1.033.760,00	1.013.406,65	20.353,35	531.826,01	481.580,64
2101	Purchase / maintenance of software	557.000,00	270.100,00	0,00	827.100,00	824.520,28	2.579,72	460.210,47	364.309,81
2103	Software development	1.500.000,00	1.470.000,00	0,00	2.970.000,00	2.969.299,34	700,66	1.018.356,34	1.950.943,00
2104	User support	176.000,00	438.000,00	0,00	614.000,00	613.874,00	126,00	317.000,00	296.874,00
Total for Art.210 : Purchase and maintenance of it for adminstration and non operationnel		2.975.000,00	2.469.860,00	0,00	5.444.860,00	5.421.100,27	23.759,73	2.327.392,82	3.093.707,45
Total for Ch.21 : Expenditure on data processing		2.975.000,00	2.469.860,00	0,00	5.444.860,00	5.421.100,27	23.759,73	2.327.392,82	3.093.707,45

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried Forward
2200	Technical equipment and instalations	94.000,00	210.500,00	0,00	304.500,00	303.712,89	787,11	131.781,54	171.931,35
2201	Hire or leasing of technical equipement and instalations	37.000,00	-34.000,00	0,00	3.000,00	3.000,00	0,00	0.00	3.000,00
2202	Maintenance and repair of technical equipement and installations	22.000,00	-17.000,00	0,00	5.000,00	5.000,00	0,00	1.162,91	3.837,09
Total for Art.220 : Technical equipment and installations		153.000,00	159.500,00	0,00	312.500,00	311.712,89	787,11	132.944,45	178.768,44
2210	Purchase of furniture	50.000,00	-5.000,00	0,00	45.000,00	45.000,00	0,00	37.335,43	7.664,57
Total for Art.221 : Furniture		50.000,00	-5.000,00	0,00	45.000,00	45.000,00	0,00	37.335,43	7.664,57
2231	Hire or leasing of vehicles	20.000,00	-20.000,00	0,00	0,00	0.00	0,00	0.00	0.00
Total for Art.223 : Transport equipment		20.000,00	-20.000,00	0,00	0,00	0.00	0,00	0.00	0.00
2250	Library stocks, purchase and preservation of books	9.000,00	0,00	0,00	9.000,00	8.157,16	842,84	6.810,26	1.346,90
2251	Special library, documentation and reproduction equipment	8.000,00	-1.500,00	0,00	6.500,00	6.314,50	185,50	5.619,50	695,00
2255	Subscriptions and purchase of information media	13.000,00	-3.000,00	0,00	10.000,00	9.240,28	759,72	8.740,28	500,00
Total for Art.225 : Documentation and library expenditure		30.000,00	-4.500,00	0,00	25.500,00	23.711,94	1.788,06	21.170,04	2.541,90
Total for Ch.22 : Movable property and associated costs		253.000,00	130.000,00	0,00	383.000,00	380.424,83	2.575,17	191.449,92	188.974,91

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried Forward
2300	Stationery and office supplies	160.000,00	19.000,00	0,00	179.000,00	178.998,00	2,00	137.424,70	41.573,30
Total for Art.230 : Stationery and office supplies		160.000,00	19.000,00	0,00	179.000,00	178.998,00	2,00	137.424,70	41.573,30
2320	Bank charges	6.000,00	-2.000,00	0,00	4.000,00	102,81	3.897,19	102,81	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		6.000,00	-2.000,00	0,00	4.000,00	102,81	3.897,19	102,81	0,00
2330	Legal expenses	40.000,00	26.000,00	0,00	66.000,00	63.692,99	2.307,01	63.692,99	0,00
Total for Art.233 : Legal expenses		40.000,00	26.000,00	0,00	66.000,00	63.692,99	2.307,01	63.692,99	0,00
2340	Damages	10.000,00	-10.000,00	0,00	0,00	0.00	0,00	0.00	0.00
Total for Art.234 : Damages		10.000,00	-10.000,00	0,00	0,00	0.00	0,00	0.00	0.00
2350	Miscellaneous insurance	23.000,00	1.500,00	0,00	24.500,00	24.500,00	0,00	2.276,00	22.224,00
2353	Removals and associated handling	25.000,00	-7.000,00	0,00	18.000,00	18.000,00	0,00	12.649,57	5.350,43
Total for Art.235 : Other operating expenditure		48.000,00	-5.500,00	0,00	42.500,00	42.500,00	0,00	14.925,57	27.574,43
2390	Publications	36.000,00	-3.600,00	0,00	32.400,00	8.838,36	23.561,64	6.944,06	1.894,30
Total for Art.239 : Publications		36.000,00	-3.600,00	0,00	32.400,00	8.838,36	23.561,64	6.944,06	1.894,30
Total for Ch.23 : Current administrative expenditure		300.000,00	23.900,00	0,00	323.900,00	294.132,16	29.767,84	223.090,13	71.042,03
2400	Postal charges	110.000,00	-38.000,00	0,00	72.000,00	67.358,00	4.642,00	54.539,43	12.818,57
Total for Art.240 : Postal charges		110.000,00	-38.000,00	0,00	72.000,00	67.358,00	4.642,00	54.539,43	12.818,57
2410	Telecommunications subscriptions and charges	225.000,00	25.300,00	0,00	250.300,00	248.689,20	1.610,80	140.333,73	108.355,47
2411	Purchase and installation of equipment	286.000,00	164.200,00	0,00	450.200,00	449.663,96	536,04	235.571,51	214.092,45
Total for Art.241 : Telecommunications		511.000,00	189.500,00	0,00	700.500,00	698.353,16	2.146,84	375.905,24	322.447,92
Total for Ch.24 : Postal charges and telecommunications		621.000,00	151.500,00	0,00	772.500,00	765.711,16	6.788,84	430.444,67	335.266,49
2500	Management board meetings	290.000,00	100.000,00	0,00	390.000,00	343.432,99	46.567,01	233.795,65	109.637,34
Total for Art.250 : Management board meetings		290.000,00	100.000,00	0,00	390.000,00	343.432,99	46.567,01	233.795,65	109.637,34
Total for Ch.25 : Expenditure on formal and other meetings		290.000,00	100.000,00	0,00	390.000,00	343.432,99	46.567,01	233.795,65	109.637,34
Total for T.2 : Buiding equipment + miscellaneous operating expenditure linked to the authority		8.712.000,00	3.175.260,00	0,00	11.887.260,00	11.777.031,38	110.228,62	6.910.698,86	4.866.332,52

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried Forward
3000	Ans: scientific co-operation with external experts	0,00	225.000,00	0,00	225.000,00	221.000,00	4.000,00	164.900,00	56.100,00
3001	Ans: subventions for studies and evaluations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3002	Ans: travel/subsistence and indemnities expenses for members of the panel and its working groups	0,00	205.000,00	0,00	205.000,00	176.115,93	28.884,07	148.479,62	27.636,31
Total for Art.300 : Ans : panel on food additives and nutrient sources added to food		0,00	430.000,00	0,00	430.000,00	397.115,93	32.884,07	313.379,62	83.736,31
3010	Cef: scientific co-operation with external experts	624.000,00	-334.000,00	0,00	290.000,00	264.071,00	25.929,00	65.557,00	198.514,00
3011	Cef: subventions for studies and evaluations	100.000,00	-100.000,00	0,00	0,00	0.00	0,00	0.00	0.00
3012	Cef:travel / subsistence and indemnities expenses for members of the panel and its working groups	820.000,00	-92.000,00	0,00	728.000,00	676.329,44	51.670,56	594.863,84	81.465,60
Total for Art.301 : Cef panel on food contact materials, enzymes, flavourings and processing aids		1.544.000,00	-526.000,00	0,00	1.018.000,00	940.400,44	77.599,56	660.420,84	279.979,60
3020	Feedap: scientific co-operation with external experts	100.000,00	-51.000,00	0,00	49.000,00	48.208,00	792,00	14.462,00	33.746,00
3021	Feedap: subventions for studies and evaluations	120.000,00	-16.500,00	0,00	103.500,00	103.499,92	0,08	23.374,98	80.124,94
3022	Feedap: travel / subsistence and indemnities expenses for members of the panel and its working groups	650.000,00	74.500,00	0,00	724.500,00	719.965,82	4.534,18	680.331,77	39.634,05
Total for Art.302 : Feedap: additives and products or substances used in animal feed		870.000,00	7.000,00	0,00	877.000,00	871.673,74	5.326,26	718.168,75	153.504,99
3030	Plh: scientific co-operation with external experts	25.000,00	175.000,00	0,00	200.000,00	200.000,00	0,00	0.00	200.000,00
3031	Plh: subventions for studies and evaluations	100.000,00	0,00	0,00	100.000,00	100.000,00	0,00	20.000,00	80.000,00
3032	Plh: travel / subsistence and indemnities expenses for members of the panel and its working groups	565.000,00	-87.000,00	0,00	478.000,00	456.245,62	21.754,38	427.550,94	28.694,68
Total for Art.303 : Plh: panel on plant health		690.000,00	88.000,00	0,00	778.000,00	756.245,62	21.754,38	447.550,94	308.694,68
3040	Ppr: scientific co-operation with external experts	300.000,00	45.000,00	0,00	345.000,00	344.825,00	175,00	7.213,00	337.612,00
3041	Ppr: subventions for studies and evaluations	100.000,00	35.000,00	0,00	135.000,00	131.346,84	3.653,16	17.086,71	114.260,13
3042	Ppr: travel / subsistence and indemnities expenses for members of the panel and its working group	650.000,00	-214.000,00	0,00	436.000,00	396.965,48	39.034,52	378.714,43	18.251,05
Total for Art.304 : Ppr: plant protection products and their residues		1.050.000,00	-134.000,00	0,00	916.000,00	873.137,32	42.862,68	403.014,14	470.123,18

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried Forward
3050	Gmo: scientific co-operation with external experts	200.000,00	-200.000,00	0,00	0,00	0.00	0,00	0.00	0.00
3051	Gmo: subventions for studies and evaluations	155.000,00	-155.000,00	0,00	0,00	0.00	0,00	0.00	0.00
3052	Gmo: travel / subsistence and indemnities expenses for members of the panel and its working groups	870.000,00	-95.000,00	0,00	775.000,00	736.455,58	38.544,42	690.130,49	46.325,09
Total for Art.305 : Gmo: genetically modified organism		1.225.000,00	-450.000,00	0,00	775.000,00	736.455,58	38.544,42	690.130,49	46.325,09
3060	Nda: scientific co-operation with external experts	150.000,00	-146.000,00	0,00	4.000,00	3.500,00	500,00	0.00	3.500,00
3061	Nda: subventions for studies	100.000,00	-100.000,00	0,00	0,00	0.00	0,00	0.00	0.00
3062	Nda: travel / subsistence and indemnitites expenses for members of the panel and its working groups	505.000,00	29.500,00	0,00	534.500,00	490.401,53	44.098,47	447.617,45	42.784,08
Total for Art.306 : Nda: dietetic products, nutrition and allergies		755.000,00	-216.500,00	0,00	538.500,00	493.901,53	44.598,47	447.617,45	46.284,08
3070	Biohaz & bse-tse: scientific co-operation with external experts	150.000,00	70.000,00	0,00	220.000,00	219.991,00	9,00	0.00	219.991,00
3071	Biohaz & bse-tse: subventions for studies and evaluations	170.000,00	468.500,00	0,00	638.500,00	638.025,85	474,15	0.00	638.025,85
3072	Biohaz & bse-tse: travel / subsistence and indemnities expenses for the members of the panel and its working groups	856.000,00	-166.000,00	0,00	690.000,00	642.806,23	47.193,77	542.013,27	100.792,96
Total for Art.307 : Biohaz & bse-tse: biological hazards		1.176.000,00	372.500,00	0,00	1.548.500,00	1.500.823,08	47.676,92	542.013,27	958.809,81
3080	Contam: scientific co-operation with external experts	20.000,00	-20.000,00	0,00	0,00	0.00	0,00	0.00	0.00
3081	Contam: subventions for studies and evaluations	200.000,00	30.000,00	0,00	230.000,00	227.752,75	2.247,25	77.101,10	150.651,65
3082	Contam: travel / subsistence and indemnities expenses for members of the panel and its working groups	580.000,00	-114.000,00	0,00	466.000,00	406.717,59	59.282,41	373.537,17	33.180,42
Total for Art.308 : Contam: contaminants in the food chain		800.000,00	-104.000,00	0,00	696.000,00	634.470,34	61.529,66	450.638,27	183.832,07

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried Forward
3090	Ahaw: scientific co-operation with external experts	60.000,00	-45.000,00	0,00	15.000,00	14.400,00	600,00	14.400,00	0,00
3091	Ahaw: subventions for studies	340.000,00	303.000,00	0,00	643.000,00	642.782,06	217,94	63.487,46	579.294,60
3092	Ahaw: travel / subsistence and indemnities expenses for members of the panel and its working groups	1.320.000,00	-169.500,00	0,00	1.150.500,00	1.027.192,29	123.307,71	904.129,99	123.062,30
Total for Art.309 : Ahaw: animal health and welfare		1.720.000,00	88.500,00	0,00	1.808.500,00	1.684.374,35	124.125,65	982.017,45	702.356,90
Total for Ch.30 : Risk assessment		9.830.000,00	-444.500,00	0,00	9.385.500,00	8.888.597,93	496.902,07	5.654.951,22	3.233.646,71
3100	Scientific co-operation	400.000,00	-205.000,00	0,00	195.000,00	173.778,00	21.222,00	163.778,00	10.000,00
3101	Subventions for studies and evaluations	100.000,00	-100.000,00	0,00	0,00	0.00	0,00	0.00	0.00
3102	Travel / subsistence and indemnities expenses	232.000,00	160.000,00	0,00	392.000,00	367.070,09	24.929,91	138.768,59	228.301,50
Total for Art.310 : Scientific co-operation		732.000,00	-145.000,00	0,00	587.000,00	540.848,09	46.151,91	302.546,59	238.301,50
3110	Data collection exposure	190.000,00	847.500,00	0,00	1.037.500,00	960.000,00	77.500,00	0.00	960.000,00
3111	Datex: subventions for studies and evaluations	790.000,00	-36.000,00	0,00	754.000,00	753.026,97	973,03	54.125,19	698.901,78
3112	Datex: travel/subsistence and indemnities expenses	175.000,00	-63.000,00	0,00	112.000,00	105.638,89	6.361,11	102.562,26	3.076,63
Total for Art.311 : Data collection exposure		1.155.000,00	748.500,00	0,00	1.903.500,00	1.818.665,86	84.834,14	156.687,45	1.661.978,41
3120	Emerging risks	0,00	178.000,00	0,00	178.000,00	175.722,50	2.277,50	0.00	175.722,50
3121	Emerging risks: subventions for studies and evaluations	120.000,00	-120.000,00	0,00	0,00	0.00	0,00	0.00	0.00
3122	Emerging risks: travel/subsistence and indemnities expenses	95.000,00	-2.000,00	0,00	93.000,00	77.006,83	15.993,17	76.614,83	392,00
Total for Art.312 : Emerging risks		215.000,00	56.000,00	0,00	271.000,00	252.729,33	18.270,67	76.614,83	176.114,50

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried Forward
3130	Assessment methodology	220.000,00	-220.000,00	0,00	0,00	0.00	0,00	0.00	0.00
3131	Assessment methodology: subventions for studies and evaluations	150.000,00	26.000,00	0,00	176.000,00	175.000,00	1.000,00	52.500,00	122.500,00
3132	Assessment methodology: travel/subsistence and indemnities expenses	95.000,00	-90.300,00	0,00	4.700,00	1.338,00	3.362,00	1.338,00	0,00
Total for Art.313 : Assessment methodology		465.000,00	-284.300,00	0,00	180.700,00	176.338,00	4.362,00	53.838,00	122.500,00
3140	Praper: scientific cooperation with external experts	0,00	0,00	0,00	0,00	0.00	0,00	0.00	0.00
3141	Praper: subventions for studies and evaluations	100.000,00	-100.000,00	0,00	0,00	0.00	0,00	0.00	0.00
3142	Praper: travel/subsistence and indemnities expenses for the members of the expert groupand its working groups	495.000,00	694.500,00	0,00	1.189.500,00	1.069.073,42	120.426,58	887.985,69	181.087,73
3143	Mrl: scientific cooperation with external experts	0,00	0,00	0,00	0,00	0.00	0,00	0.00	0.00
3144	Mrl: subventions for studies and evaluations	470.000,00	-450.000,00	0,00	20.000,00	20.000,00	0,00	6.000,00	14.000,00
3145	Mrl: travel/subsistence and indemnities expenses for members of the expert group and its working groups	36.000,00	4.000,00	0,00	40.000,00	38.560,25	1.439,75	38.560,25	0,00
Total for Art.314 : Praper: pesticides risk assessment peer review		1.101.000,00	148.500,00	0,00	1.249.500,00	1.127.633,67	121.866,33	932.545,94	195.087,73
3150	Zoonoses: scientific cooperation with external experts	563.000,00	362.400,00	0,00	925.400,00	925.356,00	44,00	20.987,50	904.368,50
3151	Zoonoses: subventions for studies and evaluations	150.000,00	140.600,00	0,00	290.600,00	290.567,25	32,75	24.845,70	265.721,55
3152	Zoonoses: travel/subsistence and indemnities expenses for members of the task force and its working groups	244.000,00	43.000,00	0,00	287.000,00	265.385,50	21.614,50	258.224,82	7.160,68
Total for Art.315 : Zoonoses (data collection)		957.000,00	546.000,00	0,00	1.503.000,00	1.481.308,75	21.691,25	304.058,02	1.177.250,73
Total for Ch.31 : Scientific cooperation & assistance		4.625.000,00	1.069.700,00	0,00	5.694.700,00	5.397.523,70	297.176,30	1.826.290,83	3.571.232,87

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried Forward
3200	Advisory forum plenary	214.000,00	101.000,00	0,00	315.000,00	303.344,53	11.655,47	209.483,27	93.861,26
3201	Advisory forum wg com	90.000,00	-20.000,00	0,00	70.000,00	59.744,96	10.255,04	50.590,43	9.154,53
3202	Advisory forum wg it	53.000,00	0,00	0,00	53.000,00	40.866,97	12.133,03	33.904,21	6.962,76
3203	Advisory forum horizontal wg	114.000,00	-89.000,00	0,00	25.000,00	21.864,31	3.135,69	18.425,05	3.439,26
3204	Advisory group on risk communication (agrc)	48.000,00	-32.000,00	0,00	16.000,00	11.130,27	4.869,73	11.130,27	0,00
Total for Art.320 : Advisory forum		519.000,00	-40.000,00	0,00	479.000,00	436.951,04	42.048,96	323.533,23	113.417,81
3210	Sc: cooperation with external experts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3211	Sc: subventions for studies and evaluations	120.000,00	33.000,00	0,00	153.000,00	152.902,12	97,88	0.00	152.902,12
3212	Sc: travel/subsistence and indemnities expenses for members of the scientific committee and its working groups	640.000,00	57.000,00	0,00	697.000,00	604.696,62	92.303,38	557.822,31	46.874,31
Total for Art.321 : Scientific committee (sc)		760.000,00	90.000,00	0,00	850.000,00	757.598,74	92.401,26	557.822,31	199.776,43
Total for Ch.32 : Scientific committee & advisory forum		1.279.000,00	50.000,00	0,00	1.329.000,00	1.194.549,78	134.450,22	881.355,54	313.194,24
3300	Stakeholder relations	96.000,00	-51.000,00	0,00	45.000,00	40.199,92	4.800,08	28.336,19	11.863,73
3301	Crisis support	68.000,00	-25.000,00	0,00	43.000,00	1.125,00	41.875,00	675,00	450,00
3302	International & institutional liaison	58.000,00	5.000,00	0,00	63.000,00	56.921,76	6.078,24	46.722,35	10.199,41
Total for Art.330 : External relations		222.000,00	-71.000,00	0,00	151.000,00	98.246,68	52.753,32	75.733,54	22.513,14
3310	Pre-accession	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3311	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Art. : Special projects		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3320	Strategy & prospective	88.000,00	0,00	0,00	88.000,00	84.347,00	3.653,00	0.00	84.347,00
Total for Art.332 : Strategy & prospective		88.000,00	0,00	0,00	88.000,00	84.347,00	3.653,00	0.00	84.347,00
Total for Ch.33 : External relations		310.000,00	-71.000,00	0,00	239.000,00	182.593,68	56.406,32	75.733,54	106.860,14

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried Forward
3400	Media relations	147.000,00	-83.537,00	0,00	63.463,00	59.794,77	3.668,23	17.429,57	42.365,20
3401	Media monitoring	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Art.340 : Media activities		147.000,00	-83.537,00	0,00	63.463,00	59.794,77	3.668,23	17.429,57	42.365,20
3410	Web development	45.000,00	0,00	0,00	45.000,00	44.250,62	749,38	250,62	44.000,00
3411	Webstreamings (all)	432.000,00	-183.612,00	0,00	248.388,00	239.592,87	8.795,13	192.719,61	46.873,26
Total for Art.341 : Web activities		477.000,00	-183.612,00	0,00	293.388,00	283.843,49	9.544,51	192.970,23	90.873,26
3420	Public conferences & events	92.000,00	65.659,00	0,00	157.659,00	127.796,15	29.862,85	74.769,41	53.026,74
3421	Scientific conferences & events	405.000,00	-36.384,00	0,00	368.616,00	280.942,55	87.673,45	215.416,52	65.526,03
3422	Press/media conferences & events	170.000,00	-98.360,00	0,00	71.640,00	40.245,02	31.394,98	27.945,39	12.299,63
Total for Art.342 : Conferences & events		667.000,00	-69.085,00	0,00	597.915,00	448.983,72	148.931,28	318.131,32	130.852,40
3430	Publications	496.000,00	367.105,00	0,00	863.105,00	745.191,74	117.913,26	377.382,10	367.809,64
Total for Art.343 : Publications		496.000,00	367.105,00	0,00	863.105,00	745.191,74	117.913,26	377.382,10	367.809,64
3440	Publicity/marketing material	77.000,00	0,00	0,00	77.000,00	76.985,31	14,69	72.340,31	4.645,00
Total for Art.344 : Publicity/marketing material		77.000,00	0,00	0,00	77.000,00	76.985,31	14,69	72.340,31	4.645,00
3450	Evaluation	540.000,00	-358.000,00	0,00	182.000,00	180.580,25	1.419,75	55.835,25	124.745,00
Total for Art.345 : Evaluation		540.000,00	-358.000,00	0,00	182.000,00	180.580,25	1.419,75	55.835,25	124.745,00
3460	Communication support activities	12.000,00	-7.871,00	0,00	4.129,00	4.128,50	0,50	4.128,50	0,00
Total for Art.346 : Communication support activities		12.000,00	-7.871,00	0,00	4.129,00	4.128,50	0,50	4.128,50	0,00
Total for Ch.34 : Communications		2.416.000,00	-335.000,00	0,00	2.081.000,00	1.799.507,78	281.492,22	1.038.217,28	761.290,50

Item	Title	Appropriation (initial)	Transfer	SAB	Appropriation (final)	Committed	Not Used	Paid	To be Carried Forward
3501	It data collection	520.000,00	446.300,00	0,00	966.300,00	966.227,45	72,55	300.076,24	666.151,21
3502	Networking of organization	98.000,00	-25.000,00	0,00	73.000,00	72.300,00	700,00	40.298,50	32.001,50
3503	Dedicated it systems to support the operations	578.000,00	30.050,00	0,00	608.050,00	607.852,95	197,05	386.281,45	221.571,50
Total for Art.350 : It data collection & networking		1.196.000,00	451.350,00	0,00	1.647.350,00	1.646.380,40	969,60	726.656,19	919.724,21
3511	Quality management / studies	214.000,00	-165.550,00	0,00	48.450,00	47.050,00	1.400,00	9.410,00	37.640,00
3512	Library: access to databases / documents	138.000,00	126.000,00	0,00	264.000,00	249.479,28	14.520,72	157.305,72	92.173,56
3513	Mission of staff related to operational duties	1.265.000,00	-262.000,00	0,00	1.003.000,00	999.992,84	3.007,16	999.988,06	4,78
3514	Shuttles	1.020.000,00	-150.000,00	0,00	870.000,00	870.000,00	0,00	724.028,79	145.971,21
3515	Archives and scanning	340.000,00	-338.000,00	0,00	2.000,00	0.00	2.000,00	0.00	0.00
Total for Art.351 : Operational expenditure		2.977.000,00	-789.550,00	0,00	2.187.450,00	2.166.522,12	20.927,88	1.890.732,57	275.789,55
3520	Translation	453.000,00	85.000,00	0,00	538.000,00	538.000,00	0,00	498.743,57	39.256,43
3521	Interpretation	18.000,00	-16.000,00	0,00	2.000,00	0,00	2.000,00	0.00	0,00
Total for Art.352 : Translation & interpretation		471.000,00	69.000,00	0,00	540.000,00	538.000,00	2.000,00	498.743,57	39.256,43
Total for Ch.35 : Operational support		4.644.000,00	-269.200,00	0,00	4.374.800,00	4.350.902,52	23.897,48	3.116.132,33	1.234.770,19
Total for T.3 : Operating expenditure linked to the authority		23.104.000,00	0,00	0,00	23.104.000,00	21.813.675,39	1.290.324,61	12.592.680,74	9.220.994,65
	TOTAL BUDGET :	65.900.000,00	0,00	0,00	65.900.000,00	63.823.362,38	2.076.637,62	48.430.214,66	15.393.147,72

4.2.2 Non automatic carry forward (2008-C2)

None

4.2.3 Credits on earmarked revenue (2008-C4)

Item	Title	Appropriation	Committed	Paid	Appropriation to be Carried Forward	Commitments to be Carried Forward
1171	Translation centre luxembourg (administrative matters)	0.00	0.00	0.00	0.00	0.00
Total for Art.117 : Supplementary services		0.00	0.00	0.00	0.00	0.00
Total for Ch.11 : Personnel in activity		0.00	0.00	0.00	0.00	0.00
Total for T. : Expenses for personnel linked to the authority		0.00	0.00	0.00	0.00	0.00
3300	Stakeholder relations	0.00	0.00	0.00	0.00	0.00
Total for Art.330 : External relations		0.00	0.00	0.00	0.00	0.00
3310	Pre-accession	450.000,00	402.720,81	295.738,73	47.279,19	106.982,08
Total for Art.331 : Special projects		450.000,00	402.720,81	295.738,73	47.279,19	106.982,08
Total for Ch.33 : External relations		450.000,00	402.720,81	295.738,73	47.279,19	106.982,08
3900	Free	0.00	0.00	0.00	0.00	0.00
Total for Art.390 : Free		0.00	0.00	0.00	0.00	0.00
Total for Ch.39 : Free		0.00	0.00	0.00	0.00	0.00
Total for T.3 : Operating expenditure linked to the authority		450.000,00	402.720,81	295.738,73	47.279,19	106.982,08
	Budget Total:	450.000,00	402.720,81	295.738,73	47.279,19	106.982,08
					Total to CF:	154.261,27

4.2.4 Credits on earmarked revenue – second year (2008-C5)

None

4.2.5 Automatic carry forward (2008-C8)

Budget Line	Title	Carry Forward	Committed	Paid	To be Cancelled
1171	Translation centre Luxembourg (administrative matters)	7.000,00	7.000,00	7.000,00	0,00
1172	Payment for administrative assistance from the Community institutions	7.587,25	7.587,25	7.587,25	0,00
1175	Interim services	97.788,48	97.788,48	93.003,26	4.785,22
1176	Consultancy	8.607,00	8.607,00	8.168,98	438,02
1177	Other services	17.610,00	17.610,00	16.960,00	650,00
1180	Miscellaneous expenditure on recruitment	39.847,99	39.847,99	35.383,08	4.464,91
1183	Removal expenses	58.848,76	58.848,76	57.790,00	1.058,76
1300	Mission and travel expenses	60.962,51	60.962,51	34.572,61	26.389,90
1400	Restaurants, meals and canteens	10.594,60	10.594,60	7.342,40	3.252,20
1410	Medical service	62.139,47	62.139,47	41.263,38	20.876,09
1420	Further training, language courses and retraining for staff	231.258,82	231.058,82	191.587,52	39.671,30
1520	Visiting experts, National Experts on Detachement	24.900,00	24.900,00	23.066,55	1.833,45
1610	Social contacts between staff	25.462,00	25.462,00	25.462,00	0,00
1620	Other interventions	6.000,00	6.000,00	6.000,00	0,00
1630	Early childhood centres and other creches	7.233,85	7.233,85	2.144,76	5.089,09
1700	Reception and entertainment expenses	11.769,51	11.769,51	7.267,55	4.501,96
Title 1	**Total**	**677.610,24**	**677.410,24**	**564.599,34**	**113.010,90**

Budget Line	Title	Carry Forward	Committed	Paid	To be Cancelled
2000	Rent	71.722,26	71.722,26	13.193,04	58.529,22
2010	Insurance	5.085,41	5.085,41	5.085,41	0,00
2020	Water, gaz, electricity and heating	60.250,35	60.250,35	41.706,98	18.543,37
2030	Cleaning and maintenance	68.677,64	68.677,64	67.615,15	1.062,49
2040	Refurbishment of premises/ Fitting out	359.360,00	359.360,00	358.529,86	830,14
2050	Security and surveillance of buidings	102.778,11	102.778,11	100.722,11	2.056,00
2080	preliminary to construction, acquisition or rental of immovable property	29.153,99	29.153,99	23.700,83	5.453,16
2090	Other expenditure on buildings	27.006,84	27.006,84	20.045,57	6.961,27
2100	Purchase/ Maintenance of equipment	235.323,26	235.323,26	230.868,66	4.454,60
2101	Purchase / maintenance of software	134.103,35	134.103,35	132.400,42	1.702,93
2103	Software development	271.652,00	271.652,00	271.652,00	0,00
2104	User Support	29.970,00	29.970,00	29.890,00	80,00
2200	Technical equipment and instalations	294.056,18	294.056,18	294.056,18	0,00
2210	Purchase of furniture	68.660,96	68.660,93	68.630,93	30,03
2250	Library stocks, purchase and preservation of books	2.239,72	2.239,60	1.860,42	379,30
2255	Subscriptions and purchase of information media	6.415,26	6.415,26	6.294,36	120,90
2300	Stationery and office supplies	26.355,03	26.355,03	25.364,51	990,52
2330	Legal expenses	6.013,00	6.013,00	6.013,00	0,00
2350	Miscellaneous insurance	18.570,40	18.570,40	14.277,51	4.292,89
2353	Removals and associated handling	3.408,03	3.408,03	444,40	2.963,63
2390	Publications	4.980,00	4.980,00	2.200,53	2.779,47
2400	Postal charges	27.709,35	27.709,35	10.829,13	16.880,22
2410	Telecommunications subscriptions and charges	39.911,87	39.911,87	39.323,46	588,41
2411	Purchase and installation of equipment	173.289,81	173.289,81	173.248,81	41,00
2500	Management Board meetings	155.597,26	155.597,26	124.860,14	30.737,12
Title 2	**Total**	**2.222.290,08**	**2.222.289,93**	**2.062.813,41**	**159.476,67**

Budget Line	Title	Carry Forward	Committed	Paid	To be Cancelled
3010	FCE: Scientific co-operation with external experts	159.145,00	159.145,00	159.145,00	0,00
3012	FCE:Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	74.814,79	55.163,78	43.095,05	31.719,74
3021	FEEDAP: Subventions for studies and evaluations	20.000,00	20.000,00	10.000,00	10.000,00
3022	FEEDAP: travel / subsistence and indemnities expenses for members of the Panel and its working Groups	113.978,65	113.978,65	57.763,92	56.214,73
3032	PH: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	104.232,54	104.232,54	34.146,71	70.085,83
3040	PPR: Scientific co-operation with external experts	54.000,00	54.000,00	54.000,00	0,00
3041	PPR: Subventions for studies and evaluations	90.000,00	90.000,00	27.000,00	63.000,00
3042	PPR: Travel / subsistence and indemnities expenses for members of the Panel and its Working Group	81.860,71	50.601,85	48.988,26	32.872,45
3052	GMO: Travel / subsistence and indemnities expenses for members of the Panel and its working Groups	69.721,15	69.721,15	43.234,70	26.486,45
3062	NDA: Travel / subsistence and indemnitites expenses for members of the Panel and its Working Groups	5.775,71	5.775,71	3.446,06	2.329,65
3071	BIOHAZ & BSE-TSE: Subventions for studies and evaluations	638.025,85	638.025,85	0.00	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	18.908,89	15.502,63	6.890,00
3082	CONTAM: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	21.444,04	21.444,04	18.189,19	3.254,85
3090	AHAW: Scientific co-operation with external experts	4.900,00	4.900,00	4.900,00	0,00
3091	AHAW: Subventions for studies	300.000,00	300.000,00	59.935,69	240.064,31
3092	AHAW: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	140.215,29	140.215,29	50.933,78	89.281,51
3100	Scientific co-operation	343.000,00	343.000,00	322.505,84	20.494,16
3101	Subventions for studies and evaluations	477.240,88	477.240,88	150.840,33	326.400,55
3102	Travel / subsistence and indemnities expenses	10.460,37	10.460,37	9.007,27	1.453,10
3110	Data collection exposure	6.000,00	6.000,00	6.000,00	0,00
3142	PRAPeR: travel/subsistence and indemnities expenses for the members of the Expert Group	47.546,99	47.546,99	45.555,69	1.991,30
3150	ZOONOSES: Scientific cooperation with external experts	230.800,00	230.800,00	230.800,00	0,00
3152	ZOONOSES: travel/subsistence and indemnities expenses for members of the Task Force and its Working Groups	3.751,41	3.751,41	2.170,95	1.580,46

Budget Line	Title	Carry Forward	Committed	Paid	To be Cancelled
3200	Advisory Forum Plenary	47.904,91	47.904,91	36.353,57	11.551,34
3202	Advisory Forum WG IT	11.304,87	11.304,87	9.515,66	1.789,21
3203	Advisory Forum horizontal WG	37.112,52	37.112,52	30.442,30	6.670,22
3204	Advisory Group on Risk Communication (AGRC)	2.023,06	2.023,06	449,63	1.573,43
3212	SC: travel/subsistence and indemnities expenses for members of the Scientific Committee and its Working Groups	52.191,00	52.191,00	35.596,04	16.594,96
3300	Stakeholder relations	45.790,70	45.790,70	39.348,73	6.441,97
3301	Crisis support	46.340,00	46.340,00	46.300,00	40,00
3310	Pre-Accession	232.305,95	232.305,95	158.546,93	73.759,02
3400	Media Relations	265.680,09	265.680,09	227.988,52	37.691,57
3410	Web development	56.580,00	56.580,00	52.614,87	3.965,13
3420	Public C&E	757.772,31	757.772,31	554.770,76	203.001,55
3430	Publications	91.642,67	91.642,67	60.585,28	31.057,39
3501	IT Data Collection	159.846,40	159.846,40	159.846,40	0,00
3502	Networking of organization	30.688,98	30.688,98	30.688,98	0,00
3503	Dedicated IT systems to support the operations	358.410,00	358.410,00	358.410,00	0,00
3512	Library: access to databases/documents	64.184,15	64.184,15	60.447,04	3.737,11
3513	Mission of staff related to operational duties	218.658,18	218.658,18	167.083,86	51.574,32
3514	Shuttles	166.002,85	166.002,85	158.158,92	7.843,93
3520	Translation	32.000,00	32.000,00	27.974,35	4.025,65
Title 3	**Total**	**5.695.744,65**	**5.641.351,04**	**3.612.282,91**	**2.083.461,74**
	Grand Total	**8.595.644,97**	**8.541.051,21**	**6.239.695,66**	**2.355.949,31**

4.2.6 Automatic carry forward (2009-C8)

Item	Title	To be Carried Forward
1113	Stagiaires	1.516,47
1171	Translation centre luxembourg (administrative matters)	21.220,96
1172	Payment for administrative assistance from the community institutions	10.975,59
1175	Interim services	179.325,11
1176	Consultancy	4.700,00
1177	Other services	139.240,00
1180	Miscellaneous expenditure on recruitment	244.606,26
1183	Removal expenses	95.981,73
Total for Ch.11 :	Personnel in activity	697.566,12
1300	Mission and travel expenses	147.042,96
1301	Shuttles for missions and duty	20.099,20
Total for Ch.13 :	Missions and duty travel	167.142,16
1400	Restaurants, meals and canteens	6.554,10
1410	Medical service	75.452,41
1420	Further training, language courses and retraining for staff	266.137,86
Total for Ch.14 :	Socio-medical infrastructure	348.144,37
1520	Visiting experts, national experts on detachement	26.061,82
Total for Ch.15 :	Exchange of officers and experts	26.061,82
1610	Social contacts between staff	34.635,17
1630	Early childhood centres and other creches	13.338,72
Total for Ch.16 :	Social welfare	47.973,89
1700	Reception and entertainment expenses	18.932,19
Total for Ch.17 :	Reception and entertainment expenses	18.932,19
Total for T.1 :	Expenses for personnel linked to the authority	1.305.820,55

Item	Title	To be Carried Forward
2000	Rent	13.500,33
2020	Water, gaz, electricity and heating	122.670,90
2030	Maintenance	109.307,58
2031	Cleaning	48.627,37
2040	Refurbishment of premises/ fitting out	520.138,84
2050	Security and surveillance of buidings	248.008,24
2080	Preliminary to construction, acquisition or rental of immovable property	0,00
2090	Other expenditure on buildings	5.451,04
Total for Ch.20 :	Investments in immovable property, rental of buiding and associated costs	1.067.704,30
2100	Purchase/ maintenance of equipment	481.580,64
2101	Purchase / maintenance of software	364.309,81
2103	Software development	1.950.943,00
2104	User support	296.874,00
Total for Ch.21 :	Expenditure on data processing	3.093.707,45
2200	Technical equipment and instalations	171.931,35
2201	Hire or leasing of technical equipement and instalations	3.000,00
2202	Maintenance and repair of technical equipement and installations	3.837,09
2210	Purchase of furniture	7.664,57
2250	Library stocks, purchase and preservation of books	1.346,90
2251	Special library, documentation and reproduction equipment	695,00
2255	Subscriptions and purchase of information media	500,00
Total for Ch.22 :	Movable property and associated costs	188.974,91
2300	Stationery and office supplies	41.573,30
2320	Bank charges	0,00
2330	Legal expenses	0,00
2350	Miscellaneous insurance	22.224,00
2353	Removals and associated handling	5.350,43
2390	Publications	1.894,30
Total for Ch.23 :	Current administrative expenditure	71.042,03
2400	Postal charges	12.818,57
2410	Telecommunications subscriptions and charges	108.355,47
2411	Purchase and installation of equipment	214.092,45
Total for Ch.24 :	Postal charges and telecommunications	335.266,49
2500	Management board meetings	109.637,34
Total for Ch.25 :	Expenditure on formal and other meetings	109.637,34
Total for T.2 :	Buiding equipment + miscellaneous operating expenditure linked to the authority	4.866.332,52

Item	Title	To be Carried Forward
3000	Ans: scientific co-operation with external experts	56.100,00
3002	Ans: travel/subsistence and indemnities expenses for members of the panel and its working groups	27.636,31
3010	Cef: scientific co-operation with external experts	198.514,00
3012	Cef:travel / subsistence and indemnities expenses for members of the panel and its working groups	81.465,60
3020	Feedap: scientific co-operation with external experts	33.746,00
3021	Feedap: subventions for studies and evaluations	80.124,94
3022	Feedap: travel / subsistence and indemnities expenses for members of the panel and its working groups	39.634,05
3030	Plh: scientific co-operation with external experts	200.000,00
3031	Plh: subventions for studies and evaluations	80.000,00
3032	Plh: travel / subsistence and indemnities expenses for members of the panel and its working groups	28.694,68
3040	Ppr: scientific co-operation with external experts	337.612,00
3041	Ppr: subventions for studies and evaluations	114.260,13
3042	Ppr: travel / subsistence and indemnities expenses for members of the panel and its working group	18.251,05
3052	Gmo: travel / subsistence and indemnities expenses for members of the panel and its working groups	46.325,09
3060	Nda: scientific co-operation with external experts	3.500,00
3062	Nda: travel / subsistence and indemnitites expenses for members of the panel and its working groups	42.784,08
3070	Biohaz & bse-tse: scientific co-operation with external experts	219.991,00
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	100.792,96
3081	Contam: subventions for studies and evaluations	150.651,65
3082	Contam: travel / subsistence and indemnities expenses for members of the panel and its working groups	33.180,42
3091	Ahaw: subventions for studies	579.294,60
3092	Ahaw: travel / subsistence and indemnities expenses for members of the panel and its working groups	123.062,30
Total for Ch.30 : Risk assessment		3.233.646,71
3100	Scientific co-operation	10.000,00
3101	Subventions for studies and evaluations	0.00
3102	Travel / subsistence and indemnities expenses	228.301,50
3110	Data collection exposure	960.000,00
3111	Datex: subventions for studies and evaluations	698.901,78
3112	Datex: travel/subsistence and indemnities expenses	3.076,63
3120	Emerging risks	175.722,50
3122	Emerging risks: travel/subsistence and indemnities expenses	392,00
3131	Assessment methodology: subventions for studies and evaluations	122.500,00
3132	Assessment methodology: travel/subsistence and indemnities expenses	0,00
3142	Praper: travel/subsistence and indemnities expenses for the members of the expert groupand its working groups	181.087,73
3144	Mrl: subventions for studies and evaluations	14.000,00
3145	Mrl: travel/subsistence and indemnities expenses for members of the expert group and its working groups	0,00
3150	Zoonoses: scientific cooperation with external experts	904.368,50
3151	Zoonoses: subventions for studies and evaluations	265.721,55
3152	Zoonoses: travel/subsistence and indemnities expenses for members of the task force and its working groups	7.160,68
Total for Ch.31 : Scientific cooperation & assistance		3.571.232,87

Item	Title	To be Carried Forward
3200	Advisory forum plenary	93.861,26
3201	Advisory forum wg com	9.154,53
3202	Advisory forum wg it	6.962,76
3203	Advisory forum horizontal wg	3.439,26
3204	Advisory group on risk communication (agrc)	0,00
3211	Sc: subventions for studies and evaluations	152.902,12
3212	Sc: travel/subsistence and indemnities expenses for members of the scientific committee and its working groups	46.874,31
Total for Ch.32 : Scientific committee & advisory forum		313.194,24
3300	Stakeholder relations	11.863,73
3301	Crisis support	450,00
3302	International & institutional liaison	10.199,41
3310	Pre-accession	0.00
3320	Strategy & prospective	84.347,00
Total for Ch.33 : External relations		106.860,14
3400	Media relations	42.365,20
3410	Web development	44.000,00
3411	Webstreamings (all)	46.873,26
3420	Public conferences & events	53.026,74
3421	Scientific conferences & events	65.526,03
3422	Press/media conferences & events	12.299,63
3430	Publications	367.809,64
3440	Publicity/marketing material	4.645,00
3450	Evaluation	124.745,00
Total for Ch.34 : Communications		761.290,50
3501	It data collection	666.151,21
3502	Networking of organization	32.001,50
3503	Dedicated it systems to support the operations	221.571,50
3511	Quality management / studies	37.640,00
3512	Library: access to databases / documents	92.173,56
3513	Mission of staff related to operational duties	4,78
3514	Shuttles	145.971,21
3520	Translation	39.256,43
Total for Ch.35 : Operational support		1.234.770,19
Total for T.3 : Operating expenditure linked to the authority		9.220.994,65
	TOTAL BUDGET :	15.393.147,72

4.2.7 Current year income (2008-IC1-IC4)

Budget Line	Title	Appropriations (final)	Recovery orders	Received	To be received
1000	Subsidies DG SANCO	65.900.000,00	64.998.850,00	64.998.850,00	0,00
1001	Subsidies DG ELARG	500.000,00	450.000,00	848.118,00	0,00
Total for Article 100 : Subsidies		66.400.000,00	65.448.850,00	65.846.968,00	0,00
Total for Chapter 10 : Subsidies		66.400.000,00	65.448.850,00	65.846.968,00	0,00
Total for Title 1 : Subsidies		**66.400.000,00**	**65.448.850,00**	**65.846.968,00**	**0,00**
9000	Other income	0,00	24.717,88	23.083,21	1.784,67
Total for Article 900 : Other income		0,00	24.717,88	23.083,21	1.784,67
Total for Chapter 90 : Other income		0,00	24.717,88	23.083,21	1.784,67
9100	Miscellaneous assigned revenue	0,00	0.00	0.00	0,00
Total for Article 910 : Miscellaneous assigned revenue		0,00	0.00	0.00	0,00
Total for Chapter 91 : Miscellaneous assigned revenue		0,00	0.00	0.00	0,00
Total for Title 9 : Miscellaneous revenue		**0,00**	**24.717,88**	**23.083,21**	**1.784,67**
	Total Income 2008/IC1-IC4	**66.400.000,00**	**65.473.567,88**	**65.870.051,21**	**1.784,67**

5

STAFF MOVEMENTS

European Food Safety Authority

5. Staff movements 2007 & 2008

Category et grade	Posts					
	2007		2008		2008	
	Occupied posts at 31.12.2007		Authorized posts for 2008		Occupied posts at 31.12.2008	
	Permanent agent	Temporary agent	Permanent agent	Temporary agent	Permanent agent	Temporary agent
AD16						
AD15		1		1		1
AD14		1		2		
AD13						
AD12		5	1	12		4
AD11		19		14		12
AD10	1	1	1	2		3
AD9		12	1	26		24
AD8		37		31		37
AD7		24	1	42		37
AD6		30	1	26	4	32
AD5		13		24	1	22
Total AD	**1**	**143**	**5**	**180**	**5**	**172**
AST11						
AST10						
AST9						
AST8				1		
AST7		3		5		3
AST6				3		
AST5		6	2	16		6
AST4		18		35		30
AST3		27		21		28
AST2		24		29		32
AST1		51	2	36		42
Total AST		**129**	**4**	**146**	**0**	**141**
Total	**1**	**272**	**9**	**326**	**5**	**313**
Grand total	**273**		**335**		**318**	

6

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT

Financial Regulation - Art. 76

European Food Safety Authority

Budget execution 2008

1 EUR 64.2 million or **97 %** of the EUR 66.4 million budget (including the Pre-accession program) was committed.This result was achieved in spite of delays in recruitment (the last recruits completing the establishment plan will join either in January or February this year). The corresponding financial resources available were transferred to Infrastructure and Information Technology projects.
2 EUR 48.7 million or **73 %** of the total appropriations were paid. This payment level stands below the forecast made at the beginning of the year (EUR 53.4 million) as major subcontracting scientific or IT projects have started during the last quarter of 2008.

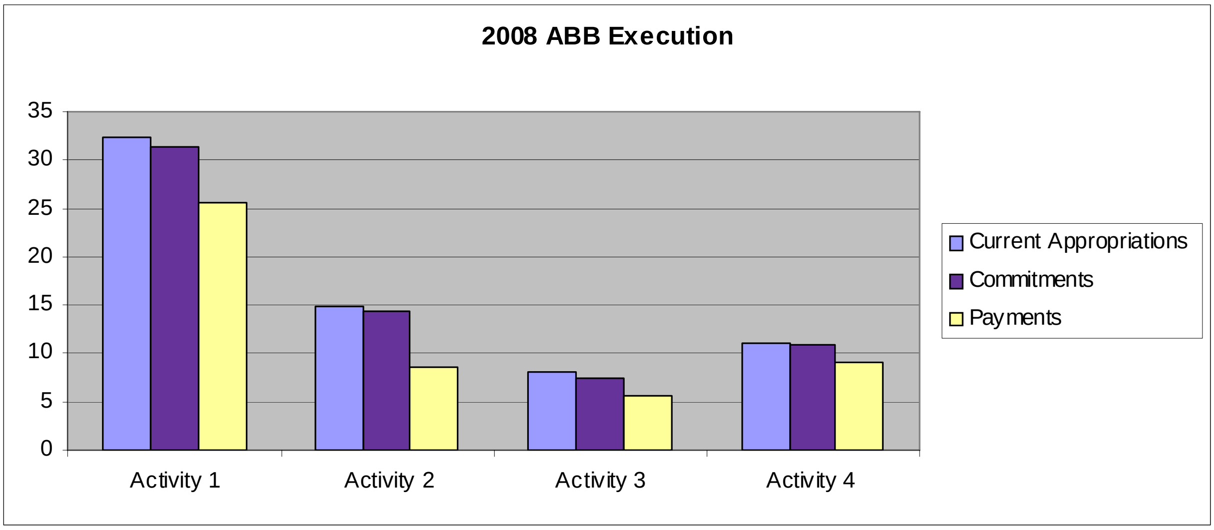
The following table and chart represent the budget execution along with the four activities identified by EFSA (Activity Based Budgeting) :

- 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

Activity (in MEUR)	Initial Appropriations	Current Appropriations	Commitments	% Committed*	Payments	% Paid*
Activity 1	32,7	32,3	31,3	97%	25,4	78%
Activity 2	13,5	14,8	14,3	97%	8,7	59%
Activity 3	9,5	8,1	7,6	92%	5,5	68%
Activity 4	10,7	11,1	11,0	99%	9,1	82%
TOTAL	**66,4**	**66,4**	**64,2**	**97%**	**48,7**	**73%**

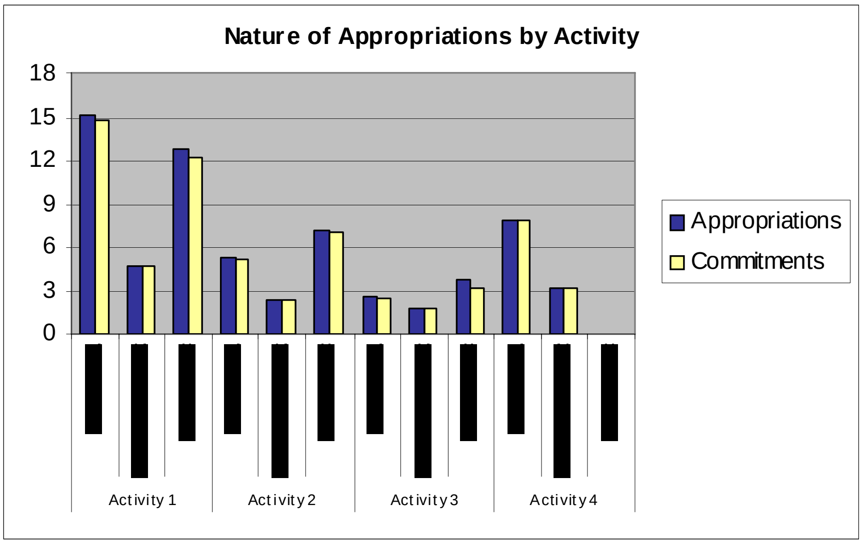
*committed or paid versus current appropriations

The detailed execution by activity is as follow:



Activity	Titles	Initial Appropriations	Current Appropriations	%	Commitments 2008 M€	%
	PERSONNEL	16.2	15,1	23%	14,7	97%
	INFRASTRUCTURE	3.4	4,6	7%	4,6	100%
	OPERATIONS	13.1	12,7	19%	12,0	95%
A1 Scientific opinions & advices		**32,7**	**32,3**	**49%**	**31.3**	**97%**
	PERSONNEL	5.7	5,3	8%	5,1	96%
	INFRASTRUCTURE	1.6	2,3	3%	2,3	100%
	OPERATIONS	6.2	7,2	11%	6,9	96%
A2 Methodologies & scientific cooperation		**13.5**	**14,8**	**22%**	**14.3**	**97%**
	PERSONNEL	3.9	2,6	4%	2,6	97%
	INFRASTRUCTURE	1.4	1,7	3%	1,7	100%
	OPERATIONS	4.2	3,7	6%	3,3	87%
A3 Risk communication & relationships		**9.5**	**8,1**	**12%**	**7.6**	**93%**
	PERSONNEL	8.3	7,9	12%	7,9	99%
	INFRASTRUCTURE	2.4	3,2	5%	3,1	97%
	OPERATIONS	0,0	0,0	0%	0,0	0%
A4 Administration		**10.7**	**11,1**	**17%**	**11.0**	**99%**
	GRAND TOTAL	**66,4**	**66,4**	**100 %**	**64,2**	**97%**

Whereas the level of commitment for the operational activities in Science reached 97 % at year-end, the execution of the operational activities reached a similar level indicating a high operational execution. The Communication activities achieved a 93% budget execution mainly due to the postponement of the evaluation project (Eurobarometer). The Administration support reached 99% budget execution. The level of the execution for personnel and infrastructure expenditures mirror, for all activities, the level of recruitment in the different activities.



Comparison to 2007

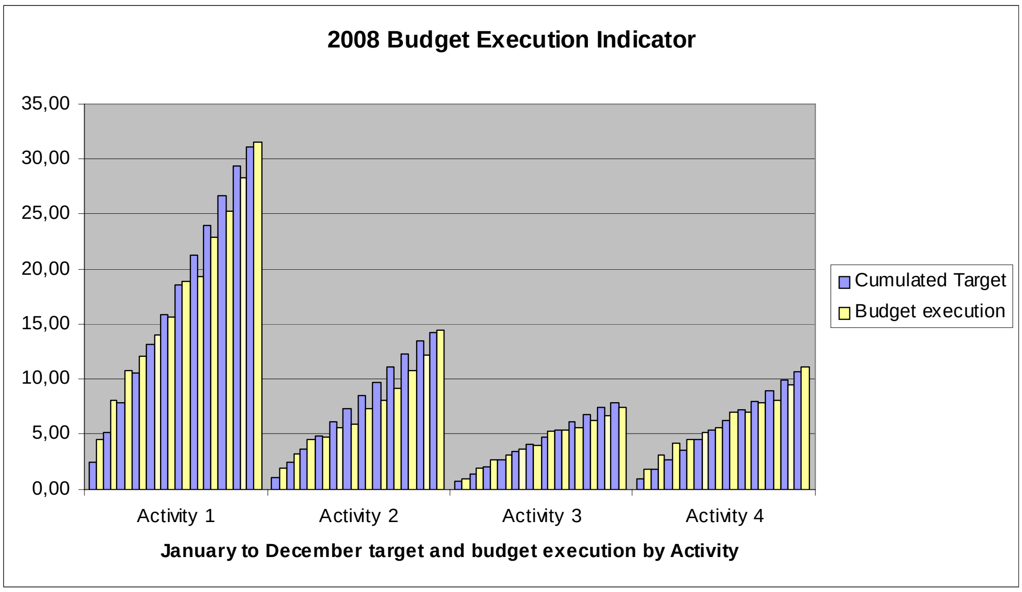
Compared to last year, the budget execution increased by EUR 16.8 million and the payments by EUR 9.9 million or an increase of respectively 36% and 26%. Activities 1 and 2 generated the bulk of the increase (+ EUR 14.9 million) while the communication activities remain at the same level compared to last year. In particular, Activity 2 has increased by 70 % as compared to last year, the Directorate of Scientific Cooperation and Assistance having been significantly developed. In particular, scientific grants and procurement have been developed (as detailed in the table below). Administration activities increased by 24 % as important IT and infrastructure projects have been initiated.

EUR million	Execution 2008	Execution 2007	Increase	Payments 2008	Payments 2007	Increase
1- Provide Scientific Advice & Opinion	31,4	22,4	40%	25,5	18,8	35%
2- Risk assessment methodologies	14,4	8,5	70%	8,7	6,6	32%
3- Communication and dialogue	7,5	7,7	-2%	5,5	5,5	-1%
4- Management and Administration	11,0	8,9	24%	9,1	7,8	16%
TOTAL	**64,2**	**47,4**	**36%**	**48,7**	**38,8**	**26%**

EUR million	Appropriations 2008	Executed 2008	Executed 2007
Science meetings	9.0	8.3	6.6
Science contracts	3.7	3.6	1.1
Science grants	3.2	3.2	1.7
TOTAL	**15.9**	**15.3**	**9.4**

Budget Execution Indicator

The final 97 % execution rate stands 1 % above the 96 % execution forecast set at the beginning of 2008. On a monthly basis, the execution of the four activities is as follows:

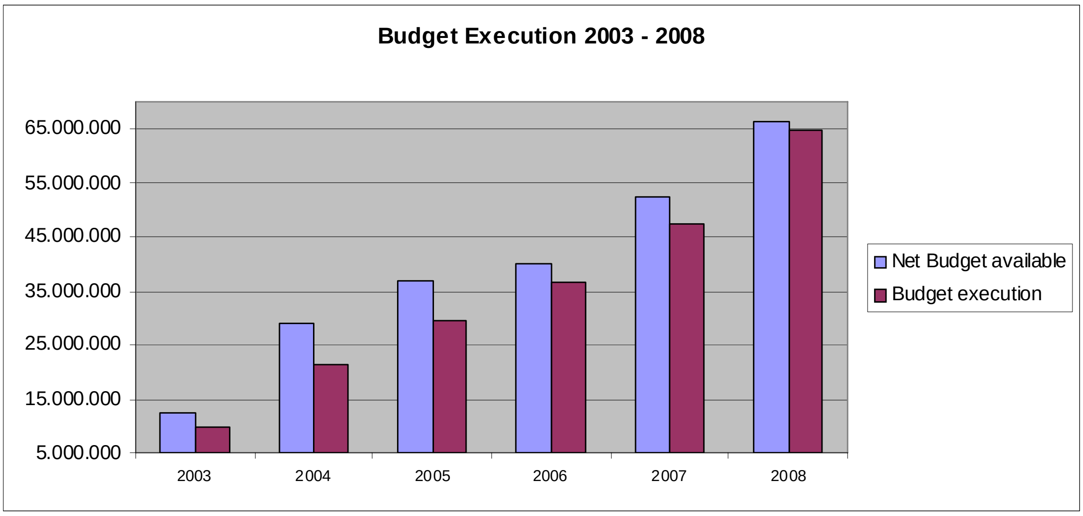


On a monthly basis, the scientific activities report the same pattern i.e., slightly above target during the first quarter, then the budget execution went below target due to delays in the finalisation of the grant and contracts agreements. When finalised, these agreements brought these activities slightly over the year-end target. The communication activities were on target until September. However, the postponement of the evaluation project (Eurobarometer), had a negative impact on the budget execution and the year-end target was not reached. Administration, with 99 %, was close to full execution and above the target set at the beginning of the year.

Budget Execution over years

Year	Budget available	Global transfer / Reserve	Net Budget available	Budget execution	Execution rate before transfer / Reserve	Execution rate after transfer / Reserve
2003	12.6	-	12.6	9.9	79%	79%
2004	29.1	-	29.1	21.3	73%	73%
2005	36.9	-	36.9	29.8	81%	81%
2006	47.1	-6.9	40.2	36.4	77%	90%
2007	61.7	-9.5	52.2	47.4	77%	91%
2008	66.4	-	66.4	64.2	97%	97%

The budget execution since 2003 increased from EUR 9.9 million to EUR 64.2 million or a yearly 40 % increase over the period. It is also worth noting that the execution rate has noticeably improved to reach 97 % in 2008.



Glossary

• ABB	Activity based budgeting
• Accounting Officer / Accountant	Official in charge of executing payments collecting revenues and recovering receivables. He is also in charge of preparing and presenting the accounts keeping the general ledger and defining the accounting rules and methods used in the Authority. Finally he is in charge of defining and validating the financial and accounting systems as well as the treasury management system.
• Accrual accounting	Accounting methodology based on the use of the generating events for recording a transaction (following the adoption of the new 2005 Financial Regulation)
• Balance sheet items	constituting the different items found in a balance sheet
• BOB	General ledger program
• Budgetary commitment	Action involving a specific allocation of credits for a specific task
• Business Objects (BO)	Management reporting program
• C1/current credit appropriations	Current year credit appropriations
• C2/non automatic carry forward	Carried over credits (non automatic) following the decision of the budget Authority
• C4/earmarked revenue 1st year	Earmarked revenue / for re-use (first year)
• C5/earmarked revenue 2nd year	Earmarked revenue / for re-use (carried over)
• C8/ carried over	Automatically carried-over credits. Carry over of credits committed but not paid during the previous exercise also called "Reste à liquider" (RAL) standing for "remaining credits to be paid"
• Cash accounting	Accounting methodology based on cash flows
• Cash flow	Treasury movement
• IAS	International Accounting Standards
• IPSAS	International Public Sector Accounting Standards
• Imprest account	usually used for the payment of limited expenses and collection of non standard and limited incomes
• ISIPARC	Inventory management program
• Authorizing Officer and delegated Authorizing Officer	In charge of budget incomes and expenditures. He executes the budget following the principle of sound financial management and he guarantees the regularity and legality of the operations
• OIB	European Office located in Brussels in charge of the infrastructure and the logistics of the Commission
• PPC	Public Procurement Committee: Committee in charge of managing call for tenders and public procurement (supervised by the Authorizing Officer)
• RAL	See C8/carried over credits
• Recovery order	budgetary transaction corresponding to a debit note or an invoice
• SAB	Supplementary and amending budget
• SI2	Budget management program