

EXECUTIVE OFFICE

**Management Board
14 June 2012
Parma**

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ACCOUNTS

COVER NOTE

2011 FINAL ANNUAL ACCOUNTS and MANAGEMENT BOARD OPINION

The final annual accounts of EFSA for the year 2011, have been prepared by EFSA's Accounting Officer in accordance with the Financial Regulation of the European Commission and the accounting rules adopted by the Commission's Accounting Officer.

The 2011 provisional accounts have been audited by the European Court of Auditors during the third week of April 2012 in order to obtain a reasonable assurance that EFSA's accounts are reliable.

Informal indications from the European Court of Auditors after their audit mission give us an assurance that EFSA Annual Accounts present a true and fair view as of 31 December 2011.

The European Court of Auditors is required to provide to all audited bodies by 15th June their preliminary observations report which is expected to reach EFSA a few days before the Management Board meeting. As soon as the preliminary observations report is issued by the European Court of Auditors and received by EFSA, it will be forwarded and made available to the Management Board.

On the basis of the article 83 of EFSA's Financial Regulation, the Management Board is asked to formulate opinion on 2011 EFSA final annual accounts in order to send them to the Commission's Accounting Officer, the European Court of Auditors, the European Parliament and the Council by 1st July 2012.

The European Court of Auditors will formally adopt a declaration of assurance report on EFSA 2011 annual accounts in September 2012.

MANAGEMENT BOARD

OPINION OF THE MANAGEMENT BOARD ON THE ANNUAL ACCOUNTS FOR THE FINANCIAL YEAR 2011

The Management Board takes note of EFSA's Annual Accounts for the budget year 2011. On the basis of:

- the certification of the accounts from EFSA's Accounting Officer;
- the information provided by the Accounting Officer during the Audit Committee meeting on 13 June 2012;
- the information provided by the Accounting Officer during this Management Board meeting on 14 June 2012;
- the preliminary observations report issued by the European Court of Auditors regarding the 2011 Annual Accounts.

The Management Board has obtained reasonable assurance that the 2011 Annual Accounts present a true and fair view as of 31 December 2011.

On the above basis, the Management Board gives a positive opinion on the Annual Accounts for the budget year 2011.

The Management Board looks forward to the report and observations of the Budgetary Authority at the end of the discharge procedure. The Board requests the Executive Director of the European Food Safety Authority to take into account the eventual observations and remarks with a view to further consolidating the Authority's accountability, effectiveness and efficiency in the coming period.

The Management Board invites the Executive Director to forward the 2011 Annual Accounts, to the Commission's Accounting Officer, the European Court of Auditors, the European Parliament and the Council by 1st July 2012, as required under EFSA's Financial Regulation.

Submitted for adoption in Parma, Italy
on 14 June 2012

For the EFSA Management Board:



Financial Statements
Report on Implementation of the Budget

2011

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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 66 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 67 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 2011 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.

Certification of the 2011 Annual Accounts

The annual accounts of the European Food Safety Authority for the year 2011 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Food Safety Authority in accordance with art 61 of the Financial Regulation.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show the European Food Safety Authority assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a 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.

Date – 14 June 2012

Pedro Pinhal
Accounting Officer



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FINANCIAL STATEMENTS

Financial Regulation - Art. 76(a) & 80

1.1. Balance sheet 31/12/2011 & 2010

ASSETS	Notes	2011	2010	LIABILITIES	Notes	2011	2010
A. NON-CURRENT ASSETS	2.1.1			A. CAPITAL			
<i>Intangible fixed assets</i>	2.1.1.1			<i>Capital</i>			
Computer software		3 460 087.15	2 898 009.71	<i>Reserves</i>			
<i>Tangible fixed assets</i>	2.1.1.2			<i>Retained earning</i>	2.1.3	12 637 465.87	8 237 557.88
Land and buildings		39 205 787.99	0.00	<i>Budgetary outturn not reimbursed</i>			
Plant and equipment		712 240.16	224 483.98	<i>Economic result of the year</i>	2.1.4	701 001.60	4 399 907.99
Computer hardware		6 866 052.35	5 072 238.50	Total		13 338 467.47	12 637 465.87
Furniture and vehicles		1 431 527.67	451 686.38	B. NON CURRENT LIABILITIES	2.1.5		
Other tangible fixed assets		0.00	975 436.66	<i>Other long-term liabilities</i>		35 936 371.19	0.00
Assets under construction		0.00	294 593.10	Total		35 936 371.19	0.00
Depreciation		-7 625 154.58	-6 460 259.30	C. CURRENT LIABILITIES	2.1.6		
Long-Term pre-financing	2.1.1.3			<i>Provisions for risks and liabilities</i>	2.1.6	121 513.70	0.00
Pre-Financing Third parties		599 916.28	0.00	<i>Employee benefits</i>	2.1.6		
Long-Term receivables	2.1.1.4	4 000.00	4 000.00	Sundry payables		10 840.70	54 233.29
Total		44 654 457.02	3 460 189.03	Social security and taxes		0.00	31 767.78
B. CURRENT ASSETS	2.1.2			Short term liabilities	2.1.6	943 628.81	0.00
<i>Stock</i>				<i>Accounts payables</i>	2.1.6		
<i>Short-term receivables</i>				Current payables		2 959 992.87	438 875.79
Pre-Financing Third parties	2.1.2.1	1 939 818.27	1 954 046.22	Accrued expenses and deferred income		6 046 953.53	4 078 732.43
Sundry receivables	2.1.2.2	47 036.63	583 033.70	Consolidated EC Pre Financing		2 232 719.71	1 539 790.07
Current receivables		0.00	450 000.00	Consolidated EC Entities		332 865.32	181 327.89
Deferred expenses	2.1.2.2	388 406.43	420 424.45	Others		0.00	0.00
Consolidated EC Entities		0.00	0.00	Total		12 648 514.64	6 324 727.25
<i>Cash and equivalents</i>				TOTAL LIABILITIES		61 923 353.30	18 962 193.12
Bank	2.1.2.3	14 893 634.95	12 094 499.72				
Total		17 268 896.28	15 502 004.09				
TOTAL ASSETS		61 923 353.30	18 962 193.12				

1.2. Economic Outturn account

	Notes	2011	2010
Operating revenues			
from third parties		38 457.96	51 727.03
<i>from consolidated EC entities</i>		74 056 365.19	72 017 253.97
Other operating revenues			
from third parties		13 675.02	1 654.22
<i>from consolidated EC entities</i>		0.00	0.00
TOTAL OPERATING REVENUES	2.2.1	74 108 498.17	72 070 635.22
Administrative expenses	2.2.2		
Staff expenses		-34 598 965.74	-33 791 031.52
Other administrative expenses		-14 000 804.02	-11 062 877.53
Depreciation and write offs		-2 140 331.94	-1 742 976.96
Administrative expenses with consolidated EC entities		-395 608.01	-383 778.63
Operating expenses	2.2.3		
Operating expenses		-21 545 267.60	-19 867 917.33
Operating expenses with consolidated EC entities		-679 661.14	-816 820.71
TOTAL OPERATING EXPENSES		-73 360 638.45	-67 665 402.68
SURPLUS / (DEFICIT) FROM OPERATING ACTIVITIES		747 859.72	4 405 232.54
Financial operations revenues	2.2.4		
from third parties		1 776.17	2 887.59
<i>from consolidated EC entities</i>			
Financial operations expenses	2.2.5		
from third parties		-48 634.29	-8 212.14
<i>from consolidated EC entities</i>			
SURPLUS / (DEFICIT) FROM NON OPERATING ACTIVITIES		-46 858.12	-5 324.55
SURPLUS / (DEFICIT) FROM ORDINARY ACTIVITIES		701 001.60	4 399 907.99
Extraordinary gains			
Extraordinary losses			
SURPLUS / (DEFICIT) FROM EXTRAORDINARY ITEMS		0.00	0.00
ECONOMIC RESULT OF THE YEAR		701 001.60	4 399 907.99

1.3. Cash flow

		2011	2010
Ordinary activities, loans and borrowings related to operating activities	Cash Flows from ordinary activities		
	Surplus/(deficit) from ordinary activities	701 001.60	4 399 907.99
	<u>Adjustments</u>		
	Amortization (intangible fixed assets)	394 096.76	395 856.62
	Depreciation (tangible fixed assets)	1 746 235.18	1 344 865.35
	Increase / (decrease) in Provisions for risks and liabilities	121 513.70	-132 950.21
	Increase / (decrease) in Employee benefits		
	Increase / (decrease) in Value reduction for doubtful receivables		
	(Increase) / decrease in Stocks		
	(Increase) / decrease in Long term Pre-financing	-599 916.28	0.00
	(Increase) / decrease in Short term Pre-financing	14 227.95	-648 556.32
	(Increase) / decrease in Long term Receivables		
	(Increase) / decrease in Short term Receivables	1 018 015.09	-855 827.56
	(Increase) / decrease in Receivables from consolidated EC entities	0.00	10 000.00
	Increase / (decrease) in Long term liabilities	35 936 371.19	0.00
	Increase / (decrease) in Accounts payables	5 357 806.62	-1 435 701.43
Increase / (decrease) in Other liabilities			
Increase / (decrease) in Liabilities related to consol. EC entities	844 467.07	-2 018 422.58	
(Gains) / losses on sale of Property, plant and equipment	0.00	2 254.99	
Extraordinary items			
Net Cash Flow from ordinary activities	45 533 818.88	1 061 426.85	
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	-42 734 683.65	-2 149 492.57
	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	-42 734 683.65	-2 149 492.57	
Cash Flows from financing activities			
Net Cash Flow from financing activities			
Net increase / decrease in cash and cash equivalents	2 799 135.23	-1 088 065.72	
<i>Cash and cash equivalents at the beginning of period</i>	12 094 499.72	13 182 565.44	
<i>Cash and cash equivalents at the end of period</i>	14 893 634.95	12 094 499.72	

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	Other reserves			
Balance as of 31 December 2010			8 237 557.88	4 399 907.99	12 637 465.87
Changes in accounting policies					
Fundamental errors					
Other revaluations					
Reclassifications					
Allocation of the previous economic result			-4 399 907.99	4 399 907.99	0.00
Economic result of the year				701 001.60	701 001.60
Balance as of 31 December 2011			12 637 465.87	701 001.60	13 338 467.47

ANNEX TO FINANCIAL STATEMENTS

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 and equipment;
- Computer hardware;
- Furniture and vehicles;
- Other tangible fixed assets;
- Assets under construction.

By definition, fixed assets consist of physical property belonging to 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 materiality threshold for intangible assets and property, plant and equipment is 420.00 euro, which means that items acquired whose purchase price is 420.00 euro or above, with a period of use greater than one year, are recorded in the fixed assets accounts. Items with an acquisition price value below 420.00 euro have been reflected in the accounts as running expenses.

The tangible fixed assets under constructions included the amounts regarding legal and consulting costs for EFSA Seat Building, which have been transferred and activated in 2011 under the heading Land and buildings.

Other fixtures and fittings included amounts incurred for renovation and installation of EFSA in rented premises, which have been capitalized and treated as leasehold improvements. At year end, the amounts activated in previous years have been fully depreciated due to the move of EFSA to the new Seat (Building), which was delivered in December 2011.

Land and buildings includes the amounts related to the cost of the Building as of 31/12/2011. The land has been donated by the Parma Municipality to EFSA, free of charge, allowing EFSA to use the land for an indefinite period of time. No accounting entries for this non-exchange component – Land. The cost of the building have been registered for 39 205 787.99 euro and is foreseen to be revaluated by 2013.

None of the fixed assets recorded as at 31.12.2011 are subject to finance lease agreements.

Intangible fixed assets are mainly computer software and acquired licences.

As from 2010, the development costs for internally developed intangible assets are to be capitalized and presented as fixed assets if the cost is 500 000.00 euro or more.

In 2011, the agency has registered as expenses 10 200.00 euro and 160 304.00 euro in the research and development phase respectively for the project MOS (Meeting Organisation System), which was deployed in August 2011.

The new HR (Human Resources) project, EFSA registered 240 780.00 euro and 254 604.00 euro in the research and development phase, respectively. The HR project has a development phase estimated in 455 000.00 euro and is foreseen to be deployed in May 2012.

Fixed assets type, depreciation rates

The assets are valued at their acquisition price, less depreciation and impairment. The depreciation is calculated using the monthly straight-line method.

Computer software	4 years
Computer hardware	4 years
Telecommunications and audiovisual equipment	4 years
Specific electric equipment	4 years
Office furniture	10 years
Health, safety equipment	8 years
Security equipment	4 years
Equipment for kitchen, canteen, restaurant	8 years
Other fixtures and fittings	2 – 6 years
Building	25 years

2.1.1.1. Intangible fixed assets

Intangible fixed assets	Computer software	Others	Intangible fixed assets under construction	TOTAL
Gross carrying amounts 1 Jan. 2011	2 898 009.71	0.00	0.00	2 898 009.71
Additions	562 077.44			562 077.44
Disposals				0.00
Other changes				0.00
Gross carrying amounts 31 Dec. 2011	3 460 087.15	0.00	0.00	3 460 087.15
Accumulated depreciation and impairment 1 Jan. 2011	-2 303 091.77	0.00	0.00	-2 303 091.77
Depreciation	-394 096.76			-394 096.76
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. 2011	-2 697 188.53	0.00	0.00	-2 697 188.53
Net carrying amounts 31 Dec. 2011	762 898.62	0.00	0.00	762 898.62

2.1.1.2. Tangible fixed assets

Tangible fixed assets	Land and Buildings	Plant and equipment	Furniture and vehicles	Computer hardware	Other fixtures and fittings	Other tangible fixed assets	Assets under construction and advances	Totals
Gross carrying amounts 1 Jan. 2011	0.00	224 483.98	451 686.38	5 072 238.50	975 436.66	0.00	294 593.10	7 018 438.62
Additions	38 911 194.89	487 756.18	979 841.29	1 793 813.85				42 172 606.21
Disposals					-975 436.66			-975 436.66
Transfer between headings	294 593.10						-294 593.10	0.00
Other changes								0.00
Gross carrying amounts 31 Dec. 2011	39 205 787.99	712 240.16	1 431 527.67	6 866 052.35	0.00	0.00	0.00	48 215 608.17
Accumulated depreciations and impairments 1 Jan. 2011	0.00	-122 485.75	-190 124.80	-3 393 531.72	-451 025.26	0.00	0.00	-4 157 167.53
Depreciation	-130 685.96	-53 460.63	- 59 000.54	-978 676.65	-524 411.40			-1 746 235.18
Write-back of depreciations								0.00
Disposals					975 436.66			975 436.66
Impairment								0.00
Write-back of impairment								0.00
Other changes								0.00
Accumulated depreciation and impairment 31 Dec. 2011	-130 685.96	-175 946.38	-249 125.34	-4 372 208.37	0.00	0.00	0.00	-4 927 966.05
Net carrying amounts 31 Dec. 2011	39 075 102.03	536 293.78	1 182 402.33	2 493 843.98	0.00	0.00	0.00	43 287 642.12

2.1.1.3 - Pre-financing given – Long term

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.

The open balance of 599 916.28 euro, regards pre-financing given on long term.

Pre-financing Third Party > 1 year	Value 31 December 2011	Value 31 December 2010
Centralized direct management		
Decentralized management	599 916.28	0.00
Shared management		
Joint management		
Others		
Total	599 916.28	0.00

2.1.1.4 – Long term receivables

The open balance of 4 000.00 euro regards the advance payment to Poste Italiane, which is a security deposit for services to be provided.

2.1.2 Current assets

2.1.2.1 Pre-financing given - Short term

The open balance of 1 939 818.27 euro, regards pre-financing given on short term.

Pre-financing Third Part < 1 year	Value 31 December 2011	Value 31 December 2010
Centralized direct management		
Decentralized management	1 939 818.27	1 954 046.22
Shared management		
Joint management		
Others		
Total	1 939 818.27	1 954 046.22

2.1.2.2 Others short-term receivables

Receivables from :	Balance as of 31 December 2011			Balance as of 31 December 2010		
	Total	Amounts written off	Net value	Total	Amounts written off	Net value
Staff	47 036.63		47 036.63	583 033.70		583 033.70
Private Companies	388 406.43		388 406.43	870 424.45		870 424.45
Total	435 443.06		435 443.06	1 453 458.15		1 453 458.15

Staff (balance sheet: sundry receivables):

The open balance of 47 036.63 euro, regards salary advances plus on hold.

Private companies (balance sheet: deferred expenses):

As deferred expenses, the amount of 388 406.43 euro corresponds to the maintenance of hardware and software not related to 2011, which will be delivered in the next financial years.

2.1.2.3 Cash and equivalents

The balances of EFSA on 31 December 2011 and 2010 were as follows:

<i>Description</i>	<i>31 December 2011</i>	<i>31 December 2010</i>
A. Current accounts	14 893 634.95	12 094 499.72
B. Imprest accounts		
C. Cash in hand		
D. Transfer (Cash in transit)		
E. Short-term deposits		
Total	14 893 634.95	12 094 499.72

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 Non-current liabilities

The open balance of other long-term liabilities is related to EFSA new Seat (Building) that was bought in December 2011 where the purchase price will be paid off in instalments. The amount regards the debt owed due in more than one year. This is not a leasing contract since the property title has passed to EFSA immediately.

	<i>Balance as of 31 December 2011</i>	<i>Balance as of 31 December 2010</i>
	Total	Total
Building paid for in instalments – long term liability	35 936 371.19	0.00
Other	0.00	0.00
Total	35 936 371.19	0.00

2.1.6 Current liabilities

<i>Payables to:</i>	<i>Balance as of 31 December 2011</i>	<i>Balance as of 31 December 2010</i>
	Total	Total
Provisions for risks and liabilities	121 513.70	0.00
Staff	10 840.70	86 001.07
Short term liability - Building paid for in instalments	943 628.81	0.00
Private Companies	9 006 946.40	4 517 608.22
European Commission	2 565 585.03	1 721 117.96
Total	12 648 514.64	6 324 727.25

Provisions (balance sheet: provisions for risks and liabilities)

The open balance of 46 513.70 euro, is the provision registered for staff due to the refused salary increase at year end and 75 000.00 euro regards probable legal costs to be paid in 2012.

Staff (balance sheet: sundry payables):

The open balance of 10 840.70 euro is a payable against staff from the normal course of activities.

Building paid for in instalments (balance sheet: short term liability)

The open balance of 943 628.81 euro regards EFSA debt owed due within one year for the building purchase.

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

The amount of 9 006 946.40 euro consists of: 2 959 992.87 euro which regards invoices received from suppliers and unpaid at year end, 5 400 117.13 euro from accrued expenses, which are an estimation of the costs incurred for services/goods delivered in 2011 year but not paid and 604 525.72 euro which is a provision for the cost of annual leaves incurred by staff but not taken during the year.

The remaining amount of 42 310.68 euro regards the accrual related to the finance charge for 2011 linked to the building purchase.

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

The open balance of 2 565 585.03 euro consists of: 1 666 978.14 euro that corresponds to the cancellation of the pre-financing received from the European Commission (Budgetary Outturn Account), the bank interest yielded on 2011 of 190 976.12 euro and 141 889.20 euro due to other EC Entities.

In 2012, the amount regarding the cancellation of the pre-financing received and bank interests yielded on 2011 will be reimbursed to the European Commission.

The remaining amount of 565 741.57 euro corresponds to the net amount between the costs incurred and the pre-financing received from DG ELARG regarding the contract 2009/200-061 and 2011/207-378 for "Preparatory measures for the participation of the candidate countries and the potential candidate countries in EFSA". The contract 2009/200-061 has been concluded on 30 June 2011 whereas the contract 2011/207-378 as been implemented in September 2011 and foreseen to be concluded in 2013.

2.2 Notes to the economic outturn account

2.2.1. Operating revenues

They correspond mainly to the accrued subsidy received from the European Commission DG SANCO. There is also an amount of 225 043.18 euro recognised from DG ELARG, to finance two programmes: contracts 2009/200-061 and 2011/207-378 regarding "Preparatory measures for the participation of the candidate countries and the potential candidate countries in EFSA".

2.2.2. Administrative expenses

A reclassification on 2010 figures presentation has been performed in order to make 2011 figures comparable due to the implementation in 2011 of the new accounting system from the EC. The 2010 figures regarding "Infrastructure expenses" – 8 771 051.00 euro - have been reclassified under "Other administrative expenses" and the amount under "Other administrative expenses" - 4 004 024,48 euro have been reclassified under "Staff expenses".

The expenses with consolidated EC entities, 395 608.01 euro, are described below:

Translation Center in Luxembourg (CDT) – 80 392.25 euro

DG HR – 18 863.40 euro

DG EPSO – 4 175.69 euro

DG OIB – 1 715.80 euro

DG PMO – 231 912.87 euro

DG BUDG – 58 548.00 euro

2.2.3. Operating expenses

The operating expenses with consolidated EC entities, 679 661.14 euro, are described below:

European Monitoring Centre for Drugs and Drug Addiction (EMCDDA) – 12 795.20 euro

Translation Centre in Luxembourg (CDT) – 312 616.00 euro

DG OP – 89 474.45 euro

DG JRC – 264 775.49 euro

2.2.4. Financial operations revenues

Exchange rate differences : 1 776.17 euro

2.2.5. Financial operations expenses

Late interest payments: 1 855.25 euro

Exchange rate differences : 4 468.36 euro

Interest expenses: 42 310.68 euro

2.3 Off Balance Positions and Other significant disclosures

- Contingent Assets:
 - Guarantees received: 280 000.00 euro

- Contingent liabilities:
 - Operating leases: 600 000.00 euro
 - Amounts contracted for at year end for goods and services to be delivered in future: 14 377 658,12 euro

- Four legal cases are pending and the amount for probable legal expenses to be paid is included in provisions.

- Contract Purchase for EFSA new Seat (Building):

According to the agreements and the contract signed in December 2011 between EFSA and the company "Authority STU Spa", the maximum purchase price of the building is 38 600 000.00 euro. Advance payments totalizing 1 720 000.00 euro have been made in 2010 (450 000.00 euro) and 2011 (1 270 000.00 euro), which have reduced the liability regarding the building purchase to 36 880 000.00 euro. The contract foresees the payment by instalments in 25 years, with an annual amount of 2 214 827,00 euro.

- The Comune di Parma is foreseen to provide EFSA with 2.000 sq meters of office space for free by 31/12/2014.

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

2.4 Related party disclosures

The highest staff grade of the Authority in 2011 was AD 15:

- Executive Director – Authorising Officer



3

LEGAL FRAMEWORK

The financial statements 2011 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 28 January 2009),
- « Financial Implementing Rules » (adopted by the Management Board on 28 January 2009),
- « EC Accounting rules (based on IPSAS) » (adopted by the European Commission Accounting Officer).

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. 84; IPSAS 1):

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

Prudence (Financial Regulation - art. 78; Financial Implementing Rules - art. 85; 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. 86; 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. 87; 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. 88; 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. 89, 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. 90; 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. 91; 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

4.1. Budget execution

(1000 euro)

REVENUE			EXPENDITURE										
Origin of revenue	Revenue entered in the final budget for the financial year	Revenue collected	Expenditure allocation	FINAL BUDGET APPROPRIATIONS FOR THE FINANCIAL YEAR					APPROPRIATIONS CARRIED OVER FROM THE PREVIOUS FINANCIAL YEAR				
				entered	committed	paid	carried over	cancelled	entered	committed	paid	carried over	cancelled
Community subsidies	74 321	75 498	Titre I - Staff (NDA)	37 425	37 097	35 826	1 271	327	1 220	1 105	1 105		115
Third countries	1 700	0	Titre II Administration (NDA)	14 297	14 287	9 123	5 164	10	4 467	4 374	4 374		93
Other subsidies	0	0	Titre III Operational activities (NDA)	18 021	17 659	11 590	6 069	362	4 719	4 347	4 347		372
Own revenue	0	0	Titre III Operational activities (DA)										
Fees	0	0	- CA	7 567	7 088		4 431	479	6 859	6 829		4 081	0
			- PA	5 756		5 404	0	352	0	0	0	0	0
Assigned revenue DG ELARG	p.m	522	Assigned revenue DG ELARG	522	183	5	518	0	218	184	172	46	0
Others revenue	0	52											
TOTAL	76 020	76 073	TOTAL – CA	77 832	76 313		17 453	1 179	17 482	16 838		4 127	580
			TOTAL – PA	76 020		61 947	13 022	1 051	17 482		9 998		4 127

NDA: non-differentiated appropriations (commitment appropriations are equal in amount to payment appropriations).

DA: differentiated appropriations (commitment appropriations may differ in amount from payment appropriations).

CA: commitment appropriations in the context of differentiated appropriations.

PA: payment appropriations in the context of differentiated appropriations.

Totals might differ due to roundings.

4.2. Budgetary outturn account

	2011	2010
Revenue		
Commission subsidy DG Sanco	75 498 300.00	72 814 600.00
Commission subsidy DG Elarg	522 090.00	495 329.60
Assigned revenue – CDT	0.00	143 437.00
Assigned revenue – C4	13 675.02	1 654.22
Miscellaneous revenue	38 457.96	54 634.60
Total revenue (a)	76 072 522.98	73 509 655.42
Expenditure		
Personnel expenses - Budget title I		
Payments	35 825 948.26	36 383 567.43
Automatic carryovers	1 271 165.02	1 220 124.75
Administrative expenses - Budget Title II		
Payments	9 122 558.02	7 101 745.63
Automatic carryovers	5 163 974.78	4 466 698.34
Operational expenses - Budget Title III (including DG ELARG)		
Payments	17 184 552.44	18 667 290.92
Automatic carryovers	6 632 682.38	4 936 604.32
Total expenditure (b)	75 200 880.90	72 776 031.39
Outturn for the financial year (a-b)	871 642.08	733 624.03
Cancellation of unused carryovers	579 997.47	372 367.33
Adjustment for carry-over from previous years	218 030.78	169 856.46
Exchange differences for the year	-2 692.19	-4 752.55
Balance carried over from year N-1	1 271 095.27	3 277 036.96
Reimbursement to the EC	-1 271 095.27	-3 277 036.96
Balance of the outturn account for the financial year	1 666 978.14	1 271 095.27

Interest yielded on the EC subvention funds and reimbursed to the E.C.		179 767.89
Interest yielded on the EC subvention funds and to be reimbursed to the E.C.	190 976.12	

4.2.1 Current year appropriations (2011-C1)

Budget Line	Appropriation Commitment (initial)	Transfers Commitments Credits	SAB Commitment	Appropriation Payment (initial)	Transfers Payment Credits	SAB Payment	Commitment Appropriation (final) (1)	Executed Commitment (2)	Payment Appropriation (final) (3)	Executed Payment (4)			To be carried forward - CA* (2)-(4i)	To be carried forward - PA* (2)-(4i)	
										On current year commitment (NDC + DC) (4a)	On previous years commitment (DC) (4b)	TOTAL (4i)			
1100	Basic salary	20.350.000,00	1.249.415,00	0,00	20.350.000,00	1.249.415,00	0,00	21.599.415,00	21.503.040,78	21.599.415,00	21.503.040,78	0,00	21.503.040,78	0,00	0,00
1101	Family allowance	2.250.000,00	199.660,00	0,00	2.250.000,00	199.660,00	0,00	2.449.660,00	2.424.290,61	2.449.660,00	2.424.290,61	0,00	2.424.290,61	0,00	0,00
1102	Transfer and expatriation allowance	2.555.000,00	51.230,00	0,00	2.555.000,00	51.230,00	0,00	2.606.230,00	2.571.430,75	2.606.230,00	2.571.430,75	0,00	2.571.430,75	0,00	0,00
1103	Secretarial allowance	10.000,00	4.600,00	0,00	10.000,00	4.600,00	0,00	14.600,00	14.423,22	14.600,00	14.423,22	0,00	14.423,22	0,00	0,00
1113	Stagiaires	275.000,00	-114.900,00	0,00	275.000,00	-114.900,00	0,00	160.100,00	157.992,97	160.100,00	157.992,97	0,00	157.992,97	200,00	200,00
1115	Contract staff	5.455.000,00	-1.871.000,00	0,00	5.455.000,00	-1.871.000,00	0,00	3.584.000,00	3.534.470,71	3.584.000,00	3.534.470,71	0,00	3.534.470,71	0,00	0,00
1130	Insurance against sickness	714.000,00	29.700,00	0,00	714.000,00	29.700,00	0,00	743.700,00	736.463,28	743.700,00	736.463,28	0,00	736.463,28	0,00	0,00
1131	Insurance against accidents and occupational disease	148.000,00	6.820,00	0,00	148.000,00	6.820,00	0,00	154.820,00	153.120,06	154.820,00	153.120,06	0,00	153.120,06	0,00	0,00
1132	Unemployment insurance for temporary staff	258.000,00	12.080,00	0,00	258.000,00	12.080,00	0,00	270.080,00	267.096,51	270.080,00	267.096,51	0,00	267.096,51	0,00	0,00
1140	Birth and death allowance	5.000,00	-2.000,00	0,00	5.000,00	-2.000,00	0,00	3.000,00	2.974,65	3.000,00	2.974,65	0,00	2.974,65	0,00	0,00
1141	Annual leave traveling expenses	515.000,00	-53.429,00	0,00	515.000,00	-53.429,00	0,00	461.571,00	461.570,61	461.571,00	461.570,61	0,00	461.570,61	0,00	0,00
1147	Call on duties	33.000,00	-12.500,00	0,00	33.000,00	-12.500,00	0,00	20.500,00	20.187,30	20.500,00	20.187,30	0,00	20.187,30	0,00	0,00
1171	Translation centre Luxembourg (administrative matters)	200.000,00	-100.000,00	0,00	200.000,00	-100.000,00	0,00	100.000,00	100.000,00	100.000,00	77.948,50	0,00	77.948,50	22.051,50	22.051,50
1172	Payment for administrative assistance from the Community institutions	233.000,00	0,00	0,00	233.000,00	0,00	0,00	233.000,00	233.000,00	233.000,00	230.688,64	0,00	230.688,64	2.311,36	2.311,36
1175	Interim services	945.000,00	128.000,00	0,00	945.000,00	128.000,00	0,00	1.073.000,00	1.045.400,00	1.073.000,00	832.867,38	0,00	832.867,38	212.532,62	212.532,62
1176	Consultancy	50.000,00	3.700,00	0,00	50.000,00	3.700,00	0,00	53.700,00	53.700,00	53.700,00	4.100,00	0,00	4.100,00	49.600,00	49.600,00
1177	Other services	731.000,00	-48.541,48	0,00	731.000,00	-48.541,48	0,00	682.458,52	682.458,52	682.458,52	88.819,52	0,00	88.819,52	593.639,00	593.639,00
1180	Miscellaneous expenditure on recruitment	150.000,00	-72.847,00	0,00	150.000,00	-72.847,00	0,00	77.153,00	77.152,98	77.153,00	60.649,83	0,00	60.649,83	16.503,15	16.503,15
1181	Travel expenses (including for members of the family)	25.000,00	-18.500,00	0,00	25.000,00	-18.500,00	0,00	6.500,00	6.067,49	6.500,00	6.067,49	0,00	6.067,49	0,00	0,00
1182	Installation, resettlement and transfer allowances	165.000,00	21.000,00	0,00	165.000,00	21.000,00	0,00	186.000,00	181.265,63	186.000,00	181.265,63	0,00	181.265,63	0,00	0,00
1183	Removal expenses	213.000,00	-28.915,00	0,00	213.000,00	-28.915,00	0,00	184.085,00	184.084,47	184.085,00	112.598,76	0,00	112.598,76	71.485,71	71.485,71
1184	Temporary daily subsistence allowance	120.000,00	-43.950,00	0,00	120.000,00	-43.950,00	0,00	76.050,00	75.390,84	76.050,00	75.390,84	0,00	75.390,84	0,00	0,00
1190	WEIGHTINGS	2.300.000,00	-1.404.938,52	0,00	2.300.000,00	-1.404.938,52	0,00	895.061,48	894.333,00	895.061,48	894.333,00	0,00	894.333,00	0,00	0,00
Chapter 11		37.700.000,00	-2.065.316,00	0,00	37.700.000,00	-2.065.316,00	0,00	35.634.684,00	35.379.914,38	35.634.684,00	34.411.591,04	0,00	34.411.591,04	968.323,34	968.323,34

Budget Line		Appropriation Commitment (initial)	Transfers Commitments Credits	SAB Commitment	Appropriation Payment (initial)	Transfers Payment Credits	SAB Payment	Commitment Appropriation (final) (1)	Executed Commitment (2)	Payment Appropriation (final) (3)	Executed Payment			To be carried forward - CA* (2)-(4t)	To be carried forward - PA* (2)-(4t)
											(4)				
											On current year commitment (NDC + DC) (4a)	On previous years commitment (DC) (4b)	TOTAL (4t)		
1300	Mission and travel expenses	110.000,00	-27.900,00	0,00	110.000,00	-27.900,00	0,00	82.100,00	82.100,00	82.100,00	69.727,63	0,00	69.727,63	12.372,37	12.372,37
1301	Shuttles for missions and duty	60.000,00	-29.650,00	0,00	60.000,00	-29.650,00	0,00	30.350,00	30.350,00	30.350,00	29.330,93	0,00	29.330,93	1.019,07	1.019,07
Chapter 13		170.000,00	-57.550,00	0,00	170.000,00	-57.550,00	0,00	112.450,00	112.450,00	112.450,00	99.058,56	0,00	99.058,56	13.391,44	13.391,44
1400	Restaurants, meals and canteens	38.000,00	-4.000,00	0,00	38.000,00	-4.000,00	0,00	34.000,00	34.000,00	34.000,00	31.836,80	0,00	31.836,80	2.163,20	2.163,20
1410	Medical service	210.000,00	-95.600,00	0,00	210.000,00	-95.600,00	0,00	114.400,00	101.880,04	114.400,00	83.169,04	0,00	83.169,04	18.711,00	18.711,00
1420	Further training, language courses and retraining for staff	655.000,00	-20.000,00	0,00	655.000,00	-20.000,00	0,00	635.000,00	578.230,71	635.000,00	370.834,00	0,00	370.834,00	207.396,71	207.396,71
Chapter 14		903.000,00	-119.600,00	0,00	903.000,00	-119.600,00	0,00	783.400,00	714.110,75	783.400,00	485.839,84	0,00	485.839,84	228.270,91	228.270,91
1520	Visiting experts, National Experts on Detachement	900.000,00	-141.416,00	0,00	900.000,00	-141.416,00	0,00	758.584,00	758.096,21	758.584,00	708.793,78	0,00	708.793,78	49.302,43	49.302,43
Chapter 15		900.000,00	-141.416,00	0,00	900.000,00	-141.416,00	0,00	758.584,00	758.096,21	758.584,00	708.793,78	0,00	708.793,78	49.302,43	49.302,43
1600	Special assistance grants	5.000,00	-5.000,00	0,00	5.000,00	-5.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1610	Social contacts between staff	115.000,00	-67.353,00	0,00	115.000,00	-67.353,00	0,00	47.647,00	47.647,00	47.647,00	43.282,60	0,00	43.282,60	4.364,40	4.364,40
1620	Other interventions	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1630	Early childhood centres and other creches	50.000,00	-5.000,00	0,00	50.000,00	-5.000,00	0,00	45.000,00	45.000,00	45.000,00	40.890,34	0,00	40.890,34	4.109,66	4.109,66
1640	Complementary aid for the handicapped	9.000,00	0,00	0,00	9.000,00	0,00	0,00	9.000,00	6.127,94	9.000,00	6.127,94	0,00	6.127,94	0,00	0,00
Chapter 16		179.000,00	-77.353,00	0,00	179.000,00	-77.353,00	0,00	101.647,00	98.774,94	101.647,00	90.300,88	0,00	90.300,88	8.474,06	8.474,06
1700	Reception and entertainment expenses	30.000,00	3.767,00	0,00	30.000,00	3.767,00	0,00	33.767,00	33.767,00	33.767,00	30.364,16	0,00	30.364,16	3.402,84	3.402,84
Chapter 17		30.000,00	3.767,00	0,00	30.000,00	3.767,00	0,00	33.767,00	33.767,00	33.767,00	30.364,16	0,00	30.364,16	3.402,84	3.402,84
Title 1		39.882.000,00	-2.457.468,00	0,00	39.882.000,00	-2.457.468,00	0,00	37.424.532,00	37.097.113,28	37.424.532,00	35.825.948,26	0,00	35.825.948,26	1.271.165,02	1.271.165,02

Budget Line	Appropriation Commitment (initial)	Transfers Commitments Credits	SAB Commitment	Appropriation Payment (initial)	Transfers Payment Credits	SAB Payment	Commitment Appropriation (final) (1)	Executed Commitment (2)	Payment Appropriation (final) (3)	Executed Payment (4)			To be carried forward - CA* (2)-(4)	To be carried forward - PA* (2)-(4)	
										On current year commitment (NDC + DC) (4a)	On previous years commitment (DC) (4b)	TOTAL (4)			
2000	Rent	3.500.000,00	-837.885,00	0,00	3.500.000,00	-837.885,00	0,00	2.662.115,00	2.662.114,19	2.662.115,00	2.487.360,67	0,00	2.487.360,67	174.753,52	174.753,52
2010	Insurance	45.000,00	-4.600,00	0,00	45.000,00	-4.600,00	0,00	40.400,00	40.311,87	40.400,00	31.668,67	0,00	31.668,67	8.643,20	8.643,20
2020	Water, gaz, electricity and heating	650.000,00	-136.800,00	0,00	650.000,00	-136.800,00	0,00	513.200,00	513.200,00	513.200,00	417.886,47	0,00	417.886,47	95.313,53	95.313,53
2030	Maintenance	155.000,00	-104.900,00	0,00	155.000,00	-104.900,00	0,00	50.100,00	50.095,57	50.100,00	9.866,92	0,00	9.866,92	40.228,65	40.228,65
2031	Cleaning	340.000,00	-17.500,00	0,00	340.000,00	-17.500,00	0,00	322.500,00	322.496,22	322.500,00	213.167,27	0,00	213.167,27	109.328,95	109.328,95
2040	Refurbishment of premises/ Fitting out	3.000,00	1.123.762,00	0,00	3.000,00	1.123.762,00	0,00	1.126.762,00	1.126.715,83	1.126.762,00	296.072,90	0,00	296.072,90	830.642,93	830.642,93
2050	Security and surveillance of buidings	820.000,00	92.827,00	0,00	820.000,00	92.827,00	0,00	912.827,00	912.826,80	912.827,00	794.782,80	0,00	794.782,80	118.044,00	118.044,00
2080	preliminary to construction, acquisition or rental of immovable property	320.000,00	1.133.900,00	0,00	320.000,00	1.133.900,00	0,00	1.453.900,00	1.451.347,66	1.453.900,00	1.364.485,36	0,00	1.364.485,36	86.862,30	86.862,30
2090	Other expenditure on buildings	193.400,00	-91.000,00	0,00	193.400,00	-91.000,00	0,00	102.400,00	102.400,00	102.400,00	92.577,43	0,00	92.577,43	9.822,57	9.822,57
Chapter 20		6.026.400,00	1.157.804,00	0,00	6.026.400,00	1.157.804,00	0,00	7.184.204,00	7.181.508,14	7.184.204,00	5.707.868,49	0,00	5.707.868,49	1.473.639,65	1.473.639,65
2100	Purchase/ Maintenance of equipment	580.000,00	93.196,00	0,00	580.000,00	93.196,00	0,00	673.196,00	672.218,23	673.196,00	631.756,11	0,00	631.756,11	40.462,12	40.462,12
2101	Purchase / maintenance of software	250.000,00	174.742,00	0,00	250.000,00	174.742,00	0,00	424.742,00	421.734,63	424.742,00	367.388,15	0,00	367.388,15	54.346,48	54.346,48
2103	Software development	1.010.000,00	1.338.233,00	0,00	1.010.000,00	1.338.233,00	0,00	2.348.233,00	2.345.188,59	2.348.233,00	1.135.315,50	0,00	1.135.315,50	1.209.873,09	1.209.873,09
2104	User Support	650.000,00	128.000,00	0,00	650.000,00	128.000,00	0,00	778.000,00	777.950,00	778.000,00	619.765,00	0,00	619.765,00	158.185,00	158.185,00
Chapter 21		2.490.000,00	1.734.171,00	0,00	2.490.000,00	1.734.171,00	0,00	4.224.171,00	4.217.091,45	4.224.171,00	2.754.224,76	0,00	2.754.224,76	1.462.866,69	1.462.866,69
2200	Technical equipment and instalations	160.000,00	-140.694,00	0,00	160.000,00	-140.694,00	0,00	19.306,00	19.305,60	19.306,00	16.005,60	0,00	16.005,60	3.300,00	3.300,00
2201	Hire or leasing of technical equipement and instalations	100.000,00	-98.750,00	0,00	100.000,00	-98.750,00	0,00	1.250,00	1.250,00	1.250,00	1.250,00	0,00	1.250,00	0,00	0,00
2202	Maintenance and repair of technical equipement and instalations	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2210	Purchase of furniture	1.465.000,00	0,00	0,00	1.465.000,00	0,00	0,00	1.465.000,00	1.464.954,56	1.465.000,00	7.162,05	0,00	7.162,05	1.457.792,51	1.457.792,51
2250	Library stocks, purchase and preservation of books	12.000,00	-6.300,00	0,00	12.000,00	-6.300,00	0,00	5.700,00	5.565,36	5.700,00	5.260,25	0,00	5.260,25	305,11	305,11
2251	Special library, documentation and reproduction equipment	18.000,00	-16.150,00	0,00	18.000,00	-16.150,00	0,00	1.850,00	1.850,00	1.850,00	1.850,00	0,00	1.850,00	0,00	0,00
2255	Subscriptions and purchase of information media	30.000,00	-17.400,00	0,00	30.000,00	-17.400,00	0,00	12.600,00	12.437,23	12.600,00	5.772,27	0,00	5.772,27	6.664,96	6.664,96
Chapter 22		1.785.000,00	-279.294,00	0,00	1.785.000,00	-279.294,00	0,00	1.505.706,00	1.505.362,75	1.505.706,00	37.300,17	0,00	37.300,17	1.468.062,58	1.468.062,58

Budget Line	Appropriation Commitment (initial)	Transfers Commitments Credits	SAB Commitment	Appropriation Payment (initial)	Transfers Payment Credits	SAB Payment	Commitment Appropriation (final) (1)	Executed Commitment (2)	Payment Appropriation (final) (3)	Executed Payment (4)			To be carried forward - CA* (2)-(4)	To be carried forward - PA* (2)-(4)	
										On current year commitment (NDC + DC) (4a)	On previous years commitment (DC) (4b)	TOTAL (4)			
2300	Stationery and office supplies	180.000,00	-25.000,00	0,00	180.000,00	-25.000,00	0,00	155.000,00	155.000,00	155.000,00	121.038,00	0,00	121.038,00	33.962,00	33.962,00
2320	Bank charges	2.000,00	-1.500,00	0,00	2.000,00	-1.500,00	0,00	500,00	500,00	500,00	0,00	0,00	0,00	500,00	500,00
2330	Legal expenses	80.000,00	90.400,00	0,00	80.000,00	90.400,00	0,00	170.400,00	170.400,00	170.400,00	136.600,00	0,00	136.600,00	33.800,00	33.800,00
2340	Damages	25.000,00	-25.000,00	0,00	25.000,00	-25.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2350	Miscellaneous insurance	32.000,00	-23.900,00	0,00	32.000,00	-23.900,00	0,00	8.100,00	8.077,48	8.100,00	7.371,35	0,00	7.371,35	706,13	706,13
2353	Removals and associated handling	270.000,00	70.000,00	0,00	270.000,00	70.000,00	0,00	340.000,00	339.873,12	340.000,00	0,00	0,00	0,00	339.873,12	339.873,12
2390	Publications	15.000,00	-8.735,00	0,00	15.000,00	-8.735,00	0,00	6.265,00	6.264,85	6.265,00	4.398,35	0,00	4.398,35	1.866,50	1.866,50
Chapter 23		604.000,00	76.265,00	0,00	604.000,00	76.265,00	0,00	680.265,00	680.115,45	680.265,00	269.407,70	0,00	269.407,70	410.707,75	410.707,75
2400	Postal charges	50.000,00	-3.852,00	0,00	50.000,00	-3.852,00	0,00	46.148,00	46.147,03	46.148,00	35.547,23	0,00	35.547,23	10.599,80	10.599,80
2410	Telecommunications subscriptions and charges	374.000,00	-146.137,00	0,00	374.000,00	-146.137,00	0,00	227.863,00	227.862,95	227.863,00	27.055,84	0,00	27.055,84	200.807,11	200.807,11
2411	Purchase and installation of equipment	230.000,00	0,00	0,00	230.000,00	0,00	0,00	230.000,00	229.934,92	230.000,00	138.581,34	0,00	138.581,34	91.353,58	91.353,58
Chapter 24		654.000,00	-149.989,00	0,00	654.000,00	-149.989,00	0,00	504.011,00	503.944,90	504.011,00	201.184,41	0,00	201.184,41	302.760,49	302.760,49
2500	Management Board meetings	280.000,00	-81.489,00	0,00	280.000,00	-81.489,00	0,00	198.511,00	198.510,11	198.511,00	152.572,49	0,00	152.572,49	45.937,62	45.937,62
Chapter 25		280.000,00	-81.489,00	0,00	280.000,00	-81.489,00	0,00	198.511,00	198.510,11	198.511,00	152.572,49	0,00	152.572,49	45.937,62	45.937,62
Title 2		11.839.400,00	2.457.468,00	0,00	11.839.400,00	2.457.468,00	0,00	14.296.868,00	14.286.532,80	14.296.868,00	9.122.558,02	0,00	9.122.558,02	5.163.974,78	5.163.974,78

Budget Line	Appropriation Commitment (initial)	Transfers Commitments Credits	SAB Commitment	Appropriation Payment (initial)	Transfers Payment Credits	SAB Payment	Commitment Appropriation (final) (1)	Executed Commitment (2)	Payment Appropriation (final) (3)	Executed Payment			To be carried forward - CA* (2)-(4t)	To be carried forward - PA* (2)-(4t)	
										(4)					
										On current year commitment (NDC + DC) (4a)	On previous years commitment (DC) (4b)	TOTAL (4t)			
3000*	ANS: Scientific co-operation with external experts	300.000,00	75.000,00	0,00	194.000,00	53.000,00	-90.000,00	375.000,00	360.875,25	157.000,00	106.807,40	50.148,75	156.956,15	254.067,85	0,00
3002	ANS: Travel/subsistence and indemnities expenses for members of the Panel and its Working Groups	565.000,00	-10.280,00	0,00	565.000,00	-10.280,00	0,00	554.720,00	523.045,63	554.720,00	502.708,18	0,00	502.708,18	20.337,45	20.337,45
3010*	CEF: Scientific co-operation with external experts	405.000,00	0,00	0,00	575.000,00	-3.000,00	-180.000,00	405.000,00	385.276,00	392.000,00	108.352,00	282.880,00	391.232,00	276.924,00	0,00
3012	CEF: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	667.000,00	-152.910,00	0,00	667.000,00	-152.910,00	0,00	514.090,00	513.831,94	514.090,00	501.424,71	0,00	501.424,71	12.407,23	12.407,23
3020*	FEEDAP: Scientific co-operation with external experts	340.000,00	-340.000,00	0,00	340.000,00	-340.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3021*	FEEDAP: Subventions for studies and evaluations	55.000,00	-55.000,00	0,00	55.000,00	-55.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3022	FEEDAP: travel / subsistence and indemnities expenses for members of the Panel and its working Groups	881.000,00	185.479,00	0,00	881.000,00	185.479,00	0,00	1.066.479,00	1.060.027,68	1.066.479,00	963.819,99	0,00	963.819,99	96.207,69	96.207,69
3030*	PLH: Scientific co-operation with external experts	150.000,00	378.640,00	0,00	185.000,00	169.939,00	-70.000,00	528.640,00	503.667,00	284.939,00	144.930,60	0,00	144.930,60	358.736,40	0,00
3031*	PLH: Subventions for studies and evaluations	400.000,00	-400.000,00	0,00	250.000,00	-125.239,00	0,00	0,00	0,00	124.761,00	0,00	124.760,13	124.760,13	0,00	0,00
3032	PLH: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	551.000,00	65.736,00	0,00	551.000,00	65.736,00	0,00	616.736,00	576.551,31	616.736,00	554.652,63	0,00	554.652,63	21.898,68	21.898,68
3040*	PPR: Scientific co-operation with external experts	500.000,00	188.490,00	0,00	845.000,00	-52.996,00	-40.000,00	688.490,00	541.571,00	752.004,00	163.672,10	555.139,09	718.811,19	377.898,90	0,00
3041*	PPR: Subventions for studies and evaluations	200.000,00	-50.000,00	0,00	157.000,00	-15.238,00	-50.000,00	150.000,00	131.617,53	91.762,00	52.647,00	0,00	52.647,00	78.970,53	0,00
3042	PPR: Travel / subsistence and indemnities expenses for members of the Panel and its Working Group	617.000,00	58.050,37	0,00	617.000,00	58.050,37	0,00	675.050,37	620.627,58	675.050,37	586.286,20	0,00	586.286,20	34.341,38	34.341,38
3050*	GMO: Scientific co-operation with external experts	300.000,00	-277.000,00	0,00	224.000,00	-136.000,00	0,00	23.000,00	4.000,00	88.000,00	4.000,00	83.823,00	87.823,00	0,00	0,00
3051*	GMO: Subventions for studies and evaluations	100.000,00	-100.000,00	0,00	30.000,00	-30.000,00	0,00	0,00	0,00	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	1.119.000,00	-78.211,00	0,00	1.119.000,00	-78.211,00	0,00	1.040.789,00	1.011.100,54	1.040.789,00	968.741,59	0,00	968.741,59	42.358,95	42.358,95
3060*	NDA: Scientific co-operation with external experts	140.000,00	1.507,00	0,00	251.000,00	-199.757,00	-20.000,00	141.507,00	141.507,00	31.243,00	2.000,00	29.167,00	31.167,00	139.507,00	0,00
3062	NDA: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	715.000,00	-122.804,00	0,00	715.000,00	-122.804,00	0,00	592.196,00	580.497,63	592.196,00	539.752,74	0,00	539.752,74	40.744,89	40.744,89
3070*	BIOHAZ: Scientific co-operation with external experts	213.000,00	5.000,00	0,00	255.000,00	86.600,00	-250.000,00	218.000,00	214.083,00	91.600,00	39.494,05	37.590,00	77.084,05	174.588,95	0,00

Budget Line		Appropriation Commitment (initial)	Transfers Commitments Credits	SAB Commitment	Appropriation Payment (initial)	Transfers Payment Credits	SAB Payment	Commitment Appropriation (final) (1)	Executed Commitment (2)	Payment Appropriation (final) (3)	Executed Payment			To be carried forward - CA* (2)-(4t)	To be carried forward - PA* (2)-(4t)
											(4)				
											On current year commitment (NDC + DC) (4a)	On previous years commitment (DC) (4b)	TOTAL (4t)		
3071*	BIOHAZ: Subventions for studies and evaluations	100.000,00	-100.000,00	0,00	100.000,00	-100.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3072	BIOHAZ: Travel / subsistence and indemnities expenses for the members of the Panel and its Working Groups	902.500,00	-212.409,00	0,00	902.500,00	-212.409,00	0,00	690.091,00	675.170,94	690.091,00	648.741,38	0,00	648.741,38	26.429,56	26.429,56
3080*	CONTAM: Scientific co-operation with external experts	265.000,00	-41.300,00	0,00	175.000,00	-48.300,00	-60.000,00	223.700,00	217.280,00	66.700,00	61.663,00	5.000,00	66.663,00	155.617,00	0,00
3081*	CONTAM: Subventions for studies and evaluations	130.000,00	-130.000,00	0,00	276.000,00	-124.800,00	0,00	0,00	0,00	151.200,00	0,00	147.490,50	147.490,50	0,00	0,00
3082	CONTAM: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	580.000,00	199.852,00	0,00	580.000,00	199.852,00	0,00	779.852,00	769.301,36	779.852,00	672.703,52	0,00	672.703,52	96.597,84	96.597,84
3090*	AHAW: Scientific co-operation with external experts	212.000,00	-88.640,00	0,00	348.000,00	-154.000,00	-80.000,00	123.360,00	123.360,00	114.000,00	36.990,00	76.922,10	113.912,10	86.370,00	0,00
3091*	AHAW: Subventions for studies	0,00	690.000,00	0,00	0,00	421.000,00	-150.000,00	690.000,00	689.966,25	271.000,00	270.988,01	0,00	270.988,01	418.978,24	0,00
3092	AHAW: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	804.500,00	-22.107,00	0,00	804.500,00	-22.107,00	0,00	782.393,00	782.299,86	782.393,00	733.272,73	0,00	733.272,73	49.027,13	49.027,13
Chapter 30		11.212.000,00	-332.906,63	0,00	11.662.000,00	-743.394,63	-990.000,00	10.879.093,37	10.425.657,50	9.928.605,37	7.663.647,83	1.392.920,57	9.056.568,40	2.762.009,67	440.350,80
3100*	SCO: Scientific co-operation with external experts	765.000,00	-18.675,00	0,00	802.000,00	-18.155,00	0,00	746.325,00	745.495,99	783.845,00	720.495,99	36.345,00	756.840,99	25.000,00	0,00
3102	SCO: Travel / subsistence and indemnities expenses	95.000,00	-44.845,00	0,00	95.000,00	-44.845,00	0,00	50.155,00	50.154,34	50.155,00	50.154,34	0,00	50.154,34	0,00	0,00
3110*	DATEX: Scientific cooperation with external experts	760.000,00	435.500,00	0,00	514.000,00	378.900,00	-300.000,00	1.195.500,00	1.111.158,32	592.900,00	344.781,91	176.136,00	520.917,91	766.376,41	0,00
3111*	DATEX: Subventions for studies and evaluations	765.000,00	-342.500,00	0,00	658.000,00	-296.099,00	0,00	422.500,00	420.553,94	361.901,00	168.221,57	193.591,31	361.812,88	252.332,37	0,00
3112	DATEX: Travel/subsistence and indemnities expenses	205.000,00	-56.126,00	0,00	205.000,00	-56.126,00	0,00	148.874,00	148.144,47	148.874,00	141.891,71	0,00	141.891,71	6.252,76	6.252,76
3120*	Emerging risks: Scientific co-operation with external experts	110.000,00	502.700,00	0,00	103.000,00	129.299,00	0,00	612.700,00	530.917,73	232.299,00	154.525,98	77.760,00	232.285,98	376.391,75	0,00
3121*	Emerging Risks: Subventions for studies and evaluations	200.000,00	-200.000,00	0,00	185.000,00	-60.000,00	0,00	0,00	0,00	125.000,00	0,00	124.976,87	124.976,87	0,00	0,00
3122	Emerging risks: Travel/subsistence and indemnities expenses	120.000,00	-12.298,00	0,00	120.000,00	-12.298,00	0,00	107.702,00	106.914,75	107.702,00	106.914,75	0,00	106.914,75	0,00	0,00
3130*	AMU: Scientific co-operation with external experts	350.000,00	-64.000,00	0,00	170.000,00	144.471,00	-170.000,00	286.000,00	270.250,00	144.471,00	94.587,50	49.836,05	144.423,55	175.662,50	0,00
3131*	AMU: Subventions for studies and evaluations	225.000,00	-225.000,00	0,00	90.000,00	-90.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3132	AMU: Travel / Subsistence and indemnities expenses	140.000,00	-119.252,00	0,00	140.000,00	-119.252,00	0,00	20.748,00	20.628,78	20.748,00	16.822,69	0,00	16.822,69	3.806,09	3.806,09
3140*	PRAPeR: Scientific cooperation with external experts	482.500,00	-479.860,00	0,00	231.000,00	-223.460,00	0,00	2.640,00	2.640,00	7.540,00	2.640,00	4.900,00	7.540,00	0,00	0,00
3142	PRAPeR: travel/subsistence and indemnities expenses for the members of the Expert Group and its Working groups	420.000,00	-351.981,37	0,00	420.000,00	-351.981,37	0,00	68.018,63	68.018,04	68.018,63	68.018,04	0,00	68.018,04	0,00	0,00

Budget Line	Appropriation Commitment (initial)	Transfers Commitments Credits	SAB Commitment	Appropriation Payment (initial)	Transfers Payment Credits	SAB Payment	Commitment Appropriation (final) (1)	Executed Commitment (2)	Payment Appropriation (final) (3)	Executed Payment (4)			To be carried forward - CA* (2)-(4t)	To be carried forward - PA* (2)-(4t)	
										On current year commitment (NDC + DC) (4a)	On previous years commitment (DC) (4b)	TOTAL (4t)			
3143	MRL: Scientific Cooperation with external experts	0,00	0,00	0,00	0,00	21.450,00	0,00	0,00	0,00	21.450,00	0,00	21.450,00	21.450,00	0,00	0,00
3145	MRL: travel/subsistence and indemnities expenses for members of the Expert Group and its Working Groups	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3150*	Zoonoses: Scientific cooperation with external experts	630.000,00	-280.000,00	0,00	804.000,00	-144.838,00	0,00	350.000,00	326.982,55	659.162,00	33.172,22	608.837,19	642.009,41	293.810,33	0,00
3151*	Zoonoses: subventions for studies and evaluations	80.000,00	305.000,00	0,00	24.000,00	126.085,00	0,00	385.000,00	366.715,29	150.085,00	146.686,11	0,00	146.686,11	220.029,18	0,00
3152	Zoonoses: travel/subsistence and indemnities expenses for members of the Task Force and its Working Groups	280.000,00	-31.098,00	0,00	280.000,00	-31.098,00	0,00	248.902,00	239.905,91	248.902,00	239.693,89	0,00	239.693,89	212,02	212,02
Chapter 31		5.627.500,00	-982.435,37	0,00	4.841.000,00	-647.947,37	-470.000,00	4.645.064,63	4.408.480,11	3.723.052,63	2.288.606,70	1.293.832,42	3.582.439,12	2.119.873,41	10.270,87
3200	Advisory Forum Plenary	240.000,00	-31.905,00	0,00	240.000,00	-31.905,00	0,00	208.095,00	191.765,59	208.095,00	150.647,38	0,00	150.647,38	41.118,21	41.118,21
3201	Advisory Forum WG COM	85.000,00	53.523,00	0,00	85.000,00	53.523,00	0,00	138.523,00	124.926,10	138.523,00	102.870,18	0,00	102.870,18	22.055,92	22.055,92
3203	Advisory Forum horizontal WG	60.000,00	-60.000,00	0,00	60.000,00	-60.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3204	Advisory Group on Risk Communication (AGRC)	35.000,00	-25.500,00	0,00	35.000,00	-25.500,00	0,00	9.500,00	9.023,59	9.500,00	7.938,85	0,00	7.938,85	1.084,74	1.084,74
3210*	SC: cooperation with external experts	100.000,00	-100.000,00	0,00	85.000,00	-24.000,00	0,00	0,00	0,00	61.000,00	0,00	60.935,00	60.935,00	0,00	0,00
3212	SC: travel/subsistence and indemnities expenses for members of the Scientific Committee and its Working Groups	710.000,00	-20.220,00	0,00	710.000,00	-20.220,00	0,00	689.780,00	637.155,36	689.780,00	577.567,96	0,00	577.567,96	59.587,40	59.587,40
Chapter 32		1.230.000,00	-184.102,00	0,00	1.215.000,00	-108.102,00	0,00	1.045.898,00	962.870,64	1.106.898,00	839.024,37	60.935,00	899.959,37	123.846,27	123.846,27
3300	Stakeholder relations	60.000,00	-22.296,00	0,00	60.000,00	-22.296,00	0,00	37.704,00	35.266,02	37.704,00	33.266,02	0,00	33.266,02	2.000,00	2.000,00
3301	Crisis support	20.000,00	-14.100,00	0,00	20.000,00	-14.100,00	0,00	5.900,00	2.450,00	5.900,00	300,00	0,00	300,00	2.150,00	2.150,00
3302	International & Institutional Liaison	20.000,00	-17.636,00	0,00	20.000,00	-17.636,00	0,00	2.364,00	2.364,00	2.364,00	2.364,00	0,00	2.364,00	0,00	0,00
3310	Pre-Accession	pm	0,00	0,00	pm	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3320	Strategy & Prospective	70.000,00	-70.000,00	0,00	70.000,00	-70.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Chapter 33		170.000,00	-124.032,00	0,00	170.000,00	-124.032,00	0,00	45.968,00	40.080,02	45.968,00	35.930,02	0,00	35.930,02	4.150,00	4.150,00
3400	Communication Activities	130.500,00	-97.987,00	0,00	130.500,00	-97.987,00	0,00	32.513,00	32.512,76	32.513,00	25.228,76	0,00	25.228,76	7.284,00	7.284,00
3410	Web Development	56.000,00	-40.000,00	0,00	56.000,00	-40.000,00	0,00	16.000,00	15.990,84	16.000,00	252,00	0,00	252,00	15.738,84	15.738,84
3411	Webstreamings (all)	300.000,00	-113.000,00	0,00	300.000,00	-113.000,00	0,00	187.000,00	174.555,80	187.000,00	155.031,92	0,00	155.031,92	19.523,88	19.523,88
3420	Corporate, Public & Scientific Conferences & Events	475.000,00	-187.855,00	0,00	475.000,00	-187.855,00	0,00	287.145,00	277.731,01	287.145,00	269.679,55	0,00	269.679,55	8.051,46	8.051,46

Budget Line	Appropriation Commitment (initial)	Transfers Commitments Credits	SAB Commitment	Appropriation Payment (initial)	Transfers Payment Credits	SAB Payment	Commitment Appropriation (final) (1)	Executed Commitment (2)	Payment Appropriation (final) (3)	Executed Payment (4)			To be carried forward - CA* (2)-(4t)	To be carried forward - PA* (2)-(4t)	
										On current year commitment (NDC + DC) (4a)	On previous years commitment (DC) (4b)	TOTAL (4t)			
3421	Press/Media Conferences & Events	40.000,00	-10.500,00	0,00	40.000,00	-10.500,00	0,00	29.500,00	26.841,40	29.500,00	20.909,74	0,00	20.909,74	5.931,66	5.931,66
3430	Publications	508.500,00	-40.627,00	0,00	508.500,00	-40.627,00	0,00	467.873,00	436.815,20	467.873,00	242.088,16	0,00	242.088,16	194.727,04	194.727,04
3440	Publicity/Marketing Material	59.000,00	-50.362,00	0,00	59.000,00	-50.362,00	0,00	8.638,00	8.637,20	8.638,00	8.637,20	0,00	8.637,20	0,00	0,00
3450	Evaluation	150.000,00	-150.000,00	0,00	150.000,00	-150.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3451	Media Monitoring	278.000,00	-10.186,00	0,00	278.000,00	-10.186,00	0,00	267.814,00	267.813,41	267.814,00	37.753,41	0,00	37.753,41	230.060,00	230.060,00
3460	Communication Support Activities	3.000,00	-3.000,00	0,00	3.000,00	-3.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Chapter 34		2.000.000,00	-703.517,00	0,00	2.000.000,00	-703.517,00	0,00	1.296.483,00	1.240.897,62	1.296.483,00	759.580,74	0,00	759.580,74	481.316,88	481.316,88
3501	IT Data Collection	1.200.000,00	713.033,00	0,00	1.200.000,00	713.033,00	0,00	1.913.033,00	1.913.003,52	1.913.033,00	252.718,44	0,00	252.718,44	1.660.285,08	1.660.285,08
3502	Networking of organization	320.000,00	20.000,00	0,00	320.000,00	20.000,00	0,00	340.000,00	339.994,82	340.000,00	121.864,54	0,00	121.864,54	218.130,28	218.130,28
3503	Dedicated IT systems to support the operations	897.000,00	2.082.000,00	0,00	897.000,00	2.082.000,00	0,00	2.979.000,00	2.978.968,64	2.979.000,00	167.445,77	0,00	167.445,77	2.811.522,87	2.811.522,87
3511	Quality Management / Studies	0,00	88.560,00	0,00	0,00	88.560,00	0,00	88.560,00	88.560,00	88.560,00	40.935,00	0,00	40.935,00	47.625,00	47.625,00
3512	Library; access to databases / documents	200.000,00	16.400,00	0,00	200.000,00	16.400,00	0,00	216.400,00	214.188,05	216.400,00	187.499,30	0,00	187.499,30	26.688,75	26.688,75
3513	Mission of staff related to operational duties	1.100.000,00	-210.000,00	0,00	1.100.000,00	-210.000,00	0,00	890.000,00	890.000,00	890.000,00	779.070,59	0,00	779.070,59	110.929,41	110.929,41
3514	Shuttles	880.000,00	-90.000,00	0,00	880.000,00	-90.000,00	0,00	790.000,00	787.250,00	790.000,00	747.531,79	0,00	747.531,79	39.718,21	39.718,21
3515	Archives and scanning	50.000,00	-44.000,00	0,00	50.000,00	-44.000,00	0,00	6.000,00	5.911,02	6.000,00	1.663,68	0,00	1.663,68	4.247,34	4.247,34
3516	Video/Tele conferencing	101.900,00	-19.000,00	0,00	101.900,00	-19.000,00	0,00	82.900,00	81.999,26	82.900,00	35.905,00	0,00	35.905,00	46.094,26	46.094,26
3520	Translation	600.000,00	-230.000,00	0,00	600.000,00	-230.000,00	0,00	370.000,00	369.151,24	370.000,00	325.019,04	0,00	325.019,04	44.132,20	44.132,20
Chapter 35		5.348.900,00	2.326.993,00	0,00	5.348.900,00	2.326.993,00	0,00	7.675.893,00	7.669.026,55	7.675.893,00	2.659.653,15	0,00	2.659.653,15	5.009.373,40	5.009.373,40
Title 3		25.588.400,00	0,00	0,00	25.236.900,00	0,00	-1.460.000,00	25.588.400,00	24.747.012,44	23.776.900,00	14.246.442,81	2.747.687,99	16.994.130,80	10.500.569,63	6.069.308,22
GRAND TOTAL		77.309.800,00	0,00	0,00	76.958.300,00	0,00	-1.460.000,00	77.309.800,00	76.130.658,52	75.498.300,00	59.194.949,09	2.747.687,99	61.942.637,08	16.935.709,43	12.504.448,02

* - The appropriations on these budget lines are of the type differentiated appropriations. The commitment appropriations extends over more than one financial year and the payment appropriations are not carried over.

4.2.2 Non automatic carry forward (2011-C2)

None

4.2.3 Credits on earmarked revenue (2011-C4)

Budget Line		Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	RAL (2)-(4)
3100	SCO: Scientific co-operation with external experts	13.675,02	13.675,02	13.675,02	13.675,02	0,00
Chapter 31		13.675,02	13.675,02	13.675,02	13.675,02	0,00
3310	Pre-Accession	522.090,00	182.500,30	522.090,00	4.578,24	177.922,06
Chapter 33		522.090,00	182.500,30	522.090,00	4.578,24	177.922,06
Title 3		535.765,02	196.175,32	535.765,02	18.253,26	177.922,06
GRAND TOTAL		535.765,02	196.175,32	535.765,02	18.253,26	177.922,06

4.2.4 Credits on earmarked revenue – second year (2011-C5)

Budget Line		Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	RAL (2)-(4)
3310	Pre-Accession	218.030,78	183.883,40	218.030,78	172.168,38	11.715,02
Chapter 33		218.030,78	183.883,40	218.030,78	172.168,38	11.715,02
Title 3		218.030,78	183.883,40	218.030,78	172.168,38	11.715,02
GRAND TOTAL		218.030,78	183.883,40	218.030,78	172.168,38	11.715,02

4.2.5 Automatic carry forward (2011-C8) – Non-differentiated credits

Budget Line		Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	To be cancelled (1)-(4)
1113	Stagiaires	900,00	404,48	900,00	404,48	495,52
1171	Translation centre Luxembourg (administrative matters)	2.443,75	2.443,75	2.443,75	2.443,75	0,00
1172	Payment for administrative assistance from the Community institutions	1.515,90	1.224,23	1.515,90	1.224,23	291,67
1175	Interim services	62.985,52	60.221,99	62.985,52	60.221,99	2.763,53
1176	Consultancy	1.830,00	1.830,00	1.830,00	1.830,00	0,00
1177	Other services	586.695,00	577.820,00	586.695,00	577.820,00	8.875,00
1180	Miscellaneous expenditure on recruitment	18.151,16	12.404,46	18.151,16	12.404,46	5.746,70
1183	Removal expenses	60.736,85	46.928,49	60.736,85	46.928,49	13.808,36
Chapter 11		735.258,18	703.277,40	735.258,18	703.277,40	31.980,78
1300	Mission and travel expenses	31.144,38	8.016,20	31.144,38	8.016,20	23.128,18
1301	Shuttles for missions and duty	14.055,96	10.320,93	14.055,96	10.320,93	3.735,03
Chapter 13		45.200,34	18.337,13	45.200,34	18.337,13	26.863,21
1400	Restaurants, meals and canteens	2.100,00	1.955,80	2.100,00	1.955,80	144,20
1410	Medical service	64.834,23	45.543,67	64.834,23	45.543,67	19.290,56
1420	Further training, language courses and retraining for staff	261.137,21	239.421,39	261.137,21	239.421,39	21.715,82
Chapter 14		328.071,44	286.920,86	328.071,44	286.920,86	41.150,58
1520	Visiting experts, National Experts on Detachement	37.249,15	30.230,42	37.249,15	30.230,42	7.018,73
Chapter 15		37.249,15	30.230,42	37.249,15	30.230,42	7.018,73
1610	Social contacts between staff	22.711,40	20.413,80	22.711,40	20.413,80	2.297,60
1620	Other interventions	39.435,10	37.543,19	39.435,10	37.543,19	1.891,91
1630	Early childhood centres and other creches	5.473,34	2.476,57	5.473,34	2.476,57	2.996,77
Chapter 16		67.619,84	60.433,56	67.619,84	60.433,56	7.186,28
1700	Reception and entertainment expenses	6.725,80	5.727,80	6.725,80	5.727,80	998,00
Chapter 17		6.725,80	5.727,80	6.725,80	5.727,80	998,00
Title 1		1.220.124,75	1.104.927,17	1.220.124,75	1.104.927,17	115.197,58

Budget Line		Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	To be cancelled (1)-(4)
2000	Rent	171.032,38	170.244,01	171.032,38	170.244,01	788,37
2020	Water, gaz, electricity and heating	153.001,98	143.179,02	153.001,98	143.179,02	9.822,96
2030	Maintenance	114.648,24	114.648,24	114.648,24	114.648,24	0,00
2031	Cleaning	23.619,51	23.619,51	23.619,51	23.619,51	0,00
2040	Refurbishment of premises/ Fitting out	4.266,18	4.266,18	4.266,18	4.266,18	0,00
2050	Security and surveillance of buidings	152.527,45	152.527,45	152.527,45	152.527,45	0,00
2080	preliminary to construction, acquisition or rental of immovable property	255.570,00	255.570,00	255.570,00	255.570,00	0,00
2090	Other expenditure on buildings	6.362,06	4.073,07	6.362,06	4.073,07	2.288,99
Chapter 20		881.027,80	868.127,48	881.027,80	868.127,48	12.900,32
2100	Purchase/ Maintenance of equipment	696.702,66	696.426,99	696.702,66	696.426,99	275,67
2101	Purchase / maintenance of software	356.583,56	356.467,54	356.583,56	356.467,54	116,02
2103	Software development	1.626.374,00	1.624.584,60	1.626.374,00	1.624.584,60	1.789,40
2104	User Support	296.986,50	296.986,50	296.986,50	296.986,50	0,00
Chapter 21		2.976.646,72	2.974.465,63	2.976.646,72	2.974.465,63	2.181,09
2200	Technical equipment and instalations	196.089,55	196.089,55	196.089,55	196.089,55	0,00
2201	Hire or leasing of technical equipement and instalations	58.808,00	58.808,00	58.808,00	58.808,00	0,00
2202	Maintenance and repair of technical equipement and instalations	2.011,00	2.011,00	2.011,00	2.011,00	0,00
2255	Subscriptions and purchase of information media	13.603,54	13.603,54	13.603,54	13.603,54	0,00
Chapter 22		270.512,09	270.512,09	270.512,09	270.512,09	0,00
2300	Stationery and office supplies	22.540,35	22.535,39	22.540,35	22.535,39	4,96
2320	Bank charges	670,52	0,00	670,52	0,00	670,52
2330	Legal expenses	29.288,58	3.000,00	29.288,58	3.000,00	26.288,58
2350	Miscellaneous insurance	21.111,60	20.461,84	21.111,60	20.461,84	649,76
2353	Removals and associated handling	1.698,00	234,00	1.698,00	234,00	1.464,00
2390	Publications	900,00	0,00	900,00	0,00	900,00
Chapter 23		76.209,05	46.231,23	76.209,05	46.231,23	29.977,82
2400	Postal charges	3.704,89	3.327,08	3.704,89	3.327,08	377,81
2410	Telecommunications subscriptions and charges	74.671,58	59.328,06	74.671,58	59.328,06	15.343,52
2411	Purchase and installation of equipment	96.439,46	96.439,46	96.439,46	96.439,46	0,00
Chapter 24		174.815,93	159.094,60	174.815,93	159.094,60	15.721,33
2500	Management Board meetings	87.486,75	55.501,50	87.486,75	55.501,50	31.985,25
Chapter 25		87.486,75	55.501,50	87.486,75	55.501,50	31.985,25
Title 2		4.466.698,34	4.373.932,53	4.466.698,34	4.373.932,53	92.765,81

Budget Line		Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	To be cancelled (1)-(4)
3002	ANS: Travel/subsistence and indemnities expenses for members of the Panel and its Working Groups	13.254,54	13.194,34	13.254,54	13.194,34	60,20
3012	CEF:Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	42.073,57	34.856,98	42.073,57	34.856,98	7.216,59
3022	FEEDAP: travel / subsistence and indemnities expenses for members of the Panel and its working Groups	28.423,64	23.609,02	28.423,64	23.609,02	4.814,62
3032	PLH: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	32.033,34	27.073,22	32.033,34	27.073,22	4.960,12
3042	PPR: Travel / subsistence and indemnities expenses for members of the Panel and its Working Group	4.005,18	3.112,01	4.005,18	3.112,01	893,17
3052	GMO: Travel / subsistence and indemnities expenses for members of the Panel and its working Groups	39.014,97	31.079,36	39.014,97	31.079,36	7.935,61
3062	NDA: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	131.724,49	128.219,48	131.724,49	128.219,48	3.505,01
3072	BIOHAZ: Travel / subsistence and indemnities expenses for the members of the Panel and its Working Groups	17.115,83	15.201,71	17.115,83	15.201,71	1.914,12
3082	CONTAM: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	79.034,22	56.404,42	79.034,22	56.404,42	22.629,80
3092	AHAW: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups	7.562,00	6.700,45	7.562,00	6.700,45	861,55
Chapter 30		394.241,78	339.450,99	394.241,78	339.450,99	54.790,79
3102	SCO: Travel / subsistence and indemnities expenses	481,56	0,00	481,56	0,00	481,56
3112	DATEX: Travel/subsistence and indemnities expenses	4.770,47	2.121,86	4.770,47	2.121,86	2.648,61
3122	Emerging risks: Travel/subsistence and indemnities expenses	2.091,14	1.088,16	2.091,14	1.088,16	1.002,98
3145	MRL: travel/subsistence and indemnities expenses for members of the Expert Group and its Working Groups	685,72	685,72	685,72	685,72	0,00
3152	Zoonoses: travel/subsistence and indemnities expenses for members of the Task Force and its Working Groups	23.511,19	6.252,58	23.511,19	6.252,58	17.258,61
Chapter 31		31.540,08	10.148,32	31.540,08	10.148,32	21.391,76
3200	Advisory Forum Plenary	49.469,45	39.688,28	49.469,45	39.688,28	9.781,17
3201	Advisory Forum WG COM	31.762,57	28.187,07	31.762,57	28.187,07	3.575,50
3212	SC: travel/subsistence and indemnities expenses for members of the Scientific Committee and its Working Groups	85.251,37	56.578,21	85.251,37	56.578,21	28.673,16
Chapter 32		166.483,39	124.453,56	166.483,39	124.453,56	42.029,83
3300	Stakeholder relations	15.681,52	14.096,59	15.681,52	14.096,59	1.584,93
3302	International & Institutional Liaison	1.530,00	1.400,00	1.530,00	1.400,00	130,00
3310	Pre-Accession	49.868,00	48.296,71	49.868,00	48.296,71	1.571,29
3320	Strategy & Prospective	75.804,00	74.344,00	75.804,00	74.344,00	1.460,00
Chapter 33		142.883,52	138.137,30	142.883,52	138.137,30	4.746,22
3400	Communication Activities	1.085,00	1.085,00	1.085,00	1.085,00	0,00
3410	Web Development	69.634,47	69.409,47	69.634,47	69.409,47	225,00
3411	Webstreamings (all)	111.355,00	97.457,44	111.355,00	97.457,44	13.897,56
3420	Corporate, Public & Scientific Conferences & Events	356.620,46	225.367,38	356.620,46	225.367,38	131.253,08
3421	Press/Media Conferences & Events	254,10	254,10	254,10	254,10	0,00
3430	Publications	230.579,63	181.137,45	230.579,63	181.137,45	49.442,18
3440	Publicity/Marketing Material	750,00	750,00	750,00	750,00	0,00
3450	Evaluation	4.850,00	4.850,00	4.850,00	4.850,00	0,00
3451	Media Monitoring	236.060,00	236.060,00	236.060,00	236.060,00	0,00
Chapter 34		1.011.188,66	816.370,84	1.011.188,66	816.370,84	194.817,82
3501	IT Data Collection	790.423,28	790.423,28	790.423,28	790.423,28	0,00
3502	Networking of organization	272.880,00	272.880,00	272.880,00	272.880,00	0,00
3503	Dedicated IT systems to support the operations	1.553.018,66	1.553.018,66	1.553.018,66	1.553.018,66	0,00
3512	Library: access to databases / documents	7.104,79	3.252,32	7.104,79	3.252,32	3.852,47
3513	Mission of staff related to operational duties	108.588,79	74.204,70	108.588,79	74.204,70	34.384,09
3514	Shuttles	135.505,68	134.553,19	135.505,68	134.553,19	952,49
3515	Archives and scanning	52.928,62	52.841,30	52.928,62	52.841,30	87,32
3520	Translation	51.786,29	36.805,00	51.786,29	36.805,00	14.981,29
Chapter 35		2.972.236,11	2.917.978,45	2.972.236,11	2.917.978,45	54.257,66
Title 3		4.718.573,54	4.346.539,46	4.718.573,54	4.346.539,46	372.034,08
GRAND TOTAL		10.405.396,63	9.825.399,16	10.405.396,63	9.825.399,16	579.997,47

4.2.6 - Automatic carry forward (2010-C8) – Differentiated credits

Budget Line		Commitment Appropriation (1)	Executed Commitment (2)	Executed Payment (3)	To be carried forward CA (2)-(3)
3000	ANS: Scientific co-operation with external experts	428.728,25	413.840,75	50.148,75	363.692,00
3010	CEF: Scientific co-operation with external experts	282.880,00	282.880,00	282.880,00	0,00
3030	PLH: Scientific co-operation with external experts	265.000,00	265.000,00	0,00	265.000,00
3031	PLH: Subventions for studies and evaluations	587.172,83	587.172,83	124.760,13	462.412,70
3040	PPR: Scientific co-operation with external experts	704.497,32	704.497,29	392.709,09	311.788,20
3041	PPR: Subventions for studies and evaluations	81.761,96	81.761,96	0,00	81.761,96
3050	GMO: Scientific co-operation with external experts	279.410,00	279.410,00	83.823,00	195.587,00
3060	NDA: Scientific co-operation with external experts	177.891,00	177.891,00	29.167,00	148.724,00
3070	BIOHAZ: Scientific co-operation with external experts	37.590,00	37.590,00	37.590,00	0,00
3080	CONTAM: Scientific co-operation with external experts	5.000,00	5.000,00	5.000,00	0,00
3081	CONTAM: Subventions for studies and evaluations	223.883,02	219.361,91	147.490,50	71.871,41
3090	AHAW: Scientific co-operation with external experts	284.576,15	284.108,15	76.922,10	207.186,05
3091	AHAW: Subventions for studies	180.000,00	180.000,00	0,00	180.000,00
Chapter 30		3.538.390,53	3.518.513,89	1.230.490,57	2.288.023,32
3100	SCO: Scientific co-operation with external experts	36.345,00	36.345,00	36.345,00	0,00
3110	DATEX: Scientific cooperation with external experts	400.033,00	400.033,00	176.136,00	223.897,00
3111	DATEX: Subventions for studies and evaluations	1.154.388,46	1.143.981,70	193.591,31	950.390,39
3120	Emerging risks: Scientific co-operation with external experts	77.760,00	77.760,00	77.760,00	0,00
3121	Emerging Risks: Subventions for studies and evaluations	125.000,00	124.976,87	124.976,87	0,00
3130	AMU: Scientific co-operation with external experts	129.573,73	129.573,73	49.836,05	79.737,68
3131	AMU: Subventions for studies and evaluations	135.000,00	135.000,00	0,00	135.000,00
3140	PRAPeR: Scientific cooperation with external experts	4.900,00	4.900,00	4.900,00	0,00
3143*	MRL: Scientific Cooperation with external experts	352.450,00	352.450,00	183.880,00	168.570,00
3150	Zoonoses: Scientific cooperation with external experts	844.254,32	844.254,32	608.837,19	235.417,13
Chapter 31		3.259.704,51	3.249.274,62	1.456.262,42	1.793.012,20
3210	SC: cooperation with external experts	60.935,00	60.935,00	60.935,00	0,00
Chapter 32		60.935,00	60.935,00	60.935,00	0,00
Title 3		6.859.030,04	6.828.723,51	2.747.687,99	4.081.035,52
GRAND TOTAL		6.859.030,04	6.828.723,51	2.747.687,99	4.081.035,52

* - Due to EFSA internal reorganization the BL3143 credits were transfer to the BL3040. The payment of 162 430.00 euro under the C8 credits has been allocated in the BL3040 C1 credits.

4.3 Reconciliation Economic / Budgetary Outturn

	2011
<i>ECONOMIC OUTTURN (a)</i>	701 001.60
<i>Adjustments</i>	
Adjustments for accrual Cut-off (reversal 31.12.N-1)	- 4 900 191.77
Adjustments for accrual Cut-off (cut-off 31.12.N)	6 127 694.81
Prefinancing given in previous year and cleared in the year	1 264 371.64
Adjustment for carry over from the previous year	218 030.78
Unpaid invoices at year end but booked in charges	3 101 882.07
Payments appropriations carried over to 2012	-12 504 448.02
Cancellation of unused carried over payment appropriations	579 997.47
Purchase of intangible fixed assets	-562 077.44
Purchase of tangible fixed assets	-3 261 411.32
Depreciation	2 140 331.94
Value reductions	0.00
New prefinancing paid in 2011 and remaining open	-1 850 059.97
New prefinancing received in 2011 and remaining open	2 184 489.90
Provision	46 513.70
Prefinancing received in previous year and cleared in the year – DG ELARG	-220 465.09
Payments made from carry over of payment appropriations	9 825 399.16
Recovery orders issued in previous year and cashed	0.00
Adjustments of liabilities carried from previous years	-31 773.51
Advance payments for building purchase	1 270 000.00
Exchange differences for the year	2 692.19
Extraordinary Gains	0.00
Extraordinary Losses	0.00
<i>Total adjustments (b)</i>	965 976.54
<i>BUDGET OUTTURN (a+b)</i>	1 666 978.14



5

STAFF MOVEMENTS

5. Staff Movements

Category et grade	Posts					
	2010		2011		2011	
	Occupied posts at 31.12.2010		Authorized posts for 2011		Occupied posts at 31.12.2011	
	Permanent agent	Temporary agent	Permanent agent	Temporary agent	Permanent agent	Temporary agent
AD16						
AD15		1		1		1
AD14				2		
AD13						1
AD12		7	1	14		4
AD11		9		11		11
AD10		10	1	7		8
AD9		28	1	31		28
AD8		37		42		44
AD7		38	1	58		40
AD6	4	37	1	27	4	39
AD5	1	17		21	1	18
Total AD	5	184	5	214	5	194
AST11						
AST10						
AST9						
AST8				1		
AST7		3		5		3
AST6				5		
AST5		11		22		10
AST4		40		38		43
AST3		17		24		19
AST2		51		24		47
AST1		19		17		11
Total AST	0	141	0	136	0	133
Total	5	325	5	350	5	327
Grand total	330		355		332	