European Food Safety Authority

Management Board
16 June 2011
Budapest, Hungary

| Subject : | Accounts 2010 financial statement | |
|---|---|---|
| | | |
| Document number: | mb 16 06 11 - item 8 doc 6 | |
| | | |
| Submitted by : | Resources and Support Directorate - Accounts | |
| | | |
| Document for : | | Information |
| | | Discussion |
| | X | Possible adoption |

RESOURCES AND SUPPORT DIRECTORATE

# 2010 FINAL ANNUAL ACCOUNTS

# COVER NOTE

The final annual accounts of EFSA for the year 2010, here attached, 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 2010 provisional accounts have been audited by the European Court of Auditors during the second week of March 2011 in order to obtain a reasonable assurance that EFSA's accounts are reliable and the underlying transactions are legal and regular.

Informal indications from the European Court of Auditors after their audit mission give us an assurance that their preliminary observations shall not lead to any issue regarding the legality and regularity of the 2010 accounts.

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 2010 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 2011.

The European Court of Auditors will formally adopt a declaration of assurance report on EFSA 2010 annual accounts in September 2011.

European Food Safety Authority

# Financial Statements
# Report on Implementation of the Budget

# 2010

# SUMMARY

**Introduction**

**Certification of the 2010 Annual Accounts**

**1. FINANCIAL STATEMENTS 2010**

1.1. Balance sheet

1.2. Economic outturn account

1.3. Cash flow

1.4. Statement of changes in capital

**2. ANNEX TO THE FINANCIAL STATEMENTS 2010**

2.1. Notes to the balance sheet

2.1.1. Non-current assets

2.1.2. Current assets

2.1.3. Retained earning

2.1.4. Economic result of the year

2.1.5. Current liabilities

2.2. Notes to the economic outturn accounts

2.3. Contingent liabilities and other significant disclosures

2.4. Related party disclosures

**3. ACCOUNTING PRINCIPLES**

**4. REPORT ON IMPLEMENTATION OF THE BUDGET 2010**

4.1. Budget execution

4.2. Budgetary outturn account

4.2.1 Current year appropriations (2010-C1)

4.2.2 Non automatic carry forward (2010-C2)

4.2.3 Credits on earmarked revenue (2010-C4)

4.2.4 Credits on earmarked revenue – second year (2010-C5)

4.2.5 Automatic carry forward (2010–C8) – Non-differentiated appropriations

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

4.3 Reconciliation Budgetary / Economic Outturn

**5. STAFF MOVEMENTS**

## 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 2010 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 2010 Annual Accounts**

The annual accounts of the European Food Safety Authority for the year 2010 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 - 16 June 2011

Pedro Pinhal

Accounting Officer

1

# FINANCIAL STATEMENTS

Financial Regulation - Art. 76(a) & 80

European Food Safety Authority

## 1.1. Balance sheet 31/12/2009 & 2010

| ASSETS | Notes | 2010 | 2009 |
|---|---|---|---|
| **A. NON-CURRENT ASSETS** | 2.1.1 | | |
| ***Intangible fixed assets*** | 2.1.1.1 | | |
| Computer software | | 2 898 009.71 | 2 602 750.80 |
| ***Tangible fixed assets*** | 2.1.1.2 | | |
| Land and buildings | | | |
| Plants and equipment | | 224 483.98 | 191 484.88 |
| Computer hardware | | 5 072 238.50 | 4 287 603.12 |
| Furniture and vehicles | | 451 686.38 | 369 086.54 |
| Leasing and similar rights | | | |
| Other tangible fixed assets | | 975 436.66 | 487 204.95 |
| Assets under construction | | 294 593.10 | 70 462.18 |
| **Depreciation** | | -6 460 259.30 | -4 958 919.05 |
| **Long-Term receivables** | | 4 000.00 | 4 000.00 |
| Total | | 3 460 189.03 | 3 053 673.42 |
| **B. CURRENT ASSETS** | 2.1.2 | | |
| ***Stock*** | 2.1.2.1 | | |
| ***Short-term receivables*** | | | |
| Pre-Financing Third parties | 2.1.2.2 | 1 954 046.22 | 1 305 489.90 |
| Sundry receivables (Employee benefits) | 2.1.2.3 | 583 033.70 | 52 360.43 |
| Current receivables | 2.1.2.3 | 450 000.00 | 2 907.57 |
| Deferred expenses | 2.1.2.3 | 420 424.45 | 408 925.59 |
| Consolidated EC Entities – accrued income | 2.1.2.3 | 0.00 | 143 437.00 |
| Consolidated EC Entities | 2.1.2.3 | 0.00 | 0.00 |
| ***Cash and equivalents*** | | | |
| Bank | 2.1.2.4 | 12 094 499.72 | 13 182 565.44 |
| Cash | | 0.00 | 0.00 |
| Imprest account | | 0.00 | 0.00 |
| Total | | 15 502 004.09 | 15 095 685.93 |
| TOTAL ASSETS | | 18 962 193.12 | 18 149 359.35 |

| LIABILITIES | Notes | 2010 | 2009 |
|---|---|---|---|
| **A. CAPITAL** | | | |
| ***Capital*** | | | |
| ***Reserves*** | | | |
| ***Retained earning*** | 2.1.3 | 8 237 557.88 | 13 014 321.37 |
| ***Budgetary outturn not reimbursed*** | | | |
| ***Economic result of the year*** | 2.1.4 | 4 399 907.99 | -4 776 763.49 |
| Total | | 12 637 465.87 | 8 237 557.88 |
| **B. PROVISIONS** | | | |
| ***Provisions for risks and liabilities*** | | 0.00 | 132 950.21 |
| ***Financial liabilities*** | | | |
| Total | | 0.00 | 132 950.21 |
| **C. CURRENT LIABILITIES** | 2.1.5 | | |
| ***Employee benefits*** | | | |
| Sundry payables | | 54 233.29 | 31 006.39 |
| Social security and taxes | | 31 767.78 | 32 566.14 |
| ***Accounts payables*** | | | |
| Current payables | | 438 875.79 | 827 961.74 |
| Other | | 0.00 | 0.00 |
| Consolidated EC Pre Financing | | 1 539 790.07 | 3 534 532.20 |
| Consolidated EC Entities | | 181 327.89 | 205 008.34 |
| Accrued expenses and deferred income | | 4 078 732.43 | 5 147 776.45 |
| Total | | 6 324 727.25 | 9 778 851.26 |
| TOTAL LIABILITIES | | 18 962 193.12 | 18 149 359.35 |

## 1.2. Economic Outturn account

| | Notes | 2010 | 2009 |
|---|---|---|---|
| **Operating revenues** | | | |
| from third parties | | 51 727.03 | 29 243.36 |
| *from consolidated EC entities* | | 72 017 253.97 | *61 052 638.57* |
| **Other operating revenues** | | | |
| from third parties | | 1 654.22 | 58 405.00 |
| *from consolidated EC entities* | | 0.00 | 143 437.00 |
| **TOTAL OPERATING REVENUES** | 2.2.1 | **72 070 635.22** | **61 283 723.93** |
| **Administrative expenses** | 2.2.2 | | |
| Staff expenses | | -29 787 007.04 | -28 237 654.48 |
| Infrastructure expenses | | -8 771 051.00 | -9 049 093.36 |
| Pensions expenses | | | |
| Other expenses | | -6 295 851.01 | -5 578 389.73 |
| Depreciation and write offs | | -1 742 976.96 | -1 328 461.45 |
| Administrative expenses with consolidated EC entities | | -383 778.63 | -430 093.63 |
| **Operating expenses** | 2.2.3 | | |
| Operating expenses | | -19 867 917.33 | -20 618 383.45 |
| Other operating expenses | | | |
| Operating expenses with consolidated EC entities | | -816 820.71 | -819 840.24 |
| **TOTAL OPERATING EXPENSES** | | **67 665 402.68** | **-66 061 916.34** |
| ***SURPLUS / (DEFICIT) FROM OPERATING ACTIVITIES*** | | **4 405 232.54** | **-4 778 192.41** |
| **Financial operations revenues** | 2.2.4 | | |
| from third parties | | 2 887.59 | 6 735.68 |
| *from consolidated EC entities* | | | |
| **Financial operations expenses** | 2.2.5 | | |
| from third parties | | -8 212.14 | -5 306.76 |
| *from consolidated EC entities* | | | |
| ***SURPLUS / (DEFICIT) FROM NON OPERATING ACTIVITIES*** | | **-5 324.55** | **1 428.92** |
| | | | |
| ***SURPLUS / (DEFICIT) FROM ORDINARY ACTIVITIES*** | | **4 399 907.99** | **-4 776 763.49** |
| Extraordinary gains | | | |
| Extraordinary losses | | | |
| ***SURPLUS / (DEFICIT) FROM EXTRAORDINARY ITEMS*** | 2.2.6 | **0.00** | **0.00** |
| **ECONOMIC RESULT OF THE YEAR** | | **4 399 907.99** | **-4 776 763.49** |

## 1.3. Cash flow

| | | 2010 | 2009 |
|---|---|---|---|
| Ordinary activities, loans and borrowings related to operating activities | **Cash Flows from ordinary activities** | | |
| | Surplus/(deficit) from ordinary activities | **4 399 907.99** | **-4 776 763.49** |
| | Adjustments | | |
| | Amortization (intangible fixed assets) | 395 856.62 | 410 661.32 |
| | Depreciation (tangible fixed assets) | 1 344 865.35 | 914 269.00 |
| | Increase / (decrease) in Provisions for risks and liabilities | -132 950.21 | 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 | | |
| | (Increase) / decrease in Short term Pre-financing | -648 556.32 | -789 626.09 |
| | (Increase) / decrease in Long term Receivables | | |
| | (Increase) / decrease in Short term Receivables | -855 827.56 | -32 033.98 |
| | (Increase) / decrease in Receivables from consolidated EC entities | 10 000.00 | -143 437.00 |
| | Increase / (decrease) in Long term liabilities | | |
| | Increase / (decrease) in Accounts payables | -1 435 701.43 | -414 373.38 |
| | Increase / (decrease) in Other liabilities | -2 018 422.58 | -893 527.60 |
| | Increase / (decrease) in Liabilities related to consol. EC entities | | |
| | (Gains) / losses on sale of Property, plant and equipment | 2 254.99 | 3 531.13 |
| | Extraordinary items | | |
| | **Net Cash Flow from ordinary activities** | **1 061 426.85** | **-5 588 349.88** |
| | | | |
| | **Cash Flows from loans and borrowings** | | |
| | **Net cash flow from loans and borrowings** | | |

| | | | |
|---|---|---|---|
| Investing and financing activities | **Cash Flows from investing activities** | | |
| | Purchase of tangible and intangible fixed assets | -2 149 492.57 | -1 219 576.94 |
| | Proceeds from tangible and intangible fixed assets | | |
| | (Increase) / decrease in financial assets | | |
| | (Increase) / decrease in investments | | |
| | (Increase) / decrease in cash investments | | |
| | **Net cash flow from investing activities** | **-2 149 492.57** | **-1 219 576.94** |
| | | | |
| | **Cash Flows from financing activities** | | |
| | **Net Cash Flow from financing activities** | | |

| | | |
|---|---|---|
| **Net increase / decrease in cash and cash equivalents** | **-1 088 065.72** | **-6 807 926.82** |
| ***Cash and cash equivalents at the beginning of period*** | **13 182 565.44** | **19 990 492.26** |
| ***Cash and cash equivalents at the end of period*** | **12 094 499.72** | **13 182 565.44** |

## 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 2009** | | | 13 014 321.37 | -4 776 763.49 | 8 237 557.88 |
| Changes in accounting policies | | | | | |
| Fundamental errors | | | | | |
| Other revaluations | | | | | |
| Reclassifications | | | | | |
| Allocation of the previous economic result | | | -4 776 763.49 | 4 776 763.49 | 0.00 |
| Economic result of the year | | | | 4 399 907.99 | 4 399 907.99 |
| **Balance as of 31 December 2010** | | | 8 237 557.88 | 4 399 907.99 | 12 637 465.87 |

2

# ANNEX TO FINANCIAL STATEMENTS

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; and
- Tangible fixed 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 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.

The tangible fixed assets under constructions include the amounts regarding legal and consulting costs for EFSA Final Seat Building.

Intangible fixed assets are computer software.
In 2010, the agency has registered as expenses 34 965.00 euro in the research phase for the project MOS (Meeting Organisation System), which is foreseen to be deployed in 2011.

Fixed assets type, depreciation rates

| | |
|---|---|
| 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 |
| Other fixtures and fittings | 2 – 6 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. 2010** | **2 602 750.80** | **0.00** | **0.00** | **2 602 750.80** |
| Additions | 295 258.91 | | | 295 258.91 |
| Disposals | | | | 0.00 |
| Other changes | | | | 0.00 |
| **Gross carrying amounts 31 Dec. 2010** | **2 898 009.71** | **0.00** | **0.00** | **2 898 009.71** |
| **Accumulated depreciation and impairment 1 Jan. 2010** | **-1 907 235.15** | **0.00** | **0.00** | **-1 907 235.15** |
| Depreciation | -395 856.62 | | | -395 856.62 |
| 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. 2010** | **-2 303 091.77** | **0.00** | **0.00** | **-2 303 091.77** |
| **Net carrying amounts 31 Dec. 2010** | **594 917.94** | **0.00** | **0.00** | **594 917.94** |

### 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. 2010** | **0.00** | **191 484.88** | **369 086.54** | **4 287 603.12** | **487 204.95** | **0.00** | **70 462.18** | **5 405 841.67** |
| Additions | | 32 999.10 | 82 599.84 | 1 026 272.09 | 452 769.53 | | 259 593.10 | 1 854 233.66 |
| Disposals | | | | -241 636.71 | | | | -241 636.71 |
| Other changes | | | | | 35 462.18 | | -35 462.18 | 0.00 |
| **Gross carrying amounts 31 Dec. 2010** | **0.00** | **224 483.98** | **451 686.38** | **5 072 238.50** | **975 436.66** | **0.00** | **294 593.10** | **7 018 438.62** |
| **Accumulated depreciations and impairments 1 Jan. 2010** | **0.00** | **-79 664.39** | **-150 253.58** | **-2 773 001.25** | **-48 764.68** | **0.00** | **0.00** | **-3 051 683.90** |
| Depreciation | | -42 821.36 | -39 871.22 | -859 912.19 | -402 260.58 | | | -1 344 865.35 |
| Write-back of depreciations | | | | 239 381.72 | | | | 239 381.72 |
| Disposals | | | | | | | | |
| Impairment | | | | | | | | |
| Write-back of impairment | | | | | | | | |
| Other changes | | | | | | | | |
| **Accumulated depreciation and impairment 31 Dec. 2010** | **0.00** | **-122 485.75** | **-190 124.80** | **-3 393 531.72** | **-451 025.26** | **0.00** | **0.00** | **-4 157 167.53** |
| **Net carrying amounts 31 Dec. 2010** | **0.00** | **101 998.23** | **261 561.58** | **1 678 706.78** | **524 411.40** | **0.00** | **294 593.10** | **2 861 271.09** |

### 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 2010** | **Value 31 December 2009** |
|---|---|---|
| Centralized direct management | | |
| Centralized indirect management | | |
| Decentralized management | | |
| Shared management | | |
| Others | | |

| **Pre-financing Third Party (ownership of the Recipient) < 1 year** | **Value 31 December 2010** | **Value 31 December 2009** |
|---|---|---|
| Centralized direct management | | |
| Decentralized management | 1 954 046.22 | 1 305 489.90 |
| Shared management | | |
| Joint management | | |
| Others | | |
| **Total** | **1 954 046.22** | **1 305 489.90** |

### 2.1.2.3. Receivables

| ***Receivables from :*** | ***Balance as of 31 December 2010*** | | | ***Balance as of 31 December 2009*** | | |
|---|---|---|---|---|---|---|
| | Total | Amounts written down | Net value | Total | Amounts written off | Net value |
| EC | | | | | | |
| Consolidated EC entities | 0.00 | | 0.00 | 0.00 | | 0.00 |
| Consol. EC accrued income | 0.00 | | 0.00 | 143 437.00 | | 143 437.00 |
| Third States | | | | | | |
| Staff | 583 033.70 | | 583 033.70 | 52 360.43 | | 52 360.43 |
| Other Public Bodies | | | | | | |
| Private Companies | 870 424.45 | | 870 424.45 | 411 833.16 | | 411 833.16 |
| Private Persons | | | | | | |
| **Total** | **1 453 458.15** | | **1 453 458.15** | **607 630.59** | | **607 630.59** |

Staff (balance sheet: sundry receivable):

The open balance of 583 033.70 euro, corresponds mainly to 544 960.85 euro that will be recovered from staff (decrease in the Italian weighting coefficient on salaries for the period between June and December 2010) and the remaining amount of 38 072.85 euro regards salary advances plus on hold.

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

An advance payment of 450 000.00 euro has been done to the company "Authority STU spa" that is foreseen to deliver in 2011 the EFSA Final Seat.

As deferred charges, the amount of 420 424.45 euro corresponds mainly to the maintenance of hardware and software not related to 2010, which will be delivered in the next financial years.

#### 2.1.2.4. Cash and equivalents

The balances of EFSA on 31 December 2010 and 2009 were as follows:

| ***Description*** | ***31 December 2010*** | ***31 December 2009*** |
|---|---|---|
| A. Current accounts | 12 094 499.72 | 13 182 565.44 |
| B. Imprest accounts | | |
| C. Cash in hand | | |
| D. Transfer (Cash in transit) | | |
| E. Short-term deposits | | |
| **Total** | **12 094 499.72** | **13 182 565.44** |

### 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 2010*** | ***Balance as of 31 December 2009*** |
|---|---|---|
| | Total | Total |
| EC | 1 721 117.96 | 3 739 540.54 |
| Non consolidated EC entities | | |
| Member States | | |
| Third States | | |
| Staff | 86 001.07 | 63 572.53 |
| Other Public Bodies | | |
| Private Companies | 4 517 608.22 | 5 975 738.19 |
| Private Persons | | |
| **Total** | **6 324 727.25** | **9 778 851.26** |

<u>EC (balance sheet: consolidated EC entities & consolidated EC Pre Financing):</u>
The open balance of 1 721 117.96 euro consists of: 1 271 095.27 euro that corresponds to the cancellation of the pre-financing received from the European Commission (Budgetary Outturn Account), the bank interest yielded on 2010 of 179 767.89 euro and 1 560.00 euro due to other European Institutions.

In 2011, the amount regarding the cancellation of the pre-financing received and the respectively bank interests yielded on 2010 will be reimbursed to the European Commission.

The remaining amount of 268 694.80 euro corresponds to the net amount between the costs incurred and the pre-financing received from DG ELARG regarding the contract 2009/200-061 for "Preparatory measures for the participation of the candidate countries and the potential candidate countries in EFSA". This contract was initially foreseen to be concluded by the end of 2010 but it has been extended for more 6 months, till 30 June 2011.

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

The open balance of 86 001.07 euro consists of two parts: 54 233.29 euro which is a payable against staff from the normal course of activities and 31 767.78 euro which corresponds to social security.

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

The total amount of 4 517 608.22 euro consists of: 438 875.79 euro which regards invoices received from suppliers and unpaid at year end, 3 420 642.07 euro from accrued expenses, which are an estimation of the costs incurred for services/goods delivered in 2010 year but not paid and 658 090.36 euro which is a provision for the cost of annual leaves incurred but not taken during the year by staff.

## 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 473 749.24 euro received from DG ELARG, to finance the programme under the contract 2009/200-061 for "Preparatory measures for the participation of the candidate countries and the potential candidate countries in EFSA".

### 2.2.2. Administrative expenses

The expenses with consolidated EC entities, 383 778.63 euro, are described below:

European Environment Agency (EEA) – 10 000.00 euro
Translation Center in Luxembourg (CDT) – 101 702.50 euro
DG HR – 3 645.00 euro
DG EPSO – 9 000.00 euro
DG OIB – 1 560.00 euro
DG OP – 747.03 euro
DG PMO – 218 184.10 euro
DG BUDG – 38 940.00 euro

### 2.2.3. Operating expenses

The operating expenses with consolidated EC entities, 816 820.71 euro, are described below:

Translation Centre in Luxembourg (CDT) – 395 536.96 euro
DG OP – 126 518.24 euro
DG JRC – 294 765.51 euro

### 2.2.4. Financial operations revenues

Exchange rate differences : 2 887.59 euro

### 2.2.5. Financial operations expenses

| | |
|---|---|
| Bank charges : | 329.48 euro |
| Late interest payments: | 242.52 euro |
| Exchange rate differences : | 7 640.14 euro |

### 2.2.6. Extraordinary gains/losses

None.

## 2.3. Contingent liabilities and other significant disclosures

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

- Contingent liabilities:
  - Operating leases: 2 622 349.12 euro
  EFSA is foreseen to move to the Final Seat (Building) in 2011.
  - Others:
  "RAL" (legal commitments not yet delivered): 13 920 328.59 euro

- Financial Lease (Purchase Agreement):
  An agreement has been signed by EFSA and the company "Authority STU Spa" which foresees the delivery of the building EFSA Seat in 2011. Accordingly with the agreement , the purchase price of the building is 38 600 000.00 euro.
  An advance payment of 450 000.00 euro has been done in 2010 which will be deducted from the purchase price of EFSA building (Final Seat).

- 3 legal cases are pending, no provision has been registered.

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

## 2.4 Related party disclosures

The highest staff grade of the Authority in 2010 was AD 15:

- Executive Director – Authorising Officer

3

# LEGAL FRAMEWORK

European Food Safety Authority

The financial statements 2010 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 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 accountant on 28 December 2004 and amended on 18 December 2008).

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 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. 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

European Food Safety Authority

## 4.1. Budget execution

(1000 euro)

| REVENUE | | | EXPENDITURE | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | FINAL BUDGET APPROPRIATIONS FOR THE FINANCIAL YEAR | | | | | APPROPRIATIONS CARRIED OVER FROM THE PREVIOUS FINANCIAL YEAR | | | | |
| Origin of revenue | Revenue entered in the final budget for the financial year | Revenue collected | Expenditure allocation | entered | committed | Paid | carried over | cancelled | entered | committed | paid | carried over | cancelled |
| Community subsidies | 72 534 | 72 815 | Titre I - Staff (NDA) | 37 573 | 37 570 | 36 350 | 1 220 | 3 | 690 | 690 | 623 | | 67 |
| Third countries | 1 743 | 0 | Titre II Administration (NDA) | 11 538 | 11 538 | 7 071 | 4 467 | 0 | 4 396 | 4 361 | 4 361 | | 35 |
| Other subsidies | 0 | 0 | Titre III Operating expenditure (NDA) | 17 357 | 16 856 | 12 188 | 4 669 | 501 | 4 451 | 4 451 | 4 181 | | 270 |
| Own revenue - CDT | 0 | 143 | Titre III Operating expenditure (DA) | | | | | | | | | | |
| Other revenue | 0 | 2 | - CA | 8 246 | 7 844 | | 5 209 | 403 | 5 916 | 5 023 | 3 374 | 1 650 | 0 |
| | | | - PA | 7 313 | | 6 008 | 0 | 1 305 | 0 | 0 | 0 | 0 | 0 |
| Assigned revenue DG ELARG | p.m | 495 | Assigned revenue DG ELARG | 495 | 284 | 236 | 259 | 0 | 132 | 126 | 124 | 9 | 0 |
| Miscellaneous revenue | 0 | 55 | | | | | | | | | | | |
| TOTAL | 74 277 | 73 510 | TOTAL – CA | 75 210 | 74 092 | | 15 824 | 907 | 15 585 | 14 686 | 12 663 | 1 659 | 372 |
| | | | TOTAL – PA | 74 277 | | 61 853 | 10 615 | 1 809 | 15 585 | 14 686 | 12 663 | 1 659 | 372 |

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.

The other revenue registered for the amount of 145.091,22 euro, regards the 143.437,00 euro from a reimbursement made by CDT (Translation Center in Luxembourg) to EFSA and another amount of 1.654,22 euro recover from suppliers. Both amounts have been collected and totally reused by EFSA in the course of the year 2010. The amount of miscellaneous revenue of 54.634,60 euro collected in 2010 are not reused by EFSA and are totally returned to the Commission. Totals might differ due to roundings.

## 4.2. Budgetary outturn account

| | 2010 | 2009 |
|---|---|---|
| ***Revenue*** | | |
| Commission subsidy DG Sanco | 72 814 600.00 | 63 952 979.00 |
| Commission subsidy DG Elarg | 495 329.60 | 479 930.50 |
| Assigned revenue – CDT | 143 437.00 | 0.00 |
| Assigned revenue – C4 | 1 654.22 | 58 405.00 |
| Miscellaneous revenue | 54 634.60 | 28 120.46 |
| ***Total revenue (a)*** | ***73 509 655.42*** | ***64 519 434.96*** |
| | | |
| ***Expenditure*** | | |
| ***Personnel expenses - Budget title I*** | | |
| Payments | 36 383 567.43 | 33 123 524.35 |
| Automatic carryovers | 1 220 124.75 | 689 900.21 |
| ***Administrative expenses - Budget Title II*** | | |
| Payments | 7 101 745.63 | 6 307 185.97 |
| Automatic carryovers | 4 466 698.34 | 4 426 961.31 |
| ***Operational expenses - Budget Title III (including DG ELARG)*** | | |
| Payments | 18 667 290.92 | 14 108 976.99 |
| Automatic carryovers | 4 936 604.32 | 4 589 784.79 |
| ***Total expenditure (b)*** | ***72 776 031.39*** | ***63 246 333.62*** |
| ***Outturn for the financial year (a-b)*** | ***733 624.03*** | ***1 273 101.34*** |
| Cancellation of unused carryovers | 372 367.33 | 1 953 734.66 |
| Adjustment for carry-over from previous years | 169 856.46 | 47 279.19 |
| Exchange differences for the year | -4 752.55 | 2 921.77 |
| *Balance carried over from year N-1* | *3 277 036.96* | *3 955 237.30* |
| *Reimbursement to the EC* | *-3 277 036.96* | *-3 955 237.30* |
| ***Balance of the outturn account for the financial year*** | ***1 271 095.27*** | ***3 277 036.96*** |

| | | |
|---|---|---|
| Interest yielded on the EC subvention funds and reimbursed to the E.C. | | 205 008.34 |
| Interest yielded on the EC subvention funds and to be reimbursed to the E.C. | 179 767.89 | |

## 4.2.1 Current year appropriations (2010-C1)

| Budget Line | | Appropriation Commitment (initial) | Transfers Commitments Credits | SAB Commitment | Appropriation Payment (initial) | Transfers Payments Credits | SAB Payment | Commitment Appropriation (final) (1) | Executed Commitment (2) | Payment Appropriation (final) (3) | Executed Payment | | | To be carried Forward - CA (4)/(3) | To be carried Forward - PA (2)-(4a) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | On current year commitment (NDC + DC) (4a) | On previous years commitment (DC) (4b) | TOTAL (4t) | | |
| 1100 | Basic salary | 21.360.000,00 | -928.116,66 | 0,00 | 21.360.000,00 | -928.116,66 | 0,00 | 20.431.883,34 | 20.429.383,34 | 20.431.883,34 | 20.429.383,34 | 0,00 | 20.429.383,34 | 0,00 | 0,00 |
| 1101 | Family allowance | 2.200.000,00 | 47.625,21 | 0,00 | 2.200.000,00 | 47.625,21 | 0,00 | 2.247.625,21 | 2.247.525,21 | 2.247.625,21 | 2.247.525,21 | 0,00 | 2.247.525,21 | 0,00 | 0,00 |
| 1102 | Transfer and expatriation allowance | 2.670.000,00 | -145.684,92 | 0,00 | 2.670.000,00 | -145.684,92 | 0,00 | 2.524.315,08 | 2.524.015,08 | 2.524.315,08 | 2.524.015,08 | 0,00 | 2.524.015,08 | 0,00 | 0,00 |
| 1103 | Secretarial allowance | 14.000,00 | -4.218,39 | 0,00 | 14.000,00 | -4.218,39 | 0,00 | 9.781,61 | 9.781,61 | 9.781,61 | 9.781,61 | 0,00 | 9.781,61 | 0,00 | 0,00 |
| 1113 | Stagiaires | 140.000,00 | -6.399,11 | 0,00 | 140.000,00 | -6.399,11 | 0,00 | 133.600,89 | 133.600,89 | 133.600,89 | 132.700,89 | 0,00 | 132.700,89 | 900,00 | 900,00 |
| 1115 | Contract staff | 4.230.000,00 | -359.576,41 | 0,00 | 4.230.000,00 | -359.576,41 | 0,00 | 3.870.423,59 | 3.870.423,59 | 3.870.423,59 | 3.870.423,59 | 0,00 | 3.870.423,59 | 0,00 | 0,00 |
| 1130 | Insurance against sickness | 715.000,00 | -11.156,32 | 0,00 | 715.000,00 | -11.156,32 | 0,00 | 703.843,68 | 703.843,68 | 703.843,68 | 703.843,68 | 0,00 | 703.843,68 | 0,00 | 0,00 |
| 1131 | Insurance against accidents and occupational disease | 149.000,00 | -2.694,34 | 0,00 | 149.000,00 | -2.694,34 | 0,00 | 146.305,66 | 146.305,66 | 146.305,66 | 146.305,66 | 0,00 | 146.305,66 | 0,00 | 0,00 |
| 1132 | Unemployment insurance for tempory staff | 259.000,00 | -4.211,70 | 0,00 | 259.000,00 | -4.211,70 | 0,00 | 254.788,30 | 254.788,30 | 254.788,30 | 254.788,30 | 0,00 | 254.788,30 | 0,00 | 0,00 |
| 1140 | Birth and death allowance | 4.000,00 | -33,80 | 0,00 | 4.000,00 | -33,80 | 0,00 | 3.966,20 | 3.966,20 | 3.966,20 | 3.966,20 | 0,00 | 3.966,20 | 0,00 | 0,00 |
| 1141 | Annual leave traveling expenses | 502.000,00 | -27.590,65 | 0,00 | 502.000,00 | -27.590,65 | 0,00 | 474.409,35 | 474.409,35 | 474.409,35 | 474.409,35 | 0,00 | ` | 0,00 | 0,00 |
| 1147 | Call on duties | 30.000,00 | -7.849,22 | 0,00 | 30.000,00 | -7.849,22 | 0,00 | 22.150,78 | 22.150,78 | 22.150,78 | 22.150,78 | 0,00 | 22.150,78 | 0,00 | 0,00 |
| 1171 | Translation centre Luxembourg (administrative matters) | 200.000,00 | -55.704,15 | 0,00 | 200.000,00 | -55.704,15 | 0,00 | 144.295,85 | 144.295,85 | 144.295,85 | 141.852,10 | 0,00 | 141.852,10 | 2.443,75 | 2.443,75 |
| 1172 | Payment for administrative assistance from the Community institutions | 230.000,00 | -10.300,00 | 0,00 | 230.000,00 | -10.300,00 | 0,00 | 219.700,00 | 219.700,00 | 219.700,00 | 218.184,10 | 0,00 | 218.184,10 | 1.515,90 | 1.515,90 |
| 1175 | Interim services | 708.000,00 | 54.631,35 | 0,00 | 708.000,00 | 54.631,35 | 0,00 | 762.631,35 | 762.631,35 | 762.631,35 | 699.645,83 | 0,00 | 699.645,83 | 62.985,52 | 62.985,52 |
| 1176 | Consultancy | 25.000,00 | -18.570,00 | 0,00 | 25.000,00 | -18.570,00 | 0,00 | 6.430,00 | 6.430,00 | 6.430,00 | 4.600,00 | 0,00 | 4.600,00 | 1.830,00 | 1.830,00 |
| 1177 | Other services | 140.000,00 | 568.957,09 | 0,00 | 140.000,00 | 568.957,09 | 0,00 | 708.957,09 | 708.957,09 | 708.957,09 | 122.262,09 | 0,00 | 122.262,09 | 586.695,00 | 586.695,00 |
| 1180 | Miscellaneous expenditure on recruitment | 175.000,00 | -51.314,80 | 0,00 | 175.000,00 | -51.314,80 | 0,00 | 123.685,20 | 123.685,20 | 123.685,20 | 105.534,04 | 0,00 | 105.534,04 | 18.151,16 | 18.151,16 |
| 1181 | Travel expenses (including for members of the family) | 19.000,00 | -729,11 | 0,00 | 19.000,00 | -729,11 | 0,00 | 18.270,89 | 18.270,89 | 18.270,89 | 18.270,89 | 0,00 | 18.270,89 | 0,00 | 0,00 |
| 1182 | Installation, resettlement and transfer allowances | 235.000,00 | -75.284,61 | 0,00 | 235.000,00 | -75.284,61 | 0,00 | 159.715,39 | 159.715,39 | 159.715,39 | 159.715,39 | 0,00 | 159.715,39 | 0,00 | 0,00 |
| 1183 | Removal expenses | 250.000,00 | -115.281,59 | 0,00 | 250.000,00 | -115.281,59 | 0,00 | 134.718,41 | 134.718,41 | 134.718,41 | 73.981,56 | 0,00 | 73.981,56 | 60.736,85 | 60.736,85 |
| 1184 | Temporary daily subsistence allowance | 155.000,00 | -56.704,32 | 0,00 | 155.000,00 | -56.704,32 | 0,00 | 98.295,68 | 98.295,68 | 98.295,68 | 98.295,68 | 0,00 | 98.295,68 | 0,00 | 0,00 |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1190 | WEIGHTINGS | 2.800.000,00 | -458.718,28 | 0,00 | 2.800.000,00 | -458.718,28 | 0,00 | 2.341.281,72 | 2.340.881,72 | 2.341.281,72 | 2.340.881,72 | 0,00 | 2.340.881,72 | 0,00 | 0,00 |
| | **Chapter 11** | **37.210.000,00** | **-1.668.924,73** | **0,00** | **37.210.000,00** | **-1.668.924,73** | **0,00** | **35.541.075,27** | **35.537.775,27** | **35.541.075,27** | **34.802.517,09** | **0,00** | **34.802.517,09** | **735.258,18** | **735.258,18** |
| 1300 | Mission and travel expenses | 280.000,00 | -102.000,00 | 0,00 | 280.000,00 | -102.000,00 | 0,00 | 178.000,00 | 178.000,00 | 178.000,00 | 146.855,62 | 0,00 | 146.855,62 | 31.144,38 | 31.144,38 |
| 1301 | Shuttles for missions and duty | 80.000,00 | -25.000,00 | 0,00 | 80.000,00 | -25.000,00 | 0,00 | 55.000,00 | 55.000,00 | 55.000,00 | 40.944,04 | 0,00 | 40.944,04 | 14.055,96 | 14.055,96 |
| | **Chapter 13** | **360.000,00** | **-127.000,00** | **0,00** | **360.000,00** | **-127.000,00** | **0,00** | **233.000,00** | **233.000,00** | **233.000,00** | **187.799,66** | **0,00** | **187.799,66** | **45.200,34** | **45.200,34** |
| 1400 | Restaurants, meals and canteens | 50.000,00 | -16.614,50 | 0,00 | 50.000,00 | -16.614,50 | 0,00 | 33.385,50 | 33.385,50 | 33.385,50 | 31.285,50 | 0,00 | 31.285,50 | 2.100,00 | 2.100,00 |
| 1410 | Medical service | 180.000,00 | -30.763,80 | 0,00 | 180.000,00 | -30.763,80 | 0,00 | 149.236,20 | 149.236,20 | 149.236,20 | 84.401,97 | 0,00 | 84.401,97 | 64.834,23 | 64.834,23 |
| 1420 | Further training, language courses and retraining for staff | 553.000,00 | 76.402,41 | 0,00 | 553.000,00 | 76.402,41 | 0,00 | 629.402,41 | 629.402,41 | 629.402,41 | 368.265,20 | 0,00 | 368.265,20 | 261.137,21 | 261.137,21 |
| | **Chapter 14** | **783.000,00** | **29.024,11** | **0,00** | **783.000,00** | **29.024,11** | **0,00** | **812.024,11** | **812.024,11** | **812.024,11** | **483.952,67** | **0,00** | **483.952,67** | **328.071,44** | **328.071,44** |
| 1520 | Visiting experts, National Experts on Detachement | 780.000,00 | 12.934,39 | 0,00 | 780.000,00 | 12.934,39 | 0,00 | 792.934,39 | 792.934,39 | 792.934,39 | 755.685,24 | 0,00 | 755.685,24 | 37.249,15 | 37.249,15 |
| | **Chapter 15** | **780.000,00** | **12.934,39** | **0,00** | **780.000,00** | **12.934,39** | **0,00** | **792.934,39** | **792.934,39** | **792.934,39** | **755.685,24** | **0,00** | **755.685,24** | **37.249,15** | **37.249,15** |
| 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 | 60.000,00 | 14.434,50 | 0,00 | 60.000,00 | 14.434,50 | 0,00 | 74.434,50 | 74.434,50 | 74.434,50 | 51.723,10 | 0,00 | 51.723,10 | 22.711,40 | 22.711,40 |
| 1620 | Other interventions | 25.000,00 | 30.000,00 | 0,00 | 25.000,00 | 30.000,00 | 0,00 | 55.000,00 | 55.000,00 | 55.000,00 | 15.564,90 | 0,00 | 15.564,90 | 39.435,10 | 39.435,10 |
| 1630 | Early childhood centres and other creches | 50.000,00 | -10.600,00 | 0,00 | 50.000,00 | -10.600,00 | 0,00 | 39.400,00 | 39.400,00 | 39.400,00 | 33.926,66 | 0,00 | 33.926,66 | 5.473,34 | 5.473,34 |
| 1640 | Complementary aid for the handicapped | 12.000,00 | -12.000,00 | 0,00 | 12.000,00 | -12.000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| | **Chapter 16** | **152.000,00** | **16.834,50** | **0,00** | **152.000,00** | **16.834,50** | **0,00** | **168.834,50** | **168.834,50** | **168.834,50** | **101.214,66** | **0,00** | **101.214,66** | **67.619,84** | **67.619,84** |
| 1700 | Reception and entertainment expenses | 55.000,00 | -29.416,09 | 0,00 | 55.000,00 | -29.416,09 | 0,00 | 25.583,91 | 25.583,91 | 25.583,91 | 18.858,11 | 0,00 | 18.858,11 | 6.725,80 | 6.725,80 |
| | **Chapter 17** | **55.000,00** | **-29.416,09** | **0,00** | **55.000,00** | **-29.416,09** | **0,00** | **25.583,91** | **25.583,91** | **25.583,91** | **18.858,11** | **0,00** | **18.858,11** | **6.725,80** | **6.725,80** |
| | **Title 1** | **39.340.000,00** | **-1.766.547,82** | **0,00** | **39.340.000,00** | **-1.766.547,82** | **0,00** | **37.573.452,18** | **37.570.152,18** | **37.573.452,18** | **36.350.027,43** | **0,00** | **36.350.027,43** | **1.220.124,75** | **1.220.124,75** |

| Budget Line | | Appropriation Commitment (initial) | Transfers Commitments Credits | SAB Commitment | Appropriation Payment (initial) | Transfers Payments Credits | SAB Payment | Commitment Appropriation (final) (1) | Executed Commitment (2) | Payment Appropriation (final) (3) | Executed Payment | | | To be carried Forward - CA (4)/(3) | To be carried Forward - PA (2)-(4a) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | On current year commitment (NDC + DC) (4a) | On previous years commitment (DC) (4b) | TOTAL (4t) | | |
| 2000 | Rent | 2.759.000,00 | -127.554,00 | 0,00 | 2.759.000,00 | -127.554,00 | 0,00 | 2.631.446,00 | 2.631.445,27 | 2.631.446,00 | 2.460.412,89 | 0,00 | 2.460.412,89 | 171.032,38 | 171.032,38 |
| 2010 | Insurance | 35.000,00 | -3.950,00 | 0,00 | 35.000,00 | -3.950,00 | 0,00 | 31.050,00 | 31.050,00 | 31.050,00 | 31.050,00 | 0,00 | 31.050,00 | 0,00 | 0,00 |
| 2020 | Water, gaz, electricity and heating | 465.000,00 | 99.744,00 | 0,00 | 465.000,00 | 99.744,00 | 0,00 | 564.744,00 | 564.743,10 | 564.744,00 | 411.741,12 | 0,00 | 411.741,12 | 153.001,98 | 153.001,98 |
| 2030 | Maintenance | 220.000,00 | -103.270,00 | 0,00 | 220.000,00 | -103.270,00 | 0,00 | 116.730,00 | 116.729,86 | 116.730,00 | 2.081,62 | 0,00 | 2.081,62 | 114.648,24 | 114.648,24 |
| 2031 | Cleaning | 215.000,00 | 42.000,00 | 0,00 | 215.000,00 | 42.000,00 | 0,00 | 257.000,00 | 257.000,00 | 257.000,00 | 233.380,49 | 0,00 | 233.380,49 | 23.619,51 | 23.619,51 |
| 2040 | Refurbishment of premises/ Fitting out | 50.000,00 | 45.000,00 | 0,00 | 50.000,00 | 45.000,00 | 0,00 | 95.000,00 | 95.000,00 | 95.000,00 | 90.733,82 | 0,00 | 90.733,82 | 4.266,18 | 4.266,18 |
| 2050 | Security and surveillance of buidings | 622.000,00 | 188.000,00 | 0,00 | 622.000,00 | 188.000,00 | 0,00 | 810.000,00 | 810.000,00 | 810.000,00 | 657.472,55 | 0,00 | 657.472,55 | 152.527,45 | 152.527,45 |
| 2080 | preliminary to construction, acquisition or rental of immovable property | 38.000,00 | -412.377,07 | 1.171.470,00 | 38.000,00 | -412.377,07 | 1.171.470,00 | 797.092,93 | 796.722,50 | 797.092,93 | 541.152,50 | 0,00 | 541.152,50 | 255.570,00 | 255.570,00 |
| 2090 | Other expenditure on buildings | 84.000,00 | 5.207,00 | 0,00 | 84.000,00 | 5.207,00 | 0,00 | 89.207,00 | 89.206,99 | 89.207,00 | 82.844,93 | 0,00 | 82.844,93 | 6.362,06 | 6.362,06 |
| | **Chapter 20** | **4.488.000,00** | **-267.200,07** | **1.171.470,00** | **4.488.000,00** | **-267.200,07** | **1.171.470,00** | **5.392.269,93** | **5.391.897,72** | **5.392.269,93** | **4.510.869,92** | **0,00** | **4.510.869,92** | **881.027,80** | **881.027,80** |
| 2100 | Purchase/ Maintenance of equipment | 480.000,00 | 421.996,16 | 0,00 | 480.000,00 | 421.996,16 | 0,00 | 901.996,16 | 901.996,16 | 901.996,16 | 205.293,50 | 0,00 | 205.293,50 | 696.702,66 | 696.702,66 |
| 2101 | Purchase / maintenance of software | 520.000,00 | 313.824,00 | 0,00 | 520.000,00 | 313.824,00 | 0,00 | 833.824,00 | 833.823,62 | 833.824,00 | 477.240,06 | 0,00 | 477.240,06 | 356.583,56 | 356.583,56 |
| 2103 | Software development | 1.000.000,00 | 1.055.994,60 | 0,00 | 1.000.000,00 | 1.055.994,60 | 0,00 | 2.055.994,60 | 2.055.994,60 | 2.055.994,60 | 429.620,60 | 0,00 | 429.620,60 | 1.626.374,00 | 1.626.374,00 |
| 2104 | User Support | 440.000,00 | 350.320,00 | 0,00 | 440.000,00 | 350.320,00 | 0,00 | 790.320,00 | 790.320,00 | 790.320,00 | 493.333,50 | 0,00 | 493.333,50 | 296.986,50 | 296.986,50 |
| | **Chapter 21** | **2.440.000,00** | **2.142.134,76** | **0,00** | **2.440.000,00** | **2.142.134,76** | **0,00** | **4.582.134,76** | **4.582.134,38** | **4.582.134,76** | **1.605.487,66** | **0,00** | **1.605.487,66** | **2.976.646,72** | **2.976.646,72** |
| 2200 | Technical equipment and instalations | 290.000,00 | -20.806,00 | 0,00 | 290.000,00 | -20.806,00 | 0,00 | 269.194,00 | 269.193,73 | 269.194,00 | 73.104,18 | 0,00 | 73.104,18 | 196.089,55 | 196.089,55 |
| 2201 | Hire or leasing of technical equipement and instalations | 3.000,00 | 96.692,00 | 0,00 | 3.000,00 | 96.692,00 | 0,00 | 99.692,00 | 99.692,00 | 99.692,00 | 40.884,00 | 0,00 | 40.884,00 | 58.808,00 | 58.808,00 |
| 2202 | Maintenance and repair of technical equipement and installations | 5.000,00 | -1.708,00 | 0,00 | 5.000,00 | -1.708,00 | 0,00 | 3.292,00 | 3.292,00 | 3.292,00 | 1.281,00 | 0,00 | 1.281,00 | 2.011,00 | 2.011,00 |
| 2210 | Purchase of furniture | 45.000,00 | -23.811,00 | 0,00 | 45.000,00 | -23.811,00 | 0,00 | 21.189,00 | 21.188,75 | 21.189,00 | 21.188,75 | 0,00 | 21.188,75 | 0,00 | 0,00 |
| 2231 | Hire or leasing of vehicles | 15.000,00 | -15.000,00 | 0,00 | 15.000,00 | -15.000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 2250 | Library stocks, purchase and preservation of books | 10.000,00 | -2.909,60 | 0,00 | 10.000,00 | -2.909,60 | 0,00 | 7.090,40 | 7.090,40 | 7.090,40 | 7.090,40 | 0,00 | 7.090,40 | 0,00 | 0,00 |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2251 | Special library, documentation and reproduction equipment | 15.000,00 | -13.245,00 | 0,00 | 15.000,00 | -13.245,00 | 0,00 | 1.755,00 | 1.755,00 | 1.755,00 | 1.755,00 | 0,00 | 1.755,00 | 0,00 | 0,00 |
| 2255 | Subscriptions and purchase of information media | 20.000,00 | -14,61 | 0,00 | 20.000,00 | -14,61 | 0,00 | 19.985,39 | 19.985,39 | 19.985,39 | 6.381,85 | 0,00 | 6.381,85 | 13.603,54 | 13.603,54 |
| | **Chapter 22** | **403.000,00** | **19.197,79** | **0,00** | **403.000,00** | **19.197,79** | **0,00** | **422.197,79** | **422.197,27** | **422.197,79** | **151.685,18** | **0,00** | **151.685,18** | **270.512,09** | **270.512,09** |
| 2300 | Stationery and office supplies | 175.000,00 | -19.000,00 | 0,00 | 175.000,00 | -19.000,00 | 0,00 | 156.000,00 | 156.000,00 | 156.000,00 | 133.459,65 | 0,00 | 133.459,65 | 22.540,35 | 22.540,35 |
| 2320 | Bank charges | 2.000,00 | -1.000,00 | 0,00 | 2.000,00 | -1.000,00 | 0,00 | 1.000,00 | 1.000,00 | 1.000,00 | 329,48 | 0,00 | 329,48 | 670,52 | 670,52 |
| 2330 | Legal expenses | 75.000,00 | 11.775,60 | 0,00 | 75.000,00 | 11.775,60 | 0,00 | 86.775,60 | 86.775,60 | 86.775,60 | 57.487,02 | 0,00 | 57.487,02 | 29.288,58 | 29.288,58 |
| 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 | -8.550,00 | 0,00 | 32.000,00 | -8.550,00 | 0,00 | 23.450,00 | 23.450,00 | 23.450,00 | 2.338,40 | 0,00 | 2.338,40 | 21.111,60 | 21.111,60 |
| 2353 | Removals and associated handling | 20.000,00 | -4.000,00 | 0,00 | 20.000,00 | -4.000,00 | 0,00 | 16.000,00 | 15.999,64 | 16.000,00 | 14.301,64 | 0,00 | 14.301,64 | 1.698,00 | 1.698,00 |
| 2390 | Publications | 15.000,00 | -9.163,27 | 0,00 | 15.000,00 | -9.163,27 | 0,00 | 5.836,73 | 5.836,73 | 5.836,73 | 4.936,73 | 0,00 | 4.936,73 | 900,00 | 900,00 |
| | **Chapter 23** | **344.000,00** | **-54.937,67** | **0,00** | **344.000,00** | **-54.937,67** | **0,00** | **289.062,33** | **289.061,97** | **289.062,33** | **212.852,92** | **0,00** | **212.852,92** | **76.209,05** | **76.209,05** |
| 2400 | Postal charges | 95.000,00 | -55.000,00 | 0,00 | 95.000,00 | -55.000,00 | 0,00 | 40.000,00 | 40.000,00 | 40.000,00 | 36.295,11 | 0,00 | 36.295,11 | 3.704,89 | 3.704,89 |
| 2410 | Telecommunications subscriptions and charges | 260.000,00 | 85.241,71 | 0,00 | 260.000,00 | 85.241,71 | 0,00 | 345.241,71 | 345.241,71 | 345.241,71 | 270.570,13 | 0,00 | 270.570,13 | 74.671,58 | 74.671,58 |
| 2411 | Purchase and installation of equipment | 230.000,00 | -26.742,00 | 0,00 | 230.000,00 | -26.742,00 | 0,00 | 203.258,00 | 203.257,62 | 203.258,00 | 106.818,16 | 0,00 | 106.818,16 | 96.439,46 | 96.439,46 |
| | **Chapter 24** | **585.000,00** | **3.499,71** | **0,00** | **585.000,00** | **3.499,71** | **0,00** | **588.499,71** | **588.499,33** | **588.499,71** | **413.683,40** | **0,00** | **413.683,40** | **174.815,93** | **174.815,93** |
| 2500 | Management Board meetings | 340.000,00 | -76.146,70 | 0,00 | 340.000,00 | -76.146,70 | 0,00 | 263.853,30 | 263.853,30 | 263.853,30 | 176.366,55 | 0,00 | 176.366,55 | 87.486,75 | 87.486,75 |
| | **Chapter 25** | **340.000,00** | **-76.146,70** | **0,00** | **340.000,00** | **-76.146,70** | **0,00** | **263.853,30** | **263.853,30** | **263.853,30** | **176.366,55** | **0,00** | **176.366,55** | **87.486,75** | **87.486,75** |
| | **Title 2** | **8.600.000,00** | **1.766.547,82** | **1.171.470,00** | **8.600.000,00** | **1.766.547,82** | **1.171.470,00** | **11.538.017,82** | **11.537.643,97** | **11.538.017,82** | **7.070.945,63** | **0,00** | **7.070.945,63** | **4.466.698,34** | **4.466.698,34** |

| Budget Line | | Appropriation Commitment (initial) | Transfers Commitments Credits | SAB Commitment | Appropriation Payment (initial) | Transfers Payments Credits | SAB Payment | Commitment Appropriation (final) (1) | Executed Commitment (2) | Payment Appropriation (final) (3) | Executed Payment | | | To be carried Forward - CA (4)/(3) | To be carried Forward - PA (2)-(4a) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | On current year commitment (NDC + DC) (4a) | On previous years commitment (DC) (4b) | TOTAL (4t) | | |
| 3000* | ANS: Scientific co-operation with external experts | 500.000,00 | 45.000,00 | 0,00 | 538.000,00 | -83.650,00 | -188.000,00 | 545.000,00 | 522.777,50 | 266.350,00 | 158.624,25 | 82.750,00 | 241.374,25 | 364.153,25 | 0,00 |
| 3002 | ANS: Travel/subsistence and indemnities expenses for members of the Panel and its Working Groups | 500.000,00 | -11.991,00 | 0,00 | 500.000,00 | -11.991,00 | 0,00 | 488.009,00 | 472.179,13 | 488.009,00 | 458.924,59 | 0,00 | 458.924,59 | 13.254,54 | 13.254,54 |
| 3010* | CEF: Scientific co-operation with external experts | 400.000,00 | 20.000,00 | 0,00 | 340.000,00 | 91.570,00 | 0,00 | 420.000,00 | 404.126,00 | 431.570,00 | 121.246,00 | 296.244,00 | 417.490,00 | 282.880,00 | 0,00 |
| 3012 | CEF:Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups | 602.000,00 | -1.000,00 | 0,00 | 602.000,00 | -1.000,00 | 0,00 | 601.000,00 | 572.824,67 | 601.000,00 | 530.751,10 | 0,00 | 530.751,10 | 42.073,57 | 42.073,57 |
| 3020* | FEEDAP: Scientific co-operation with external experts | 355.000,00 | -315.000,00 | 0,00 | 250.000,00 | -95.716,00 | -100.000,00 | 40.000,00 | 0,00 | 54.284,00 | 0,00 | 54.283,60 | 54.283,60 | 0,00 | 0,00 |
| 3021* | FEEDAP: Subventions for studies and evaluations | 0,00 | 0,00 | 0,00 | 60.000,00 | 16.232,00 | 0,00 | 0,00 | 0,00 | 76.232,00 | 0,00 | 76.230,94 | 76.230,94 | 0,00 | 0,00 |
| 3022 | FEEDAP: travel / subsistence and indemnities expenses for members of the Panel and its working Groups | 781.000,00 | -16.000,00 | 0,00 | 781.000,00 | -16.000,00 | 0,00 | 765.000,00 | 746.985,67 | 765.000,00 | 718.562,03 | 0,00 | 718.562,03 | 28.423,64 | 28.423,64 |
| 3030* | PLH: Scientific co-operation with external experts | 150.000,00 | 100.000,00 | 0,00 | 85.000,00 | 100.000,00 | 0,00 | 250.000,00 | 250.000,00 | 185.000,00 | 125.000,00 | 60.000,00 | 185.000,00 | 125.000,00 | 0,00 |
| 3031* | PLH: Subventions for studies and evaluations | 400.000,00 | -22.000,00 | 0,00 | 290.000,00 | -152.000,00 | -40.000,00 | 378.000,00 | 304.132,05 | 98.000,00 | 91.239,62 | 0,00 | 91.239,62 | 212.892,43 | 0,00 |
| 3032 | PLH: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups | 551.000,00 | -116.000,00 | 0,00 | 551.000,00 | -116.000,00 | 0,00 | 435.000,00 | 398.345,69 | 435.000,00 | 366.312,35 | 0,00 | 366.312,35 | 32.033,34 | 32.033,34 |
| 3040* | PPR: Scientific co-operation with external experts | 500.000,00 | 45.000,00 | 230.000,00 | 600.000,00 | -96.370,00 | 243.320,00 | 775.000,00 | 752.116,03 | 746.950,00 | 154.058,71 | 286.555,00 | 440.613,71 | 598.057,32 | 0,00 |
| 3041* | PPR: Subventions for studies and evaluations | 200.000,00 | -200.000,00 | 0,00 | 195.000,00 | -170.000,00 | 0,00 | 0,00 | 0,00 | 25.000,00 | 0,00 | 22.435,76 | 22.435,76 | 0,00 | 0,00 |
| 3042 | PPR: Travel / subsistence and indemnities expenses for members of the Panel and its Working Group | 613.000,00 | -109.000,00 | 0,00 | 613.000,00 | -109.000,00 | 0,00 | 504.000,00 | 467.287,22 | 504.000,00 | 463.282,04 | 0,00 | 463.282,04 | 4.005,18 | 4.005,18 |
| 3050* | GMO: Scientific co-operation with external experts | 300.000,00 | 20.000,00 | 0,00 | 480.000,00 | 45.000,00 | -170.000,00 | 320.000,00 | 279.410,00 | 355.000,00 | 0,00 | 352.669,89 | 352.669,89 | 279.410,00 | 0,00 |
| 3051* | GMO: Subventions for studies and evaluations | 100.000,00 | -100.000,00 | 0,00 | 40.000,00 | -40.000,00 | 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 | 889.000,00 | 76.000,00 | 0,00 | 889.000,00 | 76.000,00 | 0,00 | 965.000,00 | 938.552,50 | 965.000,00 | 899.537,53 | 0,00 | 899.537,53 | 39.014,97 | 39.014,97 |
| 3060* | NDA: Scientific co-operation with external experts | 160.000,00 | 92.000,00 | 0,00 | 90.000,00 | 92.000,00 | -50.000,00 | 252.000,00 | 245.946,00 | 132.000,00 | 68.055,00 | 0,00 | 68.055,00 | 177.891,00 | 0,00 |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3062 | NDA: Travel / subsistence and indemnitites expenses for members of the Panel and its Working Groups | 908.000,00 | -247.000,00 | 0,00 | 908.000,00 | -247.000,00 | 0,00 | 661.000,00 | 640.974,93 | 661.000,00 | 509.250,44 | 0,00 | 509.250,44 | 131.724,49 | 131.724,49 |
| 3070* | BIOHAZ: Scientific co-operation with external experts | 100.000,00 | 29.800,00 | 0,00 | 485.000,00 | 29.800,00 | -145.000,00 | 129.800,00 | 117.450,00 | 369.800,00 | 79.860,00 | 274.562,50 | 354.422,50 | 37.590,00 | 0,00 |
| 3071* | BIOHAZ: Subventions for studies and evaluations | 270.000,00 | -270.000,00 | 0,00 | 350.000,00 | -224.800,00 | -125.000,00 | 0,00 | 0,00 | 200,00 | 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 | 840.000,00 | 56.040,00 | 0,00 | 840.000,00 | 56.040,00 | 0,00 | 896.040,00 | 883.121,26 | 896.040,00 | 866.005,43 | 0,00 | 866.005,43 | 17.115,83 | 17.115,83 |
| 3080* | CONTAM: Scientific co-operation with external experts | 50.000,00 | -30.000,00 | 0,00 | 40.000,00 | 0,00 | 0,00 | 20.000,00 | 19.640,00 | 40.000,00 | 14.640,00 | 13.943,83 | 28.583,83 | 5.000,00 | 0,00 |
| 3081* | CONTAM: Subventions for studies and evaluations | 200.000,00 | 21.160,00 | 0,00 | 285.000,00 | -28.840,00 | 0,00 | 221.160,00 | 221.156,14 | 256.160,00 | 88.462,45 | 164.720,78 | 253.183,23 | 132.693,69 | 0,00 |
| 3082 | CONTAM: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups | 600.000,00 | -79.500,00 | 0,00 | 600.000,00 | -79.500,00 | 0,00 | 520.500,00 | 512.777,77 | 520.500,00 | 433.743,55 | 0,00 | 433.743,55 | 79.034,22 | 79.034,22 |
| 3090* | AHAW: Scientific co-operation with external experts | 15.000,00 | 418.500,00 | 0,00 | 15.000,00 | 204.577,00 | 0,00 | 433.500,00 | 430.721,00 | 219.577,00 | 146.144,85 | 3.000,00 | 149.144,85 | 284.576,15 | 0,00 |
| 3091* | AHAW: Subventions for studies | 300.000,00 | 0,00 | 0,00 | 465.000,00 | -74.744,00 | 0,00 | 300.000,00 | 300.000,00 | 390.256,00 | 120.000,00 | 241.852,33 | 361.852,33 | 180.000,00 | 0,00 |
| 3092 | AHAW: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups | 716.000,00 | 61.000,00 | 0,00 | 716.000,00 | 61.000,00 | 0,00 | 777.000,00 | 772.058,44 | 777.000,00 | 764.496,44 | 0,00 | 764.496,44 | 7.562,00 | 7.562,00 |
| | **Chapter 30** | **11.000.000,00** | **-532.991,00** | **230.000,00** | **11.608.000,00** | **-774.392,00** | **-574.680,00** | **10.697.009,00** | **10.252.582,00** | **10.258.928,00** | **7.178.196,38** | **1.929.248,63** | **9.107.445,01** | **3.074.385,62** | **394.241,78** |
| 3100* | SCO: Scientific co-operation with external experts | 815.000,00 | -45.000,00 | 0,00 | 815.000,00 | -18.000,00 | -25.000,00 | 770.000,00 | 732.738,83 | 772.000,00 | 696.393,83 | 0,00 | 696.393,83 | 36.345,00 | 0,00 |
| 3102 | SCO: Travel / subsistence and indemnities expenses | 180.000,00 | -117.000,00 | 0,00 | 180.000,00 | -117.000,00 | 0,00 | 63.000,00 | 59.025,04 | 63.000,00 | 58.543,48 | 0,00 | 58.543,48 | 481,56 | 481,56 |
| 3110* | DATEX: Scientific cooperation with external experts | 70.000,00 | 430.000,00 | 100.000,00 | 435.000,00 | 180.000,00 | 110.160,00 | 600.000,00 | 585.805,00 | 725.160,00 | 185.772,00 | 164.700,00 | 350.472,00 | 400.033,00 | 0,00 |
| 3111* | DATEX: Subventions for studies and evaluations | 1.050.000,00 | 85.000,00 | 0,00 | 685.000,00 | 197.436,00 | -105.000,00 | 1.135.000,00 | 1.057.236,70 | 777.436,00 | 348.394,68 | 279.779,47 | 628.174,15 | 708.842,02 | 0,00 |
| 3112 | DATEX: Travel/subsistence and indemnities expenses | 170.000,00 | 90.000,00 | 0,00 | 170.000,00 | 90.000,00 | 0,00 | 260.000,00 | 231.915,18 | 260.000,00 | 227.144,71 | 0,00 | 227.144,71 | 4.770,47 | 4.770,47 |
| 3120* | Emerging risks: Scientific co-operation with external experts | 200.000,00 | -110.000,00 | 0,00 | 150.000,00 | -37.000,00 | -25.000,00 | 90.000,00 | 89.700,00 | 88.000,00 | 11.940,00 | 35.392,00 | 47.332,00 | 77.760,00 | 0,00 |
| 3121* | Emerging Risks: Subventions for studies and evaluations | 200.000,00 | -200.000,00 | 0,00 | 130.000,00 | | -75.000,00 | 0,00 | 0,00 | 55.000,00 | 0,00 | 50.000,00 | 50.000,00 | 0,00 | 0,00 |
| 3122 | Emerging risks: Travel/subsistence and indemnities expenses | 100.000,00 | -21.680,00 | 0,00 | 100.000,00 | -21.680,00 | 0,00 | 78.320,00 | 56.542,35 | 78.320,00 | 54.451,21 | 0,00 | 54.451,21 | 2.091,14 | 2.091,14 |
| 3130* | AMU: Scientific co-operation with external experts | 100.000,00 | 105.000,00 | 0,00 | 330.000,00 | 105.000,00 | -200.000,00 | 205.000,00 | 204.344,20 | 235.000,00 | 74.770,47 | 115.270,00 | 190.040,47 | 129.573,73 | 0,00 |
| 3131* | AMU: Subventions for studies and evaluations | 225.000,00 | 0,00 | 0,00 | 115.000,00 | 0,00 | 0,00 | 225.000,00 | 225.000,00 | 115.000,00 | 90.000,00 | 21.956,48 | 111.956,48 | 135.000,00 | 0,00 |
| 3132 | AMU: Travel / Subsistence and indemnities expenses | 200.000,00 | -47.000,00 | 0,00 | 200.000,00 | -47.000,00 | 0,00 | 153.000,00 | 152.556,60 | 153.000,00 | 152.556,60 | 0,00 | 152.556,60 | 0,00 | 0,00 |
| 3140* | PRAPeR: Scientific cooperation with external experts | 370.000,00 | -365.000,00 | 0,00 | 205.000,00 | -200.000,00 | 0,00 | 5.000,00 | 4.900,00 | 5.000,00 | 0,00 | 0,00 | 0,00 | 4.900,00 | 0,00 |
| 3142 | PRAPeR: travel/subsistence and indemnities expenses for the members of the Expert Groupand its Working groups | 655.000,00 | -251.500,00 | 0,00 | 655.000,00 | -251.500,00 | 0,00 | 403.500,00 | 386.496,93 | 403.500,00 | 386.496,93 | 0,00 | 386.496,93 | 0,00 | 0,00 |
| 3143* | MRL: Scientific Cooperation with external experts | 100.000,00 | 272.000,00 | 0,00 | 140.000,00 | 118.000,00 | -107.000,00 | 372.000,00 | 358.450,00 | 151.000,00 | 6.000,00 | 96.640,00 | 102.640,00 | 352.450,00 | 0,00 |
| 3145 | MRL: travel/subsistence and indemnities expenses for members of the Expert Group and its Working Groups | 130.000,00 | -61.000,00 | 0,00 | 130.000,00 | -61.000,00 | 0,00 | 69.000,00 | 61.055,29 | 69.000,00 | 60.369,57 | 0,00 | 60.369,57 | 685,72 | 685,72 |
| 3150* | Zoonoses: Scientific cooperation with external experts | 650.000,00 | 110.000,00 | 0,00 | 960.000,00 | 127.000,00 | -460.000,00 | 760.000,00 | 738.203,84 | 627.000,00 | 53.849,52 | 572.965,00 | 626.814,52 | 684.354,32 | 0,00 |
| 3151* | Zoonoses: subventions for studies and evaluations | 0,00 | 0,00 | 0,00 | 135.000,00 | -2,00 | -85.000,00 | 0,00 | 0,00 | 49.998,00 | 0,00 | 41.841,33 | 41.841,33 | 0,00 | 0,00 |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3152 | Zoonoses: travel/subsistence and indemnities expenses for members of the Task Force and its Working Groups | 205.000,00 | 123.000,00 | 0,00 | 205.000,00 | 123.000,00 | 0,00 | 328.000,00 | 303.839,12 | 328.000,00 | 280.327,93 | 0,00 | 280.327,93 | 23.511,19 | 23.511,19 |
| | **Chapter 31** | **5.420.000,00** | **-3.180,00** | **100.000,00** | **5.740.000,00** | **187.254,00** | **-971.840,00** | **5.516.820,00** | **5.247.809,08** | **4.955.414,00** | **2.687.010,93** | **1.378.544,28** | **4.065.555,21** | **2.560.798,15** | **31.540,08** |
| 3200 | Advisory Forum Plenary | 297.000,00 | -84.000,00 | 0,00 | 297.000,00 | -84.000,00 | 0,00 | 213.000,00 | 204.305,25 | 213.000,00 | 154.835,80 | 0,00 | 154.835,80 | 49.469,45 | 49.469,45 |
| 3201 | Advisory Forum WG COM | 85.000,00 | 15.000,00 | 0,00 | 85.000,00 | 15.000,00 | 0,00 | 100.000,00 | 86.289,19 | 100.000,00 | 54.526,62 | 0,00 | 54.526,62 | 31.762,57 | 31.762,57 |
| 3202 | Advisory Forum WG IT | 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 |
| 3203 | Advisory Forum horizontal WG | 87.000,00 | -71.000,00 | 0,00 | 87.000,00 | -71.000,00 | 0,00 | 16.000,00 | 15.823,39 | 16.000,00 | 15.823,39 | 0,00 | 15.823,39 | 0,00 | 0,00 |
| 3204 | Advisory Group on Risk Communication (AGRC) | 35.000,00 | -19.000,00 | 0,00 | 35.000,00 | -19.000,00 | 0,00 | 16.000,00 | 13.621,27 | 16.000,00 | 13.621,27 | 0,00 | 13.621,27 | 0,00 | 0,00 |
| 3210* | SC: cooperation with external experts | 0,00 | 0,00 | 0,00 | 40.000,00 | 25.967,00 | 0,00 | 0,00 | 0,00 | 65.967,00 | 0,00 | 65.966,37 | 65.966,37 | 0,00 | 0,00 |
| 3211* | SC: subventions for studies and evaluations | 120.000,00 | -120.000,00 | 0,00 | 95.000,00 | -95.000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 3212 | SC: travel/subsistence and indemnities expenses for members of the Scientific Committee and its Working Groups | 646.000,00 | 41.000,00 | 0,00 | 646.000,00 | 41.000,00 | 0,00 | 687.000,00 | 616.784,47 | 687.000,00 | 531.533,10 | 0,00 | 531.533,10 | 85.251,37 | 85.251,37 |
| | **Chapter 32** | **1.270.000,00** | **-238.000,00** | **0,00** | **1.285.000,00** | **-187.033,00** | **0,00** | **1.032.000,00** | **936.823,57** | **1.097.967,00** | **770.340,18** | **65.966,37** | **836.306,55** | **166.483,39** | **166.483,39** |
| 3300 | Stakeholder relations | 81.000,00 | -30.000,00 | 0,00 | 81.000,00 | -30.000,00 | 0,00 | 51.000,00 | 39.221,32 | 51.000,00 | 23.539,80 | 0,00 | 23.539,80 | 15.681,52 | 15.681,52 |
| 3301 | Crisis support | 89.000,00 | -65.900,00 | 0,00 | 89.000,00 | -65.900,00 | 0,00 | 23.100,00 | 2.712,80 | 23.100,00 | 2.712,80 | 0,00 | 2.712,80 | 0,00 | 0,00 |
| 3302 | International & Institutional Liaison | 47.000,00 | -17.100,00 | 0,00 | 47.000,00 | -17.100,00 | 0,00 | 29.900,00 | 26.512,00 | 29.900,00 | 24.982,00 | 0,00 | 24.982,00 | 1.530,00 | 1.530,00 |
| 3310 | Pre-Accession | 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 |
| 3320 | Strategy & Prospective | 73.000,00 | 46.000,00 | 0,00 | 73.000,00 | 46.000,00 | 0,00 | 119.000,00 | 118.620,00 | 119.000,00 | 42.816,00 | 0,00 | 42.816,00 | 75.804,00 | 75.804,00 |
| | **Chapter 33** | **290.000,00** | **-67.000,00** | **0,00** | **290.000,00** | **-67.000,00** | **0,00** | **223.000,00** | **187.066,12** | **223.000,00** | **94.050,60** | **0,00** | **94.050,60** | **93.015,52** | **93.015,52** |
| 3400 | Communication Activities | 130.500,00 | -110.000,00 | 0,00 | 130.500,00 | -110.000,00 | 0,00 | 20.500,00 | 15.873,66 | 20.500,00 | 14.788,66 | 0,00 | 14.788,66 | 1.085,00 | 1.085,00 |
| 3410 | Web Development | 70.000,00 | 0,00 | 0,00 | 70.000,00 | 0,00 | 0,00 | 70.000,00 | 69.634,47 | 70.000,00 | 0,00 | 0,00 | 0,00 | 69.634,47 | 69.634,47 |
| 3411 | Webstreamings (all) | 360.000,00 | -50.000,00 | 0,00 | 360.000,00 | -50.000,00 | 0,00 | 310.000,00 | 300.236,56 | 310.000,00 | 188.881,56 | 0,00 | 188.881,56 | 111.355,00 | 111.355,00 |
| 3420 | Corporate, Public & Scientific Conferences & Events | 605.000,00 | 160.000,00 | 0,00 | 605.000,00 | 160.000,00 | 0,00 | 765.000,00 | 748.375,20 | 765.000,00 | 391.754,74 | 0,00 | 391.754,74 | 356.620,46 | 356.620,46 |
| 3421 | Press/Media Conferences & Events | 50.000,00 | -45.000,00 | 0,00 | 50.000,00 | -45.000,00 | 0,00 | 5.000,00 | 1.889,20 | 5.000,00 | 1.635,10 | 0,00 | 1.635,10 | 254,10 | 254,10 |
| 3430 | Publications | 623.000,00 | -120.000,00 | 0,00 | 623.000,00 | -120.000,00 | 0,00 | 503.000,00 | 498.407,38 | 503.000,00 | 267.827,75 | 0,00 | 267.827,75 | 230.579,63 | 230.579,63 |
| 3440 | Publicity/Marketing Material | 85.000,00 | 0,00 | 0,00 | 85.000,00 | 0,00 | 0,00 | 85.000,00 | 82.723,00 | 85.000,00 | 81.973,00 | 0,00 | 81.973,00 | 750,00 | 750,00 |
| 3450 | Evaluation | 258.500,00 | -220.000,00 | 0,00 | 258.500,00 | -220.000,00 | 0,00 | 38.500,00 | 31.042,50 | 38.500,00 | 26.192,50 | 0,00 | 26.192,50 | 4.850,00 | 4.850,00 |
| 3451 | Media Monitoring | 300.000,00 | -44.000,00 | 0,00 | 300.000,00 | -44.000,00 | 0,00 | 256.000,00 | 252.060,00 | 256.000,00 | 16.000,00 | 0,00 | 16.000,00 | 236.060,00 | 236.060,00 |
| 3460 | Communication Support Activities | 3.000,00 | 0,00 | 0,00 | 3.000,00 | 0,00 | 0,00 | 3.000,00 | 0,00 | 3.000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| | **Chapter 34** | **2.485.000,00** | **-429.000,00** | **0,00** | **2.485.000,00** | **-429.000,00** | **0,00** | **2.056.000,00** | **2.000.241,97** | **2.056.000,00** | **989.053,31** | **0,00** | **989.053,31** | **1.011.188,66** | **1.011.188,66** |
| 3501 | IT Data Collection | 480.000,00 | 934.615,00 | 0,00 | 480.000,00 | 934.615,00 | 0,00 | 1.414.615,00 | 1.414.374,72 | 1.414.615,00 | 623.951,44 | 0,00 | 623.951,44 | 790.423,28 | 790.423,28 |
| 3502 | Networking of organization | 125.000,00 | 180.400,00 | 0,00 | 125.000,00 | 180.400,00 | 0,00 | 305.400,00 | 305.280,00 | 305.400,00 | 32.400,00 | 0,00 | 32.400,00 | 272.880,00 | 272.880,00 |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3503 | Dedicated IT systems to support the operations | 465.000,00 | 1.007.440,00 | 217.650,00 | 465.000,00 | 1.007.440,00 | 217.650,00 | 1.690.090,00 | 1.689.700,66 | 1.690.090,00 | 136.682,00 | 0,00 | 136.682,00 | 1.553.018,66 | 1.553.018,66 |
| 3512 | Library: access to databases / documents | 200.000,00 | 4.500,00 | 0,00 | 200.000,00 | 4.500,00 | 0,00 | 204.500,00 | 202.250,08 | 204.500,00 | 195.145,29 | 0,00 | 195.145,29 | 7.104,79 | 7.104,79 |
| 3513 | Mission of staff related to operational duties | 1.459.000,00 | -245.500,00 | 0,00 | 1.459.000,00 | -245.500,00 | 0,00 | 1.213.500,00 | 1.213.500,00 | 1.213.500,00 | 1.104.911,21 | 0,00 | 1.104.911,21 | 108.588,79 | 108.588,79 |
| 3514 | Shuttles | 1.150.000,00 | -300.823,00 | 0,00 | 1.150.000,00 | -300.823,00 | 0,00 | 849.177,00 | 849.176,81 | 849.177,00 | 713.671,13 | 0,00 | 713.671,13 | 135.505,68 | 135.505,68 |
| 3515 | Archives and scanning | 100.000,00 | -40.661,00 | 0,00 | 100.000,00 | -40.661,00 | 0,00 | 59.339,00 | 59.338,70 | 59.339,00 | 6.410,08 | 0,00 | 6.410,08 | 52.928,62 | 52.928,62 |
| 3520 | Translation | 607.000,00 | -264.800,00 | 0,00 | 607.000,00 | -264.800,00 | 0,00 | 342.200,00 | 342.172,49 | 342.200,00 | 290.386,20 | 0,00 | 290.386,20 | 51.786,29 | 51.786,29 |
| 3521 | Interpretation | 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 |
| | **Chapter 35** | **4.591.000,00** | **1.270.171,00** | **217.650,00** | **4.591.000,00** | **1.270.171,00** | **217.650,00** | **6.078.821,00** | **6.075.793,46** | **6.078.821,00** | **3.103.557,35** | **0,00** | **3.103.557,35** | **2.972.236,11** | **2.972.236,11** |
| | **Title 3** | **25.056.000,00** | **0,00** | **547.650,00** | **25.999.000,00** | **0,00** | **-1.328.870,00** | **25.603.650,00** | **24.700.316,20** | **24.670.130,00** | **14.822.208,75** | **3.373.759,28** | **18.195.968,03** | **9.878.107,45** | **4.668.705,54** |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **GRAND TOTAL** | **72.996.000,00** | **0,00** | **1.719.120,00** | **73.939.000,00** | **0,00** | **-157.400,00** | **74.715.120,00** | **73.808.112,35** | **73.781.600,00** | **58.243.181,81** | **3.373.759,28** | **61.616.941,09** | **15.564.930,54** | **10.355.528,63** |

* - The appropriations on these budget lines are of the type differentiated approprations. The commitment appropriations extends over more than one financial year.

### 4.2.2 Non automatic carry forward (2010-C2)

None

### 4.2.3 Credits on earmarked revenue (2010-C4)

| Budget Line | | Commitment Appropriation Transaction Amount (1) | Executed Commitment Amount (2) | Payment Appropriation Transaction Amount (3) | Executed Payment Amount (4) | RAL (2)-(4) |
|---|---|---|---|---|---|---|
| 1171 | Translation centre Luxembourg (administrative matters) | 33.540,00 | 33.540,00 | 33.540,00 | 33.540,00 | 0,00 |
| | **Chapter 11** | **33.540,00** | **33.540,00** | **33.540,00** | **33.540,00** | **0,00** |
| | **Title 1** | **33.540,00** | **33.540,00** | **33.540,00** | **33.540,00** | **0,00** |
| 3310 | Pre-Accession | 495.329,60 | 283.834,22 | 495.329,60 | 236.254,22 | 47.580,00 |
| | **Chapter 33** | **495.329,60** | **283.834,22** | **495.329,60** | **236.254,22** | **47.580,00** |
| 3501 | IT Data Collection | 1.654,22 | 1.654,22 | 1.654,22 | 1.654,22 | 0,00 |
| 3520 | Translation | 109.897,00 | 109.897,00 | 109.897,00 | 109.897,00 | 0,00 |
| | **Chapter 35** | **111.551,22** | **111.551,22** | **111.551,22** | **111.551,22** | **0,00** |
| | **Title 3** | **606.880,82** | **395.385,44** | **606.880,82** | **347.805,44** | **47.580,00** |
| | **GRAND TOTAL** | **640.420,82** | **428.925,44** | **640.420,82** | **381.345,44** | **47.580,00** |

### 4.2.4 Credits on earmarked revenue – second year (2010-C5)

| Budget Line | | Commitment Appropriation Transaction Amount (1) | Executed Commitment Amount (2) | Payment Appropriation Transaction Amount (3) | Executed Payment Amount (4) | RAL (2)-(4) |
|---|---|---|---|---|---|---|
| 2103 | Software development | 30.800,00 | 30.800,00 | 30.800,00 | 30.800,00 | 0,00 |
| | **Chapter 21** | **30.800,00** | **30.800,00** | **30.800,00** | **30.800,00** | **0,00** |
| | **Title 2** | **30.800,00** | **30.800,00** | **30.800,00** | **30.800,00** | **0,00** |
| 3310 | Pre-Accession | 132.340,85 | 125.805,45 | 132.340,85 | 123.517,45 | 2.288,00 |
| | **Chapter 33** | **132.340,85** | **125.805,45** | **132.340,85** | **123.517,45** | **2.288,00** |
| | **Title 3** | **132.340,85** | **125.805,45** | **132.340,85** | **123.517,45** | **2.288,00** |
| | **GRAND TOTAL** | **163.140,85** | **156.605,45** | **163.140,85** | **154.317,45** | **2.288,00** |

## 4.2.5 Automatic carry forward (2010-C8) – Non-differentiated credits

| Budget Line | | Commit. Approp. (1) | Executed Commit. (2) | Payment Approp. (3) | Executed Payment (4) | To be cancelled (2)-(4) |
|---|---|---|---|---|---|---|
| 1172 | Payment adminstrative assistance from the Community institutions | 2.582,06 | 2.582,06 | 2.582,06 | 2.582,06 | 0,00 |
| 1175 | Interim services | 95.990,58 | 95.990,58 | 95.990,58 | 95.212,27 | 778,31 |
| 1176 | Consultancy | 29.000,00 | 29.000,00 | 29.000,00 | 29.000,00 | 0,00 |
| 1177 | Other services | 30.508,50 | 30.508,50 | 30.508,50 | 30.508,50 | 0,00 |
| 1180 | Miscellaneous expenditure on recruitment | 32.322,34 | 32.322,34 | 32.322,34 | 29.108,92 | 3.213,42 |
| 1183 | Removal expenses | 29.847,50 | 29.847,50 | 29.847,50 | 24.020,25 | 5.827,25 |
| | **Chapter 11** | **220.250,98** | **220.250,98** | **220.250,98** | **210.432,00** | **9.818,98** |
| 1300 | Mission and travel expenses | 28.501,12 | 28.501,12 | 28.501,12 | 28.463,78 | 37,34 |
| 1301 | Shuttles for missions and duty | 3.623,59 | 3.623,59 | 3.623,59 | 3.623,59 | 0,00 |
| | **Chapter 13** | **32.124,71** | **32.124,71** | **32.124,71** | **32.087,37** | **37,34** |
| 1400 | Restaurants, meals and canteens | 2.115,80 | 2.115,80 | 2.115,80 | 2.115,80 | 0,00 |
| 1410 | Medical service | 79.767,37 | 79.767,37 | 79.767,37 | 67.462,73 | 12.304,64 |
| 1420 | Further training, language courses and retraining for staff | 233.027,83 | 233.027,83 | 233.027,83 | 203.105,36 | 29.922,47 |
| | **Chapter 14** | **314.911,00** | **314.911,00** | **314.911,00** | **272.683,89** | **42.227,11** |
| 1520 | Visiting experts, National Experts Detachement | 44.154,73 | 44.154,73 | 44.154,73 | 37.369,22 | 6.785,51 |
| | **Chapter 15** | **44.154,73** | **44.154,73** | **44.154,73** | **37.369,22** | **6.785,51** |
| 1610 | Social contacts between staff | 22.214,67 | 22.214,67 | 22.214,67 | 22.065,93 | 148,74 |
| 1620 | Other interventions | 48.206,58 | 48.206,58 | 48.206,58 | 40.389,15 | 7.817,43 |
| 1630 | Early childhood centres and other creches | 3.929,54 | 3.929,54 | 3.929,54 | 3.770,30 | 159,24 |
| | **Chapter 16** | **74.350,79** | **74.350,79** | **74.350,79** | **66.225,38** | **8.125,41** |
| 1700 | Reception and entertainment expenses | 4.108,00 | 4.108,00 | 4.108,00 | 4.108,00 | 0,00 |
| | **Chapter 17** | **4.108,00** | **4.108,00** | **4.108,00** | **4.108,00** | **0,00** |
| | **Title 1** | **689.900,21** | **689.900,21** | **689.900,21** | **622.905,86** | **66.994,35** |

| Budget Line | | Commit. Approp. (1) | Executed Commit. (2) | Payment Approp. (3) | Executed Payment (4) | To be cancelled (2)-(4) |
|---|---|---|---|---|---|---|
| 2000 | Rent | 9.078,11 | 9.078,11 | 9.078,11 | 9.078,11 | 0,00 |
| 2020 | Water, gaz, electricity and heating | 68.053,44 | 68.053,44 | 68.053,44 | 68.053,44 | 0,00 |
| 2030 | Maintenance | 101.925,33 | 101.925,33 | 101.925,33 | 101.925,33 | 0,00 |
| 2031 | Cleaning | 15.617,73 | 15.617,73 | 15.617,73 | 15.617,73 | 0,00 |
| 2040 | Refurbishment of premises Fitting out | 475.029,85 | 475.029,85 | 475.029,85 | 475.029,85 | 0,00 |
| 2050 | Security and surveillance of buidings | 163.043,75 | 163.043,75 | 163.043,75 | 163.043,75 | 0,00 |
| 2080 | preliminary to construction, acquisition or rental of immovable property | 122.790,00 | 122.790,00 | 122.790,00 | 122.760,00 | 30,00 |
| 2090 | Other expenditure on buildings | 5.748,97 | 5.748,97 | 5.748,97 | 5.748,97 | 0,00 |
| | **Chapter 20** | **961.287,18** | **961.287,18** | **961.287,18** | **961.257,18** | **30,00** |
| 2100 | Purchase/ Maintenance of equipment | 1.018.458,15 | 1.018.458,15 | 1.018.458,15 | 1.018.405,15 | 53,00 |
| 2101 | Purchase / maintenance of software | 280.083,97 | 280.083,97 | 280.083,97 | 279.643,61 | 440,36 |
| 2103 | Software development | 1.489.863,60 | 1.489.863,60 | 1.489.863,60 | 1.488.476,60 | 1.387,00 |
| 2104 | User Support | 273.850,00 | 273.850,00 | 273.850,00 | 273.810,00 | 40,00 |
| | **Chapter 21** | **3.062.255,72** | **3.062.255,72** | **3.062.255,72** | **3.060.335,36** | **1.920,36** |
| 2200 | Technical equipment and instalations | 65.372,18 | 65.372,18 | 65.372,18 | 65.372,18 | 0,00 |
| 2201 | Hire or leasing of technical equipement and instalations | 1.500,00 | 1.500,00 | 1.500,00 | 1.500,00 | 0,00 |
| 2210 | Purchase of furniture | 35.068,02 | 35.068,02 | 35.068,02 | 35.068,02 | 0,00 |
| 2255 | Subscriptions and purchase of information media | 15.291,84 | 15.291,84 | 15.291,84 | 15.291,84 | 0,00 |
| | **Chapter 22** | **117.232,04** | **117.232,04** | **117.232,04** | **117.232,04** | **0,00** |
| 2300 | Stationery and office supplies | 21.188,94 | 21.188,94 | 21.188,94 | 21.188,94 | 0,00 |
| 2340 | Damages | 18.300,00 | 18.300,00 | 18.300,00 | 18.300,00 | 0,00 |
| 2350 | Miscellaneous insurance | 23.515,60 | 23.515,60 | 23.515,60 | 20.654,84 | 2.860,76 |
| 2353 | Removals and associated handling | 4.972,93 | 4.972,93 | 4.972,93 | 4.972,93 | 0,00 |
| | **Chapter 23** | **67.977,47** | **67.977,47** | **67.977,47** | **65.116,71** | **2.860,76** |
| 2400 | Postal charges | 23.638,81 | 23.638,81 | 23.638,81 | 12.379,91 | 11.258,90 |
| 2410 | Telecommunications subscriptions and charges | 62.881,37 | 62.881,37 | 62.881,37 | 57.387,04 | 5.494,33 |
| 2411 | Purchase and installation of equipment | 34.128,90 | 34.128,90 | 34.128,90 | 34.128,90 | 0,00 |
| | **Chapter 24** | **120.649,08** | **120.649,08** | **120.649,08** | **103.895,85** | **16.753,23** |
| 2500 | Management Board meetings | 66.759,82 | 66.759,82 | 66.759,82 | 53.036,57 | 13.723,25 |
| | **Chapter 25** | **66.759,82** | **66.759,82** | **66.759,82** | **53.036,57** | **13.723,25** |
| | **Title 2** | **4.396.161,31** | **4.396.161,31** | **4.396.161,31** | **4.360.873,71** | **35.287,60** |

| Budget Line | | Commit. Approp. (1) | Executed Commit. (2) | Payment Approp. (3) | Executed Payment (4) | To be cancelled (2)-(4) |
|---|---|---|---|---|---|---|
| 3002 | ANS: Travel/subsistence indemnities expenses for members of the Panel/WG | 11.287,61 | 11.287,61 | 11.287,61 | 8.528,94 | 2.758,67 |
| 3012 | CEF: Travel/subsistence indemnities expenses for members of the Panel/WG | 31.100,25 | 31.100,25 | 31.100,25 | 24.519,25 | 6.581,00 |
| 3022 | FEEDAP: Travel/subsistence indemnities expenses for members of the Panel/WG | 49.791,96 | 49.791,96 | 49.791,96 | 44.975,73 | 4.816,23 |
| 3032 | PLH: Travel/subsistence indemnities expenses for members of the Panel/WG | 25.140,99 | 25.140,99 | 25.140,99 | 23.175,55 | 1.965,44 |
| 3042 | PPR: Travel/subsistence indemnities expenses for members of the Panel/WG | 94.846,40 | 94.846,40 | 94.846,40 | 59.600,44 | 35.245,96 |
| 3052 | GMO: Travel/subsistence indemnities expenses for members of the Panel/WG | 41.963,19 | 41.963,19 | 41.963,19 | 39.640,31 | 2.322,88 |
| 3062 | NDA: Travel/subsistence indemnities expenses for members of the Panel/WG | 99.776,10 | 99.776,10 | 99.776,10 | 75.260,39 | 24.515,71 |
| 3072 | BIOHAZ: Travel/subsistence indemnities expenses for members of the Panel/WG | 36.315,63 | 36.315,63 | 36.315,63 | 31.524,75 | 4.790,88 |
| 3082 | CONTAM: Travel/subsistence indemnities expenses for members of the Panel/WG | 66.774,78 | 66.774,78 | 66.774,78 | 60.448,86 | 6.325,92 |
| 3092 | AHAW: Travel/subsistence indemnities expenses for members of the Panel/WG | 25.576,21 | 25.576,21 | 25.576,21 | 23.447,89 | 2.128,32 |
| | **Chapter 30** | **482.573,12** | **482.573,12** | **482.573,12** | **391.122,11** | **91.451,01** |
| 3102 | SCO: Travel / subsistence indemnities expenses | 779,23 | 779,23 | 779,23 | 761,23 | 18,00 |
| 3112 | DATEX: Travel/subsistence indemnities expenses | 9.702,32 | 9.702,32 | 9.702,32 | 9.331,27 | 371,05 |
| 3122 | Emerg risks: Travel / subsistence indemnities exp. | 3.663,36 | 3.663,36 | 3.663,36 | 3.173,32 | 490,04 |
| 3132 | AMU: Travel / Subsistence indemnities expenses | 2.087,09 | 2.087,09 | 2.087,09 | 1.610,37 | 476,72 |
| 3152 | Zoonoses: travel / subsistence indemnities exp. Members of Task Force/WG | 21.984,93 | 21.984,93 | 21.984,93 | 19.088,52 | 2.896,41 |
| | **Chapter 31** | **38.216,93** | **38.216,93** | **38.216,93** | **33.964,71** | **4.252,22** |
| 3200 | Advisory Forum Plenary | 25.803,89 | 25.803,89 | 25.803,89 | 22.407,98 | 3.395,91 |
| 3202 | Advisory Forum WG IT | 6.300,00 | 6.300,00 | 6.300,00 | 3.301,66 | 2.998,34 |
| 3203 | Advisory Forum horizontal WG | 23.350,67 | 23.350,67 | 23.350,67 | 18.245,96 | 5.104,71 |
| 3212 | SC: travel/ndemnities expenses members of the Scientific Committee and its Working Groups | 88.328,04 | 88.328,04 | 88.328,04 | 76.993,69 | 11.334,35 |
| | **Chapter 32** | **143.782,60** | **143.782,60** | **143.782,60** | **120.949,29** | **22.833,31** |
| 3300 | Stakeholder relations | 8.288,00 | 8.288,00 | 8.288,00 | 7.128,93 | 1.159,07 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3302 | International & Institutional Liaison | 1.200,00 | 1.200,00 | 1.200,00 | 1.200,00 | 0,00 |
| 3310 | Pre-Accession | 114.773,59 | 114.773,59 | 114.773,59 | 113.977,47 | 796,12 |
| | **Chapter 33** | **124.261,59** | **124.261,59** | **124.261,59** | **122.306,40** | **1.955,19** |
| 3400 | Communication Activities | 89.079,49 | 89.079,49 | 89.079,49 | 87.684,63 | 1.394,86 |
| 3410 | Web Development | 11.696,00 | 11.696,00 | 11.696,00 | 11.696,00 | 0,00 |
| 3411 | Webstreamings (all) | 58.812,84 | 58.812,84 | 58.812,84 | 55.803,67 | 3.009,17 |
| 3420 | Corporate, Public & Scientific Conferences & Events | 150.120,84 | 150.120,84 | 150.120,84 | 100.883,14 | 49.237,70 |
| 3421 | Press/Media Conferences , Events | 2.803,80 | 2.803,80 | 2.803,80 | 2.205,78 | 598,02 |
| 3430 | Publications | 362.101,97 | 362.101,97 | 362.101,97 | 302.551,78 | 59.550,19 |
| 3440 | Publicity/Marketing Material | 13.548,00 | 13.548,00 | 13.548,00 | 13.548,00 | 0,00 |
| 3450 | Evaluation | 668.825,19 | 668.825,19 | 668.825,19 | 660.635,19 | 8.190,00 |
| 3451 | Media Monitoring | 238.060,00 | 238.060,00 | 238.060,00 | 238.060,00 | 0,00 |
| | **Chapter 34** | **1.595.048,13** | **1.595.048,13** | **1.595.048,13** | **1.473.068,19** | **121.979,94** |
| 3501 | IT Data Collection | 609.364,98 | 609.364,98 | 609.364,98 | 602.808,50 | 6.556,48 |
| 3502 | Networking of organization | 163.686,00 | 163.686,00 | 163.686,00 | 163.686,00 | 0,00 |
| 3503 | Dedicated IT systems to support the operations | 957.099,67 | 957.099,67 | 957.099,67 | 957.099,67 | 0,00 |
| 3512 | Library: access to databases, documents | 8.336,86 | 8.336,86 | 8.336,86 | 4.745,48 | 3.591,38 |
| 3513 | Mission of staff related to operational duties | 155.463,09 | 155.463,09 | 155.463,09 | 147.361,31 | 8.101,78 |
| 3514 | Shuttles | 54.605,53 | 54.605,53 | 54.605,53 | 54.131,89 | 473,64 |
| 3515 | Archives and scanning | 63.699,00 | 63.699,00 | 63.699,00 | 63.699,00 | 0,00 |
| 3520 | Translation | 54.590,83 | 54.590,83 | 54.590,83 | 45.700,40 | 8.890,43 |
| | **Chapter 35** | **2.066.845,96** | **2.066.845,96** | **2.066.845,96** | **2.039.232,25** | **27.613,71** |
| | **Title 3** | **4.450.728,33** | **4.450.728,33** | **4.450.728,33** | **4.180.642,95** | **270.085,38** |
| | **GRAND TOTAL** | **9.536.789,85** | **9.536.789,85** | **9.536.789,85** | **9.164.422,52** | **372.367,33** |

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

| Budget Line | | Commit. Approp. (1) | Executed Commit. (2) | Executed Payment (3) | To be carried Forward – CA (2)-(3) |
|---|---|---|---|---|---|
| 3000 | ANS: Scien. co-operation with ext. expert | 466.200,00 | 147.325,00 | 82.750,00 | 64.575,00 |
| 3010 | CEF: Scient co-operation with ext. expert | 296.244,00 | 296.244,00 | 296.244,00 | 0,00 |
| 3020 | FEEDAP: Scient co-operation with ext. expert | 54.283,60 | 54.283,60 | 54.283,60 | 0,00 |
| 3021 | FEEDAP: Subventions for studies and evaluat. | 79.049,98 | 76.230,94 | 76.230,94 | 0,00 |
| 3030 | PLH: Scient co-operation with ext. expert | 200.000,00 | 200.000,00 | 60.000,00 | 140.000,00 |
| 3031 | PLH: Subventions for studies and evaluat. | 374.280,40 | 374.280,40 | 0,00 | 374.280,40 |
| 3040 | PPR: Scient co-operation with ext. expert | 392.995,20 | 392.995,00 | 286.555,00 | 106.440,00 |
| 3041 | PPR: Subventions for studies and evaluat. | 111.761,96 | 104.197,72 | 22.435,76 | 81.761,96 |
| 3050 | GMO: Scient co-operation with ext. expert | 352.669,89 | 352.669,89 | 352.669,89 | 0,00 |
| 3070 | BIOHAZ: Scient co-operation with ext. expert | 274.562,50 | 274.562,50 | 274.562,50 | 0,00 |
| 3071 | BIOHAZ: Subventions for studies and evaluat. | 239.259,85 | 0,00 | 0,00 | 0,00 |
| 3080 | CONTAM: Scient co-operation with ext. expert | 14.500,00 | 13.943,83 | 13.943,83 | 0,00 |
| 3081 | CONTAM: Subventions for studies and evaluat. | 287.435,65 | 255.910,11 | 164.720,78 | 91.189,33 |
| 3090 | AHAW: Scient co-operation with ext. expert | 3.000,00 | 3.000,00 | 3.000,00 | 0,00 |
| 3091 | AHAW: Subventions for studies | 326.161,02 | 241.852,33 | 241.852,33 | 0,00 |
| | **Chapter 30** | **3.472.404,05** | **2.787.495,32** | **1.929.248,63** | **858.246,69** |
| 3110 | DATEX: Scient cooperation with ext. expert | 164.700,00 | 164.700,00 | 164.700,00 | 0,00 |
| 3111 | DATEX: Subventions for studies and evaluat. | 794.907,68 | 725.325,91 | 279.779,47 | 445.546,44 |
| 3120 | EMR: Scient co-operation with ext. expert | 35.392,00 | 35.392,00 | 35.392,00 | 0,00 |
| 3121 | EMR: Subventions for studies and evaluat. | 175.000,00 | 175.000,00 | 50.000,00 | 125.000,00 |
| 3130 | AMU: Scient co-operation with ext. expert | 115.270,00 | 115.270,00 | 115.270,00 | 0,00 |
| 3131 | AMU: Subventions for studies and evaluat. | 22.500,00 | 21.956,48 | 21.956,48 | 0,00 |
| 3143 | MRL: Scient Cooperation with ext. expert | 96.640,00 | 96.640,00 | 96.640,00 | 0,00 |
| 3150 | Zoonoses: Scient cooperation with ext. expert | 732.865,00 | 732.865,00 | 572.965,00 | 159.900,00 |
| 3151 | Zoonoses: subventions for studies and evaluat. | 133.970,16 | 41.841,33 | 41.841,33 | 0,00 |
| | **Chapter 31** | **2.271.244,84** | **2.108.990,72** | **1.378.544,28** | **730.446,44** |
| 3210 | SC: cooperation with ext. expert | 126.901,37 | 126.901,37 | 65.966,37 | 60.935,00 |
| 3211 | SC: subventions for studies and evaluat. | 45.850,64 | 0,00 | 0,00 | 0,00 |
| | **Chapter 32** | **172.752,01** | **126.901,37** | **65.966,37** | **60.935,00** |
| | **Title 3** | **5.916.400,90** | **5.023.387,41** | **3.373.759,28** | **1.649.628,13** |
| | **GRAND TOTAL** | **5.916.400,90** | **5.023.387,41** | **3.373.759,28** | **1.649.628,13** |

### 4.3 Reconciliation Economic / Budgetary Outturn

| | 2010 |
|---|---|
| ***ECONOMIC OUTTURN (a)*** | **4 399 907.99** |
| ***Adjustments*** | |
| Adjustments for accrual Cut-off (reversal 31.12.N-1) | -6 942 229.27 |
| Adjustments for accrual Cut-off (cut-off 31.12.N) | 4 364 393.59 |
| Prefinancing given in previous year and cleared in the year | 1 305 489.90 |
| Adjustment for carry over from the previous year | 169 856.46 |
| Unpaid invoices at year end but booked in charges | 438 875.79 |
| Payments appropriations carried over to 2011 | -10 355 528.63 |
| Cancellation of unused carried over payment appropriations | 372 367.33 |
| Purchase of intangible fixed assets | -295 258.91 |
| Purchase of tangible fixed assets | -1 854 233.66 |
| Depreciation | 1 740 721.97 |
| Value reductions | 2 254.99 |
| New prefinancing paid in 2010 and remaining open | -1 954 046.22 |
| New prefinancing received in 2010 and remaining open | 1 530 170.65 |
| Provision | -290 551.78 |
| Prefinancing received in previous year and cleared in the year – DG ELARG | -237 495.02 |
| Payments made from carry over of payment appropriations | 9 318 739.97 |
| Recovery orders issued in previous year and cashed | 2 907.57 |
| Capital payments on financial leasing | -450 000.00 |
| Exchange differences for the year | 4 752.55 |
| Extraordinary Gains | 0.00 |
| Extraordinary Losses | 0.00 |
| Miscellaneous corrections | 0.00 |
| ***Total adjustments (b)*** | -3 128 812.72 |
| ***BUDGET OUTTURN (a+b)*** | **1 271 095.27** |

5

# STAFF MOVEMENTS

European Food Safety Authority

## 5. Staff Movements

| Category et grade | Posts | | | | | |
|---|---|---|---|---|---|---|
| | 2009 | | 2010 | | 2010 | |
| | Occupied posts at 31.12.2009 | | Authorized posts for 2010 | | Occupied posts at 31.12.2010 | |
| | Permanent agent | Temporary agent | Permanent agent | Temporary agent | Permanent agent | Temporary agent |
| **AD16** | | | | | | |
| **AD15** | | 1 | | 1 | | 1 |
| **AD14** | | | | 2 | | |
| **AD13** | | | | | | |
| **AD12** | | 4 | 1 | 13 | | 7 |
| **AD11** | | 11 | | 12 | | 9 |
| **AD10** | | 7 | 1 | 4 | | 10 |
| **AD9** | | 26 | 1 | 30 | | 30 |
| **AD8** | | 39 | | 34 | | 41 |
| **AD7** | | 33 | 1 | 50 | | 38 |
| **AD6** | 4 | 36 | 1 | 28 | 4 | 39 |
| **AD5** | 1 | 21 | | 24 | 1 | 20 |
| **Total AD** | **5** | **178** | **5** | **198** | **5** | **195** |
| **AST11** | | | | | | |
| **AST10** | | | | | | |
| **AST9** | | | | | | |
| **AST8** | | | | 1 | | |
| **AST7** | | 3 | | 5 | | 3 |
| **AST6** | | | | 4 | | |
| **AST5** | | 8 | 2 | 18 | | 11 |
| **AST4** | | 28 | | 36 | | 44 |
| **AST3** | | 28 | | 26 | | 17 |
| **AST2** | | 47 | | 32 | | 51 |
| **AST1** | | 29 | 2 | 26 | | 19 |
| **Total AST** | **0** | **143** | **4** | **148** | **0** | **145** |
| **Total** | **5** | **321** | **9** | **346** | **5** | **340** |
| **Grand total** | **326** | | **355** | | **345** | |

RESOURCES AND SUPPORT DIRECTORATE

# OPINION OF THE MANAGEMENT BOARD ON THE ANNUAL ACCOUNTS FOR THE FINANCIAL YEAR 2010

The Management Board takes note of EFSA's Annual Accounts for the bugdet year 2010. 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 15 June 2011;
- the information provided by the Accounting Officer during this Management Board meeting on 16 June 2011;
- the preliminary observations report issued by the European Court of Auditors regarding the 2010 Annual Accounts.

The Management Board has obtained reasonable assurance that the Annual Accounts for the year ended 31 December 2010 are reliable and that the underlying transactions as a whole are legal and regular.

On the above basis, the Management Board gives a positive opinon on the Annual Accounts for the budget year 2010.

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 2010 Annual Accounts, to the Commission's Accounting Officer, the European Court of Auditors, the European Parliament and the Council by 1st July 2011, as required under EFSA's Financial Regulation.

Submitted for adoption in Budapest, Hungary
on 16 June, 2011

For the EFSA Management Board:

Prof. Diána Bánáti
Chair of the Management Board