

Management Board
17 June 2010
Parma, Italy

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| Subject : | | Financial Statement Accounts |
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| Submitted by : | Administration Directorate | |
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| | | Discussion |
| | X | Possible adoption |

ADMINISTRATION DIRECTORATE

2009 FINAL ACCOUNTS

COVER NOTE

The annual accounts of EFSA for the year 2009 have been prepared in accordance with the Financial Regulation of the EC and the accounting rules adopted by the Commission's Accounting Officer.

The 2009 provisional accounts have been audited by the Court of Auditors (ECA), in order to obtain a reasonable assurance that the accounts are reliable and the underlying transactions are legal and regular. The Court of Auditors declaration of assurance report will be adopted in September 2010.

Informal indications from the ECA's Auditors after their audit mission held in Parma, gives us an assurance that their preliminary observations shall not lead to any issues regarding the legality and regularity of the 2009 accounts.

On that basis, EFSA's accountant proposes for the provisional accounts to be considered as final.

As soon as both Court's preliminary observations and EFSA's responses will be available they will be communicated to the Management Board.

On the basis of the article 83 of EFSA's Financial Regulation, the Management Board is asked to give an opinion on the 2009 EFSA final accounts.

The 2009 final accounts together with the opinion of the Management Board shall be sent to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council, by 1 July.

The Management Board is asked to adopt the attached opinion.

ADMINISTRATION DIRECTORATE

**OPINION OF THE MANAGEMENT BOARD
ON THE FINAL ACCOUNTS FOR THE FINANCIAL YEAR 2009**

The Management Board takes note of EFSA's Annual Financial Statements for the budget year of 2009. On the basis of:

- the certification of the accounts from the EFSA Accounting Officer;
- the information provided by the Accounting Officer during the Audit Committee meeting on 17 June 2010;
- the information provided by the Accounting Officer during this Management Board meeting on 17 June 2010;
- Preliminary observations issued by the Court of Auditors, regarding EFSA's 2009 provisional accounts;

The Management Board has obtained reasonable assurance that the Annual Financial Statements for the year ended 31 December 2009 are reliable and that the underlying transactions as a whole are legal and regular.

On the above basis, the Management Board gives a positive opinion on the final accounts for the budget year 2009.

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 final accounts, to the Commission's accounting officer, the Court of Auditors, the European Parliament and the Council by 1 July 2010 as required under the EFSA's Financial Regulation.

To be adopted in Parma, Italy
On June 17, 2010

Prof. Diána Bánáti
Chair



Financial Statements

Report on Implementation of the Budget

Report on Budgetary and Financial Management

2009

SUMMARY

Introduction

1. FINANCIAL STATEMENTS 2009

- 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 2009

- 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. Notes to the financial statements

3. LEGAL FRAMEWORK

4. REPORT ON IMPLEMENTATION OF THE BUDGET 2009

- 4.1. Budget execution
- 4.2. Budgetary outturn account
 - 4.2.1 Current year appropriations (2009-C1)
 - 4.2.2 Non automatic carry forward (2009-C2)
 - 4.2.3 Credits on earmarked revenue (2009-C4)
 - 4.2.4 Credits on earmarked revenue – second year (2009-C5)
 - 4.2.5 Automatic carry forward (2009-C8)
 - 4.2.6 Automatic carry forward (2010-C8)
 - 4.2.7 Current year income (2009-IC1-IC4)
- 4.3 Reconciliation Budgetary / Economic Outturn

5. STAFF MOVEMENTS

6. REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT 2009

Glossary

Introduction

Under the Framework Financial Regulation (FFR) applicable to the general budget of the European Communities, and the EFSA Financial Regulation (FR) the accounts consist of the general accounts and the budget accounts, both kept in euro (see Article 17 & 80 FR) but each following different principles.

The general accounts are accrual accounts, which mean that the effects of transactions and other events are recognised when those transactions or events occur. They are based on the EC accounting rules 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 2009 financial statements respect the EC accounting rules as adopted by the Accountant of the European Commission (based on IPSAS), the EFSA internal rules and financial regulations.

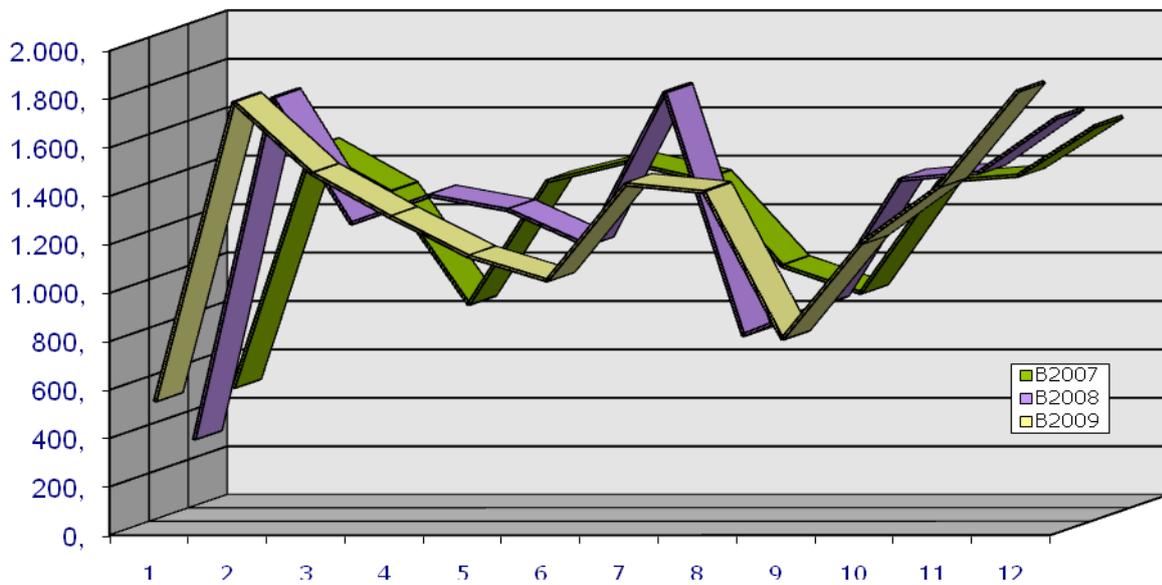
The Accounting Unit had to face a new increase of the workload mainly due to the volume (6% more transactions) of the general activities.

The systems in place have proven their reliability and efficiency enabling us to record and execute more than 21000 payments to our suppliers, staff and experts within 2,8 calendar days.

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

The complete financial report for 2009 can be found on our website at: http://www.efsa.europa.eu/en/about_efsa/efsa_funding/accounts.html

The figures could show differences due to rounding.



Certification

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

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

Statement of the Executive Director

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

- Declare that the information contained in this report gives a true and fair view.
- State that I have reasonable assurance that the resources have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

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

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

Parma, 17th June 2010

Pedro PINHAL
Head of accounting
Accounting officer

Catherine GESLAIN-LANEELLE
Executive director
Authorising officer



1

FINANCIAL STATEMENTS

Financial Regulation - Art. 76(a) & 80

1.1. Balance sheet 31/12/2008 & 2009

| ASSETS | Notes | 2009 | 2008 | LIABILITIES | Notes | 2009 | 2008 |
|---|---------|----------------------|----------------------|---|-------|----------------------|----------------------|
| A. NON-CURRENT ASSETS | 2.1.1 | | | A. CAPITAL | | | |
| <i>Intangible fixed assets</i> | 2.1.1.1 | | | <i>Capital</i> | | | |
| Computer software | | 2 602 750.80 | 2 367 550.70 | <i>Reserves</i> | | | |
| <i>Tangible fixed assets</i> | 2.1.1.2 | | | <i>Retained earning</i> | 2.1.3 | 13 014 321.37 | 6 697 636.42 |
| Land and buildings | | | | <i>Budgetary outturn not reimbursed</i> | | | |
| Plants and equipment | | 191 484.88 | 123 580.79 | <i>Economic result of the year</i> | 2.1.4 | -4 776 763.49 | 6 316 684.95 |
| Computer hardware | | 4 287 603.12 | 4 229 133.95 | Total | | 8 237 557.88 | 13 014 321.37 |
| Furniture and vehicles | | 369 086.54 | 360 939.77 | | | | |
| Leasing and similar rights | | | | B. PROVISIONS | | | |
| Other tangible fixed assets | | 487 204.95 | | <i>Provisions for risks and liabilities</i> | | 132 950.21 | 0.00 |
| Assets under construction and advances | | 70 462.18 | 45 078.67 | <i>Financial liabilities</i> | | | |
| Depreciation | | -4 958 919.05 | -3 967 725.95 | Total | | 132 950.21 | 0.00 |
| Long-Term receivables | | 4 000.00 | 4 000.00 | | | | |
| Total | | 3 053 673.42 | 3 162 557.93 | C. CURRENT LIABILITIES | 2.1.5 | | |
| | | | | <i>Employee benefits</i> | | | |
| B. CURRENT ASSETS | 2.1.2 | | | <i>Sundry payables</i> | | 31 006.39 | 25 889.98 |
| <i>Stock</i> | 2.1.2.1 | | | <i>Social security and taxes</i> | | 32 566.14 | 32 982.39 |
| <i>Short-term receivables</i> | | | | <i>Accounts payables</i> | | | |
| Pre-Financing Third parties | 2.1.2.2 | 1 305 489.90 | 515 863.81 | <i>Current payables</i> | | 827 961.74 | 1 126 484.71 |
| Sundry receivables (Employee benefits) | 2.1.2.3 | 52 360.43 | 13 712.81 | <i>Other</i> | | | |
| Current receivables | 2.1.2.3 | 2 907.57 | 1 784.67 | <i>Consolidated EC Pre Financing</i> | | 3 534 532.20 | 4 147 416.81 |
| Deferred expenses | 2.1.2.3 | 408 925.59 | 416 662.13 | <i>Consolidated EC Entities</i> | | 205 008.34 | 485 651.33 |
| Consolidated EC Entities – accrued income | 2.1.2.3 | 143 437.00 | 0.00 | <i>Accrued expenses and deferred income</i> | | 5 147 776.45 | 5 268 327.02 |
| Consolidated EC Entities | 2.1.2.3 | 0.00 | 0.00 | | | | |
| Cash and equivalents | | | | | | | |
| Bank | 2.1.2.4 | 13 182 565.44 | 19 990 492.26 | | | | |
| Cash | | | | | | | |
| Imprest account | | | | | | | |
| Total | | 15 095 685.93 | 20 938 515.68 | Total | | 9 778 851.26 | 11 086 752.24 |
| TOTAL ASSETS | | 18 149 359.35 | 24 101 073.61 | TOTAL LIABILITIES | | 18 149 359.35 | 24 101 073.61 |

1.2. Economic Outturn account

| | Notes | 2009 | 2008 |
|---|-------|-----------------------|-----------------------|
| Operating revenues | | | |
| from third parties | | 29 243.36 | 24 717.88 |
| <i>from consolidated EC entities</i> | | 61 052 638.57 | 61 497 898.36 |
| Other operating revenues | | | |
| from third parties | | 58 405.00 | |
| <i>from consolidated EC entities</i> | | 143 437.00 | |
| TOTAL OPERATING REVENUES | 2.2.1 | 61 283 723.93 | 61 522 616.24 |
| Administrative expenses | 2.2.2 | | |
| Staff expenses | | -28 237 654.48 | -25 677 562.79 |
| Infrastructure expenses | | -9 049 093.36 | -6 870 329.67 |
| Pensions expenses | | | |
| Other expenses | | -5 578 389.73 | -4 473 596.41 |
| Depreciation and write offs | | -1 328 461.45 | -1 200 486.73 |
| <i>Administrative expenses with consolidated EC entities</i> | | -430 093.63 | -443 781.03 |
| Operating expenses | 2.2.3 | | |
| Operating expenses | | -20 618 383.45 | -16 004 697.79 |
| Other operating expenses | | | |
| <i>Operating expenses with consolidated EC entities</i> | | -819 840.24 | -536 376.24 |
| TOTAL OPERATING EXPENSES | | -66 061 916.34 | -55 206 830.66 |
| <i>SURPLUS / (DEFICIT) FROM OPERATING ACTIVITIES</i> | | -4 778 192.41 | 6 315 785.58 |
| Financial operations revenues | 2.2.4 | | |
| from third parties | | 6 735.68 | 5 875.63 |
| <i>from consolidated EC entities</i> | | | |
| Financial operations expenses | 2.2.5 | | |
| from third parties | | -5 306.76 | -4 976.26 |
| <i>from consolidated EC entities</i> | | | |
| <i>SURPLUS / (DEFICIT) FROM NON OPERATING ACTIVITIES</i> | | 1 428.92 | 899.37 |
| <i>SURPLUS / (DEFICIT) FROM ORDINARY ACTIVITIES</i> | | -4 776 763.49 | 6 316 684.95 |
| Extraordinary gains | | | |
| Extraordinary losses | | | |
| <i>SURPLUS / (DEFICIT) FROM EXTRAORDINARY ITEMS</i> | 2.2.6 | 0.00 | 0.00 |
| ECONOMIC RESULT OF THE YEAR | | -4 776 763.49 | 6 316 684.95 |

1.3. Cash flow

| | | 2009 |
|--|--|----------------------|
| Ordinary activities, loans and borrowings related to operating activities | Cash Flows from ordinary activities | |
| | Surplus/(deficit) from ordinary activities | -4 776 763.49 |
| | <u>Adjustments</u> | |
| | Amortization (intangible fixed assets) | 410 661.32 |
| | Depreciation (tangible fixed assets) | 914 269.00 |
| | Increase / (decrease) in Provisions for risks and liabilities | 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 | -789 626.09 |
| | (Increase) / decrease in Long term Receivables | |
| | (Increase) / decrease in Short term Receivables | -32 033.98 |
| | (Increase) / decrease in Receivables from consolidated EC entities | -143 437.00 |
| | Increase / (decrease) in Long term liabilities | |
| Increase / (decrease) in Accounts payables | -414 373.38 | |
| Increase / (decrease) in Other liabilities | | |
| Increase / (decrease) in Liabilities related to consolidated EC entities | -893 527.60 | |
| (Gains) / losses on sale of Property, plant and equipment | 3 531.13 | |
| Extraordinary items | | |
| Net Cash Flow from ordinary activities | -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 | -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 | -1 219 576.94 | |
| Cash Flows from financing activities | | |
| Net Cash Flow from financing activities | | |
| Net increase / decrease in cash and cash equivalents | -6 807 926.82 | |
| Cash and cash equivalents at the beginning of period | 19 990 492.26 | |
| Cash and cash equivalents at the end of period | 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 2008 | | | 6 697 636.42 | 6 316 684.95 | 13 014 321.37 |
| Changes in accounting policies | | | | | |
| Fundamental errors | | | | | |
| Other revaluations | | | | | |
| Reclassifications | | | | | |
| Allocation of the previous economic result | | | 6 316 684.95 | -6 316 684.95 | 0.00 |
| Economic result of the year | | | | -4 776 763.49 | -4 776 763.49 |
| Balance as of 31 December 2009 | | | 13 014 321.37 | -4 776 763.49 | 8 237 557.88 |

ANNEX TO FINANCIAL STATEMENTS

2.1. Notes to the balance sheet

2.1.1. Non-current assets

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

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

Intangible fixed assets are computer software.

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

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

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

Fixed assets type, depreciation rates

| | |
|--|-------------|
| Computer software | 4 years |
| Computer hardware | 4 years |
| Telecommunications and audiovisual equipment | 4 years |
| Specific electric equipment | 4 years |
| Office furniture | 10 years |
| Health, safety and security equipment | 8 years |
| Other fixtures and fittings | 4 – 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. 2009 | 2 367 550.70 | 0.00 | 0.00 | 2 367 550.70 |
| Additions | 235 200.10 | | | 235 200.10 |
| Disposals | | | | 0.00 |
| Other changes | | | | 0.00 |
| Gross carrying amounts 31 Dec. 2009 | 2 602 750.80 | 0.00 | 0.00 | 2 602 750.80 |
| Accumulated depreciation and impairment 1 Jan. 2009 | -1 496 573.83 | 0.00 | 0.00 | -1 496 573.83 |
| Depreciation | -410 661.32 | | | -410 661.32 |
| 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 2009 | -1 907 235.15 | 0.00 | 0.00 | -1 907 235.15 |
| Net carrying amounts 31 Dec. 2009 | 695 515.65 | 0.00 | 0.00 | 695 515.65 |

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. 2009 | 0.00 | 123 580.79 | 360 939.77 | 4 229 133.95 | 0.00 | 0.00 | 45 078.67 | 4 758 733.18 |
| Additions | | 67 904.09 | 8 146.77 | 395 737.52 | 442 126.28 | | 70 462.18 | 984 376.84 |
| Disposals | | | | -337 268.35 | | | | -337 268.35 |
| Other changes | | | | | 45 078.67 | | -45 078.67 | 0.00 |
| Gross carrying amounts 31 Dec. 2009 | 0.00 | 191 484.88 | 369 086.54 | 4 287 603.12 | 487 204.95 | 0.00 | 70 462.18 | 5 405 841.67 |
| Accumulated depreciations and impairments 1 Jan. 2009 | 0.00 | -45 518.82 | -116 725.99 | -2 308 907.31 | 0.00 | 0.00 | 0.00 | -2 471 152.12 |
| Depreciation | | -34 145.57 | -33 527.59 | -797 831.16 | -48 764.68 | | | -914 269.00 |
| Write-back of depreciations | | | | 333 737.22 | | | | 333 737.22 |
| Disposals | | | | | | | | |
| Impairment | | | | | | | | 0.00 |
| Write-back of impairment | | | | | | | | 0.00 |
| Other changes | | | | | | | | 0.00 |
| Accumulated depreciation and impairment 31 Dec. 2009 | 0.00 | -79 664.39 | -150 253.58 | -2 773 001.25 | -48 764.68 | 0.00 | 0.00 | -3 051 683.90 |
| Net carrying amounts 31 Dec. 2009 | 0.00 | 111 820.49 | 218 832.96 | 1 514 601.87 | 438 440.27 | 0.00 | 70 462.18 | 2 354 157.77 |

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 2009 | Value 31 December 2008 |
|---|-------------------------------|-------------------------------|
| Centralized direct management | | |
| Centralized indirect management | | |
| Decentralized management | | |
| Shared management | | |
| Others | | |

| Pre-financing Third Party (ownership of the Recipient) < 1 year | Value 31 December 2009 | Value 31 December 2008 |
|---|-------------------------------|-------------------------------|
| Centralized direct management | | |
| Decentralized management | 1 305 489.90 | 515 863.81 |
| Shared management | | |
| Joint management | | |
| Others | | |

2.1.2.3. Receivables

| Receivables from : | Balance as of 31 December 2009 | | | | Balance as of 31 December 2008 | | | |
|-------------------------------|---------------------------------------|---------------------|---------------------------|------------|---------------------------------------|---------------------|---------------------------|------------|
| | Total | Doubtful amounts | Amounts written off | Net value | Total | Doubtful amounts | Amounts written off | Net value |
| EC | | | | | | | | |
| Consolidated EC entities | 0.00 | | | 0.00 | 0.00 | | | 0.00 |
| Consol. EC accrued income | 143 437.00 | | | 143 437.00 | 0.00 | | | 0.00 |
| Third States | | | | | | | | |
| Staff | 52 360.43 | | | 52 360.43 | 13 712.81 | | | 13 712.81 |
| Other Public Bodies | | | | | | | | |
| Private Companies | 411 833.16 | | | 411 833.16 | 418 446.80 | | | 418 446.80 |
| Private Persons | | | | | | | | |

Staff (balance sheet: sundry receivable):

The open balance of 52 360.43 euro corresponds mainly to salary advances plus on hold.

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

The open balance of 411 833.16 euro corresponds mainly to 408 925.59 euro for deferred charges which will be booked in the next financial years and to an amount 2 907.57 euro due by debtors.

Consolidated EC – accrued income:

The open amount of 143 437.00 euro is the reimbursement of the “profit” made to EFSA from Translation Center in Luxembourg (CDT). The amount is expected to be received during the year of 2010.

2.1.2.4. Cash and equivalents

The balances of EFSA on 31 December 2009 and 2008 were as follows:

| <i>Description</i> | <i>31 December 2009</i> | <i>31 December 2008</i> |
|-------------------------------|-------------------------|-------------------------|
| A. Current accounts | 13 182 565.44 | 19 990 492.26 |
| B. Imprest accounts | | |
| C. Cash in hand | | |
| D. Transfer (Cash in transit) | | |
| E. Short-term deposits | | |
| Total | 13 182 565.44 | 19 990 492.26 |

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 2009 | Balance as of 31 December 2008 |
|------------------------------|---|---|
| | Total | Total |
| EC | 3 739 540.54 | 4 633 068.14 |
| Non consolidated EC entities | | |
| Member States | | |
| Third States | | |
| Staff | 63 572.53 | 58 872.37 |
| Other Public Bodies | | |
| Private Companies | 5 975 738.19 | 6 394 811.73 |
| Private Persons | | |

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

The open balance of 3 739 540.54 euro consists of: 3 277 036.96 euro that corresponds to the cancellation of the pre-financing received from the European Commission (Budgetary Outturn Account) and the bank interest yielded on 2009 of 205 008.34 euro. The remaining amount of 257 495.24 euro corresponds to the net amount between the costs incurred and the pre-financing received from DG ELARG regarding two contracts:

- 1) 2007/146-543 for "Preparatory measures for the participation on the Former Yugoslav Republic of Macedonia, Croatia and Turkey in EFSA" - 10 380.80 euro, which has been concluded in 2009.
- 2) 2009/200-061 for "Preparatory measures for the participation of the candidate countries and the potential candidate countries in EFSA" - 247 114.44 euro, which will be concluded during the year 2010.

In 2010, the amount regarding the cancellation of the pre-financing received and the bank interests yielded on 2009 will be reimbursed to the European Commission.

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

The open balance of 63 572.53 euro consists of two parts: 31 006.39 euro which is a payable against staff from the normal course of activities and 32 566.14 euro which corresponds to social security.

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

The total amount of 5 975 738.19 euro consists of: 827 961.74 euro which regards to invoices received from suppliers and unpaid at year end, 4 332 084.52 euro from accrued expenses, which are an estimation of the costs incurred for services/goods delivered in 2009 year but not paid and 815 691.93 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 376 696.53 euro received from DG ELARG, to finance two programmes: contract 2007/146-543 for "Preparatory measures for the participation on the Former Yugoslav Republic of Macedonia, Croatia and Turkey in EFSA" and contract 2009/200-061 for "Preparatory measures for the participation of the candidate countries and the potential candidate countries in EFSA". The amount of 143 437.00 euro corresponds to the revenue to be received from Translation Center in Luxembourg (CDT).

2.2.2. Administrative expenses

The expenses with consolidated EC entities, 430 093.63 euro, are described below:

European Environment Agency (EEA) – 10 000.00 euro
Translation Center in Luxembourg (CDT) – 202 997.67 euro
DG ADMIN – 7 141.50 euro
DG EPSO – 3 873.30 euro
DG PMO – 200 866.72 euro
DG OPOCE – 5 214.44 euro

2.2.3. Operating expenses

The operating expenses with consolidated EC entities, 819 840.24 euro, are described below:

Translation Centre in Luxembourg (CDT) – 461 415.50 euro
DG OPOCE – 38 424.74 euro
DG JRC – 320 000.00 euro

2.2.4. Financial operations revenues

Exchange rate differences : 6 735.68 euro

2.2.5. Financial operations expenses

Bank charges : 226.24 euro
Late interest payments: 1 266.61 euro
Exchange rate differences : 3 813.91 euro

2.2.6. Extraordinary gains/losses

None.

2.3. Notes to the financial statements

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

- Contingent liabilities:
 - Operating leases:
 - Short term: 2 550 431.85 euro
 - Long term: 8 283 209.26 euro (till 2012).
 - Others:
 - "RAL" (legal commitments not yet delivered): 10 293 144.49 euro

- A provision regarding the refused salary increase at year end has been taken into account in order to reflect the liability towards the staff members, 132 950.21 euro.

- The valuation of the intangible fixed assets (IT software) is based on the purchase price only. Neither development nor other add-ons costs are included in this amount. Costs associated with developing computer software are recognised as incurred expenses.

- Tangible fixed assets – under construction. Before moving to a rented building, refitting works (architectural design, demolitions, setting-up of walls, doors) were done and foreseen in 2009. The activation of this item will start at the time of the final implementation of the asset and the depreciation calculated on the basis of the estimated duration of the rental.

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



3

LEGAL FRAMEWORK

The financial statements 2009 of the Authority are in Euro, in conformity with:

- « EFSA base regulation » (CE N°178/2002 amended by 1642/2002),
- « Financial Regulation » (adopted by the Management Board on 28 January 2009),
- « Financial Implementing Rules » (adopted by the Management Board on 28 January 2009),
- « EC Accounting rules (based on IPSAS) » (adopted by the European Commission 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 particular by reference to the nature of the transaction or the amount. Transactions may be aggregated when they are identical in nature, even if the amounts are large, the amounts are negligible or the aggregation makes for clarity in the financial statements.

No netting (Financial Regulation - art. 78, Financial Implementing Rules - art. 89, IPSAS 1):

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

Reality over appearance (Financial Regulation - art. 78; Financial Implementing Rules - art. 90; IPSAS 1; EC Accounting Rule n° 2 – Financial Statements):

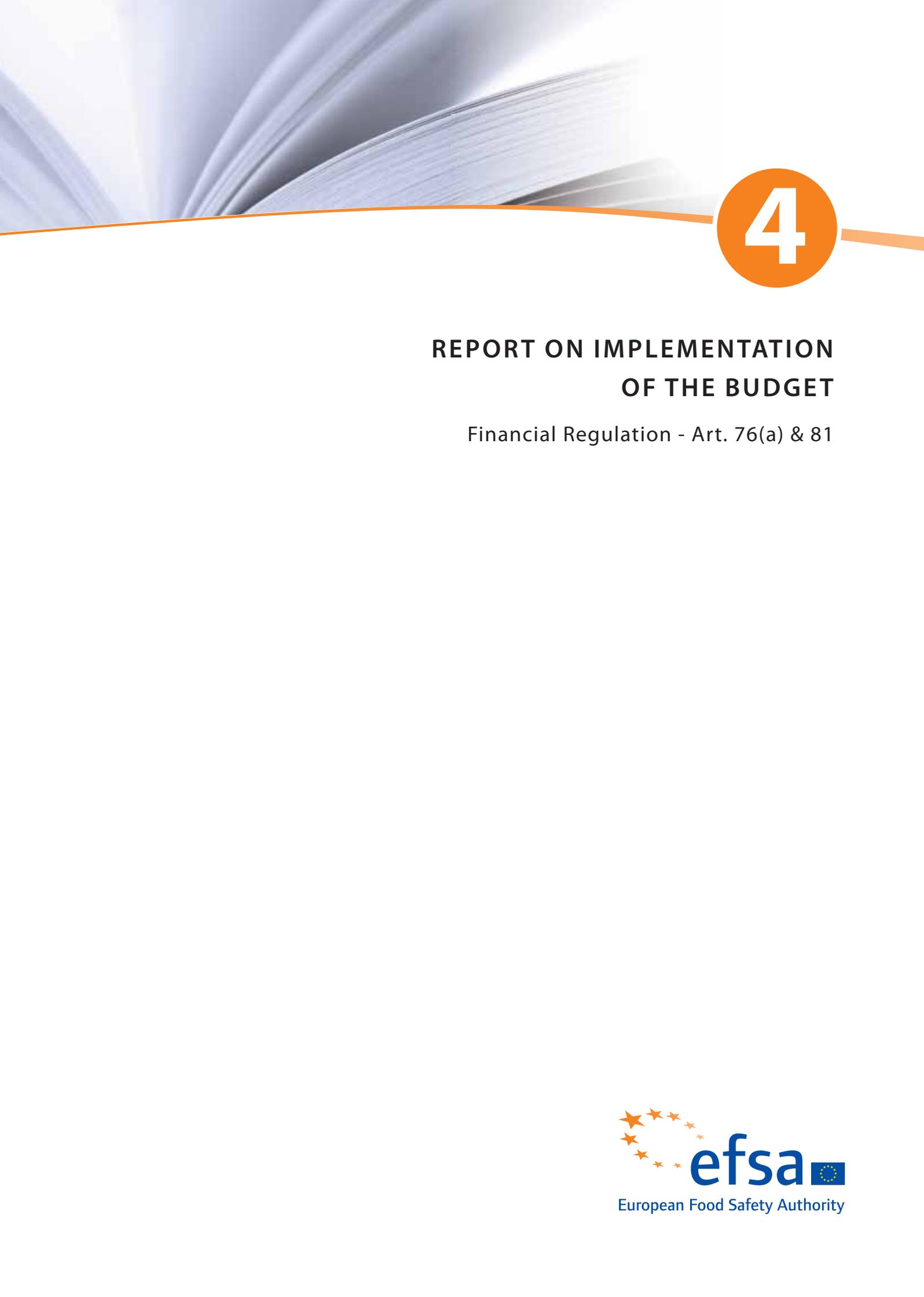
The principle of reality over appearance means that accounting events recorded in the financial statements shall be presented by reference to their economic nature.

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

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

Valuation of assets and liabilities (Financial Regulation - art. 79; Financial Implementing Rules - art. 91; IPSAS 1 and 17; EC Accounting Rule n° 6 and 7 – Financial Statements):

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



4

REPORT ON IMPLEMENTATION OF THE BUDGET

Financial Regulation - Art. 76(a) & 81

4.1. Budget execution

| REVENUE | | | EXPENDITURE | | | | | | | | | | |
|--------------------------|--|-------------------|--------------------------------------|--|---------------|---------------|---------------|--------------|--|---------------|---------------|--------------|--------------|
| Origin of revenue | Revenue entered in the final budget for the financial year | Revenue collected | Expenditure allocation | FINAL BUDGET APPROPRIATIONS FOR THE FINANCIAL YEAR (C1-C4) | | | | | APPROPRIATIONS CARRIED OVER FROM THE PREVIOUS FINANCIAL YEAR (C8 - C5) | | | | |
| | | | | entered | committed | Paid | carried over | cancelled | entered | committed | paid | carried over | cancelled |
| Community subsidies – C1 | 70 454 000.00 | 63 952 979.00 | Titre I - Staff (NDA) | 34 774 200.00 | 33 813 424.56 | 33 123 524.35 | 689 900.21 | 960 775.44 | 1 305 820.55 | 1 305 820.55 | 1 191 294.62 | | 114 525.93 |
| Other subsidies | 0 | 0 | Titre II Administration (NDA) | 10 749 800.00 | 10 693 242.28 | 6 297 080.97 | 4 396 161.31 | 56 557.72 | 4 866 332.52 | 4 866 332.52 | 4 806 342.40 | | 59 990.12 |
| Other revenue | 0 | 28 120.46 | Titre III Operating expenditure (DA) | | | | | | | | | | |
| | | | - CA | 24 930 000.00 | 24 070 452.99 | | 10 252 355.64 | 859 547.01 | 9 327 976.73 | 9 327 976.73 | | 0.00 | 0.00 |
| | | | - PA | 24 930 000.00 | | 13 818 097.35 | 4 335 954.74 | 859 547.01 | 9 327 976.73 | | 7 548 758.12 | 0.00 | 1 779 218.61 |
| Assigned revenue C4 | 1 000 000.00 | 538 335.50 | Assigned revenue | 538 335.50 | 375 194.65 | 260 421.06 | 277 914.44 | 0.00 | 47 279.19 | 40 563.58 | 40 563.58 | 6 715.61 | 0.00 |
| TOTAL | 71 454 000.00 | 64 519 434.96 | TOTAL – CA | 70 992 335.50 | 68 952 314.48 | | 15 616 331.60 | 1 876 880.17 | 15 547 408.99 | 15 540 693.38 | | 6 715.61 | 174 516.05 |
| | | | TOTAL – PA | 70 992 335.50 | | 53 499 018.73 | 9 699 930.70 | 1 876 880.17 | 15 547 408.99 | | 13 586 958.72 | 6 715.61 | 1 953 734.66 |

4.2. Budgetary outturn account

| | 2009 | 2008 |
|--|----------------------|----------------------|
| Revenue | | |
| Commission subsidy DG Sanco | 63 952 979.00 | 64 998 850.00 |
| Commission subsidy DG Elarg | 479 930.50 | 848 118.00 |
| Assigned revenue – C4 | 58 405.00 | 0.00 |
| Other revenue | 28 120.46 | 23 083.21 |
| Total revenue (a) | 64 519 434.96 | 65 870 051.21 |
| Expenditure | | |
| Personnel expenses - Budget title I | | |
| Payments | 33 123 524.35 | 28 926 835.06 |
| Automatic carryovers | 689 900.21 | 1 305 820.55 |
| Administrative expenses - Budget Title II | | |
| Payments | 6 307 185.97 | 6 910 698.86 |
| Automatic carryovers | 4 426 961.31 | 4 866 332.52 |
| Operational expenses - Budget Title III (including DG ELARG) | | |
| Payments | 14 108 976.99 | 12 888 419.47 |
| Automatic carryovers | 4 589 784.79 | 9 375 255.92 |
| Total expenditure (b) | 63 246 333.62 | 64 273 362.38 |
| Outturn for the financial year (a-b) | 1 273 101.34 | 1 596 688.83 |
| Cancellation of unused carryovers | 1 953 734.66 | 2 355 949.31 |
| Adjustment for carry-over from previous years | 47 279.19 | 0.00 |
| Exchange differences for the year | 2 921.77 | 2 599.16 |
| Balance carried over from year N-1 | 3 955 237.30 | 2 322 980.85 |
| Reimbursement to the EC | -3 955 237.30 | -2 322 980.85 |
| Balance of the outturn account for the financial year | 3 277 036.96 | 3 955 237.30 |
| Interest yielded on the EC subvention funds and reimbursed to the E.C. | | 422 106.44 |
| Interest yielded on the EC subvention funds and to be reimbursed to the E.C. | 205 008.34 | |

4.2.1 Current year appropriations (2009-C1)

| Item | Title | Appropriation (initial) | Transfer | SAB | Appropriation (final) | Committed | Not Used | Paid | To be Carried Forward - CA | To be Carried Forward - PA |
|---|--|-------------------------|----------------------|-------------|-----------------------|----------------------|-------------------|----------------------|----------------------------|----------------------------|
| 1100 | Basic salary | 20.120.000,00 | -1.233.000,00 | 0,00 | 18.887.000,00 | 18.710.358,46 | 176.641,54 | 18.710.358,46 | 0,00 | 0,00 |
| 1101 | Family allowance | 2.031.000,00 | -100.000,00 | 0,00 | 1.931.000,00 | 1.906.852,98 | 24.147,02 | 1.906.852,98 | 0,00 | 0,00 |
| 1102 | Transfer and expatriation allowance | 2.697.000,00 | -300.000,00 | 0,00 | 2.397.000,00 | 2.365.509,52 | 31.490,48 | 2.365.509,52 | 0,00 | 0,00 |
| 1103 | Secretarial allowance | 21.000,00 | -10.000,00 | 0,00 | 11.000,00 | 10.703,75 | 296,25 | 10.703,75 | 0,00 | 0,00 |
| Total for Art.110 : Temporary agents included in the workforce | | 24.869.000,00 | -1.643.000,00 | 0,00 | 23.226.000,00 | 22.993.424,71 | 232.575,29 | 22.993.424,71 | 0,00 | 0,00 |
| 1110 | Auxiliary agents | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 1113 | Stagiaires | 102.000,00 | 22.000,00 | 0,00 | 124.000,00 | 96.237,66 | 27.762,34 | 96.237,66 | 0,00 | 0,00 |
| 1115 | Contract staff | 2.295.000,00 | 1.000.000,00 | 0,00 | 3.295.000,00 | 3.249.694,23 | 45.305,77 | 3.249.694,23 | 0,00 | 0,00 |
| Total for Art.111 : Other agents | | 2.397.000,00 | 1.022.000,00 | 0,00 | 3.419.000,00 | 3.345.931,89 | 73.068,11 | 3.345.931,89 | 0,00 | 0,00 |
| 1130 | Insurance against sickness | 675.000,00 | -20.000,00 | 0,00 | 655.000,00 | 645.876,28 | 9.123,72 | 645.876,28 | 0,00 | 0,00 |
| 1131 | Insurance against accidents and occupational disease | 142.000,00 | 0,00 | 0,00 | 142.000,00 | 134.172,75 | 7.827,25 | 134.172,75 | 0,00 | 0,00 |
| 1132 | Unemployment insurance for tempory staff | 246.000,00 | 0,00 | 0,00 | 246.000,00 | 233.487,14 | 12.512,86 | 233.487,14 | 0,00 | 0,00 |
| 1133 | Establishment or maintenance of pension rights for tempory staff | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| Total for Art.113 : Employer's social security contribution | | 1.063.000,00 | -20.000,00 | 0,00 | 1.043.000,00 | 1.013.536,17 | 29.463,83 | 1.013.536,17 | 0,00 | 0,00 |
| 1140 | Birth and death allowance | 4.000,00 | 0,00 | 0,00 | 4.000,00 | 3.966,20 | 33,80 | 3.966,20 | 0,00 | 0,00 |
| 1141 | Annual leave traveling expenses | 400.000,00 | 68.000,00 | 0,00 | 468.000,00 | 462.520,12 | 5.479,88 | 462.520,12 | 0,00 | 0,00 |
| 1147 | Call on duties | 40.000,00 | -15.000,00 | 0,00 | 25.000,00 | 22.739,00 | 2.261,00 | 22.739,00 | 0,00 | 0,00 |
| Total for Art.114 : Miscellaneous allowances and grants | | 444.000,00 | 53.000,00 | 0,00 | 497.000,00 | 489.225,32 | 7.774,68 | 489.225,32 | 0,00 | 0,00 |
| 1150 | Overtime | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| Total for Art.115 : Overtime | | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 1170 | Freelance and joint interpreting and conference service interpreters | 5.000,00 | 0,00 | 0,00 | 5.000,00 | 2.480,00 | 2.520,00 | 2.480,00 | 0,00 | 0,00 |
| 1171 | Translation centre luxembourg (administrative matters) | 180.000,00 | 8.000,00 | 0,00 | 188.000,00 | 188.000,00 | 0,00 | 188.000,00 | 0,00 | 0,00 |

| Item | Title | Appropriation (initial) | Transfer | SAB | Appropriation (final) | Committed | Not Used | Paid | To be Carried Forward - CA | To be Carried Forward - PA |
|---|---|-------------------------|--------------------|-------------|-----------------------|----------------------|-------------------|----------------------|----------------------------|----------------------------|
| 1172 | Payment for administrative assistance from the community institutions | 228.000,00 | -11.000,00 | 0,00 | 217.000,00 | 203.448,78 | 13.551,22 | 200.866,72 | 2.582,06 | 2.582,06 |
| 1175 | Interim services | 512.000,00 | 505.000,00 | 0,00 | 1.017.000,00 | 905.924,65 | 111.075,35 | 809.934,07 | 95.990,58 | 95.990,58 |
| 1176 | Consultancy | 80.000,00 | -50.000,00 | 0,00 | 30.000,00 | 29.000,00 | 1.000,00 | 0.00 | 29.000,00 | 29.000,00 |
| 1177 | Other services | 160.000,00 | -75.000,00 | 0,00 | 85.000,00 | 84.695,00 | 305,00 | 54.186,50 | 30.508,50 | 30.508,50 |
| Total for Art.117 : Supplementary services | | 1.165.000,00 | 377.000,00 | 0,00 | 1.542.000,00 | 1.413.548,43 | 128.451,57 | 1.255.467,29 | 158.081,14 | 158.081,14 |
| 1180 | Miscellaneous expenditure on recruitment | 200.000,00 | -53.000,00 | 0,00 | 147.000,00 | 118.010,90 | 28.989,10 | 85.688,56 | 32.322,34 | 32.322,34 |
| 1181 | Travel expenses (including for members of the family) | 48.000,00 | 0,00 | 0,00 | 48.000,00 | 17.679,19 | 30.320,81 | 17.679,19 | 0,00 | 0,00 |
| 1182 | Installation, resettlement and transfer allowances | 291.000,00 | -50.000,00 | 0,00 | 241.000,00 | 196.905,02 | 44.094,98 | 196.905,02 | 0,00 | 0,00 |
| 1183 | Removal expenses | 250.000,00 | -40.000,00 | 0,00 | 210.000,00 | 202.140,13 | 7.859,87 | 172.292,63 | 29.847,50 | 29.847,50 |
| 1184 | Temporary daily subsistence allowance | 310.000,00 | -130.000,00 | 0,00 | 180.000,00 | 148.194,11 | 31.805,89 | 148.194,11 | 0,00 | 0,00 |
| Total for Art.118 : Recruitment costs and expenses on entering and leaving the service | | 1.099.000,00 | -273.000,00 | 0,00 | 826.000,00 | 682.929,35 | 143.070,65 | 620.759,51 | 62.169,84 | 62.169,84 |
| 1190 | Weightings | 2.793.000,00 | -457.800,00 | 0,00 | 2.335.200,00 | 2.242.500,16 | 92.699,84 | 2.242.500,16 | 0,00 | 0,00 |
| 1191 | Provisional appropriation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Art.119 : Salary weightings | | 2.793.000,00 | -457.800,00 | 0,00 | 2.335.200,00 | 2.242.500,16 | 92.699,84 | 2.242.500,16 | 0,00 | 0,00 |
| Total for Ch.11 : Personnel in activity | | 33.830.000,00 | -941.800,00 | 0,00 | 32.888.200,00 | 32.181.096,03 | 707.103,97 | 31.960.845,05 | 220.250,98 | 220.250,98 |
| 1300 | Mission and travel expenses | 320.000,00 | -145.000,00 | 0,00 | 175.000,00 | 142.032,30 | 32.967,70 | 113.531,18 | 28.501,12 | 28.501,12 |
| 1301 | Shuttles for missions and duty | 100.000,00 | -41.000,00 | 0,00 | 59.000,00 | 59.000,00 | 0,00 | 55.376,41 | 3.623,59 | 3.623,59 |
| Total for Art.130 : Mission and travel expenses | | 420.000,00 | -186.000,00 | 0,00 | 234.000,00 | 201.032,30 | 32.967,70 | 168.907,59 | 32.124,71 | 32.124,71 |
| Total for Ch.13 : Missions and duty travel | | 420.000,00 | -186.000,00 | 0,00 | 234.000,00 | 201.032,30 | 32.967,70 | 168.907,59 | 32.124,71 | 32.124,71 |
| 1400 | Restaurants, meals and canteens | 55.000,00 | -23.000,00 | 0,00 | 32.000,00 | 28.514,89 | 3.485,11 | 26.399,09 | 2.115,80 | 2.115,80 |
| Total for Art.140 : Restaurants, meals and canteens | | 55.000,00 | -23.000,00 | 0,00 | 32.000,00 | 28.514,89 | 3.485,11 | 26.399,09 | 2.115,80 | 2.115,80 |

| Item | Title | Appropriation (initial) | Transfer | SAB | Appropriation (final) | Committed | Not Used | Paid | To be Carried Forward - CA | To be Carried Forward - PA |
|--|---|-------------------------|-------------------|-------------|-----------------------|-------------------|-------------------|-------------------|----------------------------|----------------------------|
| 1410 | Medical service | 163.000,00 | 15.000,00 | 0,00 | 178.000,00 | 151.179,62 | 26.820,38 | 71.412,25 | 79.767,37 | 79.767,37 |
| Total for Art.141 : Medical service | | 163.000,00 | 15.000,00 | 0,00 | 178.000,00 | 151.179,62 | 26.820,38 | 71.412,25 | 79.767,37 | 79.767,37 |
| 1420 | Further training, language courses and retraining for staff | 460.000,00 | 90.000,00 | 0,00 | 550.000,00 | 477.271,16 | 72.728,84 | 244.243,33 | 233.027,83 | 233.027,83 |
| Total for Art.142 : Further training, language courses and retraining for staff | | 460.000,00 | 90.000,00 | 0,00 | 550.000,00 | 477.271,16 | 72.728,84 | 244.243,33 | 233.027,83 | 233.027,83 |
| Total for Ch.14 : Socio-medical infrastructure | | 678.000,00 | 82.000,00 | 0,00 | 760.000,00 | 656.965,67 | 103.034,33 | 342.054,67 | 314.911,00 | 314.911,00 |
| 1520 | Visiting experts, national experts on detachment | 650.000,00 | -49.000,00 | 0,00 | 601.000,00 | 597.145,20 | 3.854,80 | 552.990,47 | 44.154,73 | 44.154,73 |
| Total for Art.152 : Exchanges of officials and experts | | 650.000,00 | -49.000,00 | 0,00 | 601.000,00 | 597.145,20 | 3.854,80 | 552.990,47 | 44.154,73 | 44.154,73 |
| Total for Ch.15 : Exchange of officers and experts | | 650.000,00 | -49.000,00 | 0,00 | 601.000,00 | 597.145,20 | 3.854,80 | 552.990,47 | 44.154,73 | 44.154,73 |
| 1600 | Special assistance grants | 5.000,00 | 0,00 | 0,00 | 5.000,00 | 0,00 | 5.000,00 | 0,00 | 0,00 | 0,00 |
| Total for Art.160 : Special assistance grants | | 5.000,00 | 0,00 | 0,00 | 5.000,00 | 0,00 | 5.000,00 | 0,00 | 0,00 | 0,00 |
| 1610 | Social contacts between staff | 65.000,00 | 30.000,00 | 0,00 | 95.000,00 | 61.557,71 | 33.442,29 | 39.343,04 | 22.214,67 | 22.214,67 |
| Total for Art.161 : Social contacts between staff | | 65.000,00 | 30.000,00 | 0,00 | 95.000,00 | 61.557,71 | 33.442,29 | 39.343,04 | 22.214,67 | 22.214,67 |
| 1620 | Other interventions | 35.000,00 | 20.000,00 | 0,00 | 55.000,00 | 55.000,00 | 0,00 | 6.793,42 | 48.206,58 | 48.206,58 |
| Total for Art.162 : Other interventions | | 35.000,00 | 20.000,00 | 0,00 | 55.000,00 | 55.000,00 | 0,00 | 6.793,42 | 48.206,58 | 48.206,58 |
| 1630 | Early childhood centres and other creches | 145.000,00 | -95.000,00 | 0,00 | 50.000,00 | 26.000,00 | 24.000,00 | 22.070,46 | 3.929,54 | 3.929,54 |
| Total for Art.163 : Early childhood centres and other creches | | 145.000,00 | -95.000,00 | 0,00 | 50.000,00 | 26.000,00 | 24.000,00 | 22.070,46 | 3.929,54 | 3.929,54 |
| 1640 | Complementary aid for the handicapped | 6.000,00 | 0,00 | 0,00 | 6.000,00 | 0,00 | 6.000,00 | 0,00 | 0,00 | 0,00 |
| Total for Art.164 : Complementary aid for the handicapped | | 6.000,00 | 0,00 | 0,00 | 6.000,00 | 0,00 | 6.000,00 | 0,00 | 0,00 | 0,00 |

| Item | Title | Appropriation (initial) | Transfer | SAB | Appropriation (final) | Committed | Not Used | Paid | To be Carried Forward - CA | To be Carried Forward - PA |
|---|--------------------------------------|-------------------------|---------------|------|-----------------------|---------------|------------|---------------|----------------------------|----------------------------|
| Total for Ch.16 : Social welfare | | 256.000,00 | -45.000,00 | 0,00 | 211.000,00 | 142.557,71 | 68.442,29 | 68.206,92 | 74.350,79 | 74.350,79 |
| 1700 | Reception and entertainment expenses | 80.000,00 | 0,00 | 0,00 | 80.000,00 | 34.627,65 | 45.372,35 | 30.519,65 | 4.108,00 | 4.108,00 |
| Total for Art.170 : Reception and entertainment expenses | | 80.000,00 | 0,00 | 0,00 | 80.000,00 | 34.627,65 | 45.372,35 | 30.519,65 | 4.108,00 | 4.108,00 |
| Total for Ch.17 : Reception and entertainment expenses | | 80.000,00 | 0,00 | 0,00 | 80.000,00 | 34.627,65 | 45.372,35 | 30.519,65 | 4.108,00 | 4.108,00 |
| Total for T.1 : Expenses for personnel linked to the authority | | 35.914.000,00 | -1.139.800,00 | 0,00 | 34.774.200,00 | 33.813.424,56 | 960.775,44 | 33.123.524,35 | 689.900,21 | 689.900,21 |

| Item | Title | Appropriation (initial) | Transfer | SAB | Appropriation (final) | Committed | Not Used | Paid | To be Carried Forward - CA | To be Carried Forward - PA |
|---|--|-------------------------|--------------------|-------------|-----------------------|---------------------|-----------------|---------------------|----------------------------|----------------------------|
| 2000 | Rent | 2.642.000,00 | -82.076,25 | 0,00 | 2.559.923,75 | 2.558.831,56 | 1.092,19 | 2.549.753,45 | 9.078,11 | 9.078,11 |
| Total for Art.200 : Rent | | 2.642.000,00 | -82.076,25 | 0,00 | 2.559.923,75 | 2.558.831,56 | 1.092,19 | 2.549.753,45 | 9.078,11 | 9.078,11 |
| 2010 | Insurance | 52.000,00 | -18.804,00 | 0,00 | 33.196,00 | 33.196,00 | 0,00 | 33.196,00 | 0,00 | 0,00 |
| Total for Art.201 : Insurance | | 52.000,00 | -18.804,00 | 0,00 | 33.196,00 | 33.196,00 | 0,00 | 33.196,00 | 0,00 | 0,00 |
| 2020 | Water, gaz, electricity and heating | 432.000,00 | 60.423,05 | 0,00 | 492.423,05 | 492.423,05 | 0,00 | 424.369,61 | 68.053,44 | 68.053,44 |
| Total for Art.202 : Water, gaz, electricity and heating | | 432.000,00 | 60.423,05 | 0,00 | 492.423,05 | 492.423,05 | 0,00 | 424.369,61 | 68.053,44 | 68.053,44 |
| 2030 | Maintenance | 181.000,00 | -69.500,00 | 0,00 | 111.500,00 | 111.500,00 | 0,00 | 9.574,67 | 101.925,33 | 101.925,33 |
| 2031 | Cleaning | 252.000,00 | -68.983,00 | 0,00 | 183.017,00 | 183.017,00 | 0,00 | 167.399,27 | 15.617,73 | 15.617,73 |
| Total for Art.203 : Cleaning and maintenance | | 433.000,00 | -138.483,00 | 0,00 | 294.517,00 | 294.517,00 | 0,00 | 176.973,94 | 117.543,06 | 117.543,06 |
| 2040 | Refurbishment of premises/ fitting out | 480.000,00 | 86.573,44 | 0,00 | 566.573,44 | 566.110,42 | 463,02 | 91.080,57 | 475.029,85 | 475.029,85 |
| Total for Art.204 : Refurbishment of premises/ fitting out | | 480.000,00 | 86.573,44 | 0,00 | 566.573,44 | 566.110,42 | 463,02 | 91.080,57 | 475.029,85 | 475.029,85 |
| 2050 | Security and surveillance of buidings | 723.680,00 | -25.016,50 | 0,00 | 698.663,50 | 698.663,50 | 0,00 | 535.619,75 | 163.043,75 | 163.043,75 |
| Total for Art.205 : Security and surveillance of buidings | | 723.680,00 | -25.016,50 | 0,00 | 698.663,50 | 698.663,50 | 0,00 | 535.619,75 | 163.043,75 | 163.043,75 |
| 2080 | Preliminary to construction, acquisition or rental of immovable property | 63.000,00 | 59.790,00 | 0,00 | 122.790,00 | 122.790,00 | 0,00 | 0.00 | 122.790,00 | 122.790,00 |
| Total for Art.208 : Preliminary to construction, acquisition or rental of immovable property | | 63.000,00 | 59.790,00 | 0,00 | 122.790,00 | 122.790,00 | 0,00 | 0.00 | 122.790,00 | 122.790,00 |
| 2090 | Other expenditure on buildings | 60.000,00 | 37.844,44 | 0,00 | 97.844,44 | 97.844,44 | 0,00 | 92.095,47 | 5.748,97 | 5.748,97 |
| Total for Art.209 : Other expenditure on buildings | | 60.000,00 | 37.844,44 | 0,00 | 97.844,44 | 97.844,44 | 0,00 | 92.095,47 | 5.748,97 | 5.748,97 |
| Total for Ch.20 : Investments in immovable property, rental of buiding and associated costs | | 4.885.680,00 | -19.748,82 | 0,00 | 4.865.931,18 | 4.864.375,97 | 1.555,21 | 3.903.088,79 | 961.287,18 | 961.287,18 |
| 2100 | Purchase/ maintenance of equipment | 1.221.320,00 | 25.318,27 | 0,00 | 1.246.638,27 | 1.246.636,48 | 1,79 | 228.178,33 | 1.018.458,15 | 1.018.458,15 |
| 2101 | Purchase / maintenance of software | 475.000,00 | 26.049,80 | 0,00 | 501.049,80 | 501.049,80 | 0,00 | 220.965,83 | 280.083,97 | 280.083,97 |

| Item | Title | Appropriation (initial) | Transfer | SAB | Appropriation (final) | Committed | Not Used | Paid | To be Carried Forward - CA | To be Carried Forward - PA |
|---|--|-------------------------|---------------------|-------------|-----------------------|---------------------|-----------------|---------------------|----------------------------|----------------------------|
| 2103 | Software development | 1.205.000,00 | 1.048.306,00 | 0,00 | 2.253.306,00 | 2.253.306,00 | 0,00 | 763.442,40 | 1.489.863,60 | 1.489.863,60 |
| 2104 | User support | 425.000,00 | 67.750,00 | 0,00 | 492.750,00 | 492.750,00 | 0,00 | 218.900,00 | 273.850,00 | 273.850,00 |
| Total for Art.210 : Purchase and maintenance of it for administration and non operationnel | | 3.326.320,00 | 1.167.424,07 | 0,00 | 4.493.744,07 | 4.493.742,28 | 1,79 | 1.431.486,56 | 3.062.255,72 | 3.062.255,72 |
| Total for Ch.21 : Expenditure on data processing | | 3.326.320,00 | 1.167.424,07 | 0,00 | 4.493.744,07 | 4.493.742,28 | 1,79 | 1.431.486,56 | 3.062.255,72 | 3.062.255,72 |
| 2200 | Technical equipment and instalations | 100.000,00 | -30.589,39 | 0,00 | 69.410,61 | 69.410,61 | 0,00 | 4.038,43 | 65.372,18 | 65.372,18 |
| 2201 | Hire or leasing of technical equipement and instalations | 3.000,00 | 5.000,00 | 0,00 | 8.000,00 | 8.000,00 | 0,00 | 6.500,00 | 1.500,00 | 1.500,00 |
| 2202 | Maintenance and repair of technical equipement and installations | 5.000,00 | 0,00 | 0,00 | 5.000,00 | 5.000,00 | 0,00 | 5.000,00 | 0,00 | 0,00 |
| Total for Art.220 : Technical equipment and installations | | 108.000,00 | -25.589,39 | 0,00 | 82.410,61 | 82.410,61 | 0,00 | 15.538,43 | 66.872,18 | 66.872,18 |
| 2210 | Purchase of furniture | 60.000,00 | -4.574,69 | 0,00 | 55.425,31 | 55.425,31 | 0,00 | 20.357,29 | 35.068,02 | 35.068,02 |
| Total for Art.221 : Furniture | | 60.000,00 | -4.574,69 | 0,00 | 55.425,31 | 55.425,31 | 0,00 | 20.357,29 | 35.068,02 | 35.068,02 |
| 2231 | Hire or leasing of vehicles | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| Total for Art.223 : Transport equipment | | 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 | 12.000,00 | -2.000,00 | 0,00 | 10.000,00 | 9.101,80 | 898,20 | 9.101,80 | 0,00 | 0,00 |
| 2251 | Special library, documentation and reproduction equipment | 8.000,00 | -3.000,00 | 0,00 | 5.000,00 | 4.313,00 | 687,00 | 4.313,00 | 0,00 | 0,00 |
| 2255 | Subscriptions and purchase of information media | 15.000,00 | 13.000,00 | 0,00 | 28.000,00 | 27.082,71 | 917,29 | 11.790,87 | 15.291,84 | 15.291,84 |
| Total for Art.225 : Documentation and library expenditure | | 35.000,00 | 8.000,00 | 0,00 | 43.000,00 | 40.497,51 | 2.502,49 | 25.205,67 | 15.291,84 | 15.291,84 |
| Total for Ch.22 : Movable property and associated costs | | 203.000,00 | -22.164,08 | 0,00 | 180.835,92 | 178.333,43 | 2.502,49 | 61.101,39 | 117.232,04 | 117.232,04 |
| 2300 | Stationery and office supplies | 180.000,00 | -13.000,00 | 0,00 | 167.000,00 | 166.992,68 | 7,32 | 145.803,74 | 21.188,94 | 21.188,94 |
| Total for Art.230 : Stationery and office supplies | | 180.000,00 | -13.000,00 | 0,00 | 167.000,00 | 166.992,68 | 7,32 | 145.803,74 | 21.188,94 | 21.188,94 |

| Item | Title | Appropriation (initial) | Transfer | SAB | Appropriation (final) | Committed | Not Used | Paid | To be Carried Forward - CA | To be Carried Forward - PA |
|---|--|-------------------------|---------------------|-------------|-----------------------|----------------------|------------------|---------------------|----------------------------|----------------------------|
| 2320 | Bank charges | 3.000,00 | -1.000,00 | 0,00 | 2.000,00 | 226,24 | 1.773,76 | 226,24 | 0,00 | 0,00 |
| 2321 | Other financial charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 |
| Total for Art.232 : Financial charges | | 3.000,00 | -1.000,00 | 0,00 | 2.000,00 | 226,24 | 1.773,76 | 226,24 | 0,00 | 0,00 |
| 2330 | Legal expenses | 50.000,00 | 7.000,00 | 0,00 | 57.000,00 | 50.320,63 | 6.679,37 | 50.320,63 | 0,00 | 0,00 |
| Total for Art.233 : Legal expenses | | 50.000,00 | 7.000,00 | 0,00 | 57.000,00 | 50.320,63 | 6.679,37 | 50.320,63 | 0,00 | 0,00 |
| 2340 | Damages | 10.000,00 | 8.300,00 | 0,00 | 18.300,00 | 18.300,00 | 0,00 | 0.00 | 18.300,00 | 18.300,00 |
| Total for Art.234 : Damages | | 10.000,00 | 8.300,00 | 0,00 | 18.300,00 | 18.300,00 | 0,00 | 0.00 | 18.300,00 | 18.300,00 |
| 2350 | Miscellaneous insurance | 26.000,00 | 2.800,00 | 0,00 | 28.800,00 | 28.800,00 | 0,00 | 5.284,40 | 23.515,60 | 23.515,60 |
| 2353 | Removals and associated handling | 20.000,00 | -8.154,07 | 0,00 | 11.845,93 | 11.845,93 | 0,00 | 6.873,00 | 4.972,93 | 4.972,93 |
| Total for Art.235 : Other operating expenditure | | 46.000,00 | -5.354,07 | 0,00 | 40.645,93 | 40.645,93 | 0,00 | 12.157,40 | 28.488,53 | 28.488,53 |
| 2390 | Publications | 15.000,00 | 0,00 | 0,00 | 15.000,00 | 5.214,44 | 9.785,56 | 5.214,44 | 0,00 | 0,00 |
| Total for Art.239 : Publications | | 15.000,00 | 0,00 | 0,00 | 15.000,00 | 5.214,44 | 9.785,56 | 5.214,44 | 0,00 | 0,00 |
| Total for Ch.23 : Current administrative expenditure | | 304.000,00 | -4.054,07 | 0,00 | 299.945,93 | 281.699,92 | 18.246,01 | 213.722,45 | 67.977,47 | 67.977,47 |
| 2400 | Postal charges | 100.000,00 | -25.000,00 | 0,00 | 75.000,00 | 75.000,00 | 0,00 | 51.361,19 | 23.638,81 | 23.638,81 |
| Total for Art.240 : Postal charges | | 100.000,00 | -25.000,00 | 0,00 | 75.000,00 | 75.000,00 | 0,00 | 51.361,19 | 23.638,81 | 23.638,81 |
| 2410 | Telecommunications subscriptions and charges | 236.500,00 | 45.850,00 | 0,00 | 282.350,00 | 282.350,00 | 0,00 | 219.468,63 | 62.881,37 | 62.881,37 |
| 2411 | Purchase and installation of equipment | 202.500,00 | -2.507,10 | 0,00 | 199.992,90 | 199.992,90 | 0,00 | 165.864,00 | 34.128,90 | 34.128,90 |
| Total for Art.241 : Telecommunications | | 439.000,00 | 43.342,90 | 0,00 | 482.342,90 | 482.342,90 | 0,00 | 385.332,63 | 97.010,27 | 97.010,27 |
| Total for Ch.24 : Postal charges and telecommunications | | 539.000,00 | 18.342,90 | 0,00 | 557.342,90 | 557.342,90 | 0,00 | 436.693,82 | 120.649,08 | 120.649,08 |
| 2500 | Management board meetings | 352.000,00 | 0,00 | 0,00 | 352.000,00 | 317.747,78 | 34.252,22 | 250.987,96 | 66.759,82 | 66.759,82 |
| Total for Art.250 : Management board meetings | | 352.000,00 | 0,00 | 0,00 | 352.000,00 | 317.747,78 | 34.252,22 | 250.987,96 | 66.759,82 | 66.759,82 |
| Total for Ch.25 : Expenditure on formal and other meetings | | 352.000,00 | 0,00 | 0,00 | 352.000,00 | 317.747,78 | 34.252,22 | 250.987,96 | 66.759,82 | 66.759,82 |
| Total for T.2 : Buinding equipment + miscellaneous operating expenditure linked to the authority | | 9.610.000,00 | 1.139.800,00 | 0,00 | 10.749.800,00 | 10.693.242,28 | 56.557,72 | 6.297.080,97 | 4.396.161,31 | 4.396.161,31 |

| Item | Title | Appropriation (initial) | Transfer | SAB | Appropriation (final) | Committed | Not Used | Paid | To be Carried Forward - CA | To be Carried Forward - PA |
|--|---|-------------------------|--------------------|-------------|-----------------------|-------------------|------------------|-------------------|----------------------------|----------------------------|
| 3000* | Ans: scientific co-operation with external experts | 300.000,00 | 196.372,00 | 0,00 | 496.372,00 | 496.200,00 | 172,00 | 30.000,00 | 466.200,00 | 0,00 |
| 3001* | Ans: subventions for studies and evaluations | 200.000,00 | -200.000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 3002 | Ans: travel/subsistence and indemnities expenses for members of the panel and its working groups | 500.000,00 | 28.450,00 | 0,00 | 528.450,00 | 496.599,87 | 31.850,13 | 485.312,26 | 11.287,61 | 11.287,61 |
| Total for Art.300 : Ans : panel on food additives and nutrient sources added to food | | 1.000.000,00 | 24.822,00 | 0,00 | 1.024.822,00 | 992.799,87 | 32.022,13 | 515.312,26 | 477.487,61 | 11.287,61 |
| 3010* | Cef: scientific co-operation with external experts | 388.000,00 | -28.000,00 | 0,00 | 360.000,00 | 357.309,00 | 2.691,00 | 61.065,00 | 296.244,00 | 0,00 |
| 3011* | Cef: subventions for studies and evaluations | 100.000,00 | -100.000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 3012 | Cef:travel / subsistence and indemnities expenses for members of the panel and its working groups | 500.000,00 | 10.000,00 | 0,00 | 510.000,00 | 494.075,52 | 15.924,48 | 462.975,27 | 31.100,25 | 31.100,25 |
| Total for Art.301 : Cef panel on food contact materials, enzymes, flavourings and processing aids | | 988.000,00 | -118.000,00 | 0,00 | 870.000,00 | 851.384,52 | 18.615,48 | 524.040,27 | 327.344,25 | 31.100,25 |

| Item | Title | Appropriation (initial) | Transfer | SAB | Appropriation (final) | Committed | Not Used | Paid | To be Carried Forward - CA | To be Carried Forward - PA |
|---|---|-------------------------|--------------------|-------------|-----------------------|---------------------|------------------|-------------------|----------------------------|----------------------------|
| 3020* | Feedap: scientific co-operation with external experts | 200.000,00 | -130.716,00 | 0,00 | 69.284,00 | 69.283,60 | 0,40 | 15.000,00 | 54.283,60 | 0,00 |
| 3021* | Feedap: subventions for studies and evaluations | 35.000,00 | 78.050,00 | 0,00 | 113.050,00 | 113.049,98 | 0,02 | 34.000,00 | 79.049,98 | 0,00 |
| 3022 | Feedap: travel / subsistence and indemnities expenses for members of the panel and its working groups | 790.000,00 | -86.000,00 | 0,00 | 704.000,00 | 695.857,77 | 8.142,23 | 646.065,81 | 49.791,96 | 49.791,96 |
| Total for Art.302 : Feedap: additives and products or substances used in animal feed | | 1.025.000,00 | -138.666,00 | 0,00 | 886.334,00 | 878.191,35 | 8.142,65 | 695.065,81 | 183.125,54 | 49.791,96 |
| 3030* | Plh: scientific co-operation with external experts | 50.000,00 | 151.844,00 | 0,00 | 201.844,00 | 200.000,00 | 1.844,00 | 0,00 | 200.000,00 | 0,00 |
| 3031* | Plh: subventions for studies and evaluations | 750.000,00 | -120.000,00 | 0,00 | 630.000,00 | 623.800,66 | 6.199,34 | 249.520,26 | 374.280,40 | 0,00 |
| 3032 | Plh: travel / subsistence and indemnities expenses for members of the panel and its working groups | 575.000,00 | -234.021,00 | 0,00 | 340.979,00 | 312.282,37 | 28.696,63 | 287.141,38 | 25.140,99 | 25.140,99 |
| Total for Art.303 : Plh: panel on plant health | | 1.375.000,00 | -202.177,00 | 0,00 | 1.172.823,00 | 1.136.083,03 | 36.739,97 | 536.661,64 | 599.421,39 | 25.140,99 |
| 3040* | Ppr: scientific co-operation with external experts | 500.000,00 | -35.805,00 | 0,00 | 464.195,00 | 464.005,88 | 189,12 | 71.010,68 | 392.995,20 | 0,00 |
| 3041* | Ppr: subventions for studies and evaluations | 200.000,00 | -2.918,00 | 0,00 | 197.082,00 | 196.269,94 | 812,06 | 84.507,98 | 111.761,96 | 0,00 |
| 3042 | Ppr: travel / subsistence and indemnities expenses for members of the panel and its working group | 650.000,00 | 2.820,00 | 0,00 | 652.820,00 | 632.819,13 | 20.000,87 | 537.972,73 | 94.846,40 | 94.846,40 |
| Total for Art.304 : Ppr: plant protection products and their residues | | 1.350.000,00 | -35.903,00 | 0,00 | 1.314.097,00 | 1.293.094,95 | 21.002,05 | 693.491,39 | 599.603,56 | 94.846,40 |
| 3050* | Gmo: scientific co-operation with external experts | 100.000,00 | 297.225,00 | 0,00 | 397.225,00 | 397.224,90 | 0,10 | 44.555,01 | 352.669,89 | 0,00 |
| 3051* | Gmo: subventions for studies and evaluations | 100.000,00 | -100.000,00 | 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 | 910.000,00 | -5.600,00 | 0,00 | 904.400,00 | 829.589,28 | 74.810,72 | 787.626,09 | 41.963,19 | 41.963,19 |

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|--|---|-------------------------|-------------------|-------------|-----------------------|---------------------|------------------|-------------------|----------------------------|----------------------------|
| Total for Art.305 : Gmo: genetically modified organism | | 1.110.000,00 | 191.625,00 | 0,00 | 1.301.625,00 | 1.226.814,18 | 74.810,82 | 832.181,10 | 394.633,08 | 41.963,19 |
| 3060* | Nda: scientific co-operation with external experts | 50.000,00 | -50.000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 3061* | Nda: subventions for studies | 140.000,00 | -140.000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 3062 | Nda: travel / subsistence and indemnities expenses for members of the panel and its working groups | 615.000,00 | 115.700,00 | 0,00 | 730.700,00 | 719.410,29 | 11.289,71 | 619.634,19 | 99.776,10 | 99.776,10 |
| Total for Art.306 : Nda: dietetic products, nutrition and allergies | | 805.000,00 | -74.300,00 | 0,00 | 730.700,00 | 719.410,29 | 11.289,71 | 619.634,19 | 99.776,10 | 99.776,10 |
| 3070* | Biohaz & bse-tse: scientific co-operation with external experts | 50.000,00 | 224.562,50 | 0,00 | 274.562,50 | 274.562,50 | 0,00 | 0,00 | 274.562,50 | 0,00 |
| 3071* | Biohaz & bse-tse: subventions for studies and evaluations | 345.000,00 | -105.740,00 | 0,00 | 239.260,00 | 239.259,85 | 0,15 | 0,00 | 239.259,85 | 0,00 |
| 3072 | Biohaz & bse-tse: travel / subsistence and indemnities expenses for the members of the panel and its working groups | 860.000,00 | -48.562,50 | 0,00 | 811.437,50 | 732.306,33 | 79.131,17 | 695.990,70 | 36.315,63 | 36.315,63 |
| Total for Art.307 : Biohaz & bse-tse: biological hazards | | 1.255.000,00 | 70.260,00 | 0,00 | 1.325.260,00 | 1.246.128,68 | 79.131,32 | 695.990,70 | 550.137,98 | 36.315,63 |
| 3080* | Contam: scientific co-operation with external experts | 20.000,00 | -5.500,00 | 0,00 | 14.500,00 | 14.500,00 | 0,00 | 0,00 | 14.500,00 | 0,00 |
| 3081* | Contam: subventions for studies and evaluations | 200.000,00 | 188.940,00 | 0,00 | 388.940,00 | 378.624,99 | 10.315,01 | 91.189,34 | 287.435,65 | 0,00 |
| 3082 | Contam: travel / subsistence and indemnities expenses for members of the panel and its working groups | 620.000,00 | -85.200,00 | 0,00 | 534.800,00 | 512.191,31 | 22.608,69 | 445.416,53 | 66.774,78 | 66.774,78 |
| Total for Art.308 : Contam: contaminants in the food chain | | 840.000,00 | 98.240,00 | 0,00 | 938.240,00 | 905.316,30 | 32.923,70 | 536.605,87 | 368.710,43 | 66.774,78 |
| 3090* | Ahaw: scientific co-operation with external experts | 0,00 | 5.000,00 | 0,00 | 5.000,00 | 3.000,00 | 2.000,00 | 0,00 | 3.000,00 | 0,00 |
| 3091* | Ahaw: subventions for studies | 300.000,00 | 133.677,00 | 0,00 | 433.677,00 | 433.676,50 | 0,50 | 107.515,48 | 326.161,02 | 0,00 |

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|--|---|-------------------------|--------------------|-------------|-----------------------|----------------------|-------------------|---------------------|----------------------------|----------------------------|
| 3092 | Ahaw: travel / subsistence and indemnities expenses for members of the panel and its working groups | 952.000,00 | -259.800,00 | 0,00 | 692.200,00 | 605.506,65 | 86.693,35 | 579.930,44 | 25.576,21 | 25.576,21 |
| Total for Art.309 : Ahaw: animal health and welfare | | 1.252.000,00 | -121.123,00 | 0,00 | 1.130.877,00 | 1.042.183,15 | 88.693,85 | 687.445,92 | 354.737,23 | 25.576,21 |
| Total for Ch.30 : Risk assessment | | 11.000.000,00 | -305.222,00 | 0,00 | 10.694.778,00 | 10.291.406,32 | 403.371,68 | 6.336.429,15 | 3.954.977,17 | 482.573,12 |
| 3100* | Scientific co-operation | 860.000,00 | -137.498,00 | 0,00 | 722.502,00 | 693.497,60 | 29.004,40 | 693.497,60 | 0,00 | 0,00 |
| 3101* | Subventions for studies and evaluations | 200.000,00 | -200.000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 3102 | Travel / subsistence and indemnities expenses | 270.000,00 | -196.525,00 | 0,00 | 73.475,00 | 68.681,84 | 4.793,16 | 67.902,61 | 779,23 | 779,23 |
| Total for Art.310 : Scientific co-operation | | 1.330.000,00 | -534.023,00 | 0,00 | 795.977,00 | 762.179,44 | 33.797,56 | 761.400,21 | 779,23 | 779,23 |
| 3110* | Data collection exposure | 90.000,00 | 132.200,00 | 0,00 | 222.200,00 | 222.200,00 | 0,00 | 57.500,00 | 164.700,00 | 0,00 |
| 3111* | Datex: subventions for studies and evaluations | 900.000,00 | 194.344,00 | 0,00 | 1.094.344,00 | 1.091.878,55 | 2.465,45 | 296.970,87 | 794.907,68 | 0,00 |
| 3112 | Datex: travel/subsistence and indemnities expenses | 170.000,00 | -10.000,00 | 0,00 | 160.000,00 | 130.788,92 | 29.211,08 | 121.086,60 | 9.702,32 | 9.702,32 |
| Total for Art.311 : Data collection exposure | | 1.160.000,00 | 316.544,00 | 0,00 | 1.476.544,00 | 1.444.867,47 | 31.676,53 | 475.557,47 | 969.310,00 | 9.702,32 |
| 3120* | Emerging risks | 100.000,00 | -49.440,00 | 0,00 | 50.560,00 | 50.560,00 | 0,00 | 15.168,00 | 35.392,00 | 0,00 |
| 3121* | Emerging risks: subventions for studies and evaluations | 180.000,00 | 70.000,00 | 0,00 | 250.000,00 | 250.000,00 | 0,00 | 75.000,00 | 175.000,00 | 0,00 |
| 3122 | Emerging risks: travel/subsistence and indemnities expenses | 240.000,00 | -158.499,00 | 0,00 | 81.501,00 | 64.542,96 | 16.958,04 | 60.879,60 | 3.663,36 | 3.663,36 |
| Total for Art.312 : Emerging risks | | 520.000,00 | -137.939,00 | 0,00 | 382.061,00 | 365.102,96 | 16.958,04 | 151.047,60 | 214.055,36 | 3.663,36 |
| 3130* | Assessment methodology | 50.000,00 | 70.000,00 | 0,00 | 120.000,00 | 115.270,00 | 4.730,00 | 0,00 | 115.270,00 | 0,00 |
| 3131* | Assessment methodology: subventions for studies and evaluations | 100.000,00 | -77.500,00 | 0,00 | 22.500,00 | 22.500,00 | 0,00 | 0,00 | 22.500,00 | 0,00 |
| 3132 | Assessment methodology: travel/subsistence and indemnities expenses | 190.000,00 | -70.000,00 | 0,00 | 120.000,00 | 115.203,30 | 4.796,70 | 113.116,21 | 2.087,09 | 2.087,09 |
| Total for Art.313 : Assessment methodology | | 340.000,00 | -77.500,00 | 0,00 | 262.500,00 | 252.973,30 | 9.526,70 | 113.116,21 | 139.857,09 | 2.087,09 |

| Item | Title | Appropriation (initial) | Transfer | SAB | Appropriation (final) | Committed | Not Used | Paid | To be Carried Forward - CA | To be Carried Forward - PA |
|---|--|-------------------------|--------------------|-------------|-----------------------|---------------------|-------------------|---------------------|----------------------------|----------------------------|
| 3140* | Praper: scientific cooperation with external experts | 100.000,00 | -100.000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 3141 | Praper: subventions for studies and evaluations | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 3142 | Praper: travel/subsistence and indemnities expenses for the members of the expert group and its working groups | 918.000,00 | -631.030,00 | 0,00 | 286.970,00 | 284.830,56 | 2.139,44 | 284.830,56 | 0,00 | 0,00 |
| 3143* | Mrl: scientific cooperation with external experts | 0,00 | 100.490,00 | 0,00 | 100.490,00 | 100.490,00 | 0,00 | 3.850,00 | 96.640,00 | 0,00 |
| 3144 | Mrl: subventions for studies and evaluations | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 3145 | Mrl: travel/subsistence and indemnities expenses for members of the expert group and its working groups | 60.000,00 | -16.195,00 | 0,00 | 43.805,00 | 35.289,69 | 8.515,31 | 35.289,69 | 0,00 | 0,00 |
| Total for Art.314 : Praper: pesticides risk assessment peer review | | 1.078.000,00 | -646.735,00 | 0,00 | 431.265,00 | 420.610,25 | 10.654,75 | 323.970,25 | 96.640,00 | 0,00 |
| 3150* | Zoonoses: scientific cooperation with external experts | 750.000,00 | -8.991,00 | 0,00 | 741.009,00 | 740.409,00 | 600,00 | 7.544,00 | 732.865,00 | 0,00 |
| 3151* | Zoonoses: subventions for studies and evaluations | 0,00 | 133.971,00 | 0,00 | 133.971,00 | 133.970,16 | 0,84 | 0,00 | 133.970,16 | 0,00 |
| 3152 | Zoonoses: travel/subsistence and indemnities expenses for members of the task force and its working groups | 240.000,00 | 61.000,00 | 0,00 | 301.000,00 | 285.591,02 | 15.408,98 | 263.606,09 | 21.984,93 | 21.984,93 |
| Total for Art.315 : Zoonoses (data collection) | | 990.000,00 | 185.980,00 | 0,00 | 1.175.980,00 | 1.159.970,18 | 16.009,82 | 271.150,09 | 888.820,09 | 21.984,93 |
| Total for Ch.31 : Scientific cooperation & assistance | | 5.418.000,00 | -893.673,00 | 0,00 | 4.524.327,00 | 4.405.703,60 | 118.623,40 | 2.096.241,83 | 2.309.461,77 | 38.216,93 |
| 3200 | Advisory forum plenary | 300.000,00 | -50.376,00 | 0,00 | 249.624,00 | 233.637,53 | 15.986,47 | 207.833,64 | 25.803,89 | 25.803,89 |
| 3201 | Advisory forum wg com | 85.000,00 | 7.384,00 | 0,00 | 92.384,00 | 90.143,71 | 2.240,29 | 90.143,71 | 0,00 | 0,00 |
| 3202 | Advisory forum wg it | 40.000,00 | -28.500,00 | 0,00 | 11.500,00 | 11.492,71 | 7,29 | 5.192,71 | 6.300,00 | 6.300,00 |
| 3203 | Advisory forum horizontal wg | 60.000,00 | 139.000,00 | 0,00 | 199.000,00 | 144.809,28 | 54.190,72 | 121.458,61 | 23.350,67 | 23.350,67 |

| Item | Title | Appropriation (initial) | Transfer | SAB | Appropriation (final) | Committed | Not Used | Paid | To be Carried Forward - CA | To be Carried Forward - PA |
|--|--|-------------------------|--------------------|-------------|-----------------------|---------------------|-------------------|-------------------|----------------------------|----------------------------|
| 3204 | Advisory group on risk communication (agrc) | 35.000,00 | -24.059,00 | 0,00 | 10.941,00 | 10.940,35 | 0,65 | 10.940,35 | 0,00 | 0,00 |
| Total for Art.320 : Advisory forum | | 520.000,00 | 43.449,00 | 0,00 | 563.449,00 | 491.023,58 | 72.425,42 | 435.569,02 | 55.454,56 | 55.454,56 |
| 3210* | Sc: cooperation with external experts | 0,00 | 129.851,00 | 0,00 | 129.851,00 | 126.901,37 | 2.949,63 | 0,00 | 126.901,37 | 0,00 |
| 3211* | Sc: subventions for studies and evaluations | 115.000,00 | -59.551,00 | 0,00 | 55.449,00 | 45.850,64 | 9.598,36 | 0,00 | 45.850,64 | 0,00 |
| 3212 | Sc: travel/subsistence and indemnities expenses for members of the scientific committee and its working groups | 640.000,00 | -25.000,00 | 0,00 | 615.000,00 | 547.757,69 | 67.242,31 | 459.429,65 | 88.328,04 | 88.328,04 |
| Total for Art.321 : Scientific committee (sc) | | 755.000,00 | 45.300,00 | 0,00 | 800.300,00 | 720.509,70 | 79.790,30 | 459.429,65 | 261.080,05 | 88.328,04 |
| Total for Ch.32 : Scientific committee & advisory forum | | 1.275.000,00 | 88.749,00 | 0,00 | 1.363.749,00 | 1.211.533,28 | 152.215,72 | 894.998,67 | 316.534,61 | 143.782,60 |
| 3300 | Stakeholder relations | 120.000,00 | -73.000,00 | 0,00 | 47.000,00 | 36.434,70 | 10.565,30 | 28.146,70 | 8.288,00 | 8.288,00 |
| 3301 | Crisis support | 60.000,00 | 0,00 | 0,00 | 60.000,00 | 928,40 | 59.071,60 | 928,40 | 0,00 | 0,00 |
| 3302 | International & institutional liaison | 30.000,00 | 0,00 | 0,00 | 30.000,00 | 23.398,51 | 6.601,49 | 22.198,51 | 1.200,00 | 1.200,00 |
| Total for Art.330 : External relations | | 210.000,00 | -73.000,00 | 0,00 | 137.000,00 | 60.761,61 | 76.238,39 | 51.273,61 | 9.488,00 | 9.488,00 |
| 3310 | Pre-accession | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| Total for Art.331 : Special projects | | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 3320 | Strategy & prospective | 75.000,00 | -54.426,00 | 0,00 | 20.574,00 | 20.000,00 | 574,00 | 20.000,00 | 0,00 | 0,00 |
| Total for Art.332 : Strategy & prospective | | 75.000,00 | -54.426,00 | 0,00 | 20.574,00 | 20.000,00 | 574,00 | 20.000,00 | 0,00 | 0,00 |
| Total for Ch.33 : External relations | | 285.000,00 | -127.426,00 | 0,00 | 157.574,00 | 80.761,61 | 76.812,39 | 71.273,61 | 9.488,00 | 9.488,00 |
| 3400 | Communication activities | 145.000,00 | -49.391,00 | 0,00 | 95.609,00 | 94.512,49 | 1.096,51 | 5.433,00 | 89.079,49 | 89.079,49 |
| Total for Art.340 : Communication activities | | 145.000,00 | -49.391,00 | 0,00 | 95.609,00 | 94.512,49 | 1.096,51 | 5.433,00 | 89.079,49 | 89.079,49 |
| 3410 | Web development | 70.000,00 | -42.974,00 | 0,00 | 27.026,00 | 27.010,07 | 15,93 | 15.314,07 | 11.696,00 | 11.696,00 |
| 3411 | Webstreamings (all) | 400.000,00 | -149.874,00 | 0,00 | 250.126,00 | 250.125,67 | 0,33 | 191.312,83 | 58.812,84 | 58.812,84 |
| Total for Art.341 : Web activities | | 470.000,00 | -192.848,00 | 0,00 | 277.152,00 | 277.135,74 | 16,26 | 206.626,90 | 70.508,84 | 70.508,84 |

| Item | Title | Appropriation (initial) | Transfer | SAB | Appropriation (final) | Committed | Not Used | Paid | To be Carried Forward - CA | To be Carried Forward - PA |
|--|---|-------------------------|---------------------|-------------|-----------------------|---------------------|------------------|---------------------|----------------------------|----------------------------|
| 3420 | Corporate, public & scientific conferences & events | 650.000,00 | -203.944,00 | 0,00 | 446.056,00 | 444.255,76 | 1.800,24 | 294.134,92 | 150.120,84 | 150.120,84 |
| 3421 | Press/media conferences & events | 180.000,00 | -171.800,00 | 0,00 | 8.200,00 | 7.616,37 | 583,63 | 4.812,57 | 2.803,80 | 2.803,80 |
| Total for Art.342 : Conferences & events | | 830.000,00 | -375.744,00 | 0,00 | 454.256,00 | 451.872,13 | 2.383,87 | 298.947,49 | 152.924,64 | 152.924,64 |
| 3430 | Publications | 567.000,00 | 252.700,00 | 0,00 | 819.700,00 | 806.250,08 | 13.449,92 | 444.148,11 | 362.101,97 | 362.101,97 |
| Total for Art.343 : Publications | | 567.000,00 | 252.700,00 | 0,00 | 819.700,00 | 806.250,08 | 13.449,92 | 444.148,11 | 362.101,97 | 362.101,97 |
| 3440 | Publicity/marketing material | 85.000,00 | -11.000,00 | 0,00 | 74.000,00 | 73.983,00 | 17,00 | 60.435,00 | 13.548,00 | 13.548,00 |
| Total for Art.344 : Publicity/marketing material | | 85.000,00 | -11.000,00 | 0,00 | 74.000,00 | 73.983,00 | 17,00 | 60.435,00 | 13.548,00 | 13.548,00 |
| 3450 | Evaluation | 50.000,00 | 720.036,00 | 0,00 | 770.036,00 | 738.466,97 | 31.569,03 | 69.641,78 | 668.825,19 | 668.825,19 |
| 3451 | Media monitoring | 350.000,00 | -104.981,00 | 0,00 | 245.019,00 | 245.018,74 | 0,26 | 6.958,74 | 238.060,00 | 238.060,00 |
| Total for Art.345 : Evaluation | | 400.000,00 | 615.055,00 | 0,00 | 1.015.055,00 | 983.485,71 | 31.569,29 | 76.600,52 | 906.885,19 | 906.885,19 |
| 3460 | Communication support activities | 10.000,00 | -10.000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| Total for Art.346 : Communication support activities | | 10.000,00 | -10.000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| Total for Ch.34 : Communications | | 2.507.000,00 | 228.772,00 | 0,00 | 2.735.772,00 | 2.687.239,15 | 48.532,85 | 1.092.191,02 | 1.595.048,13 | 1.595.048,13 |
| 3501 | It data collection | 480.000,00 | 298.100,00 | 0,00 | 778.100,00 | 778.088,19 | 11,81 | 168.723,21 | 609.364,98 | 609.364,98 |
| 3502 | Networking of organization | 90.000,00 | 120.000,00 | 0,00 | 210.000,00 | 209.710,95 | 289,05 | 46.024,95 | 163.686,00 | 163.686,00 |
| 3503 | Dedicated it systems to support the operations | 465.000,00 | 918.700,00 | 0,00 | 1.383.700,00 | 1.383.666,87 | 33,13 | 426.567,20 | 957.099,67 | 957.099,67 |
| Total for Art.350 : It data collection & networking | | 1.035.000,00 | 1.336.800,00 | 0,00 | 2.371.800,00 | 2.371.466,01 | 333,99 | 641.315,36 | 1.730.150,65 | 1.730.150,65 |
| 3511 | Quality management / studies | 50.000,00 | -50.000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 3512 | Library: access to databases / documents | 150.000,00 | 43.000,00 | 0,00 | 193.000,00 | 186.614,43 | 6.385,57 | 178.277,57 | 8.336,86 | 8.336,86 |
| 3513 | Mission of staff related to operational duties | 1.440.000,00 | -190.000,00 | 0,00 | 1.250.000,00 | 1.233.506,38 | 16.493,62 | 1.078.043,29 | 155.463,09 | 155.463,09 |
| 3514 | Shuttles | 1.135.000,00 | -217.000,00 | 0,00 | 918.000,00 | 914.500,00 | 3.500,00 | 859.894,47 | 54.605,53 | 54.605,53 |
| 3515 | Archives and scanning | 200.000,00 | -128.000,00 | 0,00 | 72.000,00 | 71.210,00 | 790,00 | 7.511,00 | 63.699,00 | 63.699,00 |
| Total for Art.351 : Operational expenditure | | 2.975.000,00 | -542.000,00 | 0,00 | 2.433.000,00 | 2.405.830,81 | 27.169,19 | 2.123.726,33 | 282.104,48 | 282.104,48 |

| Item | Title | Appropriation (initial) | Transfer | SAB | Appropriation (final) | Committed | Not Used | Paid | To be Carried Forward - CA | To be Carried Forward - PA |
|--|----------------|-------------------------|---------------------|-------------|-----------------------|----------------------|---------------------|----------------------|----------------------------|----------------------------|
| 3520 | Translation | 430.000,00 | 218.000,00 | 0,00 | 648.000,00 | 616.512,21 | 31.487,79 | 561.921,38 | 54.590,83 | 54.590,83 |
| 3521 | Interpretation | 5.000,00 | -4.000,00 | 0,00 | 1.000,00 | 0,00 | 1.000,00 | 0,00 | 0,00 | 0,00 |
| Total for Art.352 : Translation & interpretation | | 435.000,00 | 214.000,00 | 0,00 | 649.000,00 | 616.512,21 | 32.487,79 | 561.921,38 | 54.590,83 | 54.590,83 |
| Total for Ch.35 : Operational support | | 4.445.000,00 | 1.008.800,00 | 0,00 | 5.453.800,00 | 5.393.809,03 | 59.990,97 | 3.326.963,07 | 2.066.845,96 | 2.066.845,96 |
| Total for T.3 : Operating expenditure linked to the authority | | 24.930.000,00 | 0,00 | 0,00 | 24.930.000,00 | 24.070.452,99 | 859.547,01 | 13.818.097,35 | 10.252.355,64 | 4.335.954,74 |
| TOTAL BUDGET : | | 70.454.000,00 | 0,00 | 0,00 | 70.454.000,00 | 68.577.119,83 | 1.876.880,17 | 53.238.702,67 | 15.338.417,16 | 9.422.016,26 |

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

4.2.2 Non automatic carry forward (2009-C2)

None

4.2.3 Credits on earmarked revenue (2009-C4)

| Item | Title | Appropriation | Committed | Paid | Appropriation to be Carried Forward | Commitments to be Carried Forward |
|--|--|-------------------|-------------------|-------------------|-------------------------------------|-----------------------------------|
| 1171 | Translation centre Luxembourg (administrative matters) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Art.117 : Supplementary services | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Ch.11 : Personnel in activity | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for T.1 : Expenses for personnel linked to the authority | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2103 | Software development | 30.800,00 | 0.00 | 0.00 | 30.800,00 | 0.00 |
| Total for Art.210 : Purchase and maintenance of it for administration and non operational | | 30.800,00 | 0.00 | 0.00 | 30.800,00 | 0.00 |
| Total for Ch.21 : Expenditure on data processing | | 30.800,00 | 0.00 | 0.00 | 30.800,00 | 0.00 |
| 2411 | Purchase and installation of equipment | 10.105,00 | 10.105,00 | 10.105,00 | 0,00 | 0,00 |
| Total for Art.241 : Telecommunications | | 10.105,00 | 10.105,00 | 10.105,00 | 0,00 | 0,00 |
| Total for Ch.24 : Postal charges and telecommunications | | 10.105,00 | 10.105,00 | 10.105,00 | 0,00 | 0,00 |
| Total for T.2 : Buiding equipment + miscellaneous operating expenditure linked to the authority | | 40.905,00 | 10.105,00 | 10.105,00 | 30.800,00 | 0,00 |
| 3100 | Scientific co-operation | 17.500,00 | 17.500,00 | 17.500,00 | 0,00 | 0,00 |
| Total for Art.310 : Scientific co-operation | | 17.500,00 | 17.500,00 | 17.500,00 | 0,00 | 0,00 |
| Total for Ch.31 : Scientific cooperation & assistance | | 17.500,00 | 17.500,00 | 17.500,00 | 0,00 | 0,00 |
| 3300 | Stakeholder relations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Art.330 : External relations | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3310 | Pre-accession | 479.930,50 | 347.589,65 | 232.816,06 | 132.340,85 | 114.773,59 |
| Total for Art.331 : Special projects | | 479.930,50 | 347.589,65 | 232.816,06 | 132.340,85 | 114.773,59 |
| Total for Ch.33 : External relations | | 479.930,50 | 347.589,65 | 232.816,06 | 132.340,85 | 114.773,59 |
| 3900 | Free | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Art.390 : Free | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Ch.39 : Free | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for T.3 : Operating expenditure linked to the authority | | 497.430,50 | 365.089,65 | 250.316,06 | 132.340,85 | 114.773,59 |
| Budget Total: | | 538.335,50 | 375.194,65 | 260.421,06 | 163.140,85 | 114.773,59 |
| | | | | | Total to CF: | 277.914,44 |

4.2.4 Credits on earmarked revenue – second year (2009-C5)

| Item | Title | Initial credit | Carried Forward from 2008 | Appropriation | Committed | Paid | To be Cancelled |
|---|--|----------------|---------------------------|------------------|------------------|------------------|-----------------|
| 1171 | Translation centre Luxembourg (administrative matters) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Art.117 : Supplementary services | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Ch.11 : Personnel in activity | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for T.1 : Expenses for personnel linked to the authority | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Stakeholder relations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Art.330 : External relations | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3310 | Pre-accession | 0.00 | 47.279,19 | 47.279,19 | 40.563,58 | 40.563,58 | 6.715,61 |
| Total for Art.331 : Special projects | | 0.00 | 47.279,19 | 47.279,19 | 40.563,58 | 40.563,58 | 6.715,61 |
| Total for Ch.33 : External relations | | 0.00 | 47.279,19 | 47.279,19 | 40.563,58 | 40.563,58 | 6.715,61 |
| 3900 | Free | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Art.390 : Free | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Ch.39 : Free | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for T.3 : Operating expenditure linked to the authority | | 0,00 | 47.279,19 | 47.279,19 | 40.563,58 | 40.563,58 | 6.715,61 |
| Budget Total: | | 0,00 | 47.279,19 | 47.279,19 | 40.563,58 | 40.563,58 | 6.715,61 |

4.2.5 Automatic carry forward (2009-C8)

| Budget Line | Title | Carry Forward | Committed | Paid | To be Cancelled |
|--------------------------|---|---------------------|---------------------|---------------------|-------------------|
| 1113 | Stagiaires | 1.516,47 | 1.516,47 | 1.028,46 | 488,01 |
| 1171 | Translation centre Luxembourg (administrative matters) | 21.220,96 | 21.220,96 | 21.220,96 | 0,00 |
| 1172 | Payment for administrative assistance from the Community institutions | 10.975,59 | 10.975,59 | 7.620,15 | 3.355,44 |
| 1175 | Interim services | 179.325,11 | 179.325,11 | 178.725,20 | 599,91 |
| 1176 | Consultancy | 4.700,00 | 4.700,00 | 4.700,00 | 0,00 |
| 1177 | Other services | 139.240,00 | 139.240,00 | 133.143,74 | 6.096,26 |
| 1180 | Miscellaneous expenditure on recruitment | 244.606,26 | 244.606,26 | 239.014,31 | 5.591,95 |
| 1183 | Removal expenses | 95.981,73 | 95.981,73 | 83.163,13 | 12.818,60 |
| Total for Ch.11 : | | 697.566,12 | 697.566,12 | 668.615,95 | 28.950,17 |
| 1300 | Mission and travel expenses | 147.042,96 | 147.042,96 | 132.221,56 | 14.821,40 |
| 1301 | Shuttles | 20.099,20 | 20.099,20 | 20.043,04 | 56,16 |
| Total for Ch.13 : | | 167.142,16 | 167.142,16 | 152.264,60 | 14.877,56 |
| 1400 | Restaurants, meals and canteens | 6.554,10 | 6.554,10 | 4.969,90 | 1.584,20 |
| 1410 | Medical service | 75.452,41 | 75.452,41 | 49.848,46 | 25.603,95 |
| 1420 | Further training, language courses and retraining for staff | 266.137,86 | 266.137,86 | 245.339,77 | 20.798,09 |
| Total for Ch.14 : | | 348.144,37 | 348.144,37 | 300.158,13 | 47.986,24 |
| 1520 | Visiting experts, National Experts on Detachment | 26.061,82 | 26.061,82 | 17.907,85 | 8.153,97 |
| Total for Ch.15 : | | 26.061,82 | 26.061,82 | 17.907,85 | 8.153,97 |
| 1610 | Social contacts between staff | 34.635,17 | 34.635,17 | 33.893,17 | 742,00 |
| 1630 | Early childhood centres and other creches | 13.338,72 | 13.338,72 | 6.449,73 | 6.888,99 |
| Total for Ch.16 : | | 47.973,89 | 47.973,89 | 40.342,90 | 7.630,99 |
| 1700 | Reception and entertainment expenses | 18.932,19 | 18.932,19 | 12.005,19 | 6.927,00 |
| Total for Ch.17 : | | 18.932,19 | 18.932,19 | 12.005,19 | 6.927,00 |
| Total for T.1 : | | 1.305.820,55 | 1.305.820,55 | 1.191.294,62 | 114.525,93 |

| Budget Line | Title | Carry Forward | Committed | Paid | To be Cancelled |
|--------------------------|--|---------------------|---------------------|---------------------|------------------|
| 2000 | Rent | 13.500,33 | 13.500,33 | 13.500,33 | 0,00 |
| 2020 | Water, gaz, electricity and heating | 122.670,90 | 122.670,90 | 122.670,86 | 0,04 |
| 2030 | Maintenance | 109.307,58 | 109.307,58 | 109.307,58 | 0,00 |
| 2031 | Cleaning | 48.627,37 | 48.627,37 | 48.627,37 | 0,00 |
| 2040 | Refurbishment of premises/ Fitting out | 520.138,84 | 520.138,84 | 520.136,47 | 2,37 |
| 2050 | Security and surveillance of buidings | 248.008,24 | 248.008,24 | 248.002,59 | 5,65 |
| 2090 | Other expenditure on buildings | 5.451,04 | 5.451,04 | 5.451,00 | 0,04 |
| Total for Ch.20 : | | 1.067.704,30 | 1.067.704,30 | 1.067.696,20 | 8,10 |
| 2100 | Purchase/ Maintenance of equipment | 481.580,64 | 481.580,64 | 481.580,59 | 0,05 |
| 2101 | Purchase / maintenance of software | 364.309,81 | 364.309,81 | 363.265,91 | 1.043,90 |
| 2103 | Software development | 1.950.943,00 | 1.950.943,00 | 1.950.028,00 | 915,00 |
| 2104 | User Support | 296.874,00 | 296.874,00 | 296.874,00 | 0,00 |
| Total for Ch.21 : | | 3.093.707,45 | 3.093.707,45 | 3.091.748,50 | 1.958,95 |
| 2200 | Technical equipment and instalations | 171.931,35 | 171.931,35 | 171.931,35 | 0,00 |
| 2201 | Hire or leasing of technical equipement and instalations | 3.000,00 | 3.000,00 | 3.000,00 | 0,00 |
| 2202 | Maintenance and repair of technical equipement and installations | 3.837,09 | 3.837,09 | 3.795,78 | 41,31 |
| 2210 | Purchase of furniture | 7.664,57 | 7.664,57 | 7.664,57 | 0,00 |
| 2250 | Library stocks, purchase and preservation of books | 1.346,90 | 1.346,90 | 1.122,10 | 224,80 |
| 2251 | Special library, documentation and reproduction equipment | 695,00 | 695,00 | 695,00 | 0,00 |
| 2255 | Subscriptions and purchase of information media | 500,00 | 500,00 | 465,33 | 34,67 |
| Total for Ch.22 : | | 188.974,91 | 188.974,91 | 188.674,13 | 300,78 |
| 2300 | Stationery and office supplies | 41.573,30 | 41.573,30 | 41.573,30 | 0,00 |
| 2350 | Miscellaneous insurance | 22.224,00 | 22.224,00 | 12.602,90 | 9.621,10 |
| 2353 | Removals and associated handling | 5.350,43 | 5.350,43 | 5.263,20 | 87,23 |
| 2390 | Publications | 1.894,30 | 1.894,30 | 1.894,30 | 0,00 |
| Total for Ch.23 : | | 71.042,03 | 71.042,03 | 61.333,70 | 9.708,33 |
| 2400 | Postal charges | 12.818,57 | 12.818,57 | 12.818,57 | 0,00 |
| 2410 | Telecommunications subscriptions and charges | 108.355,47 | 108.355,47 | 80.171,18 | 28.184,29 |
| 2411 | Purchase and installation of equipment | 214.092,45 | 214.092,45 | 214.092,45 | 0,00 |
| Total for Ch.24 : | | 335.266,49 | 335.266,49 | 307.082,20 | 28.184,29 |
| 2500 | Management Board meetings | 109.637,34 | 109.637,34 | 89.807,67 | 19.829,67 |
| Total for Ch.25 : | | 109.637,34 | 109.637,34 | 89.807,67 | 19.829,67 |
| Total for T.2 : | | 4.866.332,52 | 4.866.332,52 | 4.806.342,40 | 59.990,12 |

| Budget Line | Title | Carry Forward | Committed | Paid | To be Cancelled |
|--------------------------|---|---------------------|---------------------|---------------------|-------------------|
| 3000 | ANS: Scientific co-operation with external experts | 56.100,00 | 56.100,00 | 56.100,00 | 0,00 |
| 3002 | ANS: Travel/Subsistence | 27.636,31 | 27.636,31 | 26.236,52 | 1.399,79 |
| 3010 | FCE: Scientific co-operation with external experts | 198.514,00 | 198.514,00 | 198.514,00 | 0,00 |
| 3012 | FCE:Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups | 81.465,60 | 80.684,38 | 66.727,56 | 14.738,04 |
| 3020 | FEEDAP: Scientific co-operation with external experts | 33.746,00 | 33.746,00 | 14.462,40 | 19.283,60 |
| 3021 | FEEDAP: Subventions for studies and evaluations | 80.124,94 | 80.124,94 | 51.299,05 | 28.825,89 |
| 3022 | FEEDAP: travel / subsistence and indemnities expenses for members of the Panel and its working Groups | 39.634,05 | 39.634,05 | 34.393,33 | 5.240,72 |
| 3030 | PLH: Scientific co-operation with external experts | 200.000,00 | 200.000,00 | 200.000,00 | 0,00 |
| 3031 | PH: Subventions for studies and evaluations | 80.000,00 | 80.000,00 | 80.000,00 | 0,00 |
| 3032 | PH: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups | 28.694,68 | 28.694,68 | 28.653,60 | 41,08 |
| 3040 | PPR: Scientific co-operation with external experts | 337.612,00 | 337.612,00 | 337.311,39 | 300,61 |
| 3041 | PPR: Subventions for studies and evaluations | 114.260,13 | 114.260,13 | 82.528,88 | 31.731,25 |
| 3042 | PPR: Travel / subsistence and indemnities expenses for members of the Panel and its Working Group | 18.251,05 | 18.251,05 | 15.373,72 | 2.877,33 |
| 3052 | GMO: Travel / subsistence and indemnities expenses for members of the Panel and its working Groups | 46.325,09 | 46.325,09 | 40.360,88 | 5.964,21 |
| 3060 | NDA: Scientific co-operation with external experts | 3.500,00 | 3.500,00 | 3.500,00 | 0,00 |
| 3062 | NDA: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups | 42.784,08 | 42.784,08 | 41.707,58 | 1.076,50 |
| 3070 | BIOHAZ & BSE-TSE: Scientific co-operation with external experts | 219.991,00 | 219.991,00 | 219.991,00 | 0,00 |
| 3071 | BIOHAZ & BSE-TSE: Subventions for studies and evaluations | 638.025,85 | 638.025,85 | 398.766,15 | 239.259,70 |
| 3072 | BIOHAZ & BSE-TSE: Travel / subsistence and indemnities expenses for the members of the Panel and its Working Groups | 100.792,96 | 100.562,92 | 85.737,07 | 15.055,89 |
| 3081 | CONTAM: Subventions for studies and evaluations | 150.651,65 | 150.651,65 | 0,00 | 150.651,65 |
| 3082 | CONTAM: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups | 33.180,42 | 33.180,42 | 25.779,40 | 7.401,02 |
| 3091 | AHAW: Subventions for studies | 579.294,60 | 579.294,60 | 349.338,23 | 229.956,37 |
| 3092 | AHAW: Travel / subsistence and indemnities expenses for members of the Panel and its Working Groups | 123.062,30 | 123.062,30 | 87.679,14 | 35.383,16 |
| Total for Ch.30 : | | 3.233.646,71 | 3.232.635,45 | 2.444.459,90 | 789.186,81 |
| 3100 | Scientific co-operation | 10.000,00 | 10.000,00 | 0,00 | 10.000,00 |
| 3102 | Travel / subsistence and indemnities expenses | 228.301,50 | 228.301,50 | 118.689,07 | 109.612,43 |
| 3110 | Data collection exposure | 960.000,00 | 960.000,00 | 893.092,19 | 66.907,81 |
| 3111 | DATEX : subventions | 698.901,78 | 698.901,78 | 381.700,02 | 317.201,76 |
| 3112 | DATEX: Travel/subsistence and indemnities expenses | 3.076,63 | 3.076,63 | 2.018,56 | 1.058,07 |

| Budget Line | Title | Carry Forward | Committed | Paid | To be Cancelled |
|--------------------------|--|---------------------|---------------------|---------------------|-------------------|
| 3120 | Emerging risks | 175.722,50 | 175.722,50 | 175.722,50 | 0,00 |
| 3122 | Emerging risks: travel/subsistence and indemnities expenses | 392,00 | 392,00 | 268,91 | 123,09 |
| 3131 | Assessment Methodology: Subventions | 122.500,00 | 122.500,00 | 84.648,14 | 37.851,86 |
| 3142 | PRAPeR: travel/subsistence and indemnities expenses for the members of the Expert Group | 181.087,73 | 181.087,73 | 150.830,10 | 30.257,63 |
| 3144 | MRL: Subventions | 14.000,00 | 14.000,00 | 4.604,47 | 9.395,53 |
| 3150 | ZOONOSES: Scientific cooperation with external experts | 904.368,50 | 904.368,50 | 846.577,50 | 57.791,00 |
| 3151 | Zoonoses: Subventions | 265.721,55 | 265.721,55 | 131.751,39 | 133.970,16 |
| 3152 | ZOONOSES: travel/subsistence and indemnities expenses for members of the Task Force and its Working Groups | 7.160,68 | 7.160,68 | 6.391,21 | 769,47 |
| Total for Ch.31 : | | 3.571.232,87 | 3.571.232,87 | 2.796.294,06 | 774.938,81 |
| 3200 | Advisory Forum Plenary | 93.861,26 | 93.861,26 | 75.279,73 | 18.581,53 |
| 3201 | Advisory Forum WG COM | 9.154,53 | 9.154,53 | 7.140,69 | 2.013,84 |
| 3202 | Advisory Forum WG IT | 6.962,76 | 6.962,76 | 5.888,16 | 1.074,60 |
| 3203 | Advisory Forum horizontal WG | 3.439,26 | 3.439,26 | 3.259,98 | 179,28 |
| 3211 | SC: Subventions | 152.902,12 | 152.902,12 | 107.051,48 | 45.850,64 |
| 3212 | SC: travel/subsistence and indemnities expenses for members of the Scientific Committee and its Working Groups | 46.874,31 | 46.874,31 | 40.756,82 | 6.117,49 |
| Total for Ch.32 : | | 313.194,24 | 313.194,24 | 239.376,86 | 73.817,38 |
| 3300 | Stakeholder relations | 11.863,73 | 11.863,73 | 8.231,35 | 3.632,38 |
| 3301 | Crisis support | 450,00 | 450,00 | 450,00 | 0,00 |
| 3302 | International & Institutional Liaison | 10.199,41 | 10.199,41 | 8.489,41 | 1.710,00 |
| 3310 | Pre-Accession | 106.982,08 | 106.982,08 | 103.316,89 | 3.665,19 |
| 3320 | Strategy & Prospective | 84.347,00 | 84.347,00 | 42.798,00 | 41.549,00 |
| Total for Ch.33 : | | 213.842,22 | 213.842,22 | 163.285,65 | 50.556,57 |
| 3400 | Media Relations | 42.365,20 | 42.365,20 | 42.365,20 | 0,00 |
| 3410 | Web development | 44.000,00 | 44.000,00 | 44.000,00 | 0,00 |
| 3411 | Webstreamings (all) | 46.873,26 | 46.873,26 | 44.673,17 | 2.200,09 |
| 3420 | Public C&E | 53.026,74 | 53.026,74 | 44.699,93 | 8.326,81 |
| 3421 | Scientific C&E | 65.526,03 | 65.526,03 | 45.682,09 | 19.843,94 |
| 3422 | Press/Media C&E | 12.299,63 | 12.299,63 | 10.535,45 | 1.764,18 |
| 3430 | Publications | 367.809,64 | 367.809,64 | 317.209,32 | 50.600,32 |
| 3440 | Publicity/Marketing Material | 4.645,00 | 4.645,00 | 4.645,00 | 0,00 |
| 3450 | Evaluation | 124.745,00 | 124.745,00 | 124.166,42 | 578,58 |
| Total for Ch.34 : | | 761.290,50 | 761.290,50 | 677.976,58 | 83.313,92 |
| 3501 | IT Data Collection | 666.151,21 | 666.151,21 | 666.151,21 | 0,00 |
| 3502 | Networking of organization | 32.001,50 | 32.001,50 | 32.001,50 | 0,00 |
| 3503 | Dedicated IT systems to support the operations | 221.571,50 | 221.571,50 | 221.571,50 | 0,00 |
| 3511 | Quality Management/Studies | 37.640,00 | 37.640,00 | 37.640,00 | 0,00 |
| 3512 | Library: access to databases/documents | 92.173,56 | 92.173,56 | 84.773,22 | 7.400,34 |
| 3513 | Mission of staff related to operational duties | 4,78 | 4,78 | 0,00 | 4,78 |
| 3514 | Shuttles | 145.971,21 | 145.971,21 | 145.971,21 | 0,00 |

| Budget Line | Title | Carry Forward | Committed | Paid | To be Cancelled |
|--------------------------|-------------|----------------------|----------------------|----------------------|---------------------|
| 3520 | Translation | 39.256,43 | 39.256,43 | 39.256,43 | 0,00 |
| Total for Ch.35 : | | 1.234.770,19 | 1.234.770,19 | 1.227.365,07 | 7.405,12 |
| Total for T.3 : | | 9.327.976,73 | 9.326.965,47 | 7.548.758,12 | 1.779.218,61 |
| Grand Total | | 15.500.129,80 | 15.499.118,54 | 13.546.395,14 | 1.953.734,66 |

4.2.6 Automatic carry forward (2010-C8)

| Item | Title | To be Carried Forward |
|---|---|-----------------------|
| 1113 | Stagiaires | 0,00 |
| 1172 | Payment for administrative assistance from the community institutions | 2.582,06 |
| 1175 | Interim services | 95.990,58 |
| 1176 | Consultancy | 29.000,00 |
| 1177 | Other services | 30.508,50 |
| 1180 | Miscellaneous expenditure on recruitment | 32.322,34 |
| 1183 | Removal expenses | 29.847,50 |
| Total for Ch.11 : Personnel in activity | | 220.250,98 |
| 1300 | Mission and travel expenses | 28.501,12 |
| 1301 | Shuttles for missions and duty | 3.623,59 |
| Total for Ch.13 : Missions and duty travel | | 32.124,71 |
| 1400 | Restaurants, meals and canteens | 2.115,80 |
| 1410 | Medical service | 79.767,37 |
| 1420 | Further training, language courses and retraining for staff | 233.027,83 |
| Total for Ch.14 : Socio-medical infrastructure | | 314.911,00 |
| 1520 | Visiting experts, national experts on detachment | 44.154,73 |
| Total for Ch.15 : Exchange of officers and experts | | 44.154,73 |
| 1610 | Social contacts between staff | 22.214,67 |
| 1620 | Other interventions | 48.206,58 |
| 1630 | Early childhood centres and other creches | 3.929,54 |
| Total for Ch.16 : Social welfare | | 74.350,79 |
| 1700 | Reception and entertainment expenses | 4.108,00 |
| Total for Ch.17 : Reception and entertainment expenses | | 4.108,00 |
| Total for T.1 : Expenses for personnel linked to the authority | | 689.900,21 |

| Item | Title | To be Carried Forward |
|--|--|-----------------------|
| 2000 | Rent | 9.078,11 |
| 2020 | Water, gaz, electricity and heating | 68.053,44 |
| 2030 | Maintenance | 101.925,33 |
| 2031 | Cleaning | 15.617,73 |
| 2040 | Refurbishment of premises/ fitting out | 475.029,85 |
| 2050 | Security and surveillance of buidings | 163.043,75 |
| 2080 | Preliminary to construction, acquisition or rental of immovable property | 122.790,00 |
| 2090 | Other expenditure on buildings | 5.748,97 |
| Total for Ch.20 : Investments in immovable property, rental of buiding and associated costs | | 961.287,18 |
| 2100 | Purchase/ maintenance of equipment | 1.018.458,15 |
| 2101 | Purchase / maintenance of software | 280.083,97 |
| 2103 | Software development | 1.489.863,60 |
| 2104 | User support | 273.850,00 |
| Total for Ch.21 : Expenditure on data processing | | 3.062.255,72 |
| 2200 | Technical equipment and instalations | 65.372,18 |
| 2201 | Hire or leasing of technical equipement and instalations | 1.500,00 |
| 2202 | Maintenance and repair of technical equipement and installations | 0,00 |
| 2210 | Purchase of furniture | 35.068,02 |
| 2250 | Library stocks, purchase and preservation of books | 0,00 |
| 2255 | Subscriptions and purchase of information media | 15.291,84 |
| Total for Ch.22 : Movable property and associated costs | | 117.232,04 |
| 2300 | Stationery and office supplies | 21.188,94 |
| 2340 | Damages | 18.300,00 |
| 2350 | Miscellaneous insurance | 23.515,60 |
| 2353 | Removals and associated handling | 4.972,93 |
| Total for Ch.23 : Current administrative expenditure | | 67.977,47 |
| 2400 | Postal charges | 23.638,81 |
| 2410 | Telecommunications subscriptions and charges | 62.881,37 |
| 2411 | Purchase and installation of equipment | 34.128,90 |
| Total for Ch.24 : Postal charges and telecommunications | | 120.649,08 |
| 2500 | Management board meetings | 66.759,82 |
| Total for Ch.25 : Expenditure on formal and other meetings | | 66.759,82 |
| Total for T.2 : Buiding equipment + miscellaneous operating expenditure linked to the authority | | 4.396.161,31 |

| Item | Title | To be Carried Forward |
|--|---|-----------------------|
| 3000 | Ans: scientific co-operation with external experts | 466.200,00 |
| 3002 | Ans: travel/subsistence and indemnities expenses for members of the panel and its working groups | 11.287,61 |
| 3010 | Cef: scientific co-operation with external experts | 296.244,00 |
| 3012 | Cef:travel / subsistence and indemnities expenses for members of the panel and its working groups | 31.100,25 |
| 3020 | Feedap: scientific co-operation with external experts | 54.283,60 |
| 3021 | Feedap: subventions for studies and evaluations | 79.049,98 |
| 3022 | Feedap: travel / subsistence and indemnities expenses for members of the panel and its working groups | 49.791,96 |
| 3030 | Plh: scientific co-operation with external experts | 200.000,00 |
| 3031 | Plh: subventions for studies and evaluations | 374.280,40 |
| 3032 | Plh: travel / subsistence and indemnities expenses for members of the panel and its working groups | 25.140,99 |
| 3040 | Ppr: scientific co-operation with external experts | 392.995,20 |
| 3041 | Ppr: subventions for studies and evaluations | 111.761,96 |
| 3042 | Ppr: travel / subsistence and indemnities expenses for members of the panel and its working group | 94.846,40 |
| 3050 | Gmo: scientific co-operation with external experts | 352.669,89 |
| 3052 | Gmo: travel / subsistence and indemnities expenses for members of the panel and its working groups | 41.963,19 |
| 3062 | Nda: travel / subsistence and indemnities expenses for members of the panel and its working groups | 99.776,10 |
| 3070 | Biohaz & bse-tse: scientific co-operation with external experts | 274.562,50 |
| 3071 | Biohaz & bse-tse: subventions for studies and evaluations | 239.259,85 |
| 3072 | Biohaz & bse-tse: travel / subsistence and indemnities expenses for the members of the panel and its working groups | 36.315,63 |
| 3080 | Contam: scientific co-operation with external experts | 14.500,00 |
| 3081 | Contam: subventions for studies and evaluations | 287.435,65 |
| 3082 | Contam: travel / subsistence and indemnities expenses for members of the panel and its working groups | 66.774,78 |
| 3090 | Ahaw: scientific co-operation with external experts | 3.000,00 |
| 3091 | Ahaw: subventions for studies | 326.161,02 |
| 3092 | Ahaw: travel / subsistence and indemnities expenses for members of the panel and its working groups | 25.576,21 |
| Total for Ch.30 : Risk assessment | | 3.954.977,17 |
| 3100 | Scientific co-operation | 0,00 |
| 3102 | Travel / subsistence and indemnities expenses | 779,23 |
| 3110 | Data collection exposure | 164.700,00 |
| 3111 | Datex: subventions for studies and evaluations | 794.907,68 |
| 3112 | Datex: travel/subsistence and indemnities expenses | 9.702,32 |
| 3120 | Emerging risks | 35.392,00 |
| 3121 | Emerging risks: subventions for studies and evaluations | 175.000,00 |
| 3122 | Emerging risks: travel/subsistence and indemnities expenses | 3.663,36 |
| 3130 | Assessment methodology | 115.270,00 |
| 3131 | Assessment methodology: subventions for studies and evaluations | 22.500,00 |
| 3132 | Assessment methodology: travel/subsistence and indemnities expenses | 2.087,09 |
| 3142 | Praper: travel/subsistence and indemnities expenses for the members of the expert group and its working groups | 0,00 |
| 3143 | Mrl: scientific cooperation with external experts | 96.640,00 |
| 3144 | Mrl: subventions for studies and evaluations | 0,00 |
| 3150 | Zoonoses: scientific cooperation with external experts | 732.865,00 |
| 3151 | Zoonoses: subventions for studies and evaluations | 133.970,16 |
| 3152 | Zoonoses: travel/subsistence and indemnities expenses for members of the task force and its working groups | 21.984,93 |
| Total for Ch.31 : Scientific cooperation & assistance | | 2.309.461,77 |

| Item | Title | To be Carried Forward |
|--|--|-----------------------|
| 3200 | Advisory forum plenary | 25.803,89 |
| 3201 | Advisory forum wg com | 0,00 |
| 3202 | Advisory forum wg it | 6.300,00 |
| 3203 | Advisory forum horizontal wg | 23.350,67 |
| 3210 | Sc: cooperation with external experts | 126.901,37 |
| 3211 | Sc: subventions for studies and evaluations | 45.850,64 |
| 3212 | Sc: travel/subsistence and indemnities expenses for members of the scientific committee and its working groups | 88.328,04 |
| Total for Ch.32 : Scientific committee & advisory forum | | 316.534,61 |
| 3300 | Stakeholder relations | 8.288,00 |
| 3302 | International & institutional liaison | 1.200,00 |
| 3310 | Pre-accession | 0,00 |
| 3320 | Strategy & prospective | 0,00 |
| Total for Ch.33 : External relations | | 9.488,00 |
| 3400 | Communication activities | 89.079,49 |
| 3410 | Web development | 11.696,00 |
| 3411 | Webstreamings (all) | 58.812,84 |
| 3420 | Corporate, public & scientific conferences & events | 150.120,84 |
| 3421 | Press/media conferences & events | 2.803,80 |
| 3430 | Publications | 362.101,97 |
| 3440 | Publicity/marketing material | 13.548,00 |
| 3450 | Evaluation | 668.825,19 |
| 3451 | Media monitoring | 238.060,00 |
| Total for Ch.34 : Communications | | 1.595.048,13 |
| 3501 | It data collection | 609.364,98 |
| 3502 | Networking of organization | 163.686,00 |
| 3503 | Dedicated it systems to support the operations | 957.099,67 |
| 3512 | Library: access to databases / documents | 8.336,86 |
| 3513 | Mission of staff related to operational duties | 155.463,09 |
| 3514 | Shuttles | 54.605,53 |
| 3515 | Archives and scanning | 63.699,00 |
| 3520 | Translation | 54.590,83 |
| Total for Ch.35 : Operational support | | 2.066.845,96 |
| Total for T.3 : Operating expenditure linked to the authority | | 10.252.355,64 |
| TOTAL BUDGET : | | 15.338.417,16 |

4.2.7 Current year income (2009-IC1-IC4)

| Budget Line | Title | Appropriations (final) | Recovery orders | Received | To be received |
|--|--------------------------------|------------------------|----------------------|----------------------|-----------------|
| 1000 | Subsidies DG SANCO | 70.454.000,00 | 63.952.979,00 | 63.952.979,00 | 0,00 |
| 1001 | Subsidies DG ELARG | 1.000.000,00 | 479.930,50 | 479.930,50 | 0,00 |
| Total for Article 100 : Subsidies | | 71.454.000,00 | 64.432.909,50 | 64.432.909,50 | 0,00 |
| Total for Chapter 10 : Subsidies | | 71.454.000,00 | 64.432.909,50 | 64.432.909,50 | 0,00 |
| Total for Title 1 : Subsidies | | 71.454.000,00 | 64.432.909,50 | 64.432.909,50 | 0,00 |
| 9000 | Other income | 0,00 | 31.028,03 | 28.120,46 | 2.907,57 |
| Total for Article 900 : Other income | | 0,00 | 31.028,03 | 28.120,46 | 2.907,57 |
| Total for Chapter 90 : Other income | | 0,00 | 31.028,03 | 28.120,46 | 2.907,57 |
| 9100 | Miscellaneous assigned revenue | 0,00 | 58.405,00 | 58.405,00 | 0,00 |
| Total for Article 910 : Miscellaneous assigned revenue | | 0,00 | 58.405,00 | 58.405,00 | 0,00 |
| Total for Chapter 91 : Miscellaneous assigned revenue | | 0,00 | 58.405,00 | 58.405,00 | 0,00 |
| Total for Title 9 : Miscellaneous revenue | | 0,00 | 89.433,03 | 86.525,40 | 2.907,57 |
| Total Income 2009/IC1-IC4 | | 71.454.000,00 | 64.522.342,53 | 64.519.434,96 | 2.907,57 |

4.3 Reconciliation Economic / Budgetary Outturn

| | 2009 |
|---|----------------------|
| <i>ECONOMIC OUTTURN (a)</i> | -4 776 763.49 |
| <i>Adjustments</i> | |
| Adjustments for accrual Cut-off (reversal 31.12.N-1) | -5 854 512.10 |
| Adjustments for accrual Cut-off (cut-off 31.12.N) | 4 332 084.52 |
| Prefinancing given in previous year and cleared in the year | 515 863.81 |
| Amount booked as income to be received from CDT | 143 437.00 |
| Adjustment for carry over from the previous year | 47 279.19 |
| Unpaid invoices at year end but booked in charges | 827 961.74 |
| Payments appropriations carried over to 2010 | -9 706 646.31 |
| Cancellation of unused carried over payment appropriations | 1 953 734.66 |
| Purchase of intangible fixed assets | -235 200.10 |
| Purchase of tangible fixed assets | -984 376.84 |
| Depreciation | 1 324 930.02 |
| Value reductions | 3 531.13 |
| New prefinancing paid in 2009 and remaining open | -1 305 489.90 |
| New prefinancing received in 2009 and remaining open | 3 534 532.20 |
| Provision | 199 886.08 |
| Prefinancing received in previous year and cleared in the year – DG ELARG | -285 565.12 |
| Payments made from carry over of payment appropriations | 13 546 395.14 |
| Recovery orders issued in previous year and cashed | 1 784.67 |
| Recovery orders issued and not cashed | -2 907.57 |
| Exchange differences for the year | -2 921.77 |
| Extraordinary Losses | |
| Extraordinary Gains | |
| Miscellaneous corrections | |
| <i>Total adjustments (b)</i> | 8 053 800.45 |
| <i>BUDGET OUTTURN (a+b)</i> | 3 277 036.96 |



5

STAFF MOVEMENTS

5. Staff movements 2008 & 2009

| Category et grade | Posts | | | | | |
|--------------------|------------------------------|-----------------|---------------------------|-----------------|------------------------------|-----------------|
| | 2008 | | 2009 | | 2009 | |
| | Occupied posts at 31.12.2008 | | Authorized posts for 2009 | | Occupied posts at 31.12.2009 | |
| | Permanent agent | Temporary agent | Permanent agent | Temporary agent | Permanent agent | Temporary agent |
| AD16 | | | | | | |
| AD15 | | 1 | | 1 | | 1 |
| AD14 | | | | 2 | | |
| AD13 | | | | | | |
| AD12 | | 4 | 1 | 13 | | 4 |
| AD11 | | 12 | | 12 | | 11 |
| AD10 | | 3 | 1 | 4 | | 7 |
| AD9 | | 24 | 1 | 30 | | 26 |
| AD8 | | 37 | | 32 | | 39 |
| AD7 | | 37 | 1 | 48 | | 33 |
| AD6 | 4 | 32 | 1 | 26 | 4 | 36 |
| AD5 | 1 | 22 | | 24 | 1 | 21 |
| Total AD | 5 | 172 | 5 | 192 | 5 | 178 |
| AST11 | | | | | | |
| AST10 | | | | | | |
| AST9 | | | | | | |
| AST8 | | | | 1 | | |
| AST7 | | 3 | | 5 | | 3 |
| AST6 | | | | 4 | | |
| AST5 | | 6 | 2 | 18 | | 8 |
| AST4 | | 30 | | 36 | | 28 |
| AST3 | | 28 | | 26 | | 28 |
| AST2 | | 34 | | 34 | | 47 |
| AST1 | | 40 | 2 | 30 | | 29 |
| Total AST | 0 | 141 | 4 | 154 | 0 | 143 |
| Total | 5 | 313 | 9 | 346 | 5 | 321 |
| Grand total | 318 | | 355 | | 326 | |



6

**REPORT ON BUDGETARY
AND FINANCIAL MANAGEMENT**

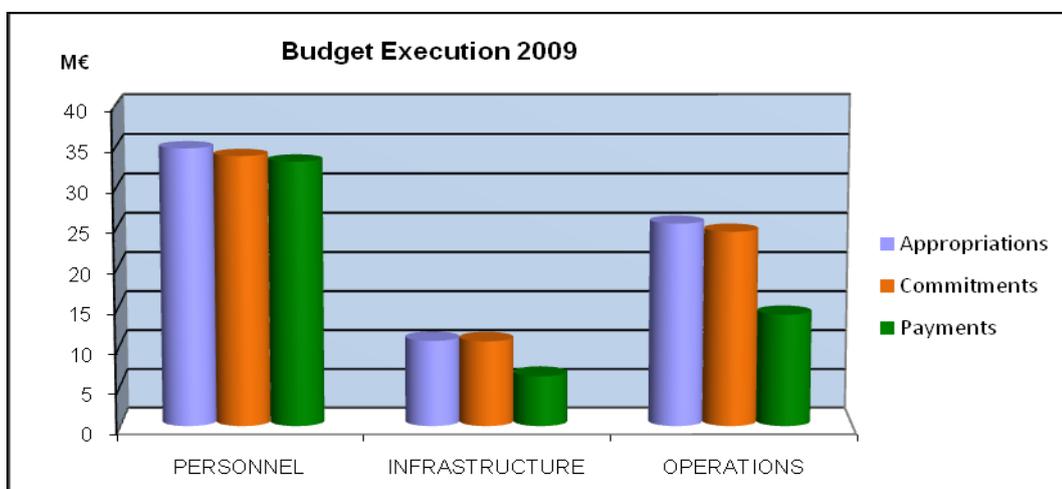
Financial Regulation - Art. 76

Budget execution 2009

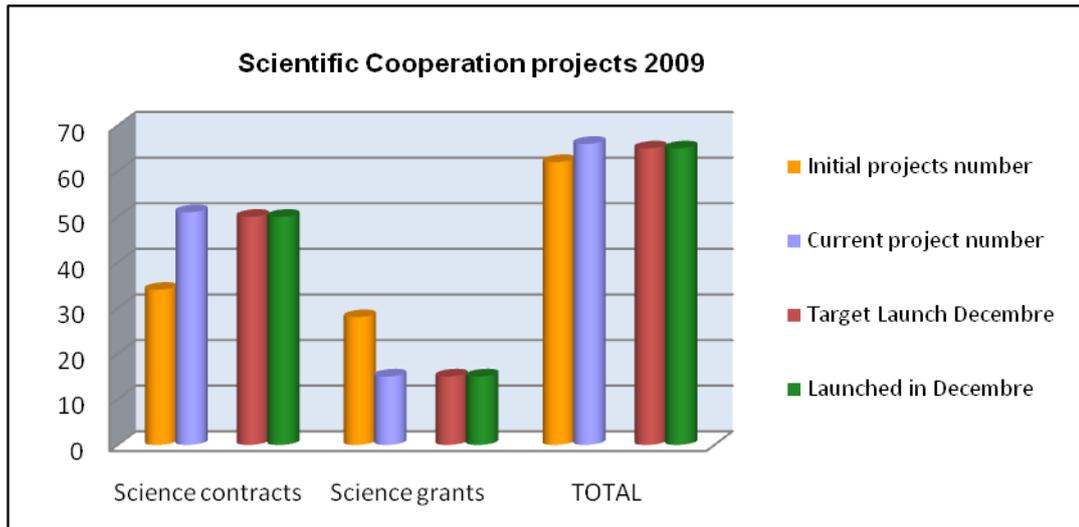
In 2009,

- €68.92 million or **97.1%** of the €70.96 million budget including the Pre-accession program was committed. The commitment level was 1% below the target set for the year i.e. 98%.
- €53.47 million or **75.4%** of the total appropriations were paid. This payment level stands 3% below the target at €55.6 million.
- €9.5 million of payment appropriations were carried forward to 2010 or **13%** of the executed budget (24.4% in 2008).

| Title | Appropriations | Commitments | % Committed | Payments | % Paid | RAL |
|------------------------|----------------|--------------|-------------|--------------|------------|--------------|
| PERSONNEL | 34.77 | 33.81 | 97% | 33.12 | 95% | 0.69 |
| INFRASTRUCTURE | 10.75 | 10.69 | 99% | 6.30 | 59% | 4.40 |
| OPERATIONS | 25.44 | 24.42 | 96% | 14.05 | 55% | 10.37 |
| of which Pre-accession | 0.51 | 0.35 | 69% | 0.23 | 46% | 0.11 |
| TOTAL | 70.96 | 68.92 | 97% | 53.47 | 75% | 15.45 |



The budget execution in Title I (97% committed) is mainly driven by staff remuneration. Without the late December decision of the Council to reduce the salary adjustment coefficient, the execution under Title I would have reached 98%. Title II reached a 99% budget execution after the lifting of the €2 million reserve beginning of December which allowed conducting core IT and infrastructure projects. Under Title III, 96% of the appropriations were committed or 2% below the target. In 2009, science contracts were awarded an amount of €4.3 million on top of the grant agreements for an amount of €3.5 million.

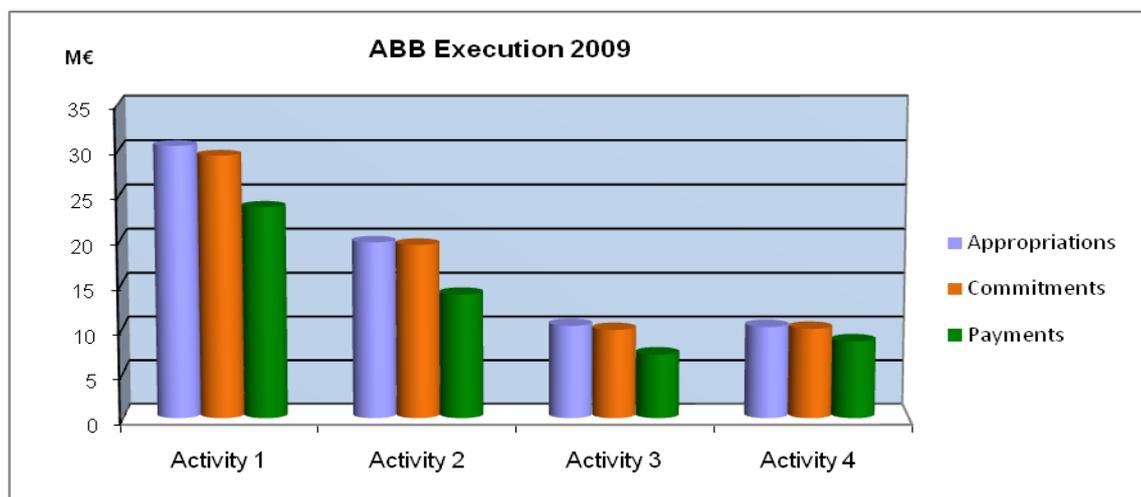


The budget execution of the main operations conducted is as follows:

| Actions- M€ | Appropriations 2009 | Commitments | % Committed | Payments | % Paid | Appropriations carried over |
|-------------------|---------------------|---------------|-------------|-------------|------------|-----------------------------|
| Science meetings | 8.10 | 7.56 | 93% | 6.95 | 85% | 0.61 |
| Science contracts | 4.37 | 4.33 | 99% | 1.00 | 22% | 3.33 |
| Science grants | 3.56 | 3.53 | 99% | 0.94 | 26% | 2.59 |
| Communication C&E | 0.45 | 0.45 | 99% | 0.30 | 65% | 0.15 |
| Advisory Forum | 0.56 | 0.49 | 87% | 0.44 | 77% | 0.55 |
| TOTAL | 17.04 | 16.365 | 96% | 9.63 | 56% | 6.73 |

In terms of Activity-based budgeting, the budgetary execution of the activities is as follows: the commitment execution level of the activities oscillates around 98% average for administration and activity 2 and 96% for communication and activity 1. This is mainly driven by the high proportion of staff costs and Infrastructure expenditure levelling out the operational execution difference.

| Activity – M€ | Appropriations | Commitments | % Committed | Payments | % Paid | RAL |
|---------------|----------------|--------------|-------------|--------------|------------|--------------|
| Activity 1 | 30.72 | 29.84 | 97% | 24.05 | 78% | 5.79 |
| Activity 2 | 19.52 | 19.04 | 98% | 13.58 | 70% | 5.46 |
| Activity 3 | 10.42 | 9.96 | 96% | 7.18 | 69% | 2.78 |
| Activity 4 | 10.30 | 10.09 | 98% | 8.67 | 84% | 1.42 |
| TOTAL | 70.96 | 68.92 | 97% | 53.47 | 75% | 15.45 |



Budget execution of carry-over appropriations

The payment execution under appropriations carried over from 2008 reached 874% with €13.55 million paid. €1.95 million of these appropriations were not utilised mainly as a result of delays incurred in delivering the grant programme for 2007 and 2008.

| Title – M€ | Payment Appropriations | Executed Payments | % Paid | Appropriations cancelled |
|--------------------|------------------------|-------------------|------------|--------------------------|
| PERSONNEL | 1.30 | 1.19 | 91% | 0.11 |
| INFRASTRUCTURE | 4.87 | 4.81 | 99% | 0.06 |
| OPERATIONS | 9.33 | 7.55 | 81% | 1.78 |
| GRAND TOTAL | 15.50 | 13.55 | 87% | 1.95 |

Year on year

Year on year, budget execution increased by €4.7 million which represents an increase of 7%. A noticeable increase in Activity 2 (+33%) is notable. It mirrors the increased activities related to applications in particular. This was counter balanced by a decrease in Activity 1 (-5%). Overall, payments increased by €4.8 million which represents a 10% increase. The Management & Administration allocation in the global budget reduced from €11.0 million in 2008 to €10.1 million in 2009 (-8%) as a result of increased automation of processes and efficiency gains.

| In M€ | Budget Execution 2009 | Budget Execution 2008 | Change | Payments December 2009 | Payments December 2008 | Change |
|--|-----------------------|-----------------------|-----------|------------------------|------------------------|------------|
| 1- Provide Scientific Advice & Opinion | 29.84 | 31.37 | -5% | 23.68 | 25.46 | -7% |
| 2- Risk assessment methodologies | 19.04 | 14.36 | 33% | 13.95 | 8.74 | 59% |
| 3- Communication and dialogue | 9.96 | 7.49 | 33% | 7.18 | 5.46 | 31% |
| 4- Management and Administration | 10.09 | 11.00 | -8% | 8.67 | 9.06 | -4% |
| TOTAL | 68.92 | 64.23 | 7% | 53.47 | 48.73 | 10% |

Glossary

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



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