

# **2018 ANNUAL ACCOUNTS**

**Pedro Pinhal** 

Accountant



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# ACCOUNTING MILESTONES



Dates			What			
	1 March		Provisional accounts – EC and ECA			
	February-March		Auditing Provisional accounts – External auditors + ECA			
	May		Final accounts drawn up			
	1 June		Observations report ECA			
	JUNE		MB opinion on final accounts			
	1 July		Final accounts – EC, ECA, EP and Council together with MB opinion			
	November		Declaration of assurance ECA			



#### MANAGEMENT BOARD - KEY DECISIONS



December 2017 – MB approval 2018 budget



- June 2019 MB opinion 2018 accounts
  - EFSA Accounting Officer certification
  - ECA Preliminary Observations
  - Presentation during Management Board Audit Committee 2020
- Early 2020 European Parliament "expected discharge to granted on the financial year 2018"

### **CURRENT SITUATION**



#### **Auditors**

- External auditors
- European Court of Auditors (ECA)



### **ECA – Observations**

Legality and Regularity

Reliability



".... accounts of the Authority **present fairly, in all material respects**, the financial position of the Authority at 31 December 2018....."

".... revenue/payments underlying the accounts for the year ended 31 December 2018 is legal and regular in all material respects."

## REPORTS IMPLEMENTATION BUDGET



Budgetary Items	Available Commitments	Committed	Committed - %
Title 1 - Staff costs	42,642,178	42,642,178	100%
Title 2 - Administrative costs	10,599,491	10,599,397	100%
Title 3 - Operating activities	25,942,145	25,942,007	100%
Total	79,183,814	79,183,582	100%