



## **ANNUAL ACCOUNTS**

# **EUROPEAN FOOD SAFETY AUTHORITY**

## **Financial Year 2023**

**Financial Statements**  
**Reports on the Implementation of the Budget**

## **Certification of the 2023 Annual Accounts**

I acknowledge my responsibility for the preparation and presentation of the annual accounts of European Food Safety Authority in accordance with Article 102 of the Framework Financial Regulation ('FFR')<sup>1</sup> and I hereby certify that the annual accounts of the European Food Safety Authority for the year 2023 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the European Food Safety Authority's assets and liabilities and the budgetary implementation. Based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the European Food Safety Authority.

[signed]  
Pedro Pinhal  
Accounting Officer

Parma, 16 May 2024

---

<sup>1</sup> COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council.

## Table of Contents

|   |    |
|---|----|
| INTRODUCTION.....   | 4  |
| LEGAL BASIS .....   | 4  |
| FINANCIAL STATEMENTS .....  | 5  |
| BALANCE SHEET .....   | 5  |
| STATEMENT OF FINANCIAL PERFORMANCE .....                              | 6  |
| CASH FLOW STATEMENT .....   | 7  |
| STATEMENT OF CHANGES IN NET ASSETS.....                               | 8  |
| NOTES TO THE FINANCIAL STATEMENTS .....                               | 9  |
| 1.    SIGNIFICANT ACCOUNTING POLICIES .....                           | 9  |
| 2.    NOTES TO THE BALANCE SHEET .....                                | 12 |
| 3.    NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE .....           | 18 |
| 4.    CONTINGENT ASSETS/LIABILITIES AND OTHER SIGNIFICANT DISCLOSURES | 21 |
| 5.    PROTECTION OF THE EU BODY'S BUDGET .....                        | 23 |
| 6.    FINANCIAL INSTRUMENTS AND RISK MANAGEMENT POLICIES.....         | 24 |
| 7.    CHANGES IN ACCOUNTING POLICIES.....                             | 26 |
| 8.    RELATED PARTY DISCLOSURE.....                                   | 27 |
| 9.    EVENTS AFTER THE BALANCE SHEET DATE.....                        | 27 |
| REPORTS ON IMPLEMENTATION OF THE BUDGET .....                         | 28 |
| BUDGETARY STRUCTURE AND PRINCIPLES .....                              | 29 |
| BUDGET RESULT .....   | 31 |
| RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT .....            | 32 |
| BUDGET IMPLEMENTATION .....   | 34 |
| BUDGET TRANSFERS.....   | 41 |
| EFSA'S ORGANISATIONAL CHART (December 2023) .....                     | 43 |
| ESTABLISHMENT PLAN 2023 & FILLED POSTS.....                           | 44 |

# INTRODUCTION

The European Food Safety Authority (“EFSA” or “the Authority”) is an independent EU Authority established by Regulation (EC) n° 178/2002 of the European Parliament and of the Council of 28 January 2002 and although financed by the general budget of the EU, it operates separately from the European Commission, European Parliament and EU Member States. EFSA’s role is to assess and communicate on all risks associated with the food chain.

EFSA is represented by its Executive Director, Dr. Bernhard Url, appointed by the Authority Management Board. EFSA’s headquarters are in Parma, Italy.

More information on the Authority administrative and operational activities, organizational chart, applicable legislation, Management Board is available on the web site: [www.efsa.europa.eu](http://www.efsa.europa.eu).

The 2023 Annual Accounts cover the period 1<sup>st</sup> January to 31<sup>st</sup> December 2023.

## LEGAL BASIS

The EFSA Annual Accounts have been established in accordance with the following legislation:

- Financial Regulation of EFSA as adopted by its Management Board on 19 June 2019;
- EC Financial Regulation;
- Accounting rules, methods and guidelines as adopted and provided by the Accounting Officer of the Commission.

# FINANCIAL STATEMENTS

## BALANCE SHEET

EUR

| ASSETS   | Note  | 2023                 | 2022                 |
|--|-------|----------------------|----------------------|
| <b>NON-CURRENT ASSETS</b>                            |       |                      |                      |
| <b>Intangible assets</b>                             | 2.1.  |                      |                      |
| Computer software                                    |       | 40,660.68            | 227,846.66           |
| <b>Property, Plant and Equipment</b>                 | 2.2.  |                      |                      |
| Land and buildings                                   |       | 23,722,030.48        | 25,055,866.75        |
| Plant and equipment                                  |       | 39,559.17            | 59,216.69            |
| Computer hardware                                    |       | 1,868,500.90         | 1,925,708.73         |
| Furniture  |       | 1,262,163.48         | 814,589.05           |
| Assets under construction                            |       | 195,000.00           | 0.00                 |
| <b>Long term pre-financing</b>                       | 2.3.  | 4,623,695.04         | 3,171,445.37         |
| <b>TOTAL NON CURRENT ASSETS</b>                      |       | <b>31,751,609.75</b> | <b>31,254,673.25</b> |
| <b>CURRENT ASSETS</b>                                |       |                      |                      |
| <b>Receivables and recoverables</b>                  | 2.4.  |                      |                      |
| Current receivables                                  |       | 17,821.00            | 17,821.00            |
| Sundry receivables                                   |       | 25,019.08            | 56,560.73            |
| Prepaid expenses                                     |       | 3,602,721.29         | 3,489,962.07         |
| <b>Short term pre-financing</b>                      | 2.5.  | 619,201.35           | 2,634,330.61         |
| <b>Cash and cash equivalents</b>                     | 2.6.  | 16,098,067.70        | 15,019,894.19        |
| <b>TOTAL CURRENT ASSETS</b>                          |       | <b>20,362,830.42</b> | <b>21,218,568.60</b> |
| <b>TOTAL ASSETS</b>                                  |       | <b>52,114,440.17</b> | <b>52,473,241.85</b> |
| <b>NET ASSETS AND LIABILITIES</b>                    |       |                      |                      |
| <b>NET ASSETS</b>                                    |       |                      |                      |
| <b>Accumulated surplus/deficit</b>                   |       | 18,415,786.20        | 17,991,138.84        |
| <b>Economic result of the year</b>                   |       | -3,427,496.00        | 424,647.36           |
| <b>TOTAL NET ASSETS</b>                              |       | <b>14,988,290.20</b> | <b>18,415,786.20</b> |
| <b>NON-CURRENT LIABILITIES</b>                       |       |                      |                      |
| <b>Long-term liabilities</b>                         | 2.7.  | 15,558,829.17        | 16,839,320.86        |
| <b>TOTAL NON CURRENT LIABILITIES</b>                 |       | <b>15,558,829.17</b> | <b>16,839,320.86</b> |
| <b>CURRENT LIABILITIES</b>                           |       |                      |                      |
| <b>Provisions for risks and liabilities</b>          | 2.8.  | 16,929.95            | 22,929.95            |
| <b>Payables</b>                                      | 2.9.  |                      |                      |
| Current payables                                     |       | 2,256,692.70         | 2,744,738.60         |
| Long-term liabilities falling due within the year    |       | 1,027,734.41         | 1,007,861.77         |
| Sundry payables                                      |       | 28,104.12            | 17,904.62            |
| Accrued charges and deferred income                  | 2.10. | 15,979,198.16        | 12,538,738.39        |
| Pre-financing received from consolidated EU entities | 2.11. | 2,258,661.46         | 885,961.46           |
| <b>TOTAL CURRENT LIABILITIES</b>                     |       | <b>21,567,320.80</b> | <b>17,218,134.79</b> |
| <b>TOTAL NET ASSETS AND LIABILITIES</b>              |       | <b>52,114,440.17</b> | <b>52,473,241.85</b> |

## STATEMENT OF FINANCIAL PERFORMANCE

EUR

|  | Note   | 2023                   | 2022                   |
|--|--------|------------------------|------------------------|
| <b>OPERATING REVENUE</b>                           | 3.1.   |                        |                        |
| European Union Contribution                        | 3.1.1. | 146,772,269.12         | 134,229,214.63         |
| Other operating revenue                            | 3.1.2. | 76,118.67              | 179,000.00             |
| Revenue from EU entities                           |        | 735,264.78             | 404,365.15             |
| <b>TOTAL OPERATING REVENUE</b>                     |        | <b>147,583,652.57</b>  | <b>134,812,579.78</b>  |
| <b>OPERATING EXPENSES</b>                          |        |                        |                        |
| Administrative expenses                            | 3.2.   |                        |                        |
| Staff expenses                                     |        | -58,359,828.71         | -51,127,378.16         |
| Other administrative expenses                      |        | -14,494,137.76         | -13,763,906.65         |
| Depreciation & amortisation of fixed assets        |        | -3,125,380.15          | -3,487,280.32          |
| Administrative expenses with EU entities           |        | -3,361,750.28          | -2,850,234.91          |
| Operating expenses                                 | 3.3.   |                        |                        |
| Operating expenses                                 |        | -67,804,269.71         | -60,267,093.81         |
| Operating expenses with EU entities                |        | -4,013,940.37          | -2,249,394.21          |
| <b>TOTAL OPERATING EXPENSES</b>                    |        | <b>-151,159,306.98</b> | <b>-133,745,288.06</b> |
| <b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b> |        | <b>-3,575,654.41</b>   | <b>1,067,291.72</b>    |
| Financial revenues                                 | 3.4.   | 758,584.63             | 1,302.90               |
| Financial expenses                                 | 3.5.   | -610,426.22            | -643,947.26            |
| <b>SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES</b>  |        | <b>-3,427,496.00</b>   | <b>424,647.36</b>      |
| Extraordinary gains                                |        | 0.00                   | 0.00                   |
| Extraordinary losses                               |        | 0.00                   | 0.00                   |
| <b>SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS</b>  |        | <b>-3,427,496.00</b>   | <b>424,647.36</b>      |
| <b>ECONOMIC RESULT OF THE YEAR</b>                 | 3.6    | <b>-3,427,496.00</b>   | <b>424,647.36</b>      |

## CASH FLOW STATEMENT

|  | EUR                  |                      |
|--|----------------------|----------------------|
|  | 2023                 | 2022                 |
| Economic result of the year  | <b>-3,427,496.00</b> | <b>424,647.36</b>    |
| <b>Operating activities</b>  |                      |                      |
| Amortisation   | 219,858.53           | 674,928.89           |
| Depreciation   | 2,903,570.30         | 2,812,351.43         |
| (Increase)/Decrease in receivables and recoverables                        | -81,217.57           | -304,148.62          |
| (Increase)/Decrease in long term pre-financing                             | -1,452,249.67        | -2,746,551.10        |
| (Increase)/Decrease in short term pre-financing                            | 2,015,129.26         | 881.72               |
| (Increase)/Decrease in provisions  | -6,000.00            | -4,470.00            |
| (Increase)/Decrease in receivables from consolidated EU entities           | 0.00                 | 0.00                 |
| (Increase)/Decrease in liabilities   | -1,280,491.69        | -1,007,861.77        |
| (Increase)/Decrease in payables  | 2,982,486.01         | 2,988,335.92         |
| (Increase)/Decrease in liabilities to consolidated EU entities             | 1,372,700.00         | 49,637.04            |
| (Gains)/losses on sale of property, plant and equipment                    | 0.00                 | 0.00                 |
| Other non-cash movements   | 0.00                 | 0.00                 |
| <b>Net cash-flow from operating activities</b>                             | <b>3,246,289.17</b>  | <b>2,887,750.87</b>  |
| <b>Investing activities</b>  |                      |                      |
| (Increase)/Decrease in intangible assets and property, plant and equipment | -2,170,066.98        | -2,295,949.67        |
| Proceeds from intangible assets and property, plant and equipment          | 1,951.32             | 0.00                 |
| <b>Net cash-flow from investing activities</b>                             | <b>-2,168,115.66</b> | <b>-2,295,949.67</b> |
| Net increase/(decrease) in cash and cash equivalents                       | 1,078,173.51         | 591,801.20           |
| Cash and cash equivalents at the beginning of the year                     | 15,019,894.19        | 14,428,092.99        |
| <b>Cash and cash equivalents at year-end</b>                               | <b>16,098,067.70</b> | <b>15,019,894.19</b> |

## STATEMENT OF CHANGES IN NET ASSETS

|   | Note | Accumulated<br>Surplus/Deficit | Economic<br>result of the<br>year | EUR<br>Net Assets<br>(Total) |
|---|------|--------------------------------|-----------------------------------|------------------------------|
| <b>Balance as at 31 December 2022</b>                 |      | <b>17,991,138.84</b>           | <b>424,647.36</b>                 | <b>18,415,786.20</b>         |
| Changes in accounting policies                        |      |                                |                                   |                              |
| <b>Balance as at 1 January 2023</b>                   |      | <b>17,991,138.84</b>           | <b>424,647.36</b>                 | <b>18,415,786.20</b>         |
| Allocation of the economic result of<br>previous year |      | 424,647.36                     | -424,647.36                       |                              |
| Economic result of the year                           |      |                                | -3,427,496.00                     | -3,427,496.00                |
| <b>Balance as at 31 December 2023</b>                 |      | <b>18,415,786.20</b>           | <b>-3,427,496.00</b>              | <b>14,988,290.20</b>         |



# NOTES TO THE FINANCIAL STATEMENTS

## 1.1.2023 – 31.12.2023

### 1. SIGNIFICANT ACCOUNTING POLICIES

#### 1.1. Legal basis and Accounting rules

In accordance with Article 97 of the Financial Regulation of the European Food Safety Authority, the following annual accounts together with the reports on implementation of the budget of European Food Safety Authority have been drawn up.

These financial statements are prepared on the basis of the EU Accounting Rules as adopted by the Commission's Accounting Officer which adapt the International Public Sector Accounting Standards (and in some cases the International Financial Reporting Standards) to the specific environment of the EU, while the reports on implementation of the budget continue to be primarily based on movements of cash.

The accounting system of the European Food Safety Authority comprises general accounts and budget accounts. These accounts are kept in Euro on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle.<sup>2</sup> The general accounts allow for the preparation of the financial statements as they show all charges and income for the financial year and are designed to establish the financial position in the form of a balance sheet as at 31 December.

The European Food Safety Authority financial statements have been drawn up using the methods of preparation as set out in the accounting rules laid down by the European Commission's Accounting Officer.

#### 1.2. Accounting principles

The objectives of the financial statements are to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For a public sector entity such as the European Food Safety Authority, the objectives are more specifically to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting rule 2 and are the same as those described in IPSAS 1, that is:

#### Fair presentation

Financial statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue and expenses set out in EC accounting rules. The application of EC accounting rules, with additional disclosures when necessary, is presumed to result in financial statements that achieve a fair presentation (EU Accounting Rule 2).

---

<sup>2</sup> This differs from cash-based accounting because of elements such as carryovers.  
European Food Safety Authority – Annual Accounts 2023

## **Accrual Basis**

In order to meet their objectives, financial statements are prepared on the accrual basis of accounting. Under this basis, the effects of transactions and other events are recognised when they occur (and not as cash or its equivalent is received or paid) and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate (EU Accounting Rule 2).

## **Going concern basis**

When preparing financial statements an assessment of an entity's ability to continue as a going concern shall be made. Financial statements shall be prepared on a going concern basis unless there is an intention to liquidate the entity or to cease operating, or if there is no realistic alternative but to do so. These financial statements have been prepared in accordance with the going concern principle, which means that the European Food Safety Authority is deemed to have been established for an indefinite duration (EU Accounting Rule 2).

## **Consistency of presentation**

According to this principle the presentation and classification of items in the financial statements shall be retained from one period to the next (EU Accounting Rule 2).

## **Aggregation**

Each material class of similar items shall be presented separately in the financial statements. Items of a dissimilar nature or function shall be presented separately unless they are immaterial (EU Accounting Rule 2).

## **Offsetting**

Assets and liabilities, and revenue and expenses, shall not be offset unless required or permitted by an EU Accounting rule (EU Accounting Rule 2).

## **Comparative Information**

Except when an EU accounting rule permits or requires otherwise, comparative information shall be disclosed in respect of the previous period for all amounts reported in the financial statements. When the presentation or classification of items in the financial statements is amended, comparative amounts shall be reclassified unless the reclassification is impracticable (EU Accounting Rule 2).

### **1.3. Statement of financial performance**

#### **1.3.1. Revenue**

Non-exchange revenue makes up the vast majority of EFSA revenue and includes mainly EU subsidy and own resource amounts.

Exchange revenue is the revenue from the sale of goods and services. It is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

#### **1.3.2. Expenses**

According to the principle of accrual-based accounting, the financial statements take account of expenses relating to the reporting period, without taking into consideration the payment date; meaning when the goods or services are used or consumed.

Exchange expenses arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by EFSA. They are valued at original invoice cost.

Non-exchange expenses account for the majority of EFSA's expenses. They relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations.

Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation (Financial Regulation, Staff Regulations, or other regulation) or a contract has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expenses.

## 2. NOTES TO THE BALANCE SHEET

### NON-CURRENT ASSETS

The tangible or intangible items acquired whose acquisition price or production cost is 420.00 euro or more, with a period of use greater than one year and which are not consumables, are recorded as fixed assets. Items with an acquisition price below 420.00 euro have been reflected in the accounts as running expenses.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life (EU Accounting Rule 7).

The depreciation is calculated using the straight-line method with the following rates:

| Type of asset                                | Rate        |
|--|-------------|
| Computer software                            | 25%         |
|  |             |
| Furniture                                    | 25% - 10%   |
| Plant and equipment                          | 25% - 12.5% |
| Computer hardware                            | 25%         |
| Telecommunication and audio-visual equipment | 25%         |
| Building                                     | 4%          |

#### 2.1. Intangible assets

Intangible assets are identifiable non-monetary assets without physical substance. Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives. The estimated useful lives of intangible assets depend on their specific economic lifetime or legal lifetime determined by an agreement.

Currently, EFSA uses 25% amortisation rate for its intangible assets. Amortisation is the systematic allocation of the depreciable amount of an intangible asset over its useful life (EU Accounting Rule 6). Internally developed intangible assets are capitalised when the relevant criteria of the EU Accounting rules are met and it is recorded at its directly attributable costs of development with a 1,150,000.00 euro threshold. The costs capitalisable include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses as incurred and disclosed in the financial statements, see note 3.2. Internally developed intangible assets with a value below threshold are booked as expenses and are included in the statement of financial performance.

The intangible fixed assets at EFSA consist of computer software and internally generated computer software.

|  | Computer Software    | Internally generated computer Software | TOTAL                 | Intangible fixed assets under construction | TOTAL                 |
|--|----------------------|--|-----------------------|--|-----------------------|
| <b>Gross carrying amounts 01.01.2023</b>                   | <b>6,368,279.54</b>  | <b>4,382,575.98</b>                    | <b>10,750,855.52</b>  | <b>0.00</b>                                | <b>10,750,855.52</b>  |
| Additions  | 32,672.55            | 0.00                                   | 32,672.55             | 0.00                                       | 32,672.55             |
| Disposals  | 0.00                 | 0.00                                   | 0.00                  | 0.00                                       | 0.00                  |
| Other changes  | 0.00                 | 0.00                                   | 0.00                  | 0.00                                       | 0.00                  |
| <b>Gross carrying amounts 31.12.2023</b>                   | <b>6,400,952.09</b>  | <b>4,382,575.98</b>                    | <b>10,783,528.07</b>  | <b>0.00</b>                                | <b>10,783,528.07</b>  |
| <b>Accumulated amortizations and impairment 01.01.2023</b> | <b>-6,325,995.50</b> | <b>-4,197,013.36</b>                   | <b>-10,523,008.86</b> | <b>0.00</b>                                | <b>-10,523,008.86</b> |
| Depreciations  | -34,295.91           | -185,562.62                            | -219,858.53           | 0.00                                       | -219,858.53           |
| Write-back (disposals)                                     | 0.00                 | 0.00                                   | 0.00                  | 0.00                                       | 0.00                  |
| Other changes  | 0.00                 | 0.00                                   | 0.00                  | 0.00                                       | 0.00                  |
| <b>Accumulated amortization and impairment 31.12.2023</b>  | <b>-6,360,291.41</b> | <b>-4,382,575.98</b>                   | <b>-10,742,867.39</b> | <b>0.00</b>                                | <b>-10,742,867.39</b> |
| <b>Net carrying amounts 31.12.2023</b>                     | <b>40,660.68</b>     | <b>0.00</b>                            | <b>40,660.68</b>      | <b>0.00</b>                                | <b>40,660.68</b>      |

In 2023, no internally developed intangible assets have been capitalised.

When it comes to software as a service, cloud computing arrangements entered into by EFSA do not contain leases nor an intangible assets. In these arrangements, the right to access the underlying software is a service contract and EFSA expenses the fees paid for the cloud computing arrangement as the service is provided.

Below the aggregate information breakdown of the mentioned intangible fixed assets under construction and their associated development cost as of 31/12/2023:

| Name of project                  | Internally generated computer software |
|----------------------------------|--|
| Talent Management                | 2,999,397.64                           |
| IAM                              | 624,946.56                             |
| DoIs (Declarations of Interests) | 758,231.78                             |
| <b>Total</b>                     | <b>4,382,575.98</b>                    |

## 2.2. Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to EFSA and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred.

Tangible (fixed) assets at EFSA consist mainly of the building (EFSA Headquarters), technical equipment, furniture, computer hardware, telecommunication and audio-visual equipment.

Land and buildings includes the amounts related to the cost of EFSA Headquarters delivered in December 2011. The price paid by EFSA represents the value of the building (EFSA Headquarters) and the land sold by the Authority STU Spa, an entity controlled by the Parma Municipality. The bare ownership of the land has been donated by Parma Municipality, free of charge, allowing EFSA to use the land for indefinite period of time. As per contract, EFSA is not the owner of the land until the payment of last instalment. No accounting entries for the land.

|   | Land and Buildings    | Plant and Equipment  | Computer hardware    | Furniture            | Assets under construction | TOTAL                 |
|---|-----------------------|----------------------|----------------------|----------------------|---------------------------|-----------------------|
| <b>Gross carrying amounts 01.01.2023</b>                    | <b>43,037,700.58</b>  | <b>1,071,891.26</b>  | <b>7,365,841.85</b>  | <b>2,184,283.88</b>  | <b>0.00</b>               | <b>53,659,717.57</b>  |
| Additions   | 492,899.23            | 0.00                 | 870,294.59           | 579,200.61           | 195,000.00                | <b>2,137,394.43</b>   |
| Disposals   | 0.00                  | 0.00                 | -1,885,817.63        | -193,620.54          | 0.00                      | <b>-2,079,438.17</b>  |
| Other changes   | 0.00                  | 0.00                 | 0.00                 | 0.00                 | 0.0                       | <b>0.00</b>           |
| <b>Gross carrying amounts 31.12.2023</b>                    | <b>43,530,599.81</b>  | <b>1,071,891.26</b>  | <b>6,350,318.81</b>  | <b>2,569,863.95</b>  | <b>195,000.00</b>         | <b>53,717,673.83</b>  |
| <b>Accumulated depreciations and impairments 01.01.2023</b> | <b>-17,981,833.83</b> | <b>-1,012,674.57</b> | <b>-5,440,133.12</b> | <b>-1,369,694.83</b> | <b>0.00</b>               | <b>-25,804,336.35</b> |
| Depreciations   | -1,826,735.50         | -19,657.52           | -926,507.20          | -130,670.08          | 0.00                      | <b>-2,903,570.30</b>  |
| Write-back (disposals)                                      | 0.00                  | 0.0                  | 1,884,822.41         | 192,664.44           | 0.00                      | <b>2,077,486.85</b>   |
| Other changes   | 0.00                  | 0.00                 | 0.00                 | 0.00                 | 0.00                      | <b>0.00</b>           |
| <b>Accumulated depreciation and impairment 31.12.2023</b>   | <b>-19,808,569.33</b> | <b>-1,032,332.09</b> | <b>-4,481,817.91</b> | <b>-1,307,700.47</b> | <b>0.00</b>               | <b>-26,630,419.80</b> |
| <b>Net carrying amounts 31.12.2023</b>                      | <b>23,722,030.48</b>  | <b>39,559.17</b>     | <b>1,868,500.90</b>  | <b>1,262,163.48</b>  | <b>195,000.00</b>         | <b>27,087,254.03</b>  |

### 2.3. Non-current 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 and intended to provide the beneficiary with a float. If the beneficiary does not incur eligible expenditures, he has the obligation to return the pre-financing advance to EFSA. This right of EFSA is shown as an asset.

|                                  | 2023                | 2022                |
|----------------------------------|---------------------|---------------------|
| Long term pre-financing          | 6,976,933.04        | 5,463,874.88        |
| Accrued charges on pre-financing | -2,353,238.00       | -2,292,429.51       |
| <b>Total</b>                     | <b>4,623,695.04</b> | <b>3,171,445.37</b> |

The year end balance of 4,623,695.04 euro, regards pre-financing given on long term. Under EU Accounting Rules the pre-financing balances are reduced at year end to the extent that costs related to the contract execution for each individual contract have been accrued.

## CURRENT ASSETS

### 2.4. Current receivables and recoverables

|                     | 2023                | 2022                |
|---------------------|---------------------|---------------------|
| Current receivables | 17,821.00           | 17,821.00           |
| Sundry receivables  | 25,019.08           | 56,560.73           |
| Deferred charges    | 3,602,721.29        | 3,489,962.07        |
| <b>Total</b>        | <b>3,645,561.37</b> | <b>3,564,343.80</b> |

The year end balance for deferred charges of 3,602,721.29 euro consists mainly on 1,093,924.81 euro related to the charge of school fees for the EFSA pupils enrolled in the European School of Parma for the school year 2023/2024 and 2,267,721.30 euro related to the maintenance of hardware/software and related subscriptions paid during 2023 financial year which will be delivered in the next financial years (2024-2027).

The total receivables of 3,645,561.37 euro (2022: 3,564,343.80 euro) are relating to non-exchange transactions.

### 2.5. Current pre-financing

|                                  | 2023              | 2022                |
|----------------------------------|-------------------|---------------------|
| Short term pre-financing         | 5,925,687.77      | 2,975,245.88        |
| Accrued charges on pre-financing | -5,306,486.42     | -340,914.87         |
| <b>Total</b>                     | <b>619,201.35</b> | <b>2,634,330.61</b> |

The year end balance of 619,201.35 euro, regards pre-financing given on short term. Under EU Accounting Rules the pre-financing balances are reduced at year end to the extent that costs related to the contract execution for each individual contract have been accrued.

## 2.6. Cash and cash equivalents

| Bank accounts | 2023                 | 2022                 |
|---------------|----------------------|----------------------|
| - CRP         | 15,651,506.68        | 14,975,771.69        |
| - CIN         | 446,561.02           | 44,122.50            |
| <b>Total</b>  | <b>16,098,067.70</b> | <b>15,019,894.19</b> |

EFSA has two bank accounts in EUR held in the bank Credit Agricole.

## NON-CURRENT LIABILITIES

### 2.7. Non-current financial liabilities

|                             | 2023                 | 2022                 |
|-----------------------------|----------------------|----------------------|
| Other long term liabilities | 15,558,829.17        | 16,839,320.86        |
| <b>Total</b>                | <b>15,558,829.17</b> | <b>16,839,320.86</b> |

The year end balance of 15,558,829.17 euro is related to EFSA new Seat (Building) that was bought in December 2011 where the purchase price will be paid off in instalments. The amount regards the debt owed due in more than one year.

## CURRENT LIABILITIES

### 2.8. Current provisions/short-term provisions for risks and liabilities

|              | 2023             | 2022             |
|--------------|------------------|------------------|
| Provisions   | 16,929.95        | 22,929.95        |
| <b>Total</b> | <b>16,929.95</b> | <b>22,929.95</b> |

The year balance of 16,929.95 euro regards a provisions for a doubtful debt.

### 2.9. Payables

The accounts payable as at 31 December 2023 comprise outstanding unpaid invoices received and recognised at invoice reception for the original amount.

|                                   | 2023                | 2022                |
|-----------------------------------|---------------------|---------------------|
| Payables –suppliers/public bodies | 2,256,692.70        | 2,744,738.60        |
| Other short term liabilities      | 1,027,734.41        | 1,007,861.77        |
| Sundry payables                   | 28,104.12           | 17,904.62           |
| <b>Total</b>                      | <b>3,312,531.23</b> | <b>3,770,504.99</b> |

The year end balance of 2,256,692.70 euro, regards unpaid invoices received from suppliers/public bodies for goods and services provided to EFSA. The amount of 1,027,734.41 euro, concerns EFSA debt owed within one year for the building purchase.



## 2.10. Accrued charges and deferred income

|                       | 2023                 | 2022                 |
|-----------------------|----------------------|----------------------|
| Accrued charges       | 14,850,630.36        | 11,472,863.35        |
| Untaken annual leave  | 1,109,538.80         | 1,045,399.51         |
| Other accrued charges | 19,029.00            | 20,475.23            |
| <b>Total</b>          | <b>15,979,198.16</b> | <b>12,538,738.39</b> |

Accrued charges are expenses related to goods and services provided to EFSA during the 2023 financial year not paid at year end. The calculated amount of the untaken leave of staff for 2023, is recognised as accrued expense and amounts to 1,109,538.80 euro. The amount of 19,029.00 euro relates to the finance charge for 2023 associated to the first instalment to be paid in 2024 for the building purchase.

## 2.11. Accounts payable to consolidated EU entities

|   | 2023                | 2022              |
|---|---------------------|-------------------|
| Repayable positive budgetary outturn – DG SANTE | 839,754.82          | 697,952.25        |
| Pre-financing received DG NEAR – 2019 contract  | 31,541.31           | 188,009.21        |
| Pre-financing received DG NEAR – 2023 contract  | 1,017,064.33        | 0.00              |
| Pre-financing received DG AGRI – 2023 contract  | 370,301.00          | 0.00              |
| <b>Total</b>                                    | <b>2,258,661.46</b> | <b>885,961.46</b> |

At year end of 2023 there is a surplus of the EC subsidy (DG SANTE) amounting to 839,754.82 euro that corresponds to the subsidy received but unused in 2023. During the course of 2024 this amount will be reimbursed to the European Commission (DG SANTE).

The year end balance of 31,541.31 euro related to DG NEAR, corresponds to the net amount between the costs incurred (718,458.69 euro) in the period 2019-2023 and the pre-financing (750,000.00 euro) received from DG NEAR in 2019 regarding the contract 2019/405-828 for “Preparatory measures for the participation of IPA beneficiaries in the European Food Safety Authority 2019-2021”. The DG NEAR contract 2019/405-828 was implemented in June 2019 and was concluded in June 2023. The costs of the referred contract since implementation, were the following:

| Reference             | 2019       | 2020       | 2021       | 2022       | 2023       | Total             |
|-----------------------|------------|------------|------------|------------|------------|-------------------|
| Contract 2019/405-828 | 112,560.24 | 119,429.93 | 149,063.78 | 180,936.84 | 156,467.90 | <b>718,458.69</b> |

During 2023, new contracts were signed with DG NEAR and DG AGRI, 1,092,500.00 euro and 370,301.00 euro, respectively. The year end balance of 1,017,064.33 euro related to DG NEAR, corresponds to the net amount between the costs incurred (75,435.67 euro) during the year and the pre-financing (1,092,500.00 euro) received regarding the contract 2023/440-820 for “Preparatory measures for the participation of IPA beneficiaries in the European Food Safety Authority 2023-2026”. The DG NEAR contract 2023/440-820 was implemented in August 2023 and is foreseen to be concluded in July 2026. The DG AGRI contract, amount of 370,301.00 euro received in December 2023 and foreseen to start in January 2024. The costs of related DG NEAR contract, were the following:

| Reference             | 2023      | Total            |
|-----------------------|-----------|------------------|
| Contract 2023/440-820 | 75,435.67 | <b>75,435.67</b> |

### 3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

#### 3.1. Revenue

Revenues and corresponding receivables are measured at the fair value of the consideration received or receivable and are accounted for in the period to which they relate.

EFSA's main source of revenue is the subsidy of 146,540,365.55 euro received from the European Commission (DG SANTE). The remaining revenue arise from DG NEAR contracts, two contracts ongoing: contract 2019/405-828 "Preparatory measures for the participation of IPA beneficiaries in the European Food Safety Authority 2019-2021" which had a revenue of 156,467.90 euro and contract 2023/440-820 "Preparatory measures for the participation of IPA beneficiaries in the European Food Safety Authority 2023-2026" which had a revenue of 75,435.67 euro.

##### 3.1.1. Union contribution

|                            | 2023                  | 2022                  |
|----------------------------|-----------------------|-----------------------|
| EC contribution – DG SANTE | 146,540,365.55        | 134,048,277.79        |
| Accrued income – DG NEAR   | 231,903.57            | 180,936.84            |
| <b>Total</b>               | <b>146,772,269.12</b> | <b>134,229,214.63</b> |

##### 3.1.2. Other operating revenue

|                          | 2023              | 2022              |
|--------------------------|-------------------|-------------------|
| Assigned revenue         | 76,118.67         | 179,000.00        |
| Revenue from EU entities | 735,264.78        | 404,365.15        |
| <b>Total</b>             | <b>811,383.45</b> | <b>583,365.15</b> |

EFSA has received during 2023 an amount of 735,264.78 euro from EU entities (EU agencies and EU Joint-Undertakings) in order to support the annual costs of the EUAN Shared Support Office in Brussels.

#### 3.2. Administrative Expenses

The administrative expenses relate mainly to cost incurred by EFSA daily operations and the main amount concerns the staff expenses of 58,359,828.71 euro (2022: 51,127,378.16 euro) which are related to expenses such as salaries, staff allowances, SNE's allowances and other welfare expenses. Compared to 2022, total staff costs (excluding SNEs and other experts) have increased by 14% which is explained not only by the recruitment of new staff but also by the increase in basic salaries and trainee allowances due to inflation and subsequent salary adjustment. As of December 2023, EFSA headcount included a total of 402 temporary agents, 166 contractual agents (2022: 387, 170).

Regarding the administrative expenses, the breakdown is provided below:

| Administrative expenses                          | 2023                 | 2022                 |
|--|----------------------|----------------------|
| Staff costs (excluding SNE's and others experts) | 57,434,455.39        | 50,367,819.35        |
| Staff perquisites and social activities          | 107,017.20           | 60,382.30            |
| Allowances for SNE's and others experts          | 818,356.12           | 699,176.51           |
| <b>Total</b>                                     | <b>58,359,828.71</b> | <b>51,127,378.16</b> |

Fixed assets related expenses of 3,125,380.15 euro (2022: 3,487,280.32 euro) contain the charged amortisation/depreciation for the non-current intangible/tangible assets.

Other administrative expenses of 14,494,137.76 euro (2022: 13,763,906.65 euro) contains expenses of maintenance/security, office running costs and external service provider. As compared to previous year the total amount of expenses of 2,523,197.57 euro on Office supplies and maintenance has increased 30% which is explained mainly due to refurbishment of premises. (2022: 1,938,750.44 euro).

Regarding other administrative expenses, the breakdown is provided below:

| Other administrative expenses                     | 2023                 | 2022                 |
|---|----------------------|----------------------|
| Office supplies and maintenance                   | 2,523,197.57         | 1,938,750.44         |
| Communications and publications                   | 151,091.63           | 199,095.20           |
| Legal expenses                                    | 153,268.08           | 52,927.96            |
| Insurance   | 47,524.61            | 28,980.24            |
| EPSO costs – recruitment                          | 187,899.14           | 184,536.84           |
| Training costs                                    | 443,673.50           | 364,318.52           |
| Missions expenses                                 | 224,472.46           | 186,529.23           |
| IT cost operational – external costs              | 2,776,585.06         | 2,960,442.71         |
| Other external service provider (non-IT services) | 5,138,275.06         | 4,505,729.02         |
| Building operating lease                          | 92,377.32            | 86,634.17            |
| Maintenance and Security – Building               | 2,755,773.33         | 3,255,962.32         |
| <b>Total</b>                                      | <b>14,494,137.76</b> | <b>13,763,906.65</b> |

Regarding the expenses with consolidated EU entities of 3,361,750.28 euro, the breakdown is provided below:

| Consolidated EU entities                | 2023                | 2022                |
|---|---------------------|---------------------|
| Translation Center in Luxembourg - CDT  | 4,002.00            | 12,390.50           |
| EU Intellectual Property Office – EUIPO | 172,393.20          | 132,121.46          |
| Human Resources DG – DG HR              | 2,015,606.85        | 1,726,681.44        |
| Budget – DG BUDG                        | 97,000.00           | 113,000.00          |
| Office for Administration and Payment   | 389,167.77          | 309,744.48          |
| European Parliament – PARL              | 1,743.00            | 2,075.00            |
| EPSO – DG EPSO                          | 12,300.00           | 4,750.00            |
| DG Informatics – DG DIGIT               | 258,633.60          | 157,216.03          |
| European Chemicals Agency - ECHA        | 392,256.00          | 392,256.00          |
| European Research Agency - REA          | 18,647.86           | 0.00                |
| <b>Total</b>                            | <b>3,361,750.28</b> | <b>2,850,234.91</b> |

The main amount related to Human Resources (DG HR) of 2,015,606.85 euro is related to the charge for 2023 year school fees for the EFSA pupils enrolled in the European School of Parma.

### 3.3. Operating expenses

Operating expenses of 67,804,269.71 euro (2022: 60,267,093.81 euro) euro are expenses originated from EFSA budget Title 3 (Operational) which are related to the scientific work carried out in all areas pertaining to EFSA mandate activities which are performed by the operational scientific Units and the supporting activities for the scientific work in the area of information and communication technology. As compared to 2022, the total amount of operating expenses has increased by 13% due mainly to the increase of budget consumption related to scientific cooperation linked to the implementation of the provisions of Transparency Regulation. Grants and Procurement increased by 32% reaching in 2023 a total of 27,484,706.03 euro (2022: 20,689,856.61 euro).

Regarding the expenses with consolidated EU entities of 4,013,940.37 euro, the breakdown is provided below:

| Consolidated EU entities               | 2023                | 2022                |
|--|---------------------|---------------------|
| Translation Center in Luxembourg - CDT | 300,185.50          | 299,696.50          |
| Publications Office – DG OP            | 1,778.74            | 2,964.71            |
| DG Informatics – DG DIGIT              | 2,307,140.13        | 592,200.00          |
| Joint Research Center – JRC            | 235,000.00          | 135,000.00          |
| Human Resources DG – DG HR             | 0.00                | 174,697.00          |
| European Chemicals Agency - ECHA       | 1,169,836.00        | 1,044,836.00        |
| <b>Total</b>                           | <b>4,013,940.37</b> | <b>2,249,394.21</b> |

The main amount related to European Chemicals Agency (ECHA) of 1,169,836.00 euro regards the signed Service Level Agreement for the provision of IUCLID-as-a-Service for Pesticides.

### 3.4. Financial revenue

|                           | 2023              | 2022            |
|---------------------------|-------------------|-----------------|
| Exchange rate differences | 1,571.19          | 1,302.90        |
| Bank interest             | 757,013.44        | 0.00            |
| <b>Total</b>              | <b>758,584.63</b> | <b>1,302.90</b> |

Bank interest earned on the received subsidy from EC (DG SANTE) are revenue of EFSA.

### 3.5. Financial expenses

|                           | 2023              | 2022              |
|---------------------------|-------------------|-------------------|
| Late interest payments    | 1,960.56          | 2,212.67          |
| Exchange rate differences | 1,685.45          | 393.36            |
| Bank charges              | 202.13            | 110.00            |
| Interest expenses         | 606,578.08        | 641,231.33        |
| <b>Total</b>              | <b>610,426.22</b> | <b>643,947.36</b> |

The interest expenses corresponds to the interest paid in relation to the debt arising from the purchase of EFSA building.

### 3.6 Economic Result of the Year

The negative amount as result of the year is originated due to the increase of the expenses mainly linked to the increase of accrued charges for 2023, due to completion and advancements by end year of scientific contracts that have been carried forward from previous years.

## **1. CONTINGENT ASSETS AND LIABILITIES AND OTHER SIGNIFICANT DISCLOSURES**

### **1.1. Contingent Assets**

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of EFSA. It is not recognised because the amount of the obligation cannot be measured with sufficient reliability. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

- Guarantees received: 250,000.00 euro

One insurance guarantee have been provided of 250,000.00 euro by the current contractor that manages the catering and canteen services in EFSA premises.

### **1.2. Contingent Liabilities**

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of EFSA; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

|                            | 2023     | 2022     |
|----------------------------|----------|----------|
| Number legal cases pending | 2        | 1        |
| <b>Total</b>               | <b>2</b> | <b>1</b> |

No provisions for legal expenses have been raised for the pending case.

### **1.3. Other significant disclosures**

#### **1.3.1. Operating Leases**

Payments on rental office in Brussels, during the next 2 years, totalizing 90,000.00 euro.

#### **1.3.2. Contract Purchase for EFSA Headquarters (Building)**

According to the agreements and the contract signed in December 2011 between EFSA and the company "Authority STU Spa", the maximum purchase price of the building is 38,600,000.00 euro which has been confirmed during the 2013 financial year. The contract foresees the payment of the debt by instalments in 25 years with an annual amount of 1,615,886.08 euro, in 2023.

At year end an additional payment of 252,757.28 euro on the capital debt has been paid leading to a reduction of interest due on the debt and consequent impact in future instalments. The remaining annual installments will be of 1,591,631.72 euro. The company "Authority STU Spa" has given a guarantee on the surface right (which will be cancelled upon the payment of the last instalment) and sold the debt to their financial creditor.

### 1.3.3. Outstanding commitments not yet expensed (Carryovers)

|                         | 2023                 | 2022                 |
|-------------------------|----------------------|----------------------|
| Automatic carryovers C1 | 37,090,345.18        | 40,641,653.34        |
| Automatic carryovers C4 | 0.00                 | 203,365.19           |
| Automatic carryovers C5 | 16,851.28            | 12,220.56            |
| Automatic carryovers C8 | 21,649,791.55        | 11,706,330.37        |
| Automatic carryovers R0 | 400,757.25           | 112,217.07           |
| Accrued expenses        | (24,777,047.48)      | (16,851,009.63)      |
| <b>Total</b>            | <b>34,380,697.78</b> | <b>35,824,776.90</b> |

The amount disclosed above is the budgetary RAL ("Reste à Liquider") less related amounts that have been included as expenses in the 2023 statement of financial performance. The budgetary RAL is an amount representing the open commitments for which payments and/or de-commitments have not yet been made.

## **5 PROTECTION OF THE EFSA's BUDGET**

### **5.1 Recoveries**

Under direct management, and in accordance with the Financial Regulation, recovery orders should be established by the authorising officer for amounts unduly paid. Recoveries are then implemented by direct bank transfer from the debtor (e.g. a supplier) or by offsetting from other amounts that EFSA owes to the debtor. The Financial Regulation foresees additional procedures to ensure the collection of recovery orders overdue, which are the object of a specific follow up by the Accounting Officer of EFSA.

### **5.2 Preventive mechanisms**

In addition to the corrective mechanisms mentioned above, EFSA uses a number of preventive mechanisms to protect the EU budget. Under direct management, preventive actions include checks made on eligibility of expenditure being claimed by beneficiaries. These ex ante controls are intended to provide reasonable assurance on the legality and regularity of expenditure being paid. EFSA can also provide guidance, particularly on contractual issues, with the aim of ensuring a sound and efficient management of funding and therefore a lower risk of irregularities.

## 6 FINANCIAL INSTRUMENTS AND RISK MANAGEMENT POLICIES

Financial instruments comprise cash, current receivables and recoverables, current payables, amounts due to and from consolidated entities. Financial instruments give rise to liquidity, credit, interest rate and foreign currency risks, information about which and how they are managed is set out below.

The carrying amounts of financial instruments are as follows:

| Financial assets                             | 2023                  | 2022                 |
|--|-----------------------|----------------------|
| Pre-financing – long term receivable         | 4,623,694.04          | 3,171,445.37         |
| Current receivables                          | 17,821.00             | 17,821.00            |
| Sundry receivables                           | 25,019.08             | 56,560.73            |
| Prepaid expenses                             | 3,602,721.29          | 3,489,962.07         |
| Pre-financing – short term receivable        | 619,201.35            | 2,634,330.61         |
| Cash and cash equivalents                    | 16,098,067.70         | 15,019,894.19        |
| <b>Total financial assets – A</b>            | <b>24,986,524.46</b>  | <b>24,390,013.97</b> |
| Financial liabilities                        |                       |                      |
| Payables – long term liabilities             | 15,558,829.17         | 16,839,321.06        |
| Current payables                             | 2,256,692.70          | 2,744,738.60         |
| Accrued charges                              | 15,979,198.16         | 12,538,738.39        |
| Payables – short term liabilities            | 1,027,734.41          | 1,007,861.77         |
| Payables – EU entities                       | 2,258,661.46          | 885,961.46           |
| <b>Total financial liabilities – B</b>       | <b>37,081,115.90</b>  | <b>34,016,621.28</b> |
| <b>Total net financial instruments (A-B)</b> | <b>-12,094,591.44</b> | <b>-9,626,607.31</b> |

### Liquidity risk

Liquidity is the risk that arises from the difficulty of selling an assets; for example, the risk that a given security or asset cannot be traded quickly enough in the market to prevent a loss or meet an obligation. Liquidity risk arises from the ongoing financial obligations, including settlement of payables.

The table below provides details on EFSA liabilities and their contractual maturities:

| 31 December 2023               | < 1 year             | 1-5 years           | > 5 years           | Total                |
|--------------------------------|----------------------|---------------------|---------------------|----------------------|
| Payables–Long term liabilities | 1,027,734.41         | 5,708,426.67        | 9,850,402.50        | 16,586,563.58        |
| Current payables               | 2,256,692.70         | 0.00                | 0.00                | 2,256,692.70         |
| Accrued charges                | 15,979,198.16        | 0.00                | 0.00                | 15,979,198.16        |
| Payables – Third parties       | 0.00                 | 0.00                | 0.00                | 0.00                 |
| Payables – EU entities         | 2,258,661.46         | 0.00                | 0.00                | 2,258,661.46         |
| <b>Total liabilities</b>       | <b>21,522,286.73</b> | <b>5,708,426.67</b> | <b>9,850,402.50</b> | <b>37,081,115.90</b> |

Regarding treasury, bank accounts opened in the name of EFSA are not overdrawn. Treasury and payment operations are highly automated and rely on modern information systems. Specific procedures are applied to guarantee system security and to ensure segregation of duties in line with the Financial Regulation, the internal control standards, and audit principles. EFSA's budget principles ensure that overall cash resources for a given year are always sufficient for the execution of all payments. In order to ensure that available treasury resources are always sufficient to cover the payments to be executed in a given month, procedures regarding cash forecasting are in place.



EFSA payables – Long term liabilities, are related to the scheduled instalments for capital debt foreseen in the Contract Purchase for EFSA Headquarters (Building). The associated outstanding interest by maturity for the period, is provided below:

| 31 December 2023     | < 1 year          | 1-5 years           | > 5 years           | Total               |
|----------------------|-------------------|---------------------|---------------------|---------------------|
| Outstanding interest | 563,897.29        | 2,249,731.86        | 1,291,019.25        | 4,104,648.40        |
| <b>Total</b>         | <b>563,897.29</b> | <b>2,249,731.86</b> | <b>1,291,019.25</b> | <b>4,104,648.40</b> |

## Credit risk

Credit risk is the risk of loss due to a debtor's non-payment or other failure to meet a contractual obligation. The default events include a delay in repayments, restructuring of borrower repayments and bankruptcy.

Treasury resources are kept with a commercial bank. The subsidy to EC (DG SANTE) as per agreement is requested 6 times a year and is based on cash forecasts. Minimum cash levels, are kept in the main bank account which fluctuated between 2.5 million euro and 47.2 million euro and as a consequence the monthly average bank balance was 15.1 million euro to ensure that EFSA risk exposure is limited. In addition, specific guidelines are applied for the selection of commercial banks in order to further minimise counterparty risk to which EFSA is exposed. EFSA commercial bank has been selected by call for tenders and the credit ratings of the commercial bank where EFSA has bank accounts is reviewed regularly.

The maximum exposure to credit risk is:

| Receivables                           | 2023                 | 2022                 |
|---------------------------------------|----------------------|----------------------|
| Pre-financing - Long term receivable  | 4,623,694.04         | 3,171,445.37         |
| Current receivables                   | 17,821.00            | 17,821.00            |
| Sundry receivables                    | 25,019.08            | 56,560.73            |
| Prepaid expenses                      | 3,602,721.29         | 3,489,962.07         |
| Pre-financing – Short term receivable | 619,201.35           | 2,634,330.61         |
| Cash and cash equivalents             | 16,098,067.70        | 15,019,894.19        |
| <b>Total Financial assets</b>         | <b>24,986,524.46</b> | <b>24,390,013.97</b> |
| Impairment                            | 0.00                 | 0.00                 |
| Guarantees                            | 0.00                 | 0.00                 |
| <b>Total credit risk</b>              | <b>24,986,524.46</b> | <b>24,390,013.97</b> |

The credit quality of receivables, is shown below:

| Credit quality                    | 2023                 | 2022                 |
|-----------------------------------|----------------------|----------------------|
| Prime and high rate               | 0.00                 | 0.00                 |
| Upper medium grade *              | 16,098,067.70        | 15,019,894.19        |
| Low medium grade                  | 0.00                 | 0.00                 |
| Debtors who never defaulted **    | 8,888,456.76         | 9,370,119.78         |
| Debtors who defaulted in the past | 0.00                 | 0.00                 |
| <b>Total credit risk</b>          | <b>24,986,524.46</b> | <b>24,390,013.97</b> |

\* - amount relates to cash in bank

\*\* - amount relates to pre-financing (long/short term), prepaid expenses, current/sundry receivables

Analysis of the age of the receivables, past due and not impaired, is shown below:

| Credit quality      | Neither past due<br>nor impaired | Past due but not impaired |                 |                  | Total                |
|---------------------|----------------------------------|---------------------------|-----------------|------------------|----------------------|
|                     |                                  | < 1 year                  | 1-5 years       | > 5 years        |                      |
| Pre-financing – LT  | 4,623,694.04                     | 0.00                      | 0.00            | 0.00             | 4,623,694.04         |
| Current receivables | 0.00                             | 0.00                      | 0.00            | 17,821.00        | 17,821.00            |
| Sundry receivables  | 15,052.16                        | 0.00                      | 9,966.92        | 0.00             | 25,019.08            |
| Prepaid expenses    | 3,602,721.29                     | 0.00                      | 0.00            | 0.00             | 3,602,721.29         |
| Pre-financing – ST  | 619,201.35                       | 0.00                      | 0.00            | 0.00             | 619,201.35           |
| Cash                | 16,098,067.70                    | 0.00                      | 0.00            | 0.00             | 16,098,067.70        |
| <b>Total</b>        | <b>24,958,736.54</b>             | <b>0.00</b>               | <b>9,966.92</b> | <b>17,821.00</b> | <b>24,986,524.46</b> |

### Interest rate risk

EFSA earn interest on bank accounts balances. EFSA has put in place measures to ensure that interest earned on its bank accounts regularly reflects market interest rates, as well as their possible fluctuation. Overnight balances held on the commercial bank accounts earn interest on a daily basis but are paid to EFSA at year end. The bank accounts held by EFSA have associated for interest calculation the ECB marginal rate for its main refinancing operations. EFSA has financial liabilities on short and long term associated to the reimbursement of the building purchased (EFSA Seat) in 2011, the interest rate associated is fixed not variable.

### Foreign currency risk

All financial assets and liabilities are in EUR, therefore EFSA has no currency exposure. When miscellaneous receipts are received in currencies other than EUR, are converted into EUR and transferred to accounts held in EUR. All bank accounts held by EFSA are in EUR, no material foreign currency risk with regard to these assets.

## 7 CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies for the financial year 2023.

## 8 RELATED PARTY DISCLOSURE

The related parties of European Food Safety Authority are the key management personnel. They are responsible for the strategic direction and operational management of the entity and are entrusted with significant authority to execute their mandate.

| Highest grade description | Grade | Number of persons of this grade |
|---------------------------|-------|---------------------------------|
| Executive Director        | AD15  | 1                               |
| Director                  | AD13  | 3                               |
| Director                  | AD12  | 1                               |

The highest staff grade of EFSA in 2023 was AD15 (Executive Director) – Dr. Bernhard Url.

In March 2014, EFSA Management Board has designated Dr. Bernhard Url as the next EFSA's Executive Director. The Executive Director Designate of EFSA, Dr. Bernhard Url, was evaluated by the Committee on Environment, Public Health and Food Safety (ENVI) in an hearing held in Strasbourg (European Parliament) on 14th April 2014. Following this hearing the European Parliament formalised its opinion in a letter by the President to the Chair of EFSA's Management Board. EFSA's Management Board appointed in May 2014 Dr. Bernhard Url as the next EFSA's Executive Director, with a five years mandate. In June 2019, Dr. Bernhard Url, was re-appointed for an additional five-year term. The recruitment process for the new EFSA's Executive Director is due to be completed next year in 2024 and following an agreement by written procedure, the Management Board decided to nominate Dr. Bernhard Url as acting Executive Director of EFSA, effective from 1<sup>st</sup> June 2024.

The transactions of the Authority with key management personnel during financial year 2023 are composed only of the remuneration, allowances and other entitlements in accordance with the Staff Regulations of the European Communities.

## 9 EVENTS AFTER THE BALANCE SHEET DATE

At the date of issue of the accounts, no material issue came to the attention of the Accounting Officer of the European Food Safety Authority or were reported to him that would require separate disclosure under this section.

## **REPORTS ON IMPLEMENTATION OF THE BUDGET**

## BUDGETARY STRUCTURE AND PRINCIPLES

The budgetary accounts are kept in accordance with the Financial Regulation and its rules of application. The budget is the instrument which, for each financial year, forecasts and authorises the revenue and expenditure considered necessary for the implementation of EFSA's founding regulation.

Every year, EFSA estimates its revenue and expenditure for the year and draws up a draft budget which it sends to the Commission. The Commission then sends it to the budgetary authority. On the basis of this draft budget, the Council draws its position which is then the subject of negotiations between the two arms of the budgetary authority. The President of the Parliament declares that the joint draft has been finally adopted, thus making the budget enforceable. The task of executing the budget is the responsibility of EFSA.

The budget structure for EFSA consists of administrative and operational appropriations and has not only non-differentiated appropriations as well as differentiated appropriations, meaning that the commitment and the payment appropriations might not be have the same amount. Non-differentiated appropriations are used to finance operations of an annual nature (which comply with the principle of annuality) while differentiated appropriations are used to finance multi-annual operations.

The 2023 budget structure had no changes comparing with 2022 budget structure.

### Origin of Appropriations

The main source of appropriations is EFSA budget for the current year. However, there are other types of appropriations resulting from the provisions of the Financial Regulation. They come from previous financial years or outside sources:

- **Initial budget appropriations** adopted for the current year can be supplemented with transfers between lines and by amending budgets.
- **Appropriations carried over** from previous year or made available again also supplement the current budget.
- **Assigned revenue** which can be a revenue made up of refunds where the amounts allocated on the budget line which incurred the initial expenditure and may be carried over for one year only or a revenue such as contributions from Member States.

### Composition of Appropriations Available

- Initial budget = appropriations voted in year N-1;
- Final budget appropriations = initial budget appropriations adopted + amending budget appropriations + transfers + additional appropriations;
- Additional appropriations = assigned revenue (see above) + appropriations carried over from the previous financial year.

## **Calculation of the Budget Result**

The revenue entered in the accounts is the amount actually received during the course of the year. For the purposes of calculating the budget result for the year, expenditure comprises payments made against the year's appropriations plus any of the appropriations for that year that are carried over to the following year. Payments made against the year's appropriations means payments that are made by the accounting officer by 31 December of the financial year.

The following are added to or deducted from the resulting figure:

- the net balance of cancellations of payment appropriations carried over from previous years and any payments which, because of fluctuations in the euro rate, exceed non-differentiated appropriations carried over from the previous year; and
- the balance of exchange-rate gains and losses recorded during the year.

Payment appropriations carried over include: automatic carryovers and carryovers by decision. The cancellation of unused payment appropriations carried over from the previous year shows the cancellations on appropriations carried over automatically and by decision. It also includes the decrease in assigned revenue appropriations carried over to the next year in comparison with previous year.

## **Budgetary principles**

The budget of EFSA has been established in compliance with the principles of unity, budget accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency as set out in the EFSA's Financial Regulation.

## BUDGET RESULT

| Revenue  | 2023                   | 2022                   |
|--|------------------------|------------------------|
| Commission subsidy DG SANTE                      | 147,380,120.37         | 134,746,230.04         |
| Commission subsidy DG NEAR                       | 1,462,801.00           | 0.00                   |
| Other revenue - C4                               | 817,383.45             | 627,354.51             |
| Other revenue - bank interest                    | 111,809.47             | 27,058.93              |
| <b>Total revenue (a)</b>                         | <b>149,772,114.29</b>  | <b>135,400,643.48</b>  |
| <b>Expenditure</b>                               |                        |                        |
| <b>Personnel expenses - Budget Title I</b>       |                        |                        |
| Payments   | -66,237,030.13         | -57,058,801.70         |
| Automatic carryovers                             | -1,737,354.77          | -1,508,858.32          |
| <b>Administrative expenses - Budget Title II</b> |                        |                        |
| Payments   | -10,444,640.83         | -8,669,748.83          |
| Automatic carryovers                             | -3,344,923.43          | -4,287,341.33          |
| <b>Operational expenses - Budget Title III</b>   |                        |                        |
| Payments   | -58,870,996.14         | -55,774,481.11         |
| Automatic carryovers                             | -9,522,468.76          | -8,551,237.49          |
| <b>Total expenditure (b)</b>                     | <b>-150,157,414.06</b> | <b>-135,850,468.78</b> |
| <b>Outturn for the financial year (a-b)</b>      | <b>-385,299.77</b>     | <b>-449,825.30</b>     |
| Cancellation of unused carryovers                | 826,602.85             | 640,850.83             |
| Adjustment for carry-over from previous years    | 398,566.00             | 506,017.18             |
| Exchange differences for the year                | -114.26                | 909.54                 |
| Balance carried over from year N-1               | 697,952.25             | 467,378.37             |
| Reimbursement to EC – DG SANTE                   | -697,952.25            | -467,378.37            |
| <b>Balance of the outturn account</b>            | <b>839,754.82</b>      | <b>697,952.25</b>      |

## RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

| ECONOMIC RESULT OF THE YEAR   | 2023              | 2022              |
|---|-------------------|-------------------|
|   | -3,427,496.00     | 424,647.36        |
| <b>Adjustments for accrual items (items included in the economic result but not in the budget result)</b>   |                   |                   |
| Accrual Cut-off (reversal 31.12.N-1)  | -17,896,409.14    | -15,704,261.75    |
| Accrual Cut-off (cut-off 31.12.N)   | 23,507,134.36     | 14,767,277.17     |
| Unpaid invoices at year end but booked in charges   | 2,256,692.70      | 2,744,738.60      |
| Depreciation/amortisation of intangible and tangible assets   | 3,123,428.83      | 3,487,280.32      |
| Value reductions  | 1,951.32          | 0.00              |
| Recovery Orders issued in the year and not yet cashed   | 0.00              | -6,000.00         |
| Recovery Orders cancelled in the year   | 6,000.00          | 34,900.00         |
| Prefinancing given and cleared in the year  | 2,891,517.23      | 4,094,568.69      |
| Prefinancing received by DG NEAR and cleared in the year  | -231,903.57       | -180,936.84       |
| Interests received at year end  | -645,203.97       | 0.00              |
| Payments made from carry-over of payment appropriations   | 13,122,268.29     | 12,824,461.99     |
| Provisions  | -6,000.00         | -4,470.00         |
| Staff missions from previous year cleared in the year   | 1,884.00          | 0.00              |
| Other *   | -1,685.45         | -393.36           |
| <b>Adjustments for budgetary items (items included in the budget result but not in the economic result)</b> |                   |                   |
| Purchase of tangible fixed assets   | -2,137,394.43     | -2,286,464.41     |
| Purchase of intangible fixed assets   | -32,672.55        | -9,485.26         |
| New prefinancing paid in the year and remaining open  | -7,354,954.68     | -6,053,180.18     |
| New prefinancing received in the year and remaining open – DG SANTE   | 839,754.82        | 697,952.25        |
| Budgetary recovery orders issued the year before and cashed in the year                                     | 0.00              | 15,089.36         |
| New prefinancing received in the year and remaining open – DG NEAR  | 1,092,500.00      | 0.00              |
| New prefinancing received in the year and remaining open – DG AGRI  | 370,301.00        | 0.00              |
| Budgetary recovery orders issued on balance sheet accounts and cashed                                       | 0.00              | 27,058.93         |
| Payments on building debt   | -1,868,643.36     | -1,615,886.08     |
| Payments on financial charges   | 610,426.22        | 643,947.26        |
| Payment appropriations carried over to year N+1   | -14,604,746.96    | -14,347,437.14    |
| Cancellation of unused carried over payment appropriations  | 826,602.85        | 640,850.83        |
| Adjustment for carry-over from the previous year  | 398,566.00        | 506,017.18        |
| Other **  | -2,162.69         | -2,322.67         |
|   |                   |                   |
| <b>BUDGET RESULT OF THE YEAR</b>  | <b>839,754.82</b> | <b>697,952.25</b> |

Notes:

- Other \*) – Financial revenues, exchange differences of the year
- Other \*\*) – Bank charges and late interest payment



The economic result of the year is calculated on the basis of accrual accounting principles. The budget result is however based on modified cash accounting rules, in accordance with the Financial Regulation. As the economic result and the budget result both cover the same underlying operational transactions, it is a useful control to ensure that they are reconcilable.

The actual budgetary revenue for a financial year corresponds to the revenue collected from entitlements established in the course of the year and amounts collected from entitlements established in previous years. Therefore the entitlements established in the current year but not yet collected are to be deducted from the economic result for reconciliation purposes as they do not form part of budgetary revenue. On the contrary the entitlements established in previous years and collected in current year must be added to the economic result for reconciliation purposes.

The net accrued expenses mainly consist of accruals made for year-end cut-off purposes, i.e. eligible expenses incurred by beneficiaries of EU funds but not yet reported to EFSA. While accrued expenses are not considered as budgetary expenditure, payments made in the current year relating to invoices registered in prior years are part of current year's budgetary expenditure.

The net effect of pre-financing is the combination of (1) the new pre-financing amounts paid in the current year and recognised as budgetary expenditure of the year and (2) the clearing of the prefinancing paid in current year or previous years through the acceptance of eligible costs. The latter represent an expense in accrual terms but not in the budgetary accounts since the payment of the initial pre-financing had already been considered as a budgetary expenditure at the time of its payment.

Besides the payments made against the year's appropriations, the appropriations for that year that are carried to the next year also need to be taken into account in calculating the budget result for the year. The same applies for the budgetary payments made in the current year from carry-overs and the cancellation of unused payment appropriations.

The movement in provisions relates to year-end estimates made in the accrual accounts (employee benefits mainly) that do not impact the budgetary accounts. Other reconciling amounts comprise different elements such as asset depreciation, asset acquisitions, capital lease payments and financial participations for which the budgetary and accrual accounting treatments differ.

# **BUDGET IMPLEMENTATION**

**Fund Source : C1 Appropriations – Title I**

| Budget Line | Official Budget Item Description                            | Commitment Appropriation (1) | Executed Commitment (2) | Credit not used (1)-(2) | Payment Appropriation (3) | Executed Payment            |                              |                      | Carry forward CA    | Carry forward PA    |
|-------------|---|------------------------------|-------------------------|-------------------------|---------------------------|-----------------------------|------------------------------|----------------------|---------------------|---------------------|
|             |   |                              |                         |                         |                           | Current year commitment (4) | Previous year commitment (5) | Total (4)+(5)        |                     |                     |
| A-1100      | Salaries and allowances of staff                            | 43,672,216.18                | 43,672,216.18           | 0.00                    | 43,672,216.18             | 43,672,216.18               | 0.00                         | 43,672,216.18        | 0.00                | 0.00                |
| A-1104      | Entitlements on Entering/Leaving the Service                | 523,156.91                   | 523,156.91              | 0.00                    | 523,156.91                | 523,156.91                  | 0.00                         | 523,156.91           | 0.00                | 0.00                |
| A-1113      | Stagiaires  | 1,997,500.00                 | 1,997,500.00            | 0.00                    | 1,997,500.00              | 1,997,455.81                | 0.00                         | 1,997,455.81         | 44.19               | 44.19               |
| A-1115      | Contract staff  | 11,509,256.00                | 11,509,256.00           | 0.00                    | 11,509,256.00             | 11,509,256.00               | 0.00                         | 11,509,256.00        | 0.00                | 0.00                |
| A-1116      | Visiting experts, National Experts                          | 815,689.93                   | 815,689.93              | 0.00                    | 815,689.93                | 815,689.93                  | 0.00                         | 815,689.93           | 0.00                | 0.00                |
| A-1120      | Interim services  | 4,507,855.17                 | 4,507,855.17            | 0.00                    | 4,507,855.17              | 3,566,786.82                | 0.00                         | 3,566,786.82         | 941,068.35          | 941,068.35          |
| A-1200      | Miscellaneous expenditure on recruitment                    | 198,554.26                   | 198,554.26              | 0.00                    | 198,554.26                | 182,978.26                  | 0.00                         | 182,978.26           | 15,576.00           | 15,576.00           |
| A-1300      | Missions and travel expenses                                | 119,701.47                   | 119,701.47              | 0.00                    | 119,701.47                | 106,522.85                  | 0.00                         | 106,522.85           | 13,178.62           | 13,178.62           |
| A-1301      | Shuttles for missions and duty                              | 43,620.00                    | 43,620.00               | 0.00                    | 43,620.00                 | 35,900.45                   | 0.00                         | 35,900.45            | 7,719.55            | 7,719.55            |
| A-1410      | Medical service   | 315,457.01                   | 315,457.01              | 0.00                    | 315,457.01                | 291,746.95                  | 0.00                         | 291,746.95           | 23,710.06           | 23,710.06           |
| A-1500      | Further training, language courses and retraining for staff | 521,728.93                   | 521,728.93              | 0.00                    | 521,728.93                | 353,818.22                  | 0.00                         | 353,818.22           | 167,910.71          | 167,910.71          |
| A-1600      | Special assistance grants and aid for disabled              | 45,000.00                    | 45,000.00               | 0.00                    | 45,000.00                 | 40,823.21                   | 0.00                         | 40,823.21            | 4,176.79            | 4,176.79            |
| A-1610      | Social contacts between staff                               | 55,498.04                    | 55,352.04               | 146.00                  | 55,498.04                 | 44,657.54                   | 0.00                         | 44,657.54            | 10,694.50           | 10,694.50           |
| A-1630      | Early childhood centres, creches and EU school              | 1,828,884.01                 | 1,828,884.01            | 0.00                    | 1,828,884.01              | 1,818,214.01                | 0.00                         | 1,818,214.01         | 10,670.00           | 10,670.00           |
| A-1800      | Translation and interpretation                              | 1,000.00                     | 1,000.00                | 0.00                    | 1,000.00                  |                             | 0.00                         | 0.00                 | 1,000.00            | 1,000.00            |
| A-1801      | Payment administrative assistance EC institutions           | 385,581.00                   | 385,581.00              | 0.00                    | 385,581.00                | 368,941.28                  | 0.00                         | 368,941.28           | 16,639.72           | 16,639.72           |
| A-1802      | Consultancy and HR services                                 | 210,316.57                   | 207,566.57              | 2,750.00                | 210,316.57                | 36,565.85                   | 0.00                         | 36,565.85            | 171,000.72          | 171,000.72          |
| A-1803      | Other services  | 608,286.23                   | 608,286.23              | 0.00                    | 608,286.23                | 601,043.23                  | 0.00                         | 601,043.23           | 7,243.00            | 7,243.00            |
|             | <b>TITLE I - TOTAL</b>                                      | <b>67,359,301.71</b>         | <b>67,356,405.71</b>    | <b>2,896.00</b>         | <b>67,359,301.71</b>      | <b>65,965,773.50</b>        | <b>0.00</b>                  | <b>65,965,773.50</b> | <b>1,390,632.21</b> | <b>1,390,632.21</b> |

**Fund Source : C1 Appropriations – Title II**

| Budget Line | Official Budget Item Description                                       | Commitment Appropriation (1) | Executed Commitment (2) | Credit not used (1)-(2) | Payment Appropriation (3) | Executed Payment            |                              |                      | Carry forward CA    | Carry forward PA    |
|-------------|--|------------------------------|-------------------------|-------------------------|---------------------------|-----------------------------|------------------------------|----------------------|---------------------|---------------------|
|             |  |                              |                         |                         |                           | Current year commitment (4) | Previous year commitment (5) | Total (4)+(5)        |                     |                     |
| A-2000      | Rent   | 43,650.77                    | 43,650.77               | 0.00                    | 43,650.77                 | 43,650.77                   | 0.00                         | 43,650.77            | 0.00                | 0.00                |
| A-2001      | Acquisition  | 1,868,643.36                 | 1,868,643.36            | 0.00                    | 1,868,643.36              | 1,868,643.36                | 0.00                         | 1,868,643.36         | 0.00                | 0.00                |
| A-2002      | Studies and technical assistance in connection with building projects  | 343,835.00                   | 343,835.00              | 0.00                    | 343,835.00                | 230,472.50                  | 0.00                         | 230,472.50           | 113,362.50          | 113,362.50          |
| A-2003      | Refurbishment of premises/fitting out                                  | 1,242,156.22                 | 1,242,156.22            | 0.00                    | 1,242,156.22              | 430,367.90                  | 0.00                         | 430,367.90           | 811,788.32          | 811,788.32          |
| A-2020      | Water, gas, electricity and heating                                    | 705,210.53                   | 705,210.53              | 0.00                    | 705,210.53                | 567,321.36                  | 0.00                         | 567,321.36           | 137,889.17          | 137,889.17          |
| A-2021      | Cleaning and maintenance   | 627,756.75                   | 627,756.75              | 0.00                    | 627,756.75                | 562,965.96                  | 0.00                         | 562,965.96           | 64,790.79           | 64,790.79           |
| A-2023      | Security and surveillance of buildings                                 | 711,770.02                   | 711,770.02              | 0.00                    | 711,770.02                | 477,081.51                  | 0.00                         | 477,081.51           | 234,688.51          | 234,688.51          |
| A-2024      | Insurance  | 34,113.21                    | 34,113.21               | 0.00                    | 34,113.21                 | 34,113.21                   | 0.00                         | 34,113.21            | 0.00                | 0.00                |
| A-2025      | Other expenditure on buildings   | 658,636.54                   | 655,995.04              | 2,641.50                | 658,636.54                | 482,488.98                  | 0.00                         | 482,488.98           | 173,506.06          | 173,506.06          |
| A-2100      | Purchase and maintenance of IT equipment and standard software         | 2,828,259.08                 | 2,827,805.88            | 453.20                  | 2,828,259.08              | 2,622,089.54                | 0.00                         | 2,622,089.54         | 205,716.34          | 205,716.34          |
| A-2103      | External services for the operation, implementation and maintenance of | 3,038,529.11                 | 3,038,529.11            | 0.00                    | 3,038,529.11              | 1,782,198.23                | 0.00                         | 1,782,198.23         | 1,256,330.88        | 1,256,330.88        |
| A-2200      | Technical equipment and installations                                  | 283,294.23                   | 282,254.23              | 1,040.00                | 283,294.23                | 229,334.23                  | 0.00                         | 229,334.23           | 52,920.00           | 52,920.00           |
| A-2210      | Furniture  | 789,917.77                   | 789,917.77              | 0.00                    | 789,917.77                | 690,493.72                  | 0.00                         | 690,493.72           | 99,424.05           | 99,424.05           |
| A-2300      | Stationery and office supplies   | 37,493.11                    | 37,493.11               | 0.00                    | 37,493.11                 | 31,454.54                   | 0.00                         | 31,454.54            | 6,038.57            | 6,038.57            |
| A-2320      | Bank and other financial charges                                       | 300.00                       | 300.00                  | 0.00                    | 300.00                    | 202.13                      | 0.00                         | 202.13               | 97.87               | 97.87               |
| A-2330      | Legal expenses and damages   | 196,547.85                   | 196,547.85              | 0.00                    | 196,547.85                | 174,785.85                  | 0.00                         | 174,785.85           | 21,762.00           | 21,762.00           |
| A-2350      | Miscellaneous insurance  | 4,748.00                     | 4,748.00                | 0.00                    | 4,748.00                  | 380.02                      | 0.00                         | 380.02               | 4,367.98            | 4,367.98            |
| A-2390      | Publications   | 7,783.47                     | 7,783.47                | 0.00                    | 7,783.47                  | 7,783.47                    | 0.00                         | 7,783.47             | 0.00                | 0.00                |
| A-2400      | Postal charges and telecommunications                                  | 142,358.36                   | 142,358.36              | 0.00                    | 142,358.36                | 102,629.35                  | 0.00                         | 102,629.35           | 39,729.01           | 39,729.01           |
| A-2500      | Management Board meetings  | 70,000.00                    | 70,000.00               | 0.00                    | 70,000.00                 | 47,934.94                   | 0.00                         | 47,934.94            | 22,065.06           | 22,065.06           |
|             | <b>TITLE II - TOTAL</b>  | <b>13,635,003.38</b>         | <b>13,630,868.68</b>    | <b>4,134.70</b>         | <b>13,635,003.38</b>      | <b>10,386,391.57</b>        | <b>0.00</b>                  | <b>10,386,391.57</b> | <b>3,244,477.11</b> | <b>3,244,477.11</b> |

**Fund Source : C1 Appropriations – Title III**

| Budget Line | Official Budget Item Description   | Commitment Appropriation (1) | Executed Commitment (2) | Credit not used (1)-(2) | Payment Appropriation (3) | Executed Payment            |                              |                       | Carry forward CA     | Carry forward PA     |
|-------------|--|------------------------------|-------------------------|-------------------------|---------------------------|-----------------------------|------------------------------|-----------------------|----------------------|----------------------|
|             |  |                              |                         |                         |                           | Current year commitment (4) | Previous year commitment (5) | Total (4)+(5)         |                      |                      |
| B-3020      | Risk Assessment Production experts meetings - R  | 4,448,802.00                 | 4,448,802.00            | 0.00                    | 4,448,802.00              | 4,363,285.27                | 0.00                         | 4,363,285.27          | 85,516.73            | 85,516.73            |
| B-3030      | Risk Assessment Services meetings - Regulated p  | 12,323.44                    | 12,323.44               | 0.00                    | 12,323.44                 | 12,323.44                   | 0.00                         | 12,323.44             | 0.00                 | 0.00                 |
| B-3120      | Risk Assessment Production experts meetings - G  | 3,266,724.93                 | 3,266,724.93            | 0.00                    | 3,266,724.93              | 3,139,482.61                | 0.00                         | 3,139,482.61          | 127,242.32           | 127,242.32           |
| B-3140      | Risk Assessment Services experts meetings - Ge   | 972,658.27                   | 972,658.27              | 0.00                    | 972,658.27                | 970,441.82                  | 0.00                         | 970,441.82            | 2,216.45             | 2,216.45             |
| B-3210*     | EFSA Grants & Procurement  | 35,856,556.32                | 35,852,477.41           | 4,078.91                | 27,485,149.32             | 11,365,128.05               | 16,119,577.98                | 27,484,706.03         | 24,487,349.36        | 0.00                 |
| B-3220      | Scientific Cooperation meetings  | 34,365.15                    | 34,365.15               | 0.00                    | 34,365.15                 | 34,365.15                   | 0.00                         | 34,365.15             | 0.00                 | 0.00                 |
| B-3410      | Risk Communication, Web management, communication activities and materials                   | 6,522,381.85                 | 6,522,116.34            | 265.51                  | 6,522,381.85              | 5,715,732.88                | 0.00                         | 5,715,732.88          | 806,383.46           | 806,383.46           |
| B-3420      | External Relations   | 433,940.88                   | 433,940.88              | 0.00                    | 433,940.88                | 303,183.48                  | 0.00                         | 303,183.48            | 130,757.40           | 130,757.40           |
| B-3500      | Operational IT Systems   | 16,647,311.49                | 16,647,311.49           | 0.00                    | 16,647,311.49             | 11,649,446.84               | 0.00                         | 11,649,446.84         | 4,997,864.65         | 4,997,864.65         |
| B-3501*     | Multiannual operational IT projects  | 200.00                       | 200.00                  | 0.00                    | 392,456.00                | 0.00                        | 392,456.00                   | 392,456.00            | 200.00               | 0.00                 |
| B-3511      | Translation, Interpretation, Linguistic Proofreading and Editing                             | 341,500.00                   | 341,500.00              | 0.00                    | 341,500.00                | 297,521.38                  | 0.00                         | 297,521.38            | 43,978.62            | 43,978.62            |
| B-3512      | Library  | 804,379.34                   | 803,879.34              | 500.00                  | 804,379.34                | 749,226.28                  | 0.00                         | 749,226.28            | 54,653.06            | 54,653.06            |
| B-3513      | Mission of staff related to operational duties   | 510,113.74                   | 510,113.74              | 0.00                    | 510,113.74                | 457,804.74                  | 0.00                         | 457,804.74            | 52,309.00            | 52,309.00            |
| B-3514      | Shuttles and prepaid travels for experts and shuttle for staff related to operational duties | 1,202,806.73                 | 1,202,000.00            | 806.73                  | 1,202,806.73              | 969,073.69                  | 0.00                         | 969,073.69            | 232,926.31           | 232,926.31           |
| B-3515      | Catering   | 13,738.00                    | 13,738.00               | 0.00                    | 13,738.00                 | 11,298.39                   | 0.00                         | 11,298.39             | 2,439.61             | 2,439.61             |
| B-3520      | Conferences, outreach and representation cost  | 846,460.24                   | 846,460.24              | 0.00                    | 846,460.24                | 729,424.24                  | 0.00                         | 729,424.24            | 117,036.00           | 117,036.00           |
| B-3530      | Operational Development, Control and Quality   | 2,562,513.37                 | 2,558,293.37            | 4,220.00                | 2,562,513.37              | 1,243,930.48                | 0.00                         | 1,243,930.48          | 1,314,362.89         | 1,314,362.89         |
|             | <b>TITLE III - TOTAL</b>   | <b>74,476,775.75</b>         | <b>74,466,904.60</b>    | <b>9,871.15</b>         | <b>66,497,624.75</b>      | <b>42,011,668.74</b>        | <b>16,512,033.98</b>         | <b>58,523,702.72</b>  | <b>32,455,235.86</b> | <b>7,967,686.50</b>  |
|             |  |                              |                         |                         |                           |                             |                              |                       |                      |                      |
|             | <b>GRAND TOTAL</b>   | <b>155,471,080.84</b>        | <b>155,454,178.99</b>   | <b>16,901.85</b>        | <b>147,491,929.84</b>     | <b>118,363,833.81</b>       | <b>16,512,033.98</b>         | <b>134,875,867.79</b> | <b>37,090,345.18</b> | <b>12,602,795.82</b> |

Notes:\* - The appropriations on the B-3210 (EFSA Grants & Procurement) and B-3501 (Multiannual operational IT projects) are of type differentiated appropriations. The commitments appropriations extends over more than one financial year and payment appropriations are not carried forward.

**Fund Source : C4 Appropriations**

| Budget Line | Official Budget Item Description         | Commitment Appropriation (1) | Executed Commitment (2) | Credit not used (1-2) | Payment Appropriation (3) | Executed Payment (4) | R A L (2-4) |
|-------------|--|------------------------------|-------------------------|-----------------------|---------------------------|----------------------|-------------|
| A-1100      | Salaries and allowances of staff         | 128,661.59                   | 128,661.59              | 0.00                  | 128,661.59                | 128,661.59           | 0.00        |
| A-1115      | Contract staff                           | 351,740.99                   | 6,786.43                | 344,954.56            | 351,740.99                | 6,786.43             | 0.00        |
| A-1200      | Miscellaneous expenditure recruitment    | 250.00                       | 0.00                    | 250.00                | 250.00                    | 0.00                 | 0.00        |
| A-1500      | Further training, language courses staff | 520.00                       | 0.00                    | 520.00                | 520.00                    | 0.00                 | 0.00        |
| A-1803      | Other services                           | 34,872.75                    | 33,874.75               | 998.00                | 34,872.75                 | 33,874.75            | 0.00        |
|             | <b>TITLE I - TOTAL</b>                   | <b>516,045.33</b>            | <b>169,322.77</b>       | <b>346,722.56</b>     | <b>516,045.33</b>         | <b>169,322.77</b>    | <b>0.00</b> |
| A-2000      | Rent                                     | 53,930.59                    | 0.00                    | 53,930.59             | 53,930.59                 | 0.00                 | 0.00        |
| A-2003      | Refurbishment of premises fitting out    | 13,236.17                    | 0.00                    | 13,236.17             | 13,236.17                 | 0.00                 | 0.00        |
| A-2100      | Purchase and maintenance of IT           | 16,428.28                    | 0.00                    | 16,428.28             | 16,428.28                 | 0.00                 | 0.00        |
|             | <b>TITLE II - TOTAL</b>                  | <b>83,595.04</b>             | <b>0.00</b>             | <b>83,595.04</b>      | <b>83,595.04</b>          | <b>0.00</b>          | <b>0.00</b> |
| B-3120      | RASA Experts Meetings                    | 1,000.00                     | 0.00                    | 1,000.00              | 1,000.00                  | 0.00                 | 0.00        |
| B-3210      | EFSA Grants & Procurement                | 60,850.00                    | 0.00                    | 60,850.00             | 60,850.00                 | 0.00                 | 0.00        |
| B-3220      | Scientific Cooperation meetings          | 6,262.50                     | 0.00                    | 6,262.50              | 6,262.50                  | 0.00                 | 0.00        |
| B-3410      | Risk Communication, Web                  | 149,630.58                   | 81,867.46               | 67,763.12             | 149,630.58                | 81,867.46            | 0.00        |
|             | <b>TITLE III - TOTAL</b>                 | <b>217,743.08</b>            | <b>81,867.46</b>        | <b>135,875.62</b>     | <b>217,743.08</b>         | <b>81,867.46</b>     | <b>0.00</b> |
|             |  |                              |                         |                       |                           |                      |             |
|             | <b>GRAND TOTAL</b>                       | <b>817,383.45</b>            | <b>251,190.23</b>       | <b>566,193.22</b>     | <b>817,383.45</b>         | <b>251,190.23</b>    | <b>0.00</b> |

**Fund Source : C5 Appropriations**

| Budget Line | Official Budget Item Description       | Commitment Appropriation (1) | Executed Commitment (2) | Credit not used (1-2) | Payment Appropriation (3) | Executed Payment (4) | R A L (2-4)      |
|-------------|--|------------------------------|-------------------------|-----------------------|---------------------------|----------------------|------------------|
| A-1113      | Stagiaires                             | 97,432.38                    | 97,432.38               | 0.00                  | 97,432.38                 | 97,432.38            | 0.00             |
| A-1116      | Visiting experts, National Experts     | 2,666.19                     | 2,666.19                | 0.00                  | 2,666.19                  | 2,666.19             | 0.00             |
| A-1803      | Other services                         | 1,835.29                     | 1,835.29                | 0.00                  | 1,835.29                  | 1,835.29             | 0.00             |
|             | <b>TITLE I - TOTAL</b>                 | <b>101,933.86</b>            | <b>101,933.86</b>       | <b>0.00</b>           | <b>101,933.86</b>         | <b>101,933.86</b>    | <b>0.00</b>      |
| A-2000      | Rent                                   | 49,637.92                    | 49,637.92               | 0.00                  | 49,637.92                 | 49,637.92            | 0.00             |
| A-2003      | Refurbishment of premises fitting out  | 5,839.76                     | 5,839.76                | 0.00                  | 5,839.76                  | 0.00                 | 5,839.76         |
| A-2020      | Refurbishment of premises/fitting out  | 2,172.26                     | 2,172.26                | 0.00                  | 2,172.26                  | 2,172.26             | 0.00             |
| A-2330      | Legal expenses and damages             | 17,100.00                    | 17,100.00               | 0.00                  | 17,100.00                 | 6,282.00             | 10,818.00        |
| A-2350      | Miscellaneous insurance                | 350.60                       | 350.60                  | 0.00                  | 350.60                    | 157.08               | 193.52           |
|             | <b>TITLE II - TOTAL</b>                | <b>75,100.54</b>             | <b>75,100.54</b>        | <b>0.00</b>           | <b>75,100.54</b>          | <b>58,249.26</b>     | <b>16,851.28</b> |
| B-3210      | EFSA Grants & Procurement              | 31,152.69                    | 31,152.69               | 0.00                  | 31,152.69                 | 31,152.69            | 0.00             |
| B-3513      | Mission of staff related to op. duties | 2,369.70                     | 2,369.70                | 0.00                  | 2,369.70                  | 2,369.70             | 0.00             |
|             | <b>TITLE III - TOTAL</b>               | <b>33,522.39</b>             | <b>33,522.39</b>        | <b>0.00</b>           | <b>33,522.39</b>          | <b>33,522.39</b>     | <b>0.00</b>      |
|             |  |                              |                         |                       |                           |                      |                  |
|             | <b>GRAND TOTAL</b>                     | <b>210,556.79</b>            | <b>210,556.79</b>       | <b>0.00</b>           | <b>210,556.79</b>         | <b>193,705.51</b>    | <b>16,851.28</b> |

**Fund Source : R0 Appropriations**

| Budget Line | Official Budget Item Description   | Commitment Appropriation (1) | Executed Commitment (2) | Credit not used (1-2) | Payment Appropriation (3) | Executed Payment (4) | R A L (2-4)       |
|-------------|------------------------------------|------------------------------|-------------------------|-----------------------|---------------------------|----------------------|-------------------|
| B-3230      | Pre-accession programme            | 1,280,509.21                 | 632,660.82              | 647,848.39            | 1,280,509.21              | 231,903.57           | 400,757.25        |
| B-3240      | EFSA cooperations and partnerships | 370,301.00                   | 0.00                    | 370,301.00            | 370,301.00                | 0.00                 | 0.00              |
|             | <b>GRAND TOTAL</b>                 | <b>1,650,810.21</b>          | <b>632,660.82</b>       | <b>1,018,149.39</b>   | <b>1,650,810.21</b>       | <b>231,903.57</b>    | <b>400,757.25</b> |

Notes:

\* - The appropriations on the B-3230 (Pre-accession programme) originated from 2022 credits carry forward (contract 2019/405-828: 188,009.21 eur) and from 2023 the amount of 1,092,500.00 euro (contract 2023/440-820).



**Fund Source : C8 Appropriations – Non-Differentiated Appropriations - Title I**

| Budget Line | Official Budget Item Description                            | Commitment Appropriation (1) | Executed Commitment (2) | Payment Appropriation (3) | Executed Payment (4) | Credit not used (1-4) |
|-------------|---|------------------------------|-------------------------|---------------------------|----------------------|-----------------------|
| A-1120      | Interim services  | 796,826.62                   | 750,085.69              | 796,826.62                | 750,085.69           | 46,740.93             |
| A-1200      | Miscellaneous expenditure on recruitment                    | 35,567.30                    | 30,871.30               | 35,567.30                 | 30,871.30            | 4,696.00              |
| A-1300      | Missions and travel expenses                                | 18,839.84                    | 13,638.48               | 18,839.84                 | 13,638.48            | 5,201.36              |
| A-1301      | Shuttles for missions and duty                              | 722.88                       | 722.88                  | 722.88                    | 722.88               | 0.00                  |
| A-1410      | Medical service   | 24,056.87                    | 20,205.30               | 24,056.87                 | 20,205.30            | 3,851.57              |
| A-1500      | Further training, language courses and retraining for staff | 181,318.19                   | 140,926.59              | 181,318.19                | 140,926.59           | 40,391.60             |
| A-1610      | Social contacts between staff                               | 8,922.45                     | 8,922.15                | 8,922.45                  | 8,922.15             | 0.30                  |
| A-1630      | Early childhood centres, creches and EU school contribution | 12,180.00                    | 12,180.00               | 12,180.00                 | 12,180.00            | 0.00                  |
| A-1801      | Payment for administrative assistance from the Community    | 50,924.59                    | 19,532.25               | 50,924.59                 | 19,532.25            | 31,392.34             |
| A-1802      | Consultancy and HR services                                 | 194,216.12                   | 187,822.50              | 194,216.12                | 187,822.50           | 6,393.62              |
| A-1803      | Other services  | 83,349.60                    | 83,153.60               | 83,349.60                 | 83,153.60            | 196.00                |
|             | <b>TITLE I - TOTAL</b>                                      | <b>1,406,924.46</b>          | <b>1,268,060.74</b>     | <b>1,406,924.46</b>       | <b>1,268,060.74</b>  | <b>138,863.72</b>     |

**Fund Source : C8 Appropriations – Non-Differentiated Appropriations - Title II**

| Budget Line | Official Budget Item Description                             | Commitment Appropriation (1) | Executed Commitment (2) | Payment Appropriation (3) | Executed Payment (4) | Credit not used (1-4) |
|-------------|--|------------------------------|-------------------------|---------------------------|----------------------|-----------------------|
| A-2002      | Studies and technical assistance in connection with building | 234,953.50                   | 229,638.50              | 234,953.50                | 229,638.50           | 5,315.00              |
| A-2003      | Refurbishment of premises/fitting out                        | 847,805.08                   | 845,580.01              | 847,805.08                | 845,580.01           | 2,225.07              |
| A-2020      | Water, gas, electricity and heating                          | 491,821.55                   | 333,056.73              | 491,821.55                | 333,056.73           | 158,764.82            |
| A-2021      | Cleaning and maintenance                                     | 171,467.51                   | 171,467.46              | 171,467.51                | 171,467.46           | 0.05                  |
| A-2023      | Security and surveillance of buildings                       | 98,993.33                    | 98,224.38               | 98,993.33                 | 98,224.38            | 768.95                |
| A-2025      | Other expenditure on buildings                               | 114,200.38                   | 98,761.05               | 114,200.38                | 98,761.05            | 15,439.33             |
| A-2100      | Purchase and maintenance of IT equipment and standard        | 545,778.68                   | 537,745.22              | 545,778.68                | 537,745.22           | 8,033.46              |
| A-2103      | External services for the operation, implementation and      | 1,233,023.16                 | 1,209,323.16            | 1,233,023.16              | 1,209,323.16         | 23,700.00             |
| A-2200      | Technical equipment and installations                        | 303,214.50                   | 301,805.50              | 303,214.50                | 301,805.50           | 1,409.00              |
| A-2210      | Furniture  | 15,450.00                    | 15,450.00               | 15,450.00                 | 15,450.00            | 0.00                  |
| A-2300      | Stationery and office supplies                               | 5,526.34                     | 4,596.34                | 5,526.34                  | 4,596.34             | 930.00                |
| A-2320      | Bank and other financial charges                             | 90.00                        | 0.00                    | 90.00                     | 0.00                 | 90.00                 |
| A-2330      | Legal expenses and damages                                   | 7,462.00                     | 4,131.00                | 7,462.00                  | 4,131.00             | 3,331.00              |
| A-2350      | Miscellaneous insurance                                      | 4,762.87                     | 4,747.11                | 4,762.87                  | 4,747.11             | 15.76                 |
| A-2400      | Postal charges and telecommunications                        | 117,709.08                   | 102,405.15              | 117,709.08                | 102,405.15           | 15,303.93             |
| A-2500      | Management Board meetings                                    | 19,982.81                    | 14,499.87               | 19,982.81                 | 14,499.87            | 5,482.94              |
|             | <b>TITLE II - TOTAL</b>                                      | <b>4,212,240.79</b>          | <b>3,971,431.48</b>     | <b>4,212,240.79</b>       | <b>3,971,431.48</b>  | <b>240,809.31</b>     |

**Fund Source : C8 Appropriations – Non-Differentiated Appropriations - Title III**

| Budget Line | Official Budget Item Description                                 | Commitment Appropriation (1) | Executed Commitment (2) | Payment Appropriation (3) | Executed Payment (4) | Credit not used (1-4) |
|-------------|--|------------------------------|-------------------------|---------------------------|----------------------|-----------------------|
| B-3020      | Risk Assessment Production experts meetings - Regulated products | 257,212.52                   | 238,431.44              | 257,212.52                | 238,431.44           | 18,781.08             |
| B-3120      | Risk Assessment Production experts meetings                      | 210,806.13                   | 180,041.00              | 210,806.13                | 180,041.00           | 30,765.13             |
| B-3140      | Risk Assessment Services experts meetings                        | 8,273.05                     | 7,373.05                | 8,273.05                  | 7,373.05             | 900.00                |
| B-3220      | Scientific Cooperations meetings                                 | 16,102.65                    | 5,055.54                | 16,102.65                 | 5,055.54             | 11,047.11             |
| B-3410      | Risk Communication, Web management, communication activities     | 997,043.75                   | 903,877.64              | 997,043.75                | 903,877.64           | 93,166.11             |
| B-3420      | External Relations   | 158,808.88                   | 149,536.41              | 158,808.88                | 149,536.41           | 9,272.47              |
| B-3500      | Operational IT Systems   | 5,292,230.18                 | 5,183,553.05            | 5,292,230.18              | 5,183,553.05         | 108,677.13            |
| B-3511      | Translation, Interpretation, Linguistic Proofreading and Editing | 3,000.00                     | 2,904.00                | 3,000.00                  | 2,904.00             | 96.00                 |
| B-3512      | Library  | 80,829.23                    | 67,215.82               | 80,829.23                 | 67,215.82            | 13,613.41             |
| B-3513      | Mission of staff related to operational duties                   | 15,216.16                    | 15,216.16               | 15,216.16                 | 15,216.16            | 0.00                  |
| B-3514      | Scientific meetings services                                     | 82,912.73                    | 27,791.26               | 82,912.73                 | 27,791.26            | 55,121.47             |
| B-3515      | Catering   | 4,947.55                     | 2,971.11                | 4,947.55                  | 2,971.11             | 1,976.44              |
| B-3520      | Conferences, outreach and representation cost                    | 463,243.06                   | 359,729.59              | 463,243.06                | 359,729.59           | 103,513.47            |
| B-3530      | Operational Development, Control and Quality                     | 739,080.00                   | 739,080.00              | 739,080.00                | 739,080.00           | 0.00                  |
|             | <b>TITLE III - TOTAL</b>   | <b>8,329,705.89</b>          | <b>7,882,776.07</b>     | <b>8,329,705.89</b>       | <b>7,882,776.07</b>  | <b>446,929.82</b>     |
|             | <b>GRAND TOTAL</b>   | <b>13,948,871.14</b>         | <b>13,122,268.29</b>    | <b>13,948,871.14</b>      | <b>13,122,268.29</b> | <b>826,602.85</b>     |

**Notes:**

- The amount on A-1301 and A-1803 is originated from carried forward 2022 credits (C1 and C4).
- The amounts on A-2003, A-2100 and A-2350 are originated from carried forward 2022 credits (C1, C4 and C5).
- The amounts on B-3120 and B-3514 are originated from carried forward 2022 credits (C1, C4 and C5).

|  |
|--|
| <b>Fund Source : C8 Appropriations - Differentiated Appropriations - Title III</b> |
|--|

| Budget Line | Official Budget Item Description    | Commitment Appropriation (1) | Executed Commitment (2) | Credit Not Used (1-2) | Executed Payment (3) | RAL (2-3)            |
|-------------|-------------------------------------|------------------------------|-------------------------|-----------------------|----------------------|----------------------|
| B-3210      | EFSA Grants & Procurement           | 37,829,986.32                | 37,377,113.53           | 452,872.79            | 16,119,577.98        | 21,257,535.55        |
| B-3501      | Multiannual operational IT projects | 784,712.00                   | 784,712.00              | 0.00                  | 392,456.00           | 392,256.00           |
|             | <b>GRAND TOTAL</b>                  | <b>38,614,698.32</b>         | <b>38,161,825.53</b>    | <b>452,872.79</b>     | <b>16,512,033.98</b> | <b>21,649,791.55</b> |

Notes:

- The amount on B-3210 (EFSA Grants & Procurement) and on B-3501 (Multiannual operational IT projects) is originated from 2022 credits carry forward from previous years.



# BUDGET TRANSFERS

## Initial Budget versus Final Budget

| Budget line | Official Budget Item Description                 | Commitment Appropriation |                     |             |                      | Payment Appropriation |                     |             |                      |
|-------------|--|--------------------------|---------------------|-------------|----------------------|-----------------------|---------------------|-------------|----------------------|
|             |  | Initial                  | Transfer            | Amended     | Final                | Initial               | Transfer            | Amended     | Final                |
| A-1100      | Salaries and allowances of staff provided for    | 43,125,000.00            | 547,216.18          | 0.00        | 43,672,216.18        | 43,125,000.00         | 547,216.18          | 0.00        | 43,672,216.18        |
| A-1104      | Entitlements on Entering and Leaving the Service | 500,000.00               | 23,156.91           | 0.00        | 523,156.91           | 500,000.00            | 23,156.91           | 0.00        | 523,156.91           |
| A-1113      | Stagiaires                                       | 1,417,500.00             | 580,000.00          | 0.00        | 1,997,500.00         | 1,417,500.00          | 580,000.00          | 0.00        | 1,997,500.00         |
| A-1115      | Contract staff                                   | 11,155,256.00            | 354,000.00          | 0.00        | 11,509,256.00        | 11,155,256.00         | 354,000.00          | 0.00        | 11,509,256.00        |
| A-1116      | Visiting experts National Experts on Detachment  | 750,000.00               | 65,689.93           | 0.00        | 815,689.93           | 750,000.00            | 65,689.93           | 0.00        | 815,689.93           |
| A-1120      | Interim services                                 | 3,850,000.00             | 657,855.17          | 0.00        | 4,507,855.17         | 3,850,000.00          | 657,855.17          | 0.00        | 4,507,855.17         |
| A-1200      | Miscellaneous expenditure on recruitment         | 250,000.00               | -51,445.74          | 0.00        | 198,554.26           | 250,000.00            | -51,445.74          | 0.00        | 198,554.26           |
| A-1300      | Missions and travel expenses                     | 100,000.00               | 19,701.47           | 0.00        | 119,701.47           | 100,000.00            | 19,701.47           | 0.00        | 119,701.47           |
| A-1301      | Shuttles for missions and duty                   | 35,000.00                | 8,620.00            | 0.00        | 43,620.00            | 35,000.00             | 8,620.00            | 0.00        | 43,620.00            |
| A-1410      | Medical service                                  | 330,000.00               | -14,542.99          | 0.00        | 315,457.01           | 330,000.00            | -14,542.99          | 0.00        | 315,457.01           |
| A-1500      | Further training language courses and retraining | 500,000.00               | 21,728.93           | 0.00        | 521,728.93           | 500,000.00            | 21,728.93           | 0.00        | 521,728.93           |
| A-1600      | Special assistance grants other intervention     | 30,000.00                | 15,000.00           | 0.00        | 45,000.00            | 30,000.00             | 15,000.00           | 0.00        | 45,000.00            |
| A-1610      | Social contacts between staff                    | 50,000.00                | 5,498.04            | 0.00        | 55,498.04            | 50,000.00             | 5,498.04            | 0.00        | 55,498.04            |
| A-1630      | Early childhood centres creches and EU schools   | 1,976,000.00             | -147,115.99         | 0.00        | 1,828,884.01         | 1,976,000.00          | -147,115.99         | 0.00        | 1,828,884.01         |
| A-1800      | Translation and Interpretation                   | 50,000.00                | -49,000.00          | 0.00        | 1,000.00             | 50,000.00             | -49,000.00          | 0.00        | 1,000.00             |
| A-1801      | Payment for administrative assistance from       | 382,281.00               | 3,300.00            | 0.00        | 385,581.00           | 382,281.00            | 3,300.00            | 0.00        | 385,581.00           |
| A-1802      | Consultancy and HR services                      | 350,000.00               | -139,683.43         | 0.00        | 210,316.57           | 350,000.00            | -139,683.43         | 0.00        | 210,316.57           |
| A-1803      | Other services                                   | 194,075.00               | 414,211.23          | 0.00        | 608,286.23           | 194,075.00            | 414,211.23          | 0.00        | 608,286.23           |
|             | <b>TITLE I - TOTAL</b>                           | <b>65,045,112.00</b>     | <b>2,314,189.71</b> | <b>0.00</b> | <b>67,359,301.71</b> | <b>65,045,112.00</b>  | <b>2,314,189.71</b> | <b>0.00</b> | <b>67,359,301.71</b> |

| Budget line | Official Budget Item Description                   | Commitment Appropriation |                      |                   |                      | Payment Appropriation |                      |                   |                      |
|-------------|--|--------------------------|----------------------|-------------------|----------------------|-----------------------|----------------------|-------------------|----------------------|
|             |  | Initial                  | Transfer             | Amended           | Final                | Initial               | Transfer             | Amended           | Final                |
| A-2000      | Rent   | 72,500.00                | -28,849.23           | 0.00              | 43,650.77            | 72,500.00             | -28,849.23           | 0.00              | 43,650.77            |
| A-2001      | Acquisition  | 1,615,887.00             | 140,946.89           | 111,809.47        | 1,868,643.36         | 1,615,887.00          | 140,946.89           | 111,809.47        | 1,868,643.36         |
| A-2002      | Studies and technical assistance in connection     | 650,000.00               | -306,165.00          | 0.00              | 343,835.00           | 650,000.00            | -306,165.00          | 0.00              | 343,835.00           |
| A-2003      | Refurbishment of premises Fitting-out              | 1,193,046.00             | 49,110.22            | 0.00              | 1,242,156.22         | 1,193,046.00          | 49,110.22            | 0.00              | 1,242,156.22         |
| A-2020      | Water gas electricity and heating                  | 1,100,000.00             | -394,789.47          | 0.00              | 705,210.53           | 1,100,000.00          | -394,789.47          | 0.00              | 705,210.53           |
| A-2021      | Cleaning and maintenance                           | 683,000.00               | -55,243.25           | 0.00              | 627,756.75           | 683,000.00            | -55,243.25           | 0.00              | 627,756.75           |
| A-2023      | Security and surveillance of buildings             | 736,000.00               | -24,229.98           | 0.00              | 711,770.02           | 736,000.00            | -24,229.98           | 0.00              | 711,770.02           |
| A-2024      | Insurance  | 40,000.00                | -5,886.79            | 0.00              | 34,113.21            | 40,000.00             | -5,886.79            | 0.00              | 34,113.21            |
| A-2025      | Other expenditure on buildings                     | 800,000.00               | -141,363.46          | 0.00              | 658,636.54           | 800,000.00            | -141,363.46          | 0.00              | 658,636.54           |
| A-2100      | Purchase and maintenance of IT equipment           | 2,687,843.00             | 140,416.08           | 0.00              | 2,828,259.08         | 2,687,843.00          | 140,416.08           | 0.00              | 2,828,259.08         |
| A-2103      | External services for the operation implementation | 3,386,051.00             | -347,521.89          | 0.00              | 3,038,529.11         | 3,386,051.00          | -347,521.89          | 0.00              | 3,038,529.11         |
| A-2200      | Technical equipment and installations              | 240,771.00               | 42,523.23            | 0.00              | 283,294.23           | 240,771.00            | 42,523.23            | 0.00              | 283,294.23           |
| A-2210      | Purchase of furniture                              | 865,018.00               | -75,100.23           | 0.00              | 789,917.77           | 865,018.00            | -75,100.23           | 0.00              | 789,917.77           |
| A-2300      | Stationery and office supplies                     | 41,500.00                | -4,006.89            | 0.00              | 37,493.11            | 41,500.00             | -4,006.89            | 0.00              | 37,493.11            |
| A-2320      | Bank and other financial charges                   | 1,000.00                 | -700.00              | 0.00              | 300.00               | 1,000.00              | -700.00              | 0.00              | 300.00               |
| A-2330      | Legal expenses and damages                         | 157,300.00               | 39,247.85            | 0.00              | 196,547.85           | 157,300.00            | 39,247.85            | 0.00              | 196,547.85           |
| A-2350      | Miscellaneous insurance                            | 5,000.00                 | -252.00              | 0.00              | 4,748.00             | 5,000.00              | -252.00              | 0.00              | 4,748.00             |
| A-2390      | Publications                                       | 15,000.00                | -7,216.53            | 0.00              | 7,783.47             | 15,000.00             | -7,216.53            | 0.00              | 7,783.47             |
| A-2400      | Postal charges and telecommunications              | 232,611.00               | -90,252.64           | 0.00              | 142,358.36           | 232,611.00            | -90,252.64           | 0.00              | 142,358.36           |
| A-2500      | Management Board meetings                          | 75,000.00                | -5,000.00            | 0.00              | 70,000.00            | 75,000.00             | -5,000.00            | 0.00              | 70,000.00            |
|             | <b>TITLE II - TOTAL</b>                            | <b>14,597,527.00</b>     | <b>-1,074,333.09</b> | <b>111,809.47</b> | <b>13,635,003.38</b> | <b>14,597,527.00</b>  | <b>-1,074,333.09</b> | <b>111,809.47</b> | <b>13,635,003.38</b> |

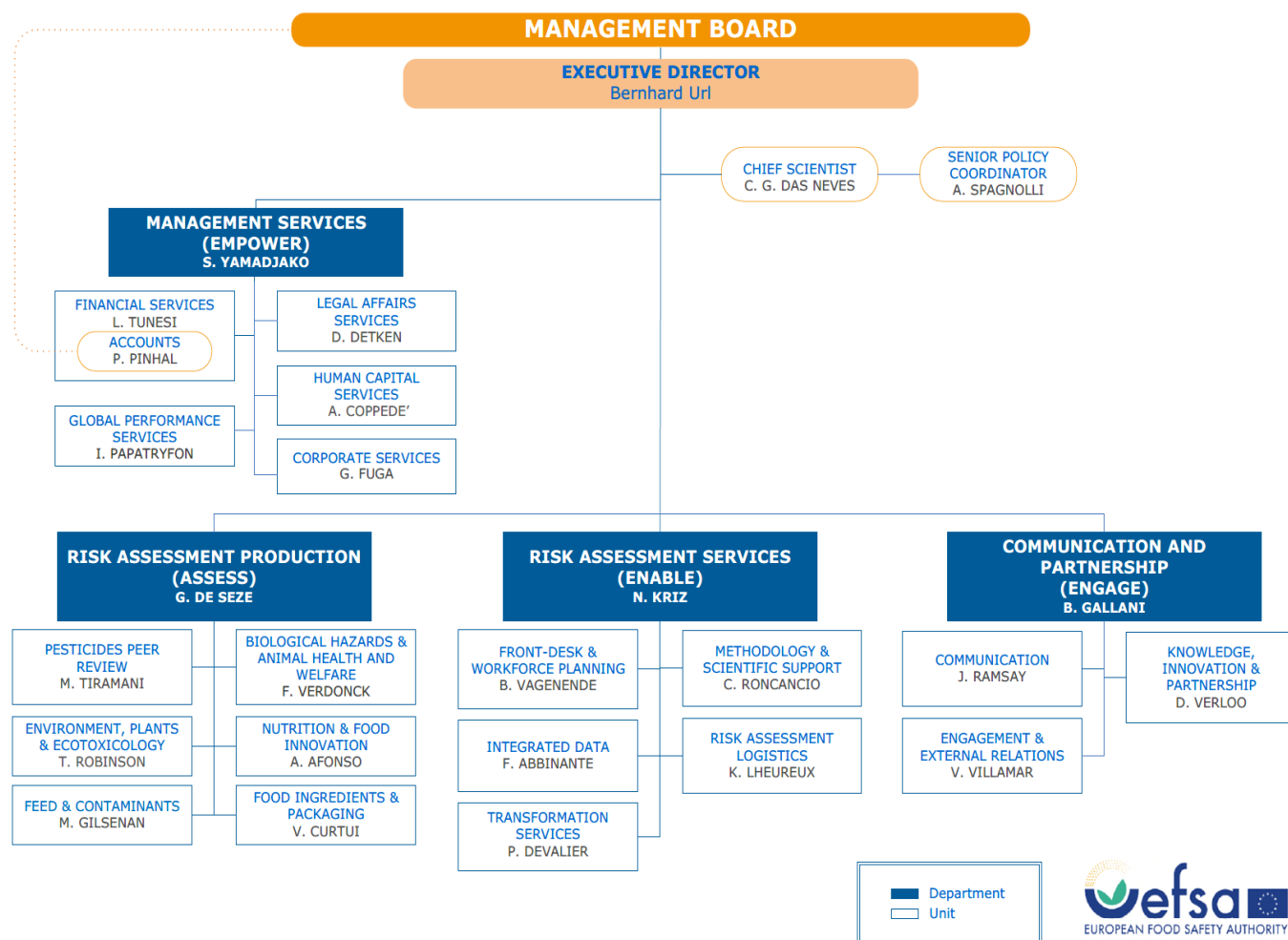
| Budget line | Official Budget Item Description  | Commitment Appropriation |                      |                   |                       | Payment Appropriation |                      |                   |                       |
|-------------|---|--------------------------|----------------------|-------------------|-----------------------|-----------------------|----------------------|-------------------|-----------------------|
|             |   | Initial                  | Transfer             | Amended           | Final                 | Initial               | Transfer             | Amended           | Final                 |
| B-3020      | Risk Assessment Production experts meeting  | 6,170,609.00             | -1,721,807.00        | 0.00              | 4,448,802.00          | 6,170,609.00          | -1,721,807.00        | 0.00              | 4,448,802.00          |
| B-3030      | Risk Assessment Services meetings - Regular   | 34,500.00                | -22,176.56           | 0.00              | 12,323.44             | 34,500.00             | -22,176.56           | 0.00              | 12,323.44             |
| B-3120      | Risk Assessment Production experts meeting  | 4,449,620.00             | -1,182,895.07        | 0.00              | 3,266,724.93          | 4,449,620.00          | -1,182,895.07        | 0.00              | 3,266,724.93          |
| B-3140      | Risk Assessment Services experts meeting  | 1,085,784.00             | -113,125.73          | 0.00              | 972,658.27            | 1,085,784.00          | -113,125.73          | 0.00              | 972,658.27            |
| B-3210*     | EFSA Grants & Procurement   | 33,115,863.00            | 2,740,691.95         | 1.37              | 35,856,556.32         | 25,136,712.00         | 2,348,435.95         | 1.37              | 27,485,149.32         |
| B-3220      | Scientific Cooperation meetings   | 69,800.00                | -35,434.85           | 0.00              | 34,365.15             | 69,800.00             | -35,434.85           | 0.00              | 34,365.15             |
| B-3410      | Risk Communication, Web management, communication activities and materials            | 6,695,000.00             | -172,618.15          | 0.00              | 6,522,381.85          | 6,695,000.00          | -172,618.15          | 0.00              | 6,522,381.85          |
| B-3420      | External Relations  | 657,000.00               | -223,059.12          | 0.00              | 433,940.88            | 657,000.00            | -223,059.12          | 0.00              | 433,940.88            |
| B-3500      | Operational IT Systems  | 16,623,729.00            | 23,582.49            | 0.00              | 16,647,311.49         | 16,623,729.00         | 23,582.49            | 0.00              | 16,647,311.49         |
| B-3501*     | Multiannual operational IT projects   | 392,256.00               | -392,056.00          | 0.00              | 200.00                | 392,256.00            | 200.00               | 0.00              | 392,456.00            |
| B-3511      | Translation, Interpretation, Linguistic Proofreading and Editing                      | 310,000.00               | 31,500.00            | 0.00              | 341,500.00            | 310,000.00            | 31,500.00            | 0.00              | 341,500.00            |
| B-3512      | Library   | 795,000.00               | 9,379.34             | 0.00              | 804,379.34            | 795,000.00            | 9,379.34             | 0.00              | 804,379.34            |
| B-3513      | Mission of staff related to operational duties  | 320,000.00               | 190,113.74           | 0.00              | 510,113.74            | 320,000.00            | 190,113.74           | 0.00              | 510,113.74            |
| B-3514      | Shuttles and prepaid travels for experts and shuttle for staff related to operational | 764,000.00               | 438,806.73           | 0.00              | 1,202,806.73          | 764,000.00            | 438,806.73           | 0.00              | 1,202,806.73          |
| B-3515      | Catering  | 15,000.00                | -1,262.00            | 0.00              | 13,738.00             | 15,000.00             | -1,262.00            | 0.00              | 13,738.00             |
| B-3520      | Conferences, outreach and representation  | 1,233,500.00             | -387,039.76          | 0.00              | 846,460.24            | 1,233,500.00          | -387,039.76          | 0.00              | 846,460.24            |
| B-3530      | Operational Development, Control and Quality  | 2,984,970.00             | -422,456.63          | 0.00              | 2,562,513.37          | 2,984,970.00          | -422,456.63          | 0.00              | 2,562,513.37          |
|             | <b>TITLE III - TOTAL</b>  | <b>75,716,631.00</b>     | <b>-1,239,856.62</b> | <b>1.37</b>       | <b>74,476,775.75</b>  | <b>67,737,480.00</b>  | <b>-1,239,856.62</b> | <b>1.37</b>       | <b>66,497,624.75</b>  |
|             | <b>GRAND TOTAL</b>  | <b>155,359,270.00</b>    | <b>0.00</b>          | <b>111,810.84</b> | <b>155,471,080.84</b> | <b>147,380,119.00</b> | <b>0.00</b>          | <b>111,810.84</b> | <b>147,491,929.84</b> |

Notes:

\* - The appropriations on the B-3210 (EFSA Grants & Procurement) and B-3501 (Multiannual operational IT projects) are of type differentiated appropriations. The commitments appropriations extends over more than one financial year and payment appropriations are not carried forward.

# EFSA's ORGANISATIONAL CHART

(December 2023)



## ESTABLISHMENT PLAN 2023 & FILLED POSTS (Statutory positions)

| Category and grade | Posts                        |                 |                           |                 |                              |                 |
|--------------------|------------------------------|-----------------|---------------------------|-----------------|------------------------------|-----------------|
|                    | 2022                         |                 | 2023                      |                 | 2023                         |                 |
|                    | Occupied posts at 31.12.2022 |                 | Authorized posts for 2023 |                 | Occupied posts at 31.12.2023 |                 |
|                    | Permanent agent              | Temporary agent | Permanent agent           | Temporary agent | Permanent agent              | Temporary agent |
| AD16               |                              |                 |                           |                 |                              |                 |
| AD15               |                              | 1               |                           | 1               |                              | 1               |
| AD14               |                              |                 |                           | 1               |                              |                 |
| AD13               |                              | 3               |                           | 5               |                              | 3               |
| AD12               |                              | 4               |                           | 6               |                              | 4               |
| AD11               |                              | 4               |                           | 12              |                              | 6               |
| AD10               |                              | 19              |                           | 27              |                              | 17              |
| AD9                | 1                            | 42              | 3                         | 48              | 1                            | 50              |
| AD8                | 3                            | 64              | 2                         | 72              | 4                            | 62              |
| AD7                | 1                            | 55              |                           | 74              |                              | 66              |
| AD6                |                              | 69              |                           | 53              |                              | 66              |
| AD5                |                              | 25              |                           | 8               |                              | 25              |
| <b>Total AD</b>    | <b>5</b>                     | <b>286</b>      | <b>5</b>                  | <b>307</b>      | <b>5</b>                     | <b>300</b>      |
| AST11              |                              |                 |                           |                 |                              |                 |
| AST10              |                              |                 |                           |                 |                              |                 |
| AST9               |                              |                 |                           |                 |                              |                 |
| AST8               |                              | 1               |                           | 3               |                              | 1               |
| AST7               |                              | 1               |                           | 6               |                              | 2               |
| AST6               |                              | 10              |                           | 12              |                              | 13              |
| AST5               |                              | 24              |                           | 24              |                              | 25              |
| AST4               |                              | 31              |                           | 27              |                              | 33              |
| AST3               |                              | 21              |                           | 13              |                              | 19              |
| AST2               |                              | 7               |                           | 8               |                              | 3               |
| AST1               |                              | 1               |                           | 0               |                              | 1               |
| <b>Total AST</b>   | <b>0</b>                     | <b>96</b>       | <b>0</b>                  | <b>93</b>       | <b>0</b>                     | <b>97</b>       |
| <b>Total</b>       | <b>5</b>                     | <b>382</b>      | <b>5</b>                  | <b>400</b>      | <b>5</b>                     | <b>397</b>      |
| <b>Grand total</b> | <b>387</b>                   |                 | <b>405</b>                |                 | <b>402</b>                   |                 |

## CONTRACTUAL AGENTS & SECONDED NATIONAL EXPERTS (SNE's) (Non-statutory positions)

| Description          | 2022       | 2023       |
|----------------------|------------|------------|
| - Contractual agents | 170        | 166        |
| - SNE                | 14         | 12         |
| <b>Total</b>         | <b>184</b> | <b>178</b> |