

Financial Statements  
Report on Implementation of the Budget

2012

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## Introduction

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

The general accounts are accrual accounts, which means that the effects of transactions and other events are recognised when those transactions or events occur. They are based on the EC accounting rules and IPSAS (International Public Sector Accounting Standards).

The budget accounts are modified cash accounts. As in any cash accounting system, payments made and revenue received are recorded. 'Modified' cash accounts means that payment appropriations carried over are also recorded. They are used to produce the budgetary outturn account and reports on budget implementation.

Under Article 60 of the Financial Regulation every item of expenditure must be:

- Committed: Budgetary commitment is the operation reserving the appropriation necessary to cover subsequent payments to honour a legal commitment (Article 61 FR);
- Validated: Validation of budget expenditure is the act whereby the authorising officer responsible verifies the existence of the creditor's entitlement, determines or verifies the reality and the amount of the claim and verifies the conditions in which payment is due (Article 64 FR);
- Authorised: Authorisation of expenditure is the act whereby the authorising officer responsible, having verified that the appropriations are available, issues a payment order instructing the accounting officer to pay an amount of expenditure which he/she has validated (Article 66 FR); and
- Paid: Payment is made on production of proof that the relevant action is in accordance with the provisions of the basic act or the contract (Article 67 FR).

These provisions lead to discrepancies between the general accounts and the budget accounts. For example, investments are recognised as budget expenditure as soon as they are authorised whereas in the general accounts they are recognised as an expense spread over their lifetime.

The 2012 financial statements respect the EC accounting rules as adopted by the Accountant of the European Commission (based on IPSAS), the EFSA internal rules and financial regulations.

## **Certification of the 2012 Annual Accounts**

The annual accounts of the European Food Safety Authority for the year 2012 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Food Safety Authority in accordance with art 68 of the Financial Regulation.

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

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the European Food Safety Authority.

Date – 24 May 2013

[signed]

Pedro Pinhal  
Accounting Officer



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## FINANCIAL STATEMENTS

Financial Regulation - Art. 76(a) & 80

**1.1. Balance sheet 31/12/2012 & 2011**

ASSETS	Notes	31.12.2012	31.12.2011	LIABILITIES	Notes	31.12.2012	31.12.2011
<b>A. NON-CURRENT ASSETS</b>				<b>A. CAPITAL</b>			
<i>Intangible fixed assets</i>				<i>Capital</i>			
Computer software	2.1.1	4 126 958.15	3 460 087.15	<i>Reserves</i>	2.1.3	13 338 467.47	12 637 465.87
Intangible fixed assets under construction	2.1.1.1	293 037.02		<i>Budgetary outturn not reimbursed</i>	2.1.4	-4 275 919.81	701 001.60
<i>Tangible fixed assets</i>				<i>Economic result of the year</i>		9 062 547.66	13 338 467.47
Land and buildings	2.1.1.2	39 474 078.04	39 205 787.99	Total			
Plant and equipment		713 787.81	712 240.16	<b>B. NON CURRENT LIABILITIES</b>	2.1.5		
Computer hardware		7 247 495.95	6 866 052.35	<i>Other long-term liabilities</i>			
Furniture		1 296 507.40	1 431 527.67	Other long-term liabilities		34 959 473.07	35 936 371.19
Other tangible fixed assets		0.00	0.00	Total			
Assets under construction		0.00	0.00	<b>C. CURRENT LIABILITIES</b>	2.1.6		
<b>Depreciation</b>		-10 498 040.02	-7 625 154.58	<i>Provisions for risks and liabilities</i>	2.1.6	510 424.20	121 513.70
<b>Long-Term pre-financing</b>				<i>Employee benefits</i>	2.1.6		
Pre-Financing Third parties	2.1.1.3	194 275.19	599 916.28	Sundry payables		14 675.16	10 840.70
<b>Long-Term receivables</b>	2.1.1.4	0.00	4 000.00	Social security and taxes		0.00	0.00
Total		42 848 099.54	44 654 457.02	Short term liabilities	2.1.6	976 898.11	943 628.81
<b>B. CURRENT ASSETS</b>				<i>Accounts payables</i>	2.1.6		
<i>Stock</i>				Current payables		1 781 159.09	2 959 992.87
<i>Short-term receivables</i>				Accrued expenses and deferred income		7 334 795.41	6 046 953.53
Pre-Financing Third parties	2.1.2.1	2 125 371.72	1 939 818.27	Consolidated EC Pre Financing		948 406.71	2 232 719.71
Sundry receivables	2.1.2.2	38 937.85	47 036.63	Consolidated EC Entities		140 726.53	332 865.32
Current receivables		522 636.52	0.00	Others		0.00	0.00
Deferred expenses	2.1.2.2	305 150.27	388 406.43	Total		11 707 085.21	12 648 514.64
Consolidated EC Entities		0.00	0.00	<b>TOTAL LIABILITIES</b>		55 729 105.94	61 923 353.30
<b>Cash and equivalents</b>							
Bank	2.1.2.3	9 888 910.04	14 893 634.95				
Total		12 881 006.40	17 268 896.28				
<b>TOTAL ASSETS</b>		55 729 105.94	61 923 353.30				

## 1.2. Economic Outturn account

	Notes	2012	2011
<b>Operating revenues</b>			
from third parties		55 149.39	38 457.96
from consolidated EC entities		76 055 195.05	74 056 365.19
<b>Other operating revenues</b>			
from third parties		18 691.09	13 675.002
from consolidated EC entities		0.00	0.00
<b>TOTAL OPERATING REVENUES</b>	2.2.1	<b>76 129 035.53</b>	<b>74 108 498.17</b>
<b>Administrative expenses</b>			
Staff expenses	2.2.2	-36 051 830.36	-34 598 965.74
Other administrative expenses		-11 436 576.86	-14 000 804.02
Depreciation and write offs		-3 440 257.46	-2 140 331.94
Administrative expenses with consolidated EC entities		-523 682.85	-395 608.01
<b>Operating expenses</b>	2.2.3		
Operating expenses		-27 315 818.97	-21 545 267.60
Operating expenses with consolidated EC entities		-361 205.54	-679 661.14
<b>TOTAL OPERATING EXPENSES</b>		<b>-79 129 372.04</b>	<b>-73 360 638.45</b>
<b>SURPLUS / (DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>-3 000 336.51</b>	<b>747 859.72</b>
<b>Financial operations revenues</b>			
from third parties	2.2.4	2 748.08	1 776.17
from consolidated EC entities			
<b>Financial operations expenses</b>	2.2.5		
from third parties		-1 278 331.38	-48 634.28
from consolidated EC entities			
<b>SURPLUS / (DEFICIT) FROM NON OPERATING ACTIVITIES</b>		<b>-1 275 583.30</b>	<b>-46 858.12</b>
<b>SURPLUS / (DEFICIT) FROM ORDINARY ACTIVITIES</b>		<b>-4 275 919.81</b>	<b>701 001.60</b>
Extraordinary gains			
Extraordinary losses			
<b>SURPLUS / (DEFICIT) FROM EXTRAORDINARY ITEMS</b>		<b>0.00</b>	<b>0.00</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>-4 275 919.81</b>	<b>701 001.60</b>

### 1.3. Cash flow

		2012	2011
Ordinary activities, loans and borrowings related to operating activities	<b>Cash Flows from ordinary activities</b>		
	Surplus/(deficit) from ordinary activities	<b>-4 275 919.81</b>	<b>701 001.60</b>
	<u>Adjustments</u>		
	Amortization (intangible fixed assets)	456 434.00	394 096.76
	Depreciation (tangible fixed assets)	2 910 105.69	1 746 235.18
	Increase / (decrease) in Provisions for risks and liabilities	388 910.50	121 513.70
	Increase / (decrease) in Employee benefits		
	Increase / (decrease) in Value reduction for doubtful receivables		
	(Increase) / decrease in Stocks		
	(Increase) / decrease in Long term Pre-financing	405 641.09	-599 916.28
	(Increase) / decrease in Short term Pre-financing	-185 553.45	14 227.95
	(Increase) / decrease in Long term Receivables	4 000.00	
	(Increase) / decrease in Short term Receivables	-431 281.58	1 018 015.09
	(Increase) / decrease in Receivables from consolidated EC entities	0.00	0.00
	Increase / (decrease) in Long term liabilities	-976 898.12	35 936 371.19
Increase / (decrease) in Accounts payables	146 111.86	5 357 806.62	
Increase / (decrease) in Other liabilities			
Increase / (decrease) in Liabilities related to consol. EC entities	-1 476 451.79	844 467.07	
(Gains) / losses on sale of Property, plant and equipment	73 717.77	0.00	
Extraordinary items			
<b>Net Cash Flow from ordinary activities</b>	<b>-2 961 183.84</b>	<b>45 533 818.88</b>	
<b>Cash Flows from loans and borrowings</b>			
<b>Net cash flow from loans and borrowings</b>			
Investing and financing activities	<b>Cash Flows from investing activities</b>		
	Purchase of tangible and intangible fixed assets	-2 043 541.07	-42 734 683.65
	Proceeds from tangible and intangible fixed assets		
	(Increase) / decrease in financial assets		
	(Increase) / decrease in investments		
	(Increase) / decrease in cash investments		
<b>Net cash flow from investing activities</b>	<b>-2 043 541.07</b>	<b>-42 734 683.65</b>	
<b>Cash Flows from financing activities</b>			
<b>Net Cash Flow from financing activities</b>			
<b>Net increase / decrease in cash and cash equivalents</b>	<b>-5 004 724.91</b>	<b>2 799 135.23</b>	
<b>Cash and cash equivalents at the beginning of period</b>	<b>14 893 634.95</b>	<b>12 094 499.72</b>	
<b>Cash and cash equivalents at the end of period</b>	<b>9 888 910.04</b>	<b>14 893 634.95</b>	



#### 1.4. Statement of changes in capital

Capital	Reserves		Accumulated Surplus / Deficit from previous years	Economic result of the year	Capital (total)
	Fair value reserve	Other reserves			
<b>Balance as of 31 December 2011</b>			12 637 465.87	701 001.60	13 338 467.47
Changes in accounting policies					
Fundamental errors					
Other revaluations					
Reclassifications					
Allocation of the previous economic result			-701 001.60	701 001.60	0.00
Economic result of the year				-4 275 919.81	-4 275 919.81
<b>Balance as of 31 December 2012</b>			13 338 467.47	-4 275 919.81	9 062 547.66

**ANNEX TO FINANCIAL STATEMENTS**

## 2.1. Notes to the balance sheet

### 2.1.1. Non-current assets

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

- Land and buildings;
- Plant and equipment;
- Computer hardware;
- Furniture;
- Other tangible fixed assets;
- Assets under construction.

By definition, fixed assets consist of physical property belonging to EFSA that is intended for continuous use as part of the Agency's operations. They are not used up immediately and are therefore expected to have a useful economic lifetime of more than one financial year.

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

Land and buildings includes the amounts that relate to the cost of the Agency's new Seat (Building) as at 31/12/2012. The land has been donated by the Parma Municipality to EFSA, free of charge, allowing EFSA to use the land for an indefinite period of time. No accounting entries for this non-exchange component – Land. The cost of the building has been estimated at 39 474 078.04 euro and is foreseen to be re-evaluated during 2013.

None of the fixed assets recorded as at 31.12.2012 are subject to finance lease agreements.

Intangible fixed assets are mainly computer software and acquired licences and activated costs for internally developed software.

Using a cut-off date of 1.1.2010, the development costs for the internally generated intangible assets are to be capitalised and presented as fixed assets in case their development value exceeds 500 000.00 euro, according to the principles laid down in EC Accounting Rule no.6 on intangible Fixed Assets.

All projects related to internally developed IT software that were ongoing or scheduled for 2010 year were analysed. IT projects already in development phase at 31.12.2009 although not yet operational do not fall under the requirement to capitalise development costs due to the fact that they started before the cut-off date of 1.1.2010.

In the course of 2012 only three internally generated IT projects fulfilled the above criteria and the development costs relating to these are recognized as assets under construction as at 31.12.2012. These projects are expected to be operational and ready to be launched in 2014.

IT software internally developed	Total estimated development cost	Research cost 2012	Development cost 2012
- Processing Scientific Documents for Scientific Output	1 400 000.00	113 812.54	74 639.73
- Document Management System	950 000.00	85 128.83	175 629.37
- Management Cockpit	550 000.00	89 258.83	42 767.92
<b>Total</b>		<b>288 200.20</b>	<b>293 037.02</b>

The aggregate amount of research and development expenditure related to internally developed IT projects recognised as an expense during 2012 was the following: 288 200.20 euro and 411 282.37 euro, respectively.

#### Fixed assets type, depreciation rates

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

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

2.1.1.1. Intangible fixed assets

<b>Intangible fixed assets</b>	<b>Computer software</b>	<b>Others</b>	<b>Intangible fixed assets under construction</b>	<b>TOTAL</b>
<b>Gross carrying amounts 1 Jan. 2012</b>	<b>3 460 087.15</b>	<b>0.00</b>	<b>0.00</b>	<b>3 460 087.15</b>
Additions	666 871.00	0.00	293 037.02	959 908.02
Disposals				0.00
Other changes				0.00
<b>Gross carrying amounts 31 Dec. 2012</b>	<b>4 126 958.15</b>	<b>0.00</b>	<b>293 037.02</b>	<b>4 419 995.17</b>
<b>Accumulated depreciation and impairment 1 Jan. 2012</b>	<b>-2 697 188.53</b>	<b>0.00</b>	<b>0.00</b>	<b>-2 697 188.53</b>
Depreciation	-456 434.00	0.00	0.00	-456 434.00
Write-back of depreciations				0.00
Disposals				0.00
Impairment				0.00
Write-back of impairment				0.00
Other changes				0.00
<b>Accumulated depreciation and impairment 31 Dec. 2012</b>	<b>-3 153 622.53</b>	<b>0.00</b>	<b>0.00</b>	<b>-3 153 622.53</b>
<b>Net carrying amounts 31 Dec. 2012</b>	<b>973 335.62</b>	<b>0.00</b>	<b>293 037.02</b>	<b>1 266 372.64</b>

2.1.1.2. Tangible fixed assets

<b>Tangible fixed assets</b>	Land and Buildings	Plant and equipment	Furniture	Computer hardware	Other fixtures and fittings	Other tangible fixed assets	Assets under construction and advances	Totals
<b>Gross carrying amounts 1 Jan. 2012</b>	<b>39 205 787.99</b>	<b>712 240.16</b>	<b>1 431 527.67</b>	<b>6 866 052.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>48 215 608.17</b>
Additions	268 290.05	1 547.65	33 789.33	780 006.02				1 083 633.05
Disposals			-168 809.60	-398 562.42				-567 372.02
Transfer between headings								0.00
Other changes								0.00
<b>Gross carrying amounts 31 Dec. 2012</b>	<b>39 474 078.04</b>	<b>713 787.81</b>	<b>1 296 507.40</b>	<b>7 247 495.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>48 731 869.20</b>
<b>Accumulated depreciations and impairments 1 Jan. 2012</b>	<b>-130 685.96</b>	<b>-175 946.38</b>	<b>-249 125.34</b>	<b>-4 372 208.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-4 927 966.05</b>
Depreciation	-1 576 549.48	-125 261.77	-135 044.42	-1 073 250.02				-2 910 105.69
Write-back of depreciations			99 212.02	394 442.23				493 654.25
Disposals								0.00
Impairment								0.00
Write-back of impairment								0.00
Other changes								0.00
<b>Accumulated depreciation and impairment 31 Dec. 2012</b>	<b>-1 707 235.44</b>	<b>-301 208.15</b>	<b>-284 957.74</b>	<b>-5 051 016.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-7 344 417.49</b>
<b>Net carrying amounts 31 Dec. 2012</b>	<b>37 766 842.60</b>	<b>412 579.66</b>	<b>1 011 549.66</b>	<b>2 196 479.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41 387 451.71</b>

### 2.1.1.3 - Pre-financing given – Long term

Pre-financing is the equivalent of cash advances paid in the context of purchases of goods or services by EFSA and it may be split into a number of payments over a period defined in the particular pre-financing agreement. These payments are made before the goods are delivered or the services are performed.

The year-end balance of 194 275.19 euro regards pre-financing given over a long term period.

<b>Pre-financing Third Party &gt; 1 year</b>	<b>Value 31 December 2012</b>	<b>Value 31 December 2011</b>
Centralized direct management		
Decentralized management	194 275.19	599 916.28
Shared management		
Joint management		
Others		
<b>Total</b>	<b>194 275.19</b>	<b>599 916.28</b>

### 2.1.1.4 – Long term receivables

None.



## 2.1.2 Current assets

### 2.1.2.1 Pre-financing given - Short term

The year-end balance of 2 125 371.72 euro regards pre-financing given over a short term period.

<b>Pre-financing Third Part &lt; 1 year</b>	<b>Value 31 December 2012</b>	<b>Value 31 December 2011</b>
Centralized direct management		
Decentralized management	2 125 371.72	1 939 818.27
Shared management		
Joint management		
Others		
<b>Total</b>	<b>2 125 371.72</b>	<b>1 939 818.27</b>

### 2.1.2.2 Others short-term receivables

<b>Receivables from :</b>	<b>Balance as of 31 December 2012</b>			<b>Balance as of 31 December 2011</b>		
	Total	Amounts written off	Net value	Total	Amounts written off	Net value
Staff	38 937.85		38 937.85	47 036.63		47 036.63
Private Companies	827 786.79		827 786.79	388 406.43		388 406.43
<b>Total</b>	<b>866 724.64</b>		<b>866 724.64</b>	<b>435 443.06</b>		<b>435 443.06</b>

#### Staff (balance sheet: sundry receivables)

The year-end balance of 38 937.85 euro regards salary advances.

#### Private companies (balance sheet: current receivables & deferred expenses)

The year end balance of 827 786.79 euro mainly consists of advance payment of 500 000.00 euro paid in December on the first instalment due in 2013 for the debt related to the building purchase.

The remaining amount, is composed of deferred charges of 305 150.27 euro which corresponds to the maintenance of hardware and software not related to 2012 which will be delivered in the next financial years and 22 636.52 euro due by debtors.

### 2.1.2.3 Cash and equivalents

The balances of EFSA on 31 December 2012 and 2011 were as follows:

<i>Description</i>	<i>31 December 2012</i>	<i>31 December 2011</i>
A. Current accounts	9 888 910.04	14 893 634.95
B. Imprest accounts		
C. Cash in hand		
D. Transfer (Cash in transit)		
E. Short-term deposits		
<b>Total</b>	<b>9 888 910.04</b>	<b>14 893 634.95</b>

### 2.1.3 Retained earning

Detailed overview can be found under the table 1.4 "Statement of changes in capital".

### 2.1.4 Economic result of the year

Detailed overview can be found under the table 1.2 "Economic outturn account" and respective notes.

### 2.1.5 Non-current liabilities

The year-end balance of other long-term liabilities relates to a long-term Deferred Purchase Price Agreement on the new Seat (Building) of EFSA. This Agreement was established with Authority STU Spa, the seller of the building, through a notary deed signed in December 2011 and setting the payment schedules to run over a period of 25 years. The amount that appears on this line is the capital amount of the loan that was outstanding at the year-end. The total interest on the capital amount is 18,5 million euro and will be repaid over the duration of the Agreement.

	<i>Balance as of 31 December 2012</i>	<i>Balance as of 31 December 2011</i>
	Total	Total
Building paid for in instalments – long term liability	34 959 473.07	35 936 371.19
Other	0.00	0.00
<b>Total</b>	<b>34 959 473.07</b>	<b>35 936 371.19</b>

## 2.1.6 Current liabilities

<i>Payables to:</i>	<i>Balance as of 31 December 2012</i>	<i>Balance as of 31 December 2011</i>
	<b>Total</b>	<b>Total</b>
Provisions for risks and liabilities	510 424.20	121 513.70
Staff	14 675.16	10 840.70
Short term liability - Building paid in instalments	976 898.11	943 628.81
Private Companies	9 115 954.50	9 006 946.40
European Commission	1 089 133.24	2 565 585.03
<b>Total</b>	<b>11 707 085.21</b>	<b>12 648 514.64</b>

### Provisions (balance sheet: provisions for risks and liabilities)

The year-end balance of 510 424.20 euro, regards mainly the 481 513.70 euro on outstanding salary adjustment related to the period from July 2011 to December 2012. The Commission adopted a proposal for a Council Regulation adjusting the 2011 and 2012 remuneration and pension of EU staff. The Council formally took a decision not to adopt the Commission's proposal to adjust the remuneration and pension of EU staff. The Commission decided to bring proceedings before Court of Justice against the Council for failure to act by not adopting the Commission's proposal. It is considered probable that the refused salary adjustment will, in the end, have to be paid to the staff, hence the provision in the accounts.

The remaining amount in provision regards, probable legal costs to be paid in 2013 for 20 000.00 euro and 8 910.50 euro for doubtful debts.

### Staff (balance sheet: sundry payables):

The year-end balance of 14 675.16 euro is a payable against staff from the normal course of activities.

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

The year-end balance of 976 898.11 euro regards EFSA debt owed due within one year for the building purchase.

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

The amount of 9 115 954.50 euro consists of: 1 781 159.09 euro which regards invoices received from suppliers and unpaid at year end, 6 666 012.97 euro from accrued expenses, which are an estimation of the costs incurred for services/goods delivered in 2012 year but not paid and 627 554.34 euro which is a provision for the cost of annual leaves incurred by staff but not taken during the year.

The remaining amount of 41 228.10 euro regards the accrual related to the finance charge for 2012 linked to the instalments of the debt related to the building purchase.

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

The year-end balance of 1 089 133.24 euro consists of: 788 107.88 euro that corresponds to the cancellation of the pre-financing received from the European Commission (Budgetary Outturn Account – DG SANCO) the bank interest yielded on 2012 of 140 085.53 euro and 641.00 euro due to other EC Entities.

In 2013, the amount regarding the cancellation of the pre-financing received and bank interests yielded on 2012 will be reimbursed to the European Commission.

The remaining amount of 160 298.83 euro corresponds to the net amount between the costs incurred (361 791.17 euro) and the pre-financing (522 090.00 euro) received from DG ELARG in 2011 regarding the contract 2011/207-378 for "Preparatory measures for the participation of the candidate countries and the potential candidate countries in EFSA". The implementation of the DG ELARG contract no. 2011/207-378 got underway in September 2011 and is foreseen to be concluded in 2014.

## 2.2 Notes to the economic outturn account

### 2.2.1. Operating revenues

Corresponds mainly to the accrued subsidy received from the European Commission DG SANCO. There is also an amount of 357 212.93 euro recognised from DG ELARG, to finance the programme: contract 2011/207-378 regarding "Preparatory measures for the participation of the candidate countries and the potential candidate countries in EFSA".

### 2.2.2. Administrative expenses

The administrative expenses relate mainly to costs incurred by the daily operations of the Authority and the main amount concerns the staff expenses of 36 051 830.36 euro (34 598 965.74 euro in 2011) and other administrative expenses of 11 436 576.86 euro (14 000 804.02 euro in 2011). The breakdown of the main areas within the administrative expenses is the following: Maintenance and Security-Building 2 993 127,29 euro (2 044 687.56 euro in 2011), Office Supplies and Communications 1 299 765,79 euro (2 047 344.45 euro in 2011), Training costs 755 813.86 euro (481 406.06 euro in 2011) and other external service provider (non IT services) 1 974 274.24 euro (2 399 711.72 euro in 2011). Regarding the expenses with consolidated EC entities of 523 682.85 euro the breakdown is provided below:

Translation Center in Luxembourg (CDT) – 149 445.25 euro

DG HR – 35 318.57 euro

DG EPSO – 6 000.00 euro

DG OIB – 1 260.79 euro

DG PMO – 235 474.34 euro

DG BUDG – 95 000.00 euro

DG OP – 1 183.90 euro

### 2.2.3. Operating expenses

The operating expenses of 27 315 818.97 euro (21 545 267.60 euro in 2011) relate to the activities of the Operational Units and also include the developments in the area of information and communication technology in relation to the operations. Regarding the expenses with consolidated EC entities of 361 205.54 euro the breakdown is provided below:

Translation Centre in Luxembourg (CDT) – 247 115.95 euro

DG OP – 13 839.59 euro

DG JRC – 100 250.00 euro

#### 2.2.4. Financial operations revenues

Exchange rate differences : 2 748.08 euro

#### 2.2.5. Financial operations expenses

Late interest payments: 4 185.67 euro  
Exchange rate differences : 3 507.60 euro  
Bank charges: 522.15 euro  
Interest expenses: 1 270 115.96 euro

The interest expenses regard the interest related to the debt arising from the purchase of the new Seat (Building) of EFSA.

## 2.3 Off Balance Positions and Other significant disclosures

- ➔ **Contingent Assets:**
  - Guarantees received: 280 000.00 euro

Two insurance guarantees have been provided (220 000.00 euro and 60 000.00 euro) by the current contractor that manages the catering and canteen services in EFSA premises.
- ➔ **Contingent liabilities:**
  - Operating leases: 190 000.00 euro
  - One legal case is pending and the estimated amount for legal expenses of 20 000.00 euro is included in the provisions.
- ➔ **Amounts contracted at year end for goods and services to be delivered in future deducing accruals: 10 343 058.82 euro**
- ➔ **Deferred Purchase Price Agreement on the new Seat (Building) of EFSA:**

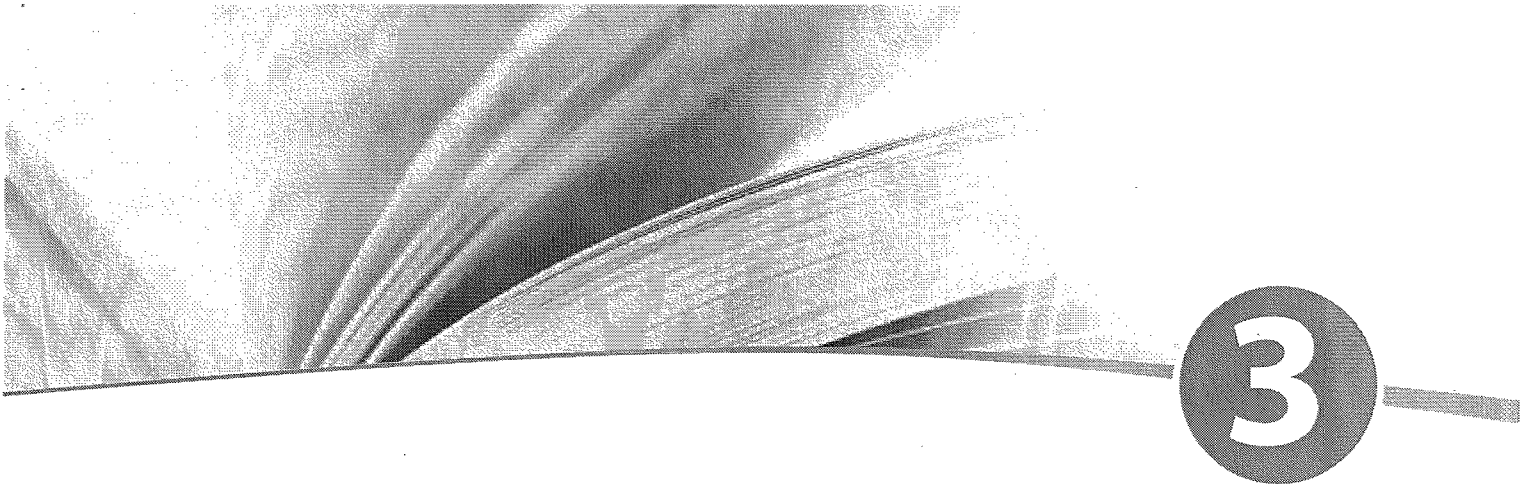
According to the agreements and the contract signed in December 2011 between EFSA and the company "Authority STU Spa", the maximum purchase price of the building is 38 600 000.00 euro. The contract foresees the payment of the debt by instalments in 25 years with an annual amount of 2 214 827.36 euro. The total interest on the capital amount is 18,5 million euro and will be repaid over the duration of the Agreement. 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.
- ➔ *Comune di Parma* is foreseen to provide EFSA with 2.000 sq meters of office space for free by 31/12/2014. To this purpose *Comune di Parma* have foreseen works for an amount of 705 000.00 euro.
- ➔ No other material event or information has been communicated to the Accounting Officer in order to reflect them in these financial statements.

## 2.4 Related party disclosures

The highest staff grade of the Authority in 2012 was AD 15:

- Executive Director – Authorising Officer





## LEGAL FRAMEWORK

The financial statements 2012 of the Authority are in euro, in conformity with:

- ➔ « EFSA base regulation » (CE N°178/2002 amended by 1642/2002),
- ➔ « Financial Regulation » (adopted by the Management Board on 28 January 2009),
- ➔ « Financial Implementing Rules » (adopted by the Management Board on 28 January 2009),
- ➔ « EC Accounting rules (based on IPSAS) » (adopted by the European Commission Accounting Officer).

#### Accounting principles

##### **Unit of account (Financial Regulation – art. 17 and 80):**

The budget shall be drawn up and implemented in euro and the accounts shall be presented in euro.

##### **Going concern basis (Financial Regulation - art. 78; Financial Implementing Rules - art. 84; IPSAS 1):**

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

##### **Prudence (Financial Regulation - art. 78; Financial Implementing Rules - art. 85; IPSAS 1; EC Accounting Rule n° 2 – Financial Statements):**

Assets and income shall not be overstated and liabilities and charges shall not be understated. Does not allow the creation of hidden reserves or undue provisions.

##### **Consistent accounting methods (Financial Regulation - art. 78; Financial Implementing Rules - art. 86; IPSAS 1; EC Accounting Rule n° 2 – Financial Statements):**

This principle means that the structure of the components of the financial statements and the accounting methods and valuation rules may not be changed without reason from one year to the next.

##### **Comparability of information (Financial Regulation - art. 78; Financial Implementing Rules - art. 87; IPSAS 1; EC Accounting Rule n°2 – Financial Statements):**

For each item the financial statements shall also show the amount of the corresponding item the previous year.

Where the presentation or the classification of one of the components of the financial statements is changed, the corresponding amounts for the previous year is made comparable and reclassified.

**Materiality (Financial Regulation - art. 78; Financial Implementing Rules - art. 88; IPSAS 1; EC Accounting Rule n°2 – Financial Statements):**

All operations which are of significance for the information sought shall be taken into account in the financial statements. Materiality shall be assessed in particular by reference to the nature of the transaction or the amount. Transactions may be aggregated when they are identical in nature, even if the amounts are large, the amounts are negligible or the aggregation makes for clarity in the financial statements.

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

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

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

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

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

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

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

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



4

**REPORT ON IMPLEMENTATION  
OF THE BUDGET**

Financial Regulation - Art. 76(a) & 81

### 4.1.1. Budget execution

(1000 euro)

REVENUE		EXPENDITURE													
Origin of revenue	Revenue entered in the final budget for the financial year	Revenue collected	Expenditure allocation	FINAL BUDGET APPROPRIATIONS FOR THE FINANCIAL YEAR					APPROPRIATIONS CARRIED OVER FROM THE PREVIOUS FINANCIAL YEAR						
				entered	committed	Paid	carried over	cancelled	entered	committed	paid	carried over	cancelled		
Community subsidies	74 629	76 486	Titre I - Staff (NDA)	38 573	38 563	37 754	810	9	1 271	1 206	1 206				65
Third countries	1 857	0	Titre II Administration (NDA)	11 008	10 966	8 602	2 364	42	5 164	5 107	5 107				57
Other subsidies	0	0	Titre III Operational activities (NDA)	19 062	18 736	13 091	5 645	326	6 069	5 808	5 808				261
Own revenue	0	0	Titre III Operational activities (DA)												
Fees	0	0	- CA	9 636	9 429	7 832	6 823	207	8 512	8 342	8 342			3 117	0
Others revenue	0	33	- PA	7 843			0	12	0	0	0			0	0
<b>TOTAL</b>	<b>76 486</b>	<b>76 519</b>	<b>TOTAL - CA</b>	<b>79 279</b>	<b>77 695</b>		<b>15 642</b>	<b>584</b>	<b>21 017</b>	<b>20 465</b>		<b>3 117</b>	<b>382</b>		
<b>Assigned revenue DG ELARG</b>	<b>0</b>	<b>0</b>	<b>TOTAL - PA</b>	<b>76 486</b>		<b>67 279</b>	<b>8 819</b>	<b>389</b>	<b>12 504</b>		<b>12 122</b>	<b>3 117</b>	<b>382</b>		
			<b>Assigned revenue DG ELARG</b>	<b>340</b>	<b>244</b>	<b>211</b>	<b>128</b>	<b>0</b>	<b>178</b>	<b>146</b>	<b>146</b>	<b>0</b>	<b>0</b>	<b>32</b>	

NDA: non-differentiated appropriations (commitment appropriations are equal in amount to payment appropriations).  
 DA: differentiated appropriations (commitment appropriations may differ in amount from payment appropriations).  
 CA: commitment appropriations in the context of differentiated appropriations.  
 PA: payment appropriations in the context of differentiated appropriations.  
 Totals might differ due to roundings. Assigned revenue credits from DG ELARG are identified and shown separately at the bottom of the table.

## 4.2. Budgetary outturn account

	2012	2011
<b>Revenue</b>		
Commission subsidy DG Sanco	76 486 090.00	75 498 300.00
Commission subsidy DG Elarg	0.00	522 090.00
Assigned revenue – CDT	0.00	0.00
Assigned revenue – C4	33 055.59	13 675.02
Miscellaneous revenue	18 148.37	38 457.96
<b>Total revenue (a)</b>	<b>76 537 293.96</b>	<b>76 072 522.98</b>
<b>Expenditure</b>		
<b>Personnel expenses - Budget title I</b>		
Payments	37 779 647.94	35 825 948.26
Automatic carryovers	809 640.49	1 271 165.02
<b>Administrative expenses - Budget Title II</b>		
Payments	8 609 696.93	9 122 558.02
Automatic carryovers	2 363 892.19	5 163 974.78
<b>Operational expenses - Budget Title III (including DG ELARG)</b>		
Payments	21 133 600.84	17 184 552.44
Automatic carryovers	5 773 757.59	6 632 682.38
<b>Total expenditure (b)</b>	<b>76 470 235.98</b>	<b>75 200 880.90</b>
<b>Outturn for the financial year (a-b)</b>	<b>67 057.98</b>	<b>871 642.08</b>
Cancellation of unused carryovers	414 221.73	579 997.47
Adjustment for carry-over from previous years	339 589.70	218 030.78
Exchange differences for the year	-759.52	-2 692.19
Balance carried over from year N-1	1 666 978.14	1 271 095.27
Reimbursement to the EC	-1 666 978.14	-1 271 095.27
<b>Balance of the outturn account for the financial year – DG SANCO</b>	<b>788 107.88</b>	<b>1 666 978.14</b>
<b>Balance of the outturn account for the financial year – DG ELARG</b>	<b>32 002.01</b>	<b>0.00</b>
Interest yielded on the EC subvention funds and reimbursed to the E.C.		190 976.12
Interest yielded on the EC subvention funds and to be reimbursed to the E.C.	140 085.53	

4.2.1 Current year appropriations (2012-C1)

Budget line	Official Budget Item Description	Appropriation Commitment (initial)	Transfers Commitments Credits	SAB Commitment	Appropriation Payment (initial)	Transfers Payments Credits	SAB Payment	Appropriation Commitment (final) (1)	Executed Commitment (2)	Payment Appropriation (final) (3)	Executed Payment			Carried forward - CA	Carried forward - PA
											current year commitment OUD (4)	previous year commitment OUD (5)	TOTAL (6) (4+5)		
A-1100	Basic salaries	21,088,000.00	446,484.10	0.00	21,088,000.00	446,484.10	0.00	21,534,484.10	21,534,484.03	21,534,484.10	0.00	21,534,484.03	0.00	0.00	
A-1101	Family allowances	2,465,000.00	40,282.54	0.00	2,465,000.00	40,282.54	0.00	2,505,282.54	2,505,282.54	2,505,282.54	0.00	2,505,282.54	0.00	0.00	
A-1102	Expatriation and foreign residence allowances	2,675,000.00	-113,830.90	0.00	2,675,000.00	-113,830.90	0.00	2,561,169.10	2,561,169.10	2,561,169.10	0.00	2,561,169.10	0.00	0.00	
A-1103	Secretarial allowances	10,000.00	1,284.80	0.00	10,000.00	1,284.80	0.00	11,284.80	11,284.80	11,284.80	0.00	11,284.80	0.00	0.00	
A-1113	Stipendials	240,000.00	-9,777.51	0.00	240,000.00	-9,777.51	0.00	230,222.49	230,222.49	230,222.49	0.00	230,222.49	0.00	0.00	
A-1115	Contract staff	5,086,000.00	-743,114.24	0.00	5,086,000.00	-743,114.24	0.00	4,342,885.76	4,342,885.76	4,342,885.76	0.00	4,342,885.76	0.00	0.00	
A-1130	Insurance against sickness	745,000.00	-5,344.74	0.00	745,000.00	-5,344.74	0.00	739,655.26	739,655.26	739,655.26	0.00	739,655.26	0.00	0.00	
A-1131	Insurance against accidents and occupational disease	155,000.00	-45,522.55	0.00	155,000.00	-45,522.55	0.00	109,477.45	109,477.45	109,477.45	0.00	109,477.45	0.00	0.00	
A-1132	Unemployment for temporary staff	272,000.00	-1,142.03	0.00	272,000.00	-1,142.03	0.00	270,857.97	270,857.97	270,857.97	0.00	270,857.97	0.00	0.00	
A-1140	Childbirth and death allowances	5,000.00	-1,560.42	0.00	5,000.00	-1,560.42	0.00	3,419.58	3,419.58	3,419.58	0.00	3,419.58	0.00	0.00	
A-1141	Annual leave traveling expenses	543,000.00	-83,666.57	0.00	543,000.00	-83,666.57	0.00	459,333.43	459,333.43	459,333.43	0.00	459,333.43	0.00	0.00	
A-1147	Call on duties	30,000.00	-1,910.47	0.00	30,000.00	-1,910.47	0.00	28,089.53	28,089.53	28,089.53	0.00	28,089.53	0.00	0.00	
A-1149	Other allowances and repayments	0.00	14,256.00	0.00	0.00	14,256.00	0.00	14,256.00	14,256.00	14,256.00	0.00	14,256.00	0.00	0.00	
A-1171	Translation and interpretation	200,000.00	-20,000.00	0.00	200,000.00	-20,000.00	0.00	180,000.00	180,000.00	180,000.00	0.00	180,000.00	0.00	44,714.00	
A-1172	Payment for administrative assistance from the Com	248,000.00	-12,038.66	0.00	248,000.00	-12,038.66	0.00	235,961.34	235,961.34	235,961.34	0.00	235,961.34	0.00	2,500.00	
A-1175	Interim services	975,000.00	148,337.15	0.00	975,000.00	148,337.15	0.00	1,123,337.15	1,123,337.15	1,123,337.15	0.00	1,032,083.04	91,254.11	91,254.11	
A-1176	Consultancy	75,000.00	-18,282.05	0.00	75,000.00	-18,282.05	0.00	56,717.95	56,717.95	56,717.95	0.00	9,781.00	46,936.95	46,936.95	
A-1177	Other services	295,000.00	-131,384.46	0.00	295,000.00	-131,384.46	0.00	163,615.54	163,615.54	163,615.54	0.00	163,615.54	0.00	0.00	
A-1180	Miscellaneous expenditure on recruitment	155,000.00	-43,685.00	0.00	155,000.00	-43,685.00	0.00	111,315.00	111,315.00	111,315.00	0.00	86,508.86	24,806.14	24,806.14	
A-1181	Travel expenses (including for members of the fami)	25,000.00	-14,979.51	0.00	25,000.00	-14,979.51	0.00	10,020.49	10,020.49	10,020.49	0.00	10,020.49	0.00	0.00	
A-1182	Installation, resettlement and transfer allowances	125,000.00	-71,190.99	0.00	125,000.00	-71,190.99	0.00	53,809.01	53,809.01	53,809.01	0.00	53,809.01	0.00	0.00	

Budget line	Official Budget Item Description	Appropriation Commitment (initial)	Transfers Commitments Credits	SAB Commitment	Appropriation Payment (initial)	Transfers Payment Credits	SAB Payment	Appropriation Commitment (final)	Executed Commitment (2)	Payment Appropriation (final) (3)	Executed Payment			Carried forward - CA	Carried forward - PA
											current year commitment CHD (4)	previous year commitment CD (5)	TOTAL (6) (4+5)		
A-1183	Removal expenses	140,000.00	-27,863.54	0.00	140,000.00	-27,863.54	0.00	112,136.46	112,136.46	112,136.46	81,927.26	0.00	81,927.26	30,209.20	30,209.20
A-1184	Temporary daily subsistence allowances	70,000.00	13,716.73	0.00	70,000.00	13,716.73	0.00	83,716.73	83,716.73	83,716.73	83,716.73	0.00	83,716.73	0.00	0.00
A-1180	Salary weightings	1,420,000.00	106,389.22	0.00	1,420,000.00	106,389.22	0.00	1,526,389.22	1,526,389.22	1,526,389.22	1,526,389.22	0.00	1,526,389.22	0.00	0.00
A-1300	Mission and travel expenses	125,000.00	-45,544.08	0.00	125,000.00	-45,544.08	0.00	79,455.92	79,455.92	79,455.92	65,817.10	0.00	65,817.10	13,638.82	13,638.82
A-1301	Shuttles	38,000.00	5,000.00	0.00	38,000.00	5,000.00	0.00	43,000.00	43,000.00	43,000.00	38,819.79	0.00	38,819.79	4,180.21	4,180.21
A-1400	Restaurants, meals and canteens	38,000.00	12,750.00	0.00	38,000.00	12,750.00	0.00	50,750.00	50,750.00	50,750.00	49,389.60	0.00	49,389.60	1,360.40	1,360.40
A-1410	Medical service	270,000.00	-99,598.73	0.00	270,000.00	-99,598.73	0.00	170,401.27	167,128.77	170,401.27	149,905.44	0.00	149,905.44	17,223.33	17,223.33
A-1420	Further training, language courses and retraining	716,000.00	-25,054.68	0.00	716,000.00	-25,054.68	0.00	690,945.32	688,190.44	690,945.32	214,847.02	0.00	214,847.02	473,343.42	473,343.42
A-1520	Visiting experts, National Experts on Detachment	885,000.00	4,623.83	0.00	885,000.00	4,623.83	0.00	889,623.83	886,372.47	889,623.83	871,739.16	0.00	871,739.16	14,833.31	14,833.31
A-1521	Authority officials temporarily assigned to nation	50,000.00	1,000.00	0.00	50,000.00	1,000.00	0.00	51,000.00	51,000.00	51,000.00	21,411.82	0.00	21,411.82	29,588.18	29,588.18
A-1600	Special assistance grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1610	Social contacts between staff	80,000.00	-29,382.29	0.00	80,000.00	-29,382.29	0.00	50,617.71	50,617.71	50,617.71	47,884.71	0.00	47,884.71	2,733.00	2,733.00
A-1630	Early Childhood Centre and other creches	65,000.00	10,201.36	0.00	65,000.00	10,201.36	0.00	75,201.36	75,201.36	75,201.36	64,396.94	0.00	64,396.94	10,804.42	10,804.42
A-1640	Complementary aid for the handicapped	10,000.00	-10,000.00	0.00	10,000.00	-10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1700	Reception and entertainment expenses	40,000.00	-35,375.67	0.00	40,000.00	-35,375.67	0.00	4,624.33	4,624.33	4,624.33	2,909.33	0.00	2,909.33	1,715.00	1,715.00
	Total Title 1	39,369,000.00	-785,935.35	0.00	39,369,000.00	-785,935.35	0.00	38,573,066.64	38,563,787.81	38,573,066.64	37,764,147.52	0.00	37,764,147.52	809,640.49	809,640.49



Budget line	Official Budget Item Description	Appropriation Commitment (initial)	Transfers Commitments Credits	SAB Commitment	Appropriation Payment (Initial)	Transfers Payment Credits	SAB Payment	Appropriation Commitment (final) (1)	Executed Commitment (2)	Payment Appropriation (final) (3)	Executed Payment			Carried forward - CA	Carried forward - PA
											current year commitment CND (4)	previous year commitment CD (5)	TOTAL (6) (4+5)		
A-2000	Rent	600,000.00	-9,917.14	0.00	600,000.00	-9,917.14	0.00	590,082.86	590,082.86	590,082.86	0.00	590,082.86	0.00	33.50	33.50
A-2001	Acquisition	2,420,000.00	295,000.00	0.00	2,420,000.00	295,000.00	0.00	2,715,000.00	2,714,827.36	2,715,000.00	0.00	2,714,827.36	0.00	0.00	0.00
A-2010	Insurance	41,000.00	-1,449.66	0.00	41,000.00	-1,449.66	0.00	39,550.34	39,550.34	39,550.34	0.00	39,550.34	0.00	0.00	0.00
A-2020	Water, gas, electricity and heating	510,000.00	493,133.73	0.00	510,000.00	493,133.73	0.00	1,003,133.73	1,003,133.73	1,003,133.73	0.00	800,224.22	0.00	202,909.51	202,909.51
A-2030	Maintenance	235,000.00	-15,280.36	0.00	235,000.00	-15,280.36	0.00	219,719.64	219,719.64	219,719.64	0.00	183,190.79	0.00	36,528.85	36,528.85
A-2031	Cleaning	300,000.00	0.00	0.00	300,000.00	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00	250,783.58	0.00	49,216.42	49,216.42
A-2040	Refurbishment of premises FitUp-out	144,000.00	108,345.27	0.00	144,000.00	108,345.27	0.00	252,345.27	250,479.81	252,345.27	0.00	181,008.21	0.00	69,471.60	69,471.60
A-2050	Security and surveillance of buildings	840,000.00	-991.00	0.00	840,000.00	-991.00	0.00	839,009.00	839,009.40	839,009.00	0.00	720,585.60	0.00	118,422.80	118,422.80
A-2080	Preliminary expenditure relating to construction,	60,000.00	38,590.00	0.00	60,000.00	38,590.00	0.00	98,590.00	98,590.00	98,590.00	0.00	85,810.00	0.00	12,780.00	12,780.00
A-2090	Other expenditure on building	435,000.00	108,602.29	0.00	435,000.00	108,602.29	0.00	543,602.29	543,602.13	543,602.29	0.00	516,284.55	0.00	25,317.58	25,317.58
A-2100	Purchase / Maintenance of IT equipment	350,000.00	130,000.00	0.00	350,000.00	130,000.00	0.00	480,000.00	479,896.62	480,000.00	0.00	179,819.16	0.00	300,077.46	300,077.46
A-2101	Purchase / Maintenance of software	245,000.00	82,000.00	0.00	245,000.00	82,000.00	0.00	327,000.00	324,195.09	327,000.00	0.00	257,164.01	0.00	67,031.08	67,031.08
A-2103	Software development	2,017,000.00	-245,197.00	0.00	2,017,000.00	-245,197.00	0.00	1,771,803.00	1,771,744.29	1,771,803.00	0.00	726,705.05	0.00	1,045,039.24	1,045,039.24
A-2104	User support	625,000.00	84,696.00	0.00	625,000.00	84,696.00	0.00	709,696.00	709,695.30	709,696.00	0.00	672,805.05	0.00	36,890.25	36,890.25
A-2200	Technical equipment and installations	100,000.00	-1,007.60	0.00	100,000.00	-1,007.60	0.00	98,992.40	98,992.40	98,992.40	0.00	4,744.40	0.00	94,248.00	94,248.00
A-2201	Hire or leasing of technical equipment and install	110,000.00	-98,450.00	0.00	110,000.00	-98,450.00	0.00	13,550.00	13,550.00	13,550.00	0.00	13,300.00	0.00	250.00	250.00
A-2202	Maintenance and repair of technical equipment and installations	25,000.00	-25,000.00	0.00	25,000.00	-25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2210	Purchase of furniture	40,000.00	-2,813.99	0.00	40,000.00	-2,813.99	0.00	37,186.01	37,186.45	37,186.01	0.00	12,223.83	0.00	24,961.62	24,961.62
A-2250	Library stocks, purchase and preservation of books	12,000.00	0.00	0.00	12,000.00	0.00	0.00	12,000.00	8,197.62	12,000.00	0.00	7,927.62	0.00	270.00	270.00
A-2251	Special library, documentation and reproduction eq	18,000.00	0.00	0.00	18,000.00	0.00	0.00	18,000.00	15,890.20	18,000.00	0.00	15,890.20	0.00	0.00	0.00
A-2255	Subscriptions and purchase of information media	9,000.00	2,040.00	0.00	9,000.00	2,040.00	0.00	11,040.00	11,000.76	11,040.00	0.00	4,603.19	0.00	6,397.59	6,397.59

Budget line	Official Budget Item Description	Appropriation Commitment (initial)	Transfers Commitments Credits	SAB Commitment	Appropriation Payment (initial)	Transfers Payment Credits	SAB Payment	Appropriation Commitment (final)	Executed Commitment (2)	Payment Appropriation (final)	Executed Payment			Carried forward - CA	Carried forward - PA
											current year commitment CND (4)	previous year commitment CD (6)	TOTAL (6) (4+5)		
A-2300	Stationery and office supplies	162,000.00	-12,001.00	0.00	162,000.00	-12,001.00	0.00	149,999.00	149,999.00	149,999.00	124,030.14	0.00	124,030.14	25,968.86	25,968.86
A-2320	Bank charges	2,000.00	-1,000.00	0.00	2,000.00	-1,000.00	0.00	1,000.00	522.15	1,000.00	522.15	0.00	522.15	0.00	0.00
A-2330	Legal expenses	100,000.00	-93,321.66	0.00	100,000.00	-93,321.66	0.00	6,478.34	6,478.34	6,478.34	6,478.34	0.00	6,478.34	0.00	0.00
A-2340	Damages	25,000.00	-25,000.00	0.00	25,000.00	-25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2350	Miscellaneous insurance	17,000.00	-7,150.00	0.00	17,000.00	-7,150.00	0.00	9,850.00	9,031.30	9,850.00	6,929.51	0.00	6,929.51	2,101.79	2,101.79
A-2353	Removals and associated handling	15,000.00	-15,000.00	0.00	15,000.00	-15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2380	Publications	15,000.00	-12,711.00	0.00	15,000.00	-12,711.00	0.00	2,289.00	2,289.24	2,289.00	1,033.90	0.00	1,033.90	1,254.34	1,254.34
A-2400	Postal charges	49,000.00	0.00	0.00	49,000.00	0.00	0.00	49,000.00	49,000.00	49,000.00	32,384.98	0.00	32,384.98	16,615.02	16,615.02
A-2410	Telecommunications subscriptions and charges	300,000.00	-27,983.52	0.00	300,000.00	-27,983.52	0.00	272,016.48	271,016.09	272,016.48	218,106.32	0.00	218,106.32	52,909.77	52,909.77
A-2411	Purchase and installation of equipment	251,000.00	46,000.00	0.00	251,000.00	46,000.00	0.00	297,000.00	296,700.02	297,000.00	148,529.87	0.00	148,529.87	148,170.15	148,170.15
A-2500	Management Board meetings	150,000.00	-10,000.00	0.00	150,000.00	-10,000.00	0.00	140,000.00	111,857.49	140,000.00	84,630.73	0.00	84,630.73	27,026.76	27,026.76
	Total Title 2	10,222,000.00	785,933.36	0.00	10,222,000.00	785,933.36	0.00	11,007,933.36	10,966,034.15	11,007,933.36	8,602,141.96	0.00	8,602,141.96	2,383,892.19	2,383,892.19

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											current year commitment (4)	previous year commitment (5)	TOTAL (6+7+8)		
B-3001*	APDESK: Grant & Procurement for studies and evaluat	170,000.00	-51,897.00	0.00	5,800.00	11,916.88	0.00	116,113.00	116,112.50	17,716.88	17,716.88	0.00	17,716.88	100,395.62	0.00
B-3002	APDESK: Experts meetings	90,000.00	-90,000.00	0.00	90,000.00	-90,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B-3011*	FIP: Grant & Procurement for studies and evaluat	690,000.00	48,968.00	0.00	325,873.00	35,968.00	296,771.60	738,968.00	738,967.75	658,612.60	161,934.75	496,677.85	658,612.60	577,033.00	0.00
B-3012	FIP: Scientific Panels, Working groups and network	1,220,000.00	90,000.00	0.00	1,220,000.00	90,000.00	0.00	1,310,000.00	1,269,136.44	1,310,000.00	1,160,690.31	0.00	1,160,690.31	108,446.13	108,446.13
B-3021*	FEED: Grant & Procurement for studies and evaluat	380,000.00	-173,802.00	0.00	12,785.00	14,150.00	14,818.20	206,198.00	206,128.60	41,753.20	41,753.20	0.00	41,753.20	164,376.40	0.00
B-3022	FEED: Scientific Panels, Working groups and network	885,000.00	223,000.00	0.00	885,000.00	223,000.00	0.00	1,108,000.00	1,092,242.77	1,108,000.00	987,885.58	0.00	987,885.58	94,357.19	94,357.19
B-3031*	NUTRI: Grant & Procurement for studies and evaluat	225,000.00	-59,225.00	0.00	220,346.00	-1,506.00	32,517.95	165,775.00	165,775.00	251,359.95	0.00	251,359.95	251,359.95	165,775.00	0.00
B-3032	NUTRI: Scientific Panels, Working groups and netwo	623,000.00	-37,350.00	0.00	623,000.00	-37,350.00	0.00	585,640.00	552,789.14	585,640.00	538,436.49	0.00	538,436.49	16,352.65	16,352.65
B-3041*	PRAS: Grant & Procurement for studies and evaluat	937,000.00	117,655.00	0.00	848,995.00	-19,793.00	0.00	1,054,655.00	974,654.38	829,202.00	121,325.65	704,465.36	825,791.01	853,328.73	0.00
B-3042	PRAS: Scientific Panels, Working groups and network	991,000.00	-230,000.00	0.00	991,000.00	-230,000.00	0.00	761,000.00	748,954.89	761,000.00	736,688.87	0.00	736,688.87	12,266.02	12,266.02
B-3051*	GMO: Grant & Procurement for studies and evaluat	345,000.00	-163,191.00	0.00	186,646.00	-3,374.00	25,777.24	181,809.00	179,879.75	189,046.24	33,102.24	155,897.00	189,046.24	146,777.51	0.00
B-3062	GMO: Scientific Panels, Working groups and network	1,055,000.00	-208,209.00	0.00	1,055,000.00	-208,209.00	0.00	846,791.00	832,725.29	846,791.00	781,221.89	0.00	781,221.89	51,503.40	51,503.40
B-3101*	AHAW: Grant & Procurement for studies and evaluat	332,000.00	731,626.38	0.00	654,559.00	81,232.38	265,163.95	1,063,626.38	1,061,581.88	1,000,955.33	396,256.35	603,692.61	999,351.96	665,322.53	0.00
B-3102	AHAW: Scientific Panels, Working groups and network	771,000.00	0.00	0.00	771,000.00	0.00	0.00	771,000.00	770,692.73	771,000.00	756,584.49	0.00	756,584.49	14,108.24	14,108.24
B-3111*	DCM: Grant & Procurement for studies and evaluat	1,859,000.00	349,167.00	0.00	1,227,069.00	376,016.98	32,488.57	2,208,167.00	2,118,766.83	1,635,574.55	353,206.29	1,282,153.66	1,635,362.95	1,765,557.54	0.00
B-3112	DCM: Scientific Panels, Working groups and network	177,000.00	-41,738.00	0.00	177,000.00	-41,738.00	0.00	135,262.00	120,348.70	135,262.00	120,348.60	0.00	120,348.60	0.10	0.10
B-3121*	PLH: Grant & Procurement for studies and evaluat	493,000.00	28,205.00	0.00	413,086.00	207,000.00	81,701.47	521,205.00	520,340.81	701,787.47	157,236.87	544,551.60	701,787.47	363,104.94	0.00
B-3122	PLH: Scientific Panels, Working groups and network	650,000.00	52,500.00	0.00	650,000.00	52,500.00	0.00	702,500.00	688,057.25	702,500.00	660,728.16	0.00	660,728.16	27,328.09	27,328.09
B-3131*	SAS: Grant & Procurement for studies and evaluat	551,000.00	-226,573.00	0.00	333,593.00	-20,000.00	21,442.29	324,427.00	324,426.97	335,035.29	141,480.39	193,554.90	335,035.29	182,946.58	0.00
B-3132	SAS: Scientific Panels, Working groups and network	112,000.00	-49,303.00	0.00	112,000.00	-49,303.00	0.00	62,697.00	58,450.55	62,697.00	56,140.55	0.00	56,140.55	2,310.00	2,310.00
B-3141*	CONITAM: Grant & Procurement for studies and evaluat	493,000.00	-52,168.00	0.00	243,885.00	94,711.57	0.00	440,832.00	440,690.80	338,596.57	118,839.55	218,901.42	337,740.97	321,851.25	0.00
B-3142	CONITAM: Scientific Panels, Working groups and netw	724,000.00	46,920.00	0.00	724,000.00	46,920.00	0.00	770,920.00	762,826.47	770,920.00	714,162.64	0.00	714,162.64	48,762.83	48,762.83

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											current year commitment CND (4)	Previous year commitment CD (5)	TOTAL (6) (4+5)		
B-3151*	BfMO: Grant & Procurement for studies and evaluat	883,000.00	-420,922.50	0.00	660,169.00	-162,196.50	96,428.73	-562,177.50	534,374.32	594,401.23	102,241.71	492,158.07	594,399.78	432,132.61	0.00
B-3162	BfMO: Scientific Panels, Working groups and netw	349,000.00	-109,920.00	0.00	349,000.00	-109,920.00	0.00	239,080.00	232,846.36	239,080.00	219,862.47	0.00	219,862.47	13,183.89	13,183.89
B-3161*	BfHAZ: Grant & Procurement for studies and evalua	361,000.00	73,355.00	0.00	105,077.00	88,334.32	0.00	434,355.00	434,354.97	193,411.32	53,950.67	139,460.65	193,411.32	380,404.30	0.00
B-3162	BfHAZ: Scientific Panels, Working groups and netw	811,000.00	-143,000.00	0.00	811,000.00	-143,000.00	0.00	668,000.00	660,609.35	668,000.00	654,220.61	0.00	654,220.61	6,388.74	6,388.74
B3-200	Advisory Forum Plenary and Working Groups' meeting	270,000.00	-107,500.00	0.00	270,000.00	-107,500.00	0.00	162,500.00	151,047.39	162,500.00	122,147.13	0.00	122,147.13	28,900.26	28,900.26
B-3201*	Focal Points: Agreements	978,000.00	-19,000.00	0.00	978,000.00	-396,040.00	232,890.00	959,000.00	953,911.00	814,850.00	784,761.00	25,000.00	809,761.00	166,150.00	0.00
B-3202	Focal Points: Working groups meetings	227,000.00	-168,127.00	0.00	227,000.00	-168,127.00	0.00	58,873.00	58,062.80	58,873.00	58,062.80	0.00	58,062.80	0.00	0.00
B-3220	Institutional Cooperation	17,000.00	-12,000.00	0.00	17,000.00	-12,000.00	0.00	5,000.00	4,564.03	5,000.00	4,564.03	0.00	4,564.03	0.00	0.00
B-3221	Stakeholder relationships	50,000.00	7,000.00	0.00	50,000.00	7,000.00	0.00	57,000.00	34,937.80	57,000.00	34,337.80	0.00	34,337.80	600.00	600.00
B-3222	International cooperation	17,000.00	-17,000.00	0.00	17,000.00	-17,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B-3231	SCOM: Grant & Procurement for studies and evaluations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B-3232	SCOM: Scientific Panels, Working groups and netw	732,000.00	-281,252.00	0.00	732,000.00	-281,252.00	0.00	450,748.00	434,482.89	450,748.00	390,916.08	0.00	390,916.08	53,566.81	53,566.81
B-3241*	EMRISK: Grant & Procurement for studies and evalua	425,000.00	231,640.00	0.00	133,205.00	107,527.25	0.00	656,640.00	656,640.00	240,732.25	121,898.25	118,734.00	240,732.25	534,641.75	0.00
B-3242	EMRISK: Scientific Panels, Working groups and netw	130,000.00	-52,500.00	0.00	130,000.00	-52,500.00	0.00	77,500.00	68,876.41	77,500.00	57,112.52	0.00	57,112.52	11,763.89	11,763.89
B-3243	Crisis support	20,000.00	-13,640.00	0.00	20,000.00	-13,640.00	0.00	6,360.00	6,359.60	6,360.00	1,360.00	0.00	1,360.00	4,999.60	4,999.60
B-3400	Audiovisual Materials and Web development	161,000.00	0.00	0.00	161,000.00	0.00	0.00	161,000.00	160,204.80	161,000.00	117,530.57	0.00	117,530.57	42,674.23	42,674.23
B-3410	Offline communications activities and materials	381,000.00	0.00	0.00	381,000.00	0.00	0.00	381,000.00	376,906.62	381,000.00	283,089.43	0.00	283,089.43	93,817.19	93,817.19
B-3420	Advisory Forum Working group, Advisory Group on RI	458,000.00	-91,300.00	0.00	458,000.00	-91,300.00	0.00	366,700.00	363,233.92	366,700.00	208,896.53	0.00	208,896.53	154,337.39	154,337.39
B-3501	IT tools for Data Collection	1,904,000.00	482,000.00	0.00	1,904,000.00	482,000.00	0.00	2,386,000.00	2,385,405.12	2,386,000.00	978,326.93	0.00	978,326.93	1,407,078.19	1,407,078.19
B-3502	IT tools to support Networking of organisations	328,000.00	0.00	0.00	328,000.00	0.00	0.00	328,000.00	327,369.79	328,000.00	55,106.35	0.00	55,106.35	272,263.44	272,263.44
B-3503	Dedicated IT development and systems to support th	1,295,000.00	153,396.00	0.00	1,295,000.00	153,396.00	0.00	1,448,396.00	1,448,216.75	1,448,396.00	265,212.52	0.00	265,212.52	1,183,004.23	1,183,004.23
B-3504	Dedicated IT development and systems to support Ap	1,528,000.00	0.00	0.00	1,528,000.00	0.00	0.00	1,528,000.00	1,527,397.11	1,528,000.00	316,503.04	0.00	316,503.04	1,210,894.07	1,210,894.07

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											current year commitment CND (4)	previous year commitment CND (5)	TOTAL (6) (4+5)		
B-3505	Dedicated IT development and systems to web server	458,000.00	0.00	0.00	458,000.00	0.00	0.00	458,000.00	457,915.82	458,000.00	191,719.75	0.00	191,719.75	266,196.07	266,196.07
B-3511	Quality Management and Strategy	85,000.00	-80,000.00	0.00	85,000.00	-80,000.00	0.00	5,000.00	4,900.00	5,000.00	0.00	0.00	0.00	4,900.00	4,900.00
B-3512	Library: access to databases / documents	250,000.00	0.00	0.00	250,000.00	0.00	0.00	250,000.00	239,718.14	250,000.00	233,855.79	0.00	233,855.79	5,862.35	5,862.35
B-3513	Mission of staff related to operational duties	890,000.00	-103,000.00	0.00	890,000.00	-103,000.00	0.00	787,000.00	787,000.00	787,000.00	698,601.97	0.00	698,601.97	88,398.03	88,398.03
B-3514	Shuffles for experts and staff related to operatio	790,000.00	110,000.00	0.00	790,000.00	110,000.00	0.00	900,000.00	865,000.00	900,000.00	828,288.25	0.00	828,288.25	36,731.75	36,731.75
B-3515	Archives and scanning	15,000.00	-3,356.00	0.00	15,000.00	-3,356.00	0.00	11,644.00	11,643.26	11,644.00	4,383.26	0.00	4,383.26	7,250.00	7,250.00
B-3516	Video / Tele conferencing Support	60,000.00	154,609.00	0.00	60,000.00	154,609.00	0.00	214,609.00	214,578.47	214,609.00	33,873.88	0.00	33,873.88	180,704.59	180,704.59
B-3521	Translation and Interpretation	185,000.00	91,300.00	0.00	185,000.00	91,300.00	0.00	276,300.00	274,478.00	276,300.00	244,744.45	0.00	244,744.45	29,733.55	29,733.55
B-3522	Linguistic Proofreading and Editing	15,000.00	-7,467.88	0.00	15,000.00	-7,467.88	0.00	7,532.12	1,440.12	7,532.12	1,440.12	0.00	1,440.12	0.00	0.00
B-3530	Conferences & Events	572,000.00	22,000.00	0.00	572,000.00	22,000.00	0.00	594,000.00	570,529.55	594,000.00	543,315.38	0.00	543,315.38	27,214.17	27,214.17
B-3531	Web and audio casting	180,000.00	0.00	0.00	180,000.00	0.00	0.00	180,000.00	172,215.53	180,000.00	32,651.85	0.00	32,651.85	139,563.68	139,563.68
	Total Title 3	20,698,000.00	0.00	0.00	20,698,000.00	0.00	1,100,000.00	28,698,000.00	28,164,869.42	28,698,000.00	16,696,610.69	5,228,697.07	20,925,307.96	12,468,256.53	12,468,256.53
	Grand Total	76,279,000.00	0.00	0.00	76,386,099.00	0.00	1,100,000.00	78,279,000.00	77,694,991.38	78,489,090.00	62,092,900.17	5,228,697.07	67,278,597.24	16,641,791.21	16,641,791.21

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

#### 4.2.2 Non automatic carry forward (2012-C2)

None

#### 4.2.3 Credits on earmarked revenue (2012-C4)

Budget line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	R A L (2-4)
A-1300	Mission and travel expenses	25,500.62	25,500.62	25,500.62	25,500.62	0.00
A-2090	Other expenditure on building	7,554.97	7,554.97	7,554.97	7,554.97	0.00
	<b>Total</b>	<b>33,055.59</b>	<b>33,055.59</b>	<b>33,055.59</b>	<b>33,055.59</b>	<b>0.00</b>

#### 4.2.4 Credits on earmarked revenue – second year (2012-C5)

Budget line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	R A L (2-4)
B-3223	Pre-accession programme	339,589.70	243,687.17	339,589.70	211,292.88	32,394.29
	<b>Total</b>	<b>339,589.70</b>	<b>243,687.17</b>	<b>339,589.70</b>	<b>211,292.88</b>	<b>32,394.29</b>

#### 4.2.5 Automatic carry forward (2012-C8) – Non-differentiated credits

Budget line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	Credit Not Used (1-2)
A-1113	Stagiaires	200.00	80.58	200.00	80.58	119.42
A-1171	Translation and interpretation	22,051.50	14,159.25	22,051.50	14,159.25	7,892.25
A-1172	Payment for administrative assistance from the Community Institutions	2,311.36	1,848.47	2,311.36	1,848.47	462.89
A-1175	Interim services	212,532.62	210,405.39	212,532.62	210,405.39	2,127.23
A-1176	Consultancy	49,600.00	47,100.00	49,600.00	47,100.00	2,500.00
A-1177	Other services	593,639.00	593,058.00	593,639.00	593,058.00	581.00
A-1180	Miscellaneous expenditure on recruitment	16,503.15	9,376.15	16,503.15	9,376.15	7,127.00
A-1183	Removal expenses	71,485.71	59,261.79	71,485.71	59,261.79	12,223.92
A-1300	Mission and travel expenses	12,372.37	11,855.68	12,372.37	11,855.68	516.69
A-1301	Shuttles	1,019.07	1,019.07	1,019.07	1,019.07	0.00
A-1400	Restaurants, meals and canteens	2,163.20	1,857.50	2,163.20	1,857.50	305.70
A-1410	Medical service	18,711.00	12,580.40	18,711.00	12,580.40	6,130.60
A-1420	Further training, language courses and retraining	207,396.71	190,157.93	207,396.71	190,157.93	17,238.78
A-1520	Visiting experts, National Experts on Detachment	49,302.43	44,812.83	49,302.43	44,812.83	4,489.60
A-1610	Social contacts between staff	4,364.40	3,300.00	4,364.40	3,300.00	1,064.40
A-1630	Early Childhood Centre and other creches	4,109.66	4,097.12	4,109.66	4,097.12	12.54
A-1700	Reception and entertainment expenses	3,402.84	1,489.00	3,402.84	1,489.00	1,913.84
	<b>Total Title 1</b>	<b>1,271,165.02</b>	<b>1,206,459.16</b>	<b>1,271,165.02</b>	<b>1,206,459.16</b>	<b>64,705.86</b>

Budget line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	Credit Not Used (1-2)
A-2000	Rent	174,753.52	172,056.99	174,753.52	172,056.99	2,696.53
A-2010	Insurance	8,643.20	8,643.20	8,643.20	8,643.20	0.00
A-2020	Water, gas, electricity and heating	95,313.53	86,662.76	95,313.53	86,662.76	8,650.77
A-2030	Maintenance	40,228.65	40,228.55	40,228.65	40,228.55	0.10
A-2031	Cleaning	109,328.95	109,328.95	109,328.95	109,328.95	0.00
A-2040	Refurbishment of premises Fitting-out	830,642.93	830,642.93	830,642.93	830,642.93	0.00
A-2050	Security and surveillance of buildings	118,044.00	118,003.50	118,044.00	118,003.50	40.50
A-2080	Preliminary expenditure relating to construction,	86,862.30	86,862.30	86,862.30	86,862.30	0.00
A-2090	Other expenditure on building	9,822.57	6,222.62	9,822.57	6,222.62	3,599.95
A-2100	Purchase / Maintenance of IT equipment	40,462.12	40,433.45	40,462.12	40,433.45	28.67
A-2101	Purchase / Maintenance of software	54,346.48	54,346.48	54,346.48	54,346.48	0.00
A-2103	Software development	1,209,873.09	1,209,843.09	1,209,873.09	1,209,843.09	30.00
A-2104	User support	158,185.00	158,185.00	158,185.00	158,185.00	0.00
A-2200	Technical equipment and installations	3,300.00	3,300.00	3,300.00	3,300.00	0.00
A-2210	Purchase of furniture	1,457,792.51	1,457,791.63	1,457,792.51	1,457,791.63	0.88
A-2250	Library stocks, purchase and preservation of books	305.11	305.11	305.11	305.11	0.00
A-2255	Subscriptions and purchase of information media	6,664.96	6,664.93	6,664.96	6,664.93	0.03
A-2300	Stationery and office supplies	33,962.00	33,681.68	33,962.00	33,681.68	280.32
A-2320	Bank charges	500.00	0.00	500.00	0.00	500.00
A-2330	Legal expenses	33,800.00	33,800.00	33,800.00	33,800.00	0.00
A-2350	Miscellaneous insurance	706.13	44.53	706.13	44.53	661.60
A-2353	Removals and associated handling	339,873.12	339,873.12	339,873.12	339,873.12	0.00
A-2390	Publications	1,866.50	1,866.50	1,866.50	1,866.50	0.00
A-2400	Postal charges	10,599.80	9,317.54	10,599.80	9,317.54	1,282.26
A-2410	Telecommunications subscriptions and charges	200,807.11	171,902.55	200,807.11	171,902.55	28,904.56
A-2411	Purchase and installation of equipment	91,353.58	91,353.58	91,353.58	91,353.58	0.00
A-2500	Management Board meetings	45,937.62	36,069.97	45,937.62	36,069.97	9,867.65
	<b>Total Title 2</b>	<b>5,163,974.78</b>	<b>5,107,430.96</b>	<b>5,163,974.78</b>	<b>5,107,430.96</b>	<b>56,543.82</b>



Budget line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Payment Appropriation (3)	Executed Payment (4)	Credit Not Used (1-2)
B-3012	FIP: Scientific Panels, Work. groups and network	32,744.68	9,233.11	32,744.68	9,233.11	23,511.57
B-3022	FEED: Scientific Panels, Work. groups and network	96,207.69	81,549.25	96,207.69	81,549.25	14,658.44
B-3032	NUTRI: Scientific Panels, Work. groups and network	40,744.89	21,870.46	40,744.89	21,870.46	18,874.43
B-3042	PRAS: Scientific Panels, Work. groups and network	34,341.38	19,208.90	34,341.38	19,208.90	15,132.48
B-3052	GMO: Scientific Panels, Work. groups and network	42,358.95	32,977.42	42,358.95	32,977.42	9,381.53
B-3102	AHAW: Scientific Panels, Work. groups and network	49,027.13	44,480.83	49,027.13	44,480.83	4,546.30
B-3112	DCM: Scientific Panels, Work. groups and network	6,252.76	0.00	6,252.76		6,252.76
B-3122	PLH: Scientific Panels, Work. groups and network	21,898.68	13,763.58	21,898.68	13,763.58	8,135.10
B-3132	SAS: Scientific Panels, Work. groups and network	3,806.09	3,806.09	3,806.09	3,806.09	0.00
B-3142	CONTAM: Scientific Panels, Work. groups and network	96,597.84	82,883.51	96,597.84	82,883.51	13,714.33
B-3152	BIOMO: Scientific Panels, Work. groups and network	212.02	212.02	212.02	212.02	0.00
B-3162	BIOHAZ: Scientific Panels, Work. groups and network	26,429.56	13,861.02	26,429.56	13,861.02	12,568.54
B-3200	Advisory Forum Plenary and Work. Groups' meeting	63,174.13	40,984.53	63,174.13	40,984.53	22,189.60
B-3221	Stakeholder relationships	2,000.00	1,445.74	2,000.00	1,445.74	554.26
B-3223	Pre-accession programme	177,922.06	145,920.05	177,922.06	145,920.05	32,002.01
B-3232	SCOM: Scientific Panels, Work. groups and network	59,587.40	55,453.50	59,587.40	55,453.50	4,133.90
B-3243	Crisis support	2,150.00	150.00	2,150.00	150.00	2,000.00
B-3400	Audiovisual Materials and Web development	23,022.84	23,022.84	23,022.84	23,022.84	0.00
B-3410	Offline communications activities and materials	194,727.04	154,229.43	194,727.04	154,229.43	40,497.61
B-3420	Advisory Forum Work.group, Advisory Group on Risk Communications, Evaluation and Media Monitoring	231,144.74	230,060.00	231,144.74	230,060.00	1,084.74
B-3501	IT tools for Data Collection	1,660,285.08	1,660,285.08	1,660,285.08	1,660,285.08	0.00
B-3502	IT tools to support Networking of organisations	218,130.28	218,130.28	218,130.28	218,130.28	0.00
B-3503	Dedicated IT development and systems to support the scientific operations	2,811,522.87	2,811,167.24	2,811,522.87	2,811,167.24	355.63
B-3511	Quality Management and Strategy	47,625.00	47,625.00	47,625.00	47,625.00	0.00
B-3512	Library: access to databases / documents	26,688.75	24,902.16	26,688.75	24,902.16	1,786.59
B-3513	Mission of staff related to operational duties	110,929.41	95,563.29	110,929.41	95,563.29	15,366.12
B-3514	Shuttles for experts and staff related to operational duties	39,718.21	39,718.21	39,718.21	39,718.21	0.00
B-3515	Archives and scanning	4,247.34	3,069.06	4,247.34	3,069.06	1,178.28
B-3516	Video / Tele conferencing Support	46,094.26	46,094.26	46,094.26	46,094.26	0.00
B-3521	Translation and Interpretation	44,132.20	4,193.50	44,132.20	4,193.50	39,938.70
B-3530	Conferences & Events	13,983.12	12,572.32	13,983.12	12,572.32	1,410.80
B-3531	Web and audio casting	19,523.88	15,825.55	19,523.88	15,825.55	3,698.33
	<b>Total Title 3</b>	<b>6,247,230.28</b>	<b>5,954,258.23</b>	<b>6,247,230.28</b>	<b>5,954,258.23</b>	<b>292,972.05</b>
	<b>Grand Total</b>	<b>12,682,370.08</b>	<b>12,268,148.35</b>	<b>12,628,370.08</b>	<b>12,268,148.35</b>	<b>414,221.73</b>

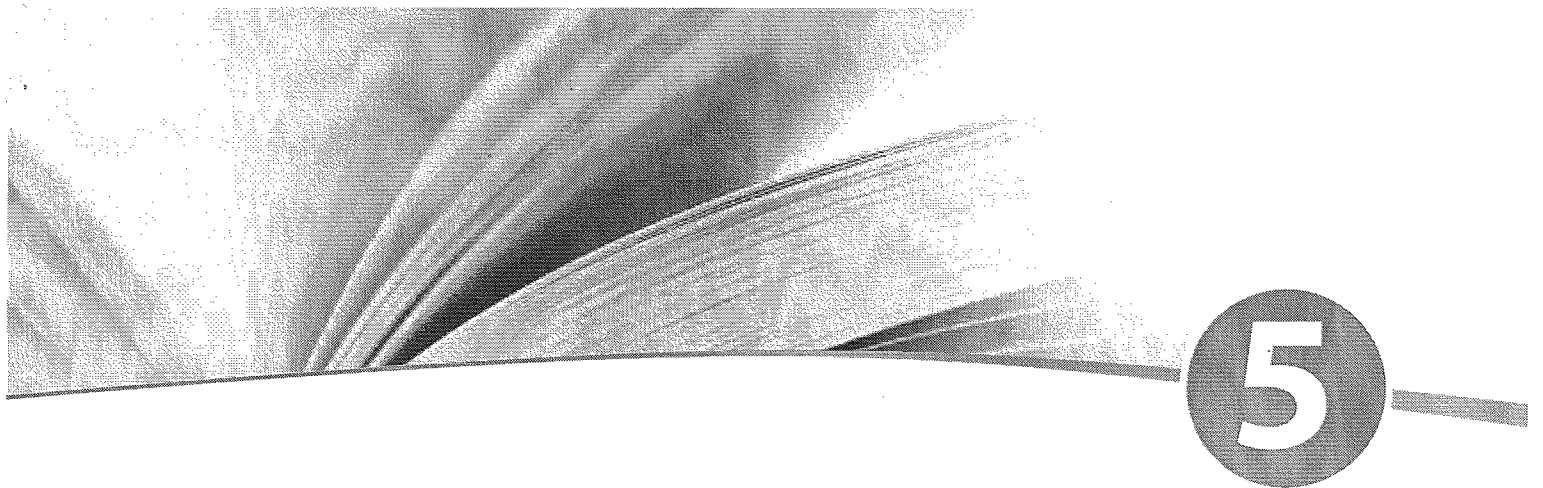
The amount on BL3223 regards credits from DG ELARG agreement 2011/207-378, which started on 17/9/2011 and will be finished in 2014.

#### 4.2.6 - Automatic carry forward (2012-C8) – Differentiated credits

Budget line	Official Budget Item Description	Commitment Appropriation (1)	Executed Commitment (2)	Executed Payment (3)	Carried forward (2-3)
B-3011	FIP: Grant & Procurement for studies and evaluations	894,683.85	894,683.85	496,677.85	398,006.00
B-3031	NUTRI: Grant & Procurement for studies and evaluations	288,231.00	287,829.50	251,359.95	36,469.55
B-3041	PRAS: Grant & Procurement for studies and evaluations	1,018,989.59	1,016,615.63	704,465.36	312,150.27
B-3051	GMO: Grant & Procurement for studies and evaluations	195,587.00	195,587.00	155,587.00	40,000.00
B-3101	AHAW: Grant & Procurement for studies and evaluations	892,534.29	825,879.09	603,092.61	222,786.48
B-3111	DCM: Grant & Procurement for studies and evaluations	2,192,996.17	2,136,871.91	1,282,153.66	854,718.25
B-3121	PLH: Grant & Procurement for studies and evaluations	1,086,149.10	1,071,560.31	544,551.60	527,008.71
B-3131	SAS: Grant & Procurement for studies and evaluations	390,400.18	369,217.40	193,554.90	175,662.50
B-3141	CONTAM: Grant & Procurement for studies and evaluations	227,488.41	218,901.42	218,901.42	0.00
B-3151	BIOMO: Grant & Procurement for studies and evaluations	749,256.64	749,256.64	492,158.07	257,098.57
B-3161	BIOHAZ: Grant & Procurement for studies and evaluations	174,588.95	174,588.95	139,460.65	35,128.30
B-3201	Focal Points: Agreements	25,000.00	25,000.00	25,000.00	0.00
B-3241	EMRISK: Grant & Procurement for studies and evaluations	376,391.75	376,391.75	118,734.00	257,657.75
	<b>Total</b>	<b>8,512,296.93</b>	<b>8,342,383.45</b>	<b>5,225,697.07</b>	<b>3,116,686.38</b>

### 4.3 Reconciliation Economic / Budgetary Outturn

	<b>2012</b>
<b>ECONOMIC OUTTURN (a)</b>	<b>-4 275 919.81</b>
<b>Adjustments</b>	
Adjustments for accrual Cut-off (reversal 31.12.N-1)	- 9 210 436.68
Adjustments for accrual Cut-off (cut-off 31.12.N)	7 418 051.57
Prefinancing given in previous year and cleared in the year	1 615 898.10
Adjustment for carry over from the previous year	339 589.70
Unpaid invoices at year end but booked in charges	1 781 800.09
Payments appropriations carried over to 2013	-8 818 993.45
Cancellation of unused carried over payment appropriations	414 221.73
Purchase of intangible fixed assets	-666 871.00
Purchase of tangible fixed assets	-1 083 633.05
Depreciation	3 366 539.69
Value reductions	73 717.77
New prefinancing paid in 2012 and remaining open	-1 495 810.46
New prefinancing received in 2012 and remaining open	788 107.88
Provision	388 910.50
Prefinancing received in previous year and cleared in the year – DG ELARG	-357 212.93
Payments made from carry over of payment appropriations	12 268 148.35
Recovery orders issued in 2012 and not yet cashed	-22 093.80
Capital payments	-943 628.82
Advance payments for building purchase	-500 000.00
Adjustment in fixed assets (IT software – under construction)	-293 037.02
Exchange differences for the year	759.52
Extraordinary Gains/Losses	0.00
<b>Total adjustments (b)</b>	<b>5 064 027.69</b>
<b>BUDGET OUTTURN (a+b)</b>	<b>788 107.88</b>



## STAFF MOVEMENTS

## 5. Staff Movements

Category et grade	Posts					
	2011		2012		2012	
	Occupied posts at 31.12.2011		Authorized posts for 2012		Occupied posts at 31.12.2012	
	Permanent agent	Temporary agent	Permanent agent	Temporary agent	Permanent agent	Temporary agent
AD16						
AD15		1		1		1
AD14				2		
AD13		1				1
AD12		4	1	14		5
AD11		11		11		11
AD10		8	1	9		7
AD9		28	1	33		28
AD8		44		44		44
AD7	3	40	1	58	3	42
AD6	1	39	1	27	1	53
AD5	1	18		21	1	18
<b>Total AD</b>	<b>5</b>	<b>194</b>	<b>5</b>	<b>220</b>	<b>5</b>	<b>210</b>
AST11						
AST10						
AST9						
AST8				1		
AST7		3		5		3
AST6				5		
AST5		10		22		10
AST4		43		38		39
AST3		19		24		20
AST2		47		24		47
AST1		11		11		8
<b>Total AST</b>	<b>0</b>	<b>133</b>	<b>0</b>	<b>130</b>	<b>0</b>	<b>127</b>
<b>Total</b>	<b>5</b>	<b>327</b>	<b>5</b>	<b>350</b>	<b>5</b>	<b>337</b>
<b>Grand total</b>	<b>332</b>		<b>355</b>		<b>342</b>	

The occupied posts at 31.12.2012 includes 8 offer letters (1 AD10, 2 AD8, 3 AD6, 2 AD5)