



ANNUAL ACCOUNTS

EUROPEAN FOOD SAFETY AUTHORITY

Financial Year 2020

Financial Statements

Reports on the Implementation of the Budget

Certification of the 2020 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')¹ and I hereby certify that the annual accounts of the European Food Safety Authority for the year 2020 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, 26 April 2021

¹ 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.

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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.

The 2020 Provisional Accounts cover the period 1st January to 31st December 2020.

LEGAL BASIS

The EFSA Provisional 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	2020	2019
NON-CURRENT ASSETS			
Intangible assets	2.1.		
Computer software		1,708,511.29	2,743,727.96
Intangible assets under construction		0.00	639,870.51
Property, Plant and Equipment	2.2.		
Land and buildings		26,755,995.76	27,627,968.25
Plant and equipment		112,526.61	168,411.28
Computer hardware		1,734,348.08	1,181,836.17
Furniture		539,140.70	425,990.82
Long term receivables		0.00	0.00
Long term pre-financing	2.3.	135,990.55	500,150.39
TOTAL NON CURRENT ASSETS		30,986,512.99	33,287,955.38
CURRENT ASSETS			
Receivables and recoverables	2.4.		
Current receivables		17,821.00	48,821.00
Accrued income		0.00	0.00
Sundry receivables		39,332.00	18,138.29
Prepaid expenses		2,503,223.09	2,092,371.69
Short term pre-financing	2.5.	1,128,481.77	928,718.74
Cash and cash equivalents	2.6.	12,689,578.77	8,307,808.84
TOTAL CURRENT ASSETS		16,378,436.63	11,395,858.56
TOTAL ASSETS		47,364,949.62	44,683,813.94
NET ASSETS AND LIABILITIES			
NET ASSETS			
Accumulated surplus/deficit		14,787,337.03	17,142,385.88
Economic result of the year		-716,117.85	-2,355,048.85
TOTAL NET ASSETS		14,071,219.18	14,787,337.03
NON-CURRENT LIABILITIES			
Long-term liabilities	2.7.	19,525,076.07	20,500,652.47
TOTAL NON CURRENT LIABILITIES		19,252,076.07	20,500,652.47
CURRENT LIABILITIES			
Provisions for risks and liabilities	2.8.	16,929.95	49,429.95
Payables	2.9.		
Current payables		2,976,996.24	1,641,786.78
Long-term liabilities falling due within the year		975,576.40	942,352.10
Sundry payables		4,645.56	3,297.15
Accrued charges and deferred income	2.10.	8,918,713.60	5,687,644.16
Pre-financing received from consolidated EU entities	2.11.	875,792.62	1,071,314.30
TOTAL CURRENT LIABILITIES		13,768,654.37	9,395,824.44
TOTAL NET ASSETS AND LIABILITIES		47,364,949.62	44,683,813.94

STATEMENT OF FINANCIAL PERFORMANCE

EUR

	Note	2020	2019
OPERATING REVENUE	3.1.		
European Union Contribution	3.1.1.	98,614,550.09	79,050,870.39
Other operating revenue	3.1.2.	141,274.27	76,061.77
Revenue from EU entities		342,815.41	408,409.67
TOTAL OPERATING REVENUE		99,098,639.77	79,535,341.83
OPERATING EXPENSES			
Administrative expenses	3.2.		
Staff expenses		-42,229,939.89	-39,826,997.45
Other administrative expenses		-11,544,746.17	-9,487,298.74
Depreciation & amortisation of fixed assets		-3,487,165.43	-3,364,784.24
Administrative expenses with EU entities		-2,484,700.88	-2,104,783.08
Operating expenses	3.3.		
Operating expenses		-37,010,235.32	-25,599,979.86
Operating expenses with EU entities		-2,368,758.74	-754,781.44
TOTAL OPERATING EXPENSES		-99,125,546.43	-81,138,624.81
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		-26,906.66	-1,603,282.98
Financial revenues	3.4.	48,402.96	32,651.44
Financial expenses	3.5.	-737,614.15	-784,417.31
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		-716,117.85	-2,355,048.85
Extraordinary gains		0.00	0.00
Extraordinary losses		0.00	0.00
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		0.00	0.00
ECONOMIC RESULT OF THE YEAR		-716,117.85	-2,355,048.85

CASH FLOW STATEMENT

	EUR	
	2020	2019
Economic result of the year	-716,117.85	-2,355,048.85
Operating activities		
Amortisation	1,046,994.23	1,057,752.38
Depreciation	2,437,156.05	2,281,987.17
(Increase)/Decrease in receivables and recoverables	-401,045.11	102,156.01
(Increase)/Decrease in long term pre-financing	364,159.84	298,646.181
(Increase)/Decrease in short term pre-financing	-199,763.03	810,443.15
(Increase)/Decrease in provisions	-32,500.00	-32,500.00
(Increase)/Decrease in receivables from consolidated EU entities	0.00	0.00
(Increase)/Decrease in liabilities	-975,576.40	-1,420,231.96
(Increase)/Decrease in payables	4,600,851.61	1,106,040.95
(Increase)/Decrease in liabilities to consolidated EU entities	-195,521.68	510,106.96
(Gains)/losses on sale of property, plant and equipment	0.00	0.00
Other non-cash movements	639,870.51	0.00
Net cash-flow from operating activities	6,568,508.17	2,359,352.62
Investing activities		
(Increase)/Decrease in intangible assets and property, plant and equipment	-2,189,753.39	-1,700,766.81
Proceeds from intangible assets and property, plant and equipment	3,015.15	25,044.69
Net cash-flow from investing activities	-2,186,738.24	-1,675,722.12
Net increase/(decrease) in cash and cash equivalents	4,381,769.93	683,630.50
Cash and cash equivalents at the beginning of the year	8,307,808.84	7,624,178.34
Cash and cash equivalents at year-end	12,689,578.77	8,307,808.84

STATEMENT OF CHANGES IN NET ASSETS

EUR

	Note	Accumulated Surplus/Deficit	Economic result of the year	Net Assets (Total)
Balance as at 31 December 2019		17,142,385.88	-2,355,048.85	14,787,337.03
Changes in accounting policies				
Balance as at 1 January 2020		17,142,385.88	-2,355,048.85	14,787,337.03
Allocation of the economic result of previous year		-2,355,048.85	2,355,048.85	
Economic result of the year			-716,117.85	-716,117.85
Balance as at 31 December 2020		14,787,337.03	-716,117.85	14,071,219.18

NOTES TO THE FINANCIAL STATEMENTS

1.1.2020 – 31.12.2020

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.² 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).

² This differs from cash-based accounting because of elements such as carryovers.
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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.

Interest income consist of received bank interest.

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. 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.

The intangible fixed assets at EFSA consist of computer software and the development cost of the intangible fixed assets under construction.

	Computer Software	Internally generated computer Software	TOTAL	Intangible fixed assets under construction	TOTAL
Gross carrying amounts 01.01.2020	6,327,525.96	4,382,575.98	10,710,101.94	639,870.51	11,349,972.45
Additions	11,777.56	0.00	11,777.56	0.00	11,777.56
Disposals	0.00	0.00	0.00	0.00	0.00
Other changes	0.00	0.00	0.00	- 639,870.51	-638,870.51
Gross carrying amounts 31.12.2020	6,339,303.52	4,382,575.98	10,721,879.50	0.00	10,721,879.50
Accumulated amortizations and impairment 01.01.2020	-6,083,929.08	-1,882,444.90	-7,966,373.98	0.00	-7,966,373.98
Depreciations	-108,299.95	-938,694.28	-1,046,994.23	0.00	-1,046,994.23
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
Accumulated amortization and impairment 31.12.2020	-6,192,229.03	-2,821,139.18	-9,013,368.21	0.00	-9,013,368.21
Net carrying amounts 31.12.2020	147,074.49	1,561,436.80	1,708,511.29	0.00	1,708,511.29

As of 31/12/2020, there was one IT project to be considered as intangible fixed assets under construction, eg. software.: "FSCAP", which is foreseen to be released during 2021."FSCAP" project during research phase reach a cost of: 840,675.44 euro.

During 2020, The Matrix project (Matrix Phase I Pilot) that had a cost of 639,870.51 euro incurred in 2017 financial year has been closed and consequently dismissed. Since 2018 that the project was on hold and rescope, decision to align with DG SANTE for FSACP implementation. The amount of development expenditure related to the related IT projects mentioned in the course of 2020 was 840,675.44 euro

Below the aggregate information breakdown of the mentioned intangible fixed assets under construction and their associated development cost as of 31/12/2020:

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

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	TOTAL
Gross carrying amounts 01.01.2020	40,478,186.69	1,175,806.65	6,756,708.75	1,526,614.49	49,937,316.58
Additions	784,994.72	2,510.00	1,139,319.50	251,151.61	2,177,975.83
Disposals	0.00	-1,783.38	-1,153,588.44	-18,865.49	-1,174,237.31
Other changes	0.00	0.00	0.00	0.00	0.00
Gross carrying amounts 31.12.2020	41,263,181.41	1,176,533.27	6,742,439.81	1,758,900.61	50,941,055.10
Accumulated depreciations and impairments 01.01.2020	-12,850,218.44	-1,007,395.37	-5,574,872.58	-1,100,623.67	-20,533,110.06
Depreciations	-1,656,967.21	-58,394.67	-583,950.30	-137,843.87	-2,437,156.05
Write-back (disposals)	0.00	1,783.38	1,150,731.15	18,707.63	1,171,222.16
Other changes	0.00	0.00	0.00	0.00	0.00
Accumulated depreciation and impairment 31.12.2020	-14,507,185.65	-1,064,006.66	-5,008,091.73	-1,219,759.91	-21,799,043.95
Net carrying amounts 31.12.2020	26,755,995.76	112,526.61	1,734,348.08	539,140.70	29,142,011.15

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.

	2020	2019
Long term pre-financing	135,990.55	500,150.39
Total	135,990.55	500,150.39

The year end balance of 135,990.55 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

	2020	2019
Current receivables	17,821.00	48,821.00
Sundry receivables	39,332.00	18,138.29
Deferred charges	2,503,223.09	2,092,371.69
Total	2,560,376.09	2,159,330.98

The year end balance for deferred charges of 2,503,223.09 euro consists mainly on 984,968.93 euro related to the charge of school fees for the EFSA pupils enrolled in the European School of Parma for the school year 2020/2021, 1,119,164.41 euro related to the maintenance of hardware/software and related subscriptions paid during 2020 financial year which will be delivered in the next financial years (2021-2024).

The total receivables of 2,560,376.09 euro (2019: 2,159,330.98 euro) are relating to non-exchange transactions.

2.5. Current pre-financing

	2020	2019
Short term pre-financing	1,128,481.77	928,718.74
Total	1,128,481.77	928,718.74

The year end balance of 1,128,481.77 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

	2020	2019
Bank accounts		
- CRP	12,674,357.23	8,051,609.31
- CIN	15,221.54	256,199.53
Total	12,689,578.77	8,307,808.84

The bank accounts are held with Credit Agricole.

NON-CURRENT LIABILITIES

2.7. Non-current financial liabilities

	2020	2019
Other long term liabilities	19,525,076.07	20,500,652.47
Total	19,525,076.07	20,500,652.47

The year end balance of 19,525,076.07 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

	2020	2019
Provisions	16,929.95	49,429.95
Total	16,929.95	49,429.95

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 2020 comprise outstanding unpaid invoices received and recognised at invoice reception for the original amount.

	2020	2019
Payables –suppliers/public bodies	2,976,996.24	1,641,786.78
Other short term liabilities	975,576.40	942,352.10
Sundry payables	4,645.56	3,297.15
Total	3,957,218.20	2,587,436.03

The year end balance of 2,976,996.24 euro, regards unpaid invoices received from suppliers/public bodies for goods and services provided to EFSA. The amount of 975,576.40 euro, concerns EFSA debt owed within one year for the building purchase.

2.10. Accrued charges and deferred income

	2020	2019
Accrued charges	7,933,568.42	4,965,521.31
Untaken annual leave	961,625.75	697,522.30
Other accrued charges	23,519.43	24,600.55
Total	8,918,743.60	5,687,644.16

Accrued charges are expenses related to goods and services provided to EFSA during the financial year 2020 but not invoiced nor paid at year end. The calculated amount of the untaken leave of staff for 2020, is recognised as accrued expense and amounts to 961,625.75 euro. The amount of 23,519.43 euro relates to the finance charge for 2020 associated to the first instalment to be paid in 2021 for the building purchase.

2.11. Accounts payable to consolidated EU entities

	2020	2019
Repayable positive budgetary outturn – DG SANTE	351,351.04	429,374.59
Pre-financing received DG NEAR – 2017 contract	6,431.75	4,499.95
Pre-financing received DG NEAR – 2019 contract	518,009.83	637,439.76
Total	875,792.62	1,071,313.30

At year end of 2020 there is a surplus of the EC subsidy (DG SANTE) amounting to 351,351.04 euro that corresponds to the subsidy received but unused in 2020. During the course of 2021 this amount will be reimbursed to the European Commission (DG SANTE).

The year end balance of 6,431.75 euro related to DG NEAR, corresponds to the net amount between the costs incurred during 2017, 2018 and 2019 and the pre-financing (320,000.00 euro) received from DG NEAR in 2017 regarding the contract 2017/388-568 for “Preparatory measures for the participation of IPA beneficiaries in the European Food Safety Authority”. The DG NEAR contract 2017/388-568 started in December 2017 and was finalized in June 2019 and the consumption of the amount of 320,000.00 euro received in 2017 was the following, per year:

Reference	2017	2018	2019	Total
Contract 2017/388-568	7,405.37	193,851.56	114,243.52	315,500.45

During 2020, DG NEAR notified EFSA that the financial report for costs associated to the contract has been approved with a correction of 1,931.80 euro due to the amount reported exceeding the maximum amount allowed in the foreseen budget heading 5 (costs of conferences/seminars). The amount of 6,431.75 euro will be reimbursed to DG NEAR during 2021 financial year.

The year end balance of 518,009.83 euro related to DG NEAR, corresponds to the net amount between the costs incurred (231,990.17 euro) during the years of 2019, 2020 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 will be concluded in June 2021. The consumption of the referred contract has been the following, since implementation:

Reference	2019	2020	Total
Contract 2019/405-828	112,560.24	119,429.93	231,990.17

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 98,497,051.96 euro received from the European Commission (DG SANTE). The remaining revenue arise from DG NEAR contract, mainly the 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 119,429.93 euro while a correction of 1,931.80 euro was performed under contract 2017/388-568 "Preparatory measures for the participation of IPA beneficiaries in the European Food Safety Authority".

3.1.1. Union contribution

	2020	2019
EC contribution – DG SANTE	98,497,051.96	78,824,067.03
Accrued income – DG NEAR	117,498.13	226,803.36
Total	98,614,550.09	79,050,870.39

3.1.2. Other operating revenue

	2020	2019
Assigned revenue	141,274.27	76,061.77
Revenue from EU entities	342,815.41	408,409.67
Total	484,089.68	484,471.44

EFSA has received during 2020 an amount of 342,815.41 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 42,229,939.89 euro (2019: 39,826,997.45 euro) which are related to expenses such as salaries, staff allowances, SNE's allowances and other welfare expenses.

Regarding the administrative expenses, the breakdown is provided below:

Administrative expenses	2020	2019
Staff costs (excluding SNE's and others experts)	41,481,821.98	39,009,846.81
Staff perquisites and social activities	16,189.38	27,496.88
Allowances for SNE's and others experts	731,928.53	789,653.76
Total	42,229,939.89	39,826,997.45

Fixed assets related expenses of 3,487,165.43 euro (2019: 3,364,784.24 euro) contain the charged amortisation/depreciation for the non-current intangible/tangible assets.

Other administrative expenses of 11,544,746.17 euro (2019: 9,487,298.74 euro) contains expenses of maintenance/security, office running costs and external service provider. The breakdown is provided below:

Other administrative expenses	2020	2019
Office supplies and maintenance	2,672,374.95	1,694,630.03
Communications and publications	134,924.79	136,246.29
Legal expenses	73,669.55	108,714.63
Insurance	31,335.41	34,373.36
EPSO costs – recruitment	123,949.10	126,285.23
Training costs	289,192.34	442,143.56
Missions expenses	54,494.56	230,290.69
IT cost operational – external costs	2,099,386.09	4,477,692.51
Other external service provider (non-IT services)	3,589,012.84	2,313,999.25
Building operating lease	78,796.09	77,264.35
Maintenance and Security – Building	2,397,610.45	2,650,842.63
Total	11,544,746.17	9,487,298.74

Regarding the expenses with consolidated EU entities of 2,484,700.88 euro, the breakdown is provided below:

Consolidated EU entities	2020	2019
Translation Center in Luxembourg - CDT	31,679.50	82,125.60
EU Intellectual Property Office – EUIPO	117,458.94	142,881.97
Human Resources DG – DG HR	1,553,108.47	1,268,669.79
Budget – DG BUDG	91,000.00	109,000.00
Office for Administration and Payment	222,746.97	240,730.35
Publications Office – DG OP	0.00	384.64
EPSO – DG EPSO	7,170.00	6,450.00
DG Informatics – DG DIGIT	200,033.00	218,774.36
European Environment Agency - EEA	0.00	4,675.51
EUROJUST	0.00	26,877.55
European Chemicals Agency - ECHA	261,504.00	4,213.31
Total	2,484,700.88	2,104,783.08

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

3.3. Operating expenses

Operating expenses of 37,010,235.32 euro (2019: 25,599,979.86 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.

Regarding the expenses with consolidated EU entities of 2,368,758.74 euro, the breakdown is provided below:

Consolidated EU entities	2020	2019
Translation Center in Luxembourg - CDT	208,398.40	145,203.85
Publications Office – DG OP	3,826.29	6,333.64
DG Informatics – DG DIGIT	319,840.00	124,880.00
Joint Research Center - JRC	125,000.00	50,000.00
Human Resources DG – DG HR	151,622.00	137,732.00
European Chemicals Agency - ECHA	1,560,072.05	290,631.95
Total	2,368,758.74	754,781.44

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

3.4. Financial revenue

	2020	2019
Exchange rate differences	3,459.01	1,293.64
Bank interest	44,943.95	31,357.80
Total	48,402.96	32,651.44

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

3.5. Financial expenses

	2020	2019
Late interest payments	320.10	0.00
Exchange rate differences	4,204.55	2,769.33
Bank charges	163.00	90.00
Interest expenses	732,926.50	781,557.98
Total	737,614.15	784,417.31

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

4. CONTINGENT ASSETS AND LIABILITIES AND OTHER SIGNIFICANT DISCLOSURES

4.1. 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.

4.2. 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.

	2020	2019
Number legal cases pending	3	2
Total	3	2

No provisions for legal expenses have been raised for the pending cases. For the year 2019, an amount of 32,500.00 euro was included in the provisions.

4.3. Other significant disclosures

4.3.1. Operating Leases

Payments on rental office in Brussels, during next year 2021, totalizing 44,400.00 euro.

4.3.2. 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 1,676,359.72 euro, in 2020. 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.

4.3.3. Outstanding commitments not yet expensed (Carryovers)

	2020	2019
Automatic carryovers C1	21,304,784.47	12,113,345.30
Automatic carryovers C4	12,667.83	4,598.78
Automatic carryovers C5	10,590.02	137.18
Automatic carryovers C8	5,462,479.51	6,160,407.65
Automatic carryovers R0	133,321.82	135,443.37
Accrued expenses	(13,238,827.68)	(9,122,680.47)
Outstanding commitments not yet expensed	13,685,015.97	9,291,251.81

The amount disclosed above is the budgetary RAL ("Reste à Liquider") less related amounts that have been included as expenses in the 2020 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	2020	2019
Pre-financing – long term receivable	135,990.55	500,150.39
Current receivables	17,821.00	48,821.00
Sundry receivables	39,332.00	18,138.29
Prepaid expenses	2,503,223.09	2,092,371.69
Pre-financing – short term receivable	1,128,481.77	928,718.74
Cash and cash equivalents	12,689,578.77	8,307,808.84
Total financial assets – A	16,514,427.18	11,896,008.95
Financial liabilities		
Payables – long term liabilities	19,525,076.07	20,500,652.47
Current payables	2,981,641.80	1,645,083.93
Accrued charges	8,918,713.60	5,687,644.16
Payables – short term liabilities	975,576.40	942,352.10
Payables – EU entities	875,792.62	1,071,314.30
Total financial liabilities – B	33,276,800.49	29,847,046.96
Total net financial instruments (A-B)	-16,762,373.26	-17,951,038.01

Liquidity risk

Liquidity is the risk that arises from the difficulty of selling an asset; 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 2020	< 1 year	1-5 years	> 5 years	Total
Payables–Long term liabilities	975,576.40	5,418,721.29	14,106,354.78	20,500,652.47
Current payables	2,981,641.80	0.00	0.00	2,981,641.80
Accrued charges	8,918,713.60	0.00	0.00	8,918,713.60
Payables – Third parties	0.00	0.00	0.00	0.00
Payables – EU entities	875,792.62	0.00	0.00	875,792.62
Total liabilities	13,751,724.42	5,418,721.29	14,106,354.78	33,276,800.49

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.

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 7 times a year and is based on cash forecasts. Minimum cash levels, are kept in the main bank account and as a consequence the monthly average bank balance was 12.3 million euro to ensure that EFSA risk exposure is limited. This amounts should be viewed with regard to the overall treasury balances which fluctuated in 2020 between 0.9 million euro and 25.9 million euro. 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	2020	2019
Pre-financing - Long term receivable	135,990.55	500,150.39
Current receivables	17,821.00	48,821.00
Sundry receivables	39,332.00	18,138.29
Prepaid expenses	2,503,223.09	2,092,371.69
Pre-financing – Short term receivable	1,128,481.77	928,718.74
Cash and cash equivalents	12,689,578.77	8,307,808.84
Total Financial assets	16,514,427.18	11,896,008.95
Impairment	0.00	0.00
Guarantees	0.00	0.00
Total credit risk	16,514,427.18	11,896,008.95

The credit quality of receivables, is shown below:

Credit quality	2020	2019
Prime and high rate	0.00	0.00
Upper medium grade *	12,689,578.77	8,307,808.84
Low medium grade	0.00	0.00
Debtors who never defaulted **	3,824,848.41	3,588,200.11
Debtors who defaulted in the past	0.00	0.00
Total credit risk	16,514,427.18	11,896,008.95

* - 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 nor impaired	Past due but not impaired			Total
		< 1 year	1-5 years	> 5 years	
Pre-financing – LT	135,990.55	0.00	0.00	0.00	135,990.55
Current receivables	0,000.00	0.00	0.00	17,821.00	17,821.00
Sundry receivables	39,332.00	0.00	0.00	0.00	39,332.00
Prepaid expenses	2,503,223.09	0.00	0.00	0.00	2,503,223.09
Pre-financing – ST	1,128,481.77	0.00	0.00	0.00	1,128,481.77
Cash	12,689,578.77	0.00	0.00	0.00	12,689,578.77
Total	16,496,606.18	0.00	0.00	17,821.00	16,514,427.18

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 on a quarterly basis. The bank accounts held by EFSA have associated for interest calculation the ECB marginal rate for its main refinancing operations. As a result no risk exists that EFSA earns interest at rates lower than market rates. 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 2020.

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

The highest staff grade of EFSA in 2020 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 transactions of the Authority with key management personnel during financial year 2020 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

BREXIT

On 1 February 2020 the United Kingdom ceased to be a Member State of the European Union. Following the conclusion of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (the 'Withdrawal Agreement') between the two parties, the United Kingdom committed to pay all its obligations under the current MFF and previous financial perspectives following from its membership of the Union. The United Kingdom has paid into the 2020 EU Budget during the year, and received payments, as if it were a Member State.

At the date of transmission of these accounts, and based on the Withdrawal Agreement concluded and already in operation, there is no financial impact to be reported in these accounts. For further information on the impact of the Withdrawal Agreement on the EU, please see the 2020 consolidated EU annual accounts.

COVID

During 2020, the coronavirus pandemic had a huge global impact. However, despite this, EFSA continued its activities and was able to deliver its work programme. EFSA's standing governance structure (Management Team and 4D meetings) and the workprogramme structure were fully operational. The Management Board meeting of March of 2020 was cancelled and replaced with a written procedure. The remaining meetings for 2020 were held virtually in combination with written procedures, the restrictions and confinements due to the pandemic of COVID-19 did not create any disruption in the decision making process.

Changes to the budget were however reported, with a decrease of commitments and payments appropriations by 5M EUR and the corresponding decrease in revenues. This operation was adopted by the Management Board in August 2020 following the results of the detailed SARS-COV-2 impact assessment analysis which were shared with DG SANTE. The budgetary impacts were presented to DG SANTE and the budgetary resources in excess were released from EFSA budget. In Title I, decreased by 750K EUR, impact on missions, training, outsourcing of logistic services. In Title II, decreased by 690K EUR, mainly on energy supplies, maintenance and clerical services. In Title III, decreased by 3.56M EUR mainly due to the cancellation of physical meetings, missions and events and related travel costs directly linked to the pandemic COVID-19. Expenses on Title I for missions/shuttles (-90%) and training (-20%) have decreased 291K EUR; on Title II expenses on utility costs (water, electricity, heating) have decreased by 145K (-30%). On Title III expenses reduced by 2.1M EUR, 637K EUR related to mission of staff related to operational duties (-89%) and 1.438M EUR in shuttles and prepaid travel for expenses (-85%).

Full implementation (100%) of the C1 budget appropriations for 2020 was achieved.

EFSA recruitment targets were overall met, during the year, 40 temporary agents and 19 Contract agents staff started a new contract with EFSA.

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 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 2020 budget structure has been changed from previous year, 2019, several budget lines have been merged. During the Management Board meeting June 2019, the following changes have adopted:

Budget structure 2019		Budget structure 2020			
Budget line	Description	Budget line	Description		
A-1100	Basic salary	A-1000	Salaries and allowances of staff provided for in establishment plan		
A-1001	Family allowance				
A-1002	Transfer and expatriation allowance				
A-1103	Secretarial allowance				
A-1190	Installation, resettlement and transfer allowances				
A-1130	Insurance against sickness				
A-1131	Insurance against accidents and occupational disease				
A-1132	Unemployment insurance for temporary staff				
A-1140	Birth and death allowance				
A-1141	Annual leave traveling expenses				
A-1147	Call on duties				
A-1149	Other allowances and repayments				
A-1181	Travel expenses (including for members of the family)			A-1104	Entitlements on Entering and Leaving the Service
A-1182	Installation, resettlement and transfer allowances				
A-1183	Removal expenses				
A-1184	Temporary daily subsistence allowance				
A-1520	Visiting experts, National Experts on Detachment	A-1116	Visiting experts, National Experts on Detachment		
A-1521	to international organisations or to public or private institutions	A-1117	to international organisations or to public or private institutions		
A-1175	Interim services	A-1120	Interim services		
A-1180	Miscellaneous expenditure on recruitment	A-1200	Miscellaneous expenditure on recruitment		
A-1420	Further training, language courses and retraining for staff	A-1500	Further training, language courses and retraining for staff		
A-1600	Special assistance grants	A-1600	Special assistance grants, other interventions and complementary aid for disabled		
A-1620	Other interventions				
A-1640	Complementary aid for the handicapped				
A-1171	Translation and interpretation	A-1800	Translation and interpretation		
A-1172	Payment for administrative assistance from EC	A-1801	Payment for administrative assistance from EC		
A-1176	Consultancy and HR services	A-1802	Consultancy and HR services		
A-1177	Other services	A-1803	Other services		

Budget structure 2019		Budget structure 2020	
Budget line	Description	Budget line	Description
A-2080	Preliminary to construction, acquisition or rental of immovable property	A-2002	Studies and technical assistance in connection with building projects
A-2040	Refurbishment of premises/ Fitting out	A-2003	Refurbishment of premises/fitting out
A-2030	Maintenance		
A-2031	Cleaning	A-2021	Cleaning and maintenance
A-2050	Security and surveillance of buildings	A-2023	Security and surveillance of buildings
A-2010	Insurance	A-2024	Insurance
A-2090	Other expenditure on buildings		
A-2353	Removals and associated handling	A-2025	Other expenditure on buildings
A-2100	Purchase/ Maintenance of IT equipment	A-2100	Purchase and maintenance of IT equipment and standard software
A-2101	Purchase / Maintenance of software		
A-2103	Software development		
A-2104	User Support	A-2103	External services for the operation, implementation and maintenance
A-2200	Technical equipment and instalations		
A-2201	Hire or leasing of technical equipment and instalations	A-2200	Technical equipment and installations
A-2202	Maintenance and repair of technical equipment and installations		
A-2210	Purchase of furniture		
A-2211	Hire of furniture	A-2210	Furniture
A-2212	Maintenance and repair of furniture		
A-2320	Bank charges	A-2320	Bank and other financial charges
A-2321	Other financial charges		
A-2330	Legal expenses	A-2330	Legal expenses and damages
A-2340	Damages		
A-2400	Postal charges		
A-2410	Telecommunications subscriptions and charges	A-2400	Postal charges and telecommunications
A-2411	Purchase and installation of equipment		
B-3520	Conferences & Outreach	B-3520	Conferences, outreach and representation cost
A-1700	Reception and entertainment expenses		
B-3530	Operational Development & Control	B-3530	Operational Development, Control and Quality
B-3540	Quality Management		

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

	2020	2019
Revenue		
Commission subsidy DG SANTE	98,848,403.00	79,253,441.62
Commission subsidy DG NEAR	0.00	750,000.00
Other revenue - C4	492,089.68	459,471.44
Other revenue - bank interest	31,357.80	33,343.59
Total revenue (a)	99,371,850.48	80,496,256.65
Expenditure		
Personnel expenses - Budget Title I		
Payments	-47,379,764.84	-43,838,205.62
Automatic carryovers	-827,868.37	-885,526.85
Administrative expenses - Budget Title II		
Payments	-9,579,468.64	-8,242,921.04
Automatic carryovers	-3,572,119.13	-2,300,049.12
Operational expenses - Budget Title III		
Payments	-31,171,755.47	-20,885,203.57
Automatic carryovers	-7,897,821.81	-4,669,317.89
Total expenditure (b)	-100,428,798.26	-80,821,224.09
Outturn for the financial year (a-b)	-1,056,947.78	-324,967.44
Cancellation of unused carryovers	324,289.38	424,520.61
Adjustment for carry-over from previous years	1,084,754.98	335,797.06
Exchange differences for the year	-745.54	-1,475.69
Balance carried over from year N-1	429,374.59	442,464.27
Reimbursement to EC - DG SANTE	-429,374.59	-442,464.27
Balance of the outturn account:		
DG SANTE	351,351.04	429,374.59
DG NEAR	0.00	4,499.95

RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

	2020	2019
ECONOMIC RESULT OF THE YEAR	-716,117.85	-2,355,048.85
Adjustments for accrual items (items included in the economic result but not in the budget result)		
Accrual Cut-off (reversal 31.12.N-1)	-9,820,202.77	-7,680,887.23
Accrual Cut-off (cut-off 31.12.N)	10,812,605.79	8,317,987.91
Unpaid invoices at year end but booked in charges	2,976,996.24	1,641,786.78
Depreciation/amortisation of intangible and tangible assets	3,484,150.28	3,339,739.55
Value reductions	3,015.15	25,044.69
Recovery Orders issued in the year and not yet cashed	-23,000.00	-31,000.00
Provisions	-32,500.00	-32,500.00
Prefinancing given in previous years and cleared in the year	2,371,932.48	1,607,887.84
Prefinancing received by DG NEAR and cleared in the year	-117,498.13	-231,303.31
Payments made from carry-over of payment appropriations	6,445,712.32	6,370,795.07
Adjustment in fixed assets (It software – under construction)	639,870.51	0.00
Other *	-49,148.50	-34,127.13
Adjustments for budgetary items (items included in the budget result but not in the economic result)		
Purchase of tangible fixed assets	-2,177,975.83	-1,521,863.42
Purchase of intangible fixed assets	-11,777.56	-158,250.55
New prefinancing paid in the year and remaining open	-2,020,426.31	-1,525,104.20
New prefinancing received in the year and remaining open – DG SANTE	351,351.04	429,374.59
New prefinancing received from DG NEAR in the year and remaining open	0,00	750,000.00
Budgetary recovery orders issued the year before and cashed in the year	31,000.00	6,000.00
Budgetary recovery orders issued on balance sheet accounts and cashed	31,357.80	33,343.59
Payments on building debt	-1,676,359.72	-2,191,599.02
Payments on financial charges	737,614.15	784,417.31
Payment appropriations carried over to year N+1	-12,297,809.31	-7,854,893.86
Cancellation of unused carried over payment appropriations	324,289.38	424,520.61
Adjustment for carry-over from the previous year	1,084,754.98	335,797.06
Adjustment in fixed assets (It software – under construction)	0.00	-20,652.84
Other **	-483.10	-90.00
BUDGET RESULT OF THE YEAR	351,351.04	429,374.59

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 provided for in e	33,002,657.65	33,002,657.65	0.00	33,002,657.65	33,002,657.65	0.00	33,002,657.65	0.00	0.00
A-1104	Entitlements on Entering and Leaving the Service	227,179.97	227,179.97	0.00	227,179.97	227,179.97	0.00	227,179.97	0.00	0.00
A-1113	Stagiaires	976,404.34	976,404.34	0.00	976,404.34	976,404.34	0.00	976,404.34	0.00	0.00
A-1115	Contract staff	6,956,130.17	6,956,130.17	0.00	6,956,130.17	6,956,130.17	0.00	6,956,130.17	0.00	0.00
A-1116	Visiting experts National Experts on Detachment	735,697.83	735,697.83	0.00	735,697.83	735,171.83	0.00	735,171.83	526.00	526.00
A-1120	Interim services	2,694,608.32	2,694,608.32	0.00	2,694,608.32	2,255,653.49	0.00	2,255,653.49	438,954.83	438,954.83
A-1200	Miscellaneous expenditure on recruitment	148,201.71	148,201.71	0.00	148,201.71	134,601.14	0.00	134,601.14	13,600.57	13,600.57
A-1300	Missions and travel expenses	19,159.49	19,159.49	0.00	19,159.49	19,159.49	0.00	19,159.49	0.00	0.00
A-1301	Shuttles for missions and duty	5,597.44	5,597.44	0.00	5,597.44	5,597.44	0.00	5,597.44	0.00	0.00
A-1410	Medical service	234,501.00	234,501.00	0.00	234,501.00	206,587.29	0.00	206,587.29	27,913.71	27,913.71
A-1500	Further training language courses and retraining	293,855.90	293,855.90	0.00	293,855.90	231,089.58	0.00	231,089.58	62,766.32	62,766.32
A-1600	Special assistance grants other interventions and	2,967.69	2,967.69	0.00	2,967.69	2,967.69	0.00	2,967.69	0.00	0.00
A-1610	Social contacts between staff	1,280.00	1,280.00	0.00	1,280.00	1,280.00	0.00	1,280.00	0.00	0.00
A-1630	Early childhood centres creches and EU school con	1,757,917.08	1,757,917.08	0.00	1,757,917.08	1,730,597.08	0.00	1,730,597.08	27,320.00	27,320.00
A-1800	Translation and Interpretation	26,544.75	26,544.75	0.00	26,544.75	26,544.75	0.00	26,544.75	0.00	0.00
A-1801	Payment for administrative assistance from EC	252,000.00	252,000.00	0.00	252,000.00	222,746.97	0.00	222,746.97	29,253.03	29,253.03
A-1802	Consultancy and HR services	16,380.00	16,380.00	0.00	16,380.00	0.00	0.00	0.00	16,380.00	16,380.00
A-1803	Other services	228,773.69	228,773.69	0.00	228,773.69	178,430.01	0.00	178,430.01	50,343.68	50,343.68
	TITLE I - TOTAL	47,579,857.03	47,579,857.03	0.00	47,579,857.03	46,912,798.89	0.00	46,912,798.89	667,058.14	667,058.14

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	32,899.46	32,899.46	0.00	32,899.46	32,899.46	0.00	32,899.46	0.00	0.00
A-2001	Acquisition	1,904,469.07	1,904,469.07	0.00	1,904,469.07	1,676,359.72	0.00	1,676,359.72	228,109.35	228,109.35
A-2002	Studies and technical assistance in connection wit	608,587.43	608,587.43	0.00	608,587.43	526,315.93	0.00	526,315.93	82,271.50	82,271.50
A-2003	Refurbishment of premises Fitting-out	618,883.46	618,883.46	0.00	618,883.46	582,776.49	0.00	582,776.49	36,106.97	36,106.97
A-2020	Water gas electricity and heating	355,831.28	355,831.28	0.00	355,831.28	280,744.93	0.00	280,744.93	75,086.35	75,086.35
A-2021	Cleaning and maintenance	646,751.71	646,751.71	0.00	646,751.71	583,897.03	0.00	583,897.03	62,854.68	62,854.68
A-2023	Security and surveillance of buildings	693,132.57	693,132.57	0.00	693,132.57	588,873.07	0.00	588,873.07	104,259.50	104,259.50
A-2024	Insurance	26,210.64	26,210.64	0.00	26,210.64	26,210.64	0.00	26,210.64	0.00	0.00
A-2025	Other expenditure on buildings	492,532.43	492,532.43	0.00	492,532.43	449,979.79	0.00	449,979.79	42,552.64	42,552.64
A-2100	Purchase and maintenance of IT equipment and sta	4,381,827.21	4,369,783.80	12,043.41	4,381,827.21	2,889,929.86	0.00	2,889,929.86	1,479,853.94	1,479,853.94
A-2103	External services for the operation implementation	2,455,763.48	2,455,763.48	0.00	2,455,763.48	1,305,000.10	0.00	1,305,000.10	1,150,763.38	1,150,763.38
A-2200	Technical equipment and installations	54,337.89	54,337.89	0.00	54,337.89	54,337.89	0.00	54,337.89	0.00	0.00
A-2210	Purchase of furniture	272,069.14	272,069.14	0.00	272,069.14	259,336.34	0.00	259,336.34	12,732.80	12,732.80
A-2300	Stationery and office supplies	16,499.95	16,499.95	0.00	16,499.95	10,296.84	0.00	10,296.84	6,203.11	6,203.11
A-2320	Bank and other financial charges	350.00	350.00	0.00	350.00	163.00	0.00	163.00	187.00	187.00
A-2330	Legal expenses and damages	137,020.00	137,020.00	0.00	137,020.00	24,520.00	0.00	24,520.00	112,500.00	112,500.00
A-2350	Miscellaneous insurance	3,850.00	3,850.00	0.00	3,850.00	2,691.35	0.00	2,691.35	1,158.65	1,158.65
A-2390	Publications	7,500.00	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.00	0.00
A-2400	Postal charges and telecommunications	184,801.37	184,801.37	0.00	184,801.37	140,754.69	0.00	140,754.69	44,046.68	44,046.68
A-2500	Management Board meetings	30,319.87	30,319.87	0.00	30,319.87	17,944.87	0.00	17,944.87	12,375.00	12,375.00
	TITLE II - TOTAL	12,923,636.96	12,911,593.55	12,043.41	12,923,636.96	9,460,532.00	0.00	9,460,532.00	3,451,061.55	3,451,061.55

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	REPRO Experts meetings	5,248,725.61	5,248,725.61	0.00	5,248,725.61	5,160,618.08	0.00	5,160,618.08	88,107.53	88,107.53
B-3120	RASA Experts meetings	5,065,434.58	5,065,434.58	0.00	5,065,434.58	4,952,646.41	0.00	4,952,646.41	112,788.17	112,788.17
B-3210*	EFSA Grants & Procurement	11,877,299.41	11,877,086.00	213.41	7,673,404.41	2,002,730.11	5,666,138.78	7,668,868.89	9,874,355.89	0.00
B-3220	Scientific Cooperations meetings	14,372.26	14,372.26	0.00	14,372.26	14,372.26	0.00	14,372.26	0.00	0.00
B-3230	Pre-acession programme	1,932.80	1,932.80	0.00	1,932.80	0.00	0.00	0.00	1,932.80	1,932.80
B-3410	Risk Communication Web management communicat	2,553,817.77	2,553,817.77	0.00	2,553,817.77	2,076,848.24	0.00	2,076,848.24	476,969.53	476,969.53
B-3420	External relations	217,453.57	217,453.57	0.00	217,453.57	178,590.74	0.00	178,590.74	38,862.83	38,862.83
B-3500	Operational IT Systems	13,934,500.76	13,923,989.49	10,511.27	13,934,500.76	8,743,928.50	0.00	8,743,928.50	5,180,060.99	5,180,060.99
B-3501*	Multiannual operational IT projects	0.00	0.00	0.00	60,400.00	0.00	60,400.00	60,400.00	0.00	0.00
B-3511	Translation Interpretation Linguistic Proofreadi	152,500.00	152,500.00	0.00	152,500.00	144,285.18	0.00	144,285.18	8,214.82	8,214.82
B-3512	Library	633,703.29	633,703.29	0.00	633,703.29	562,706.23	0.00	562,706.23	70,997.06	70,997.06
B-3513	Mission of staff related to operational duties	75,488.52	75,488.52	0.00	75,488.52	75,488.52	0.00	75,488.52	0.00	0.00
B-3514	Shuttles and prepaid travels for experts and shutt	251,701.23	251,701.23	0.00	251,701.23	251,701.23	0.00	251,701.23	0.00	0.00
B-3515	Catering	4,119.21	4,119.21	0.00	4,119.21	4,027.41	0.00	4,027.41	91.80	91.80
B-3520	Conferences outreach and representation cost	573,312.14	573,312.14	0.00	573,312.14	396,991.89	0.00	396,991.89	176,320.25	176,320.25
B-3530	Operational Development Control and Quality	1,915,400.66	1,915,400.66	0.00	1,915,400.66	757,437.55	0.00	757,437.55	1,157,963.11	1,157,963.11
	TITLE III - TOTAL	42,519,761.81	42,509,037.13	10,724.68	38,376,266.81	25,322,372.35	5,726,538.78	31,048,911.13	17,186,664.78	7,312,308.89
	GRAND TOTAL	103,023,255.80	103,000,487.71	22,768.09	98,879,760.80	81,695,703.24	5,726,538.78	87,422,242.02	21,304,784.47	11,430,428.58

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 provided for in e	116,028.94	0.00	116,028.94	116,028.94	0.00	0.00
A-1115	Contract staff	134,069.84	116,810.00	17,259.84	134,069.84	116,810.00	0.00
A-1300	Missions and travel expenses	1,217.76	0.00	1,217.76	1,217.76	0.00	0.00
A-1803	Other services	31,055.92	5,134.75	25,921.17	31,055.92	5,134.75	0.00
	TITLE I - TOTAL	282,372.46	121,944.75	160,427.71	282,372.46	121,944.75	0.00
A-2000	Rent	48,992.88	0.00	48,992.88	48,992.88	0.00	0.00
A-2003	Refurbishment of premises Fitting-out	35,665.21	35,665.00	0.21	35,665.21	35,665.00	0.00
A-2100	Purchase and maintenance of IT equipment and	16,713.03	12,667.83	4,045.20	16,713.03	0.00	12,667.83
A-2330	Legal expenses and damages	44,250.00	0.00	44,250.00	44,250.00	0.00	0.00
A-2500	Management Board meetings	1,101.46	0.00	1,101.46	1,101.46	0.00	0.00
	TITLE II - TOTAL	146,722.58	48,332.83	98,389.75	146,722.58	35,665.00	12,667.83
B-3020	REPRO Experts meetings	6,735.42	0.00	6,735.42	6,735.42	0.00	0.00
B-3120	RASA Experts meetings	450.00	0.00	450.00	450.00	0.00	0.00
B-3230	Pre-acession programme	781.43	0.00	781.43	781.43	0.00	0.00
B-3513	Mission of staff related to operational duties	15,718.22	199.00	15,519.22	15,718.22	199.00	0.00
B-3514	Shuttles and prepaid travels for experts and shu	39,309.57	0.00	39,309.57	39,309.57	0.00	0.00
	TITLE III - TOTAL	62,994.64	199.00	62,795.64	62,994.64	199.00	0.00
	GRAND TOTAL	492,089.68	170,476.58	321,613.10	492,089.68	157,808.75	12,667.83

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-1115	Contract staff	319,391.40	319,391.40	0.00	319,391.40	319,391.40	0.00
A-1200	Miscellaneous expenditure on recruitment	6,000.00	6,000.00	0.00	6,000.00	5,617.48	382.52
A-1300	Missions and travel expenses	574.59	574.59	0.00	574.59	574.59	0.00
A-1803	Other services	19,437.73	19,437.73	0.00	19,437.73	19,437.73	0.00
	TITLE I - TOTAL	345,403.72	345,403.72	0.00	345,403.72	345,021.20	382.52
A-2000	Rent	49,081.93	49,081.93	0.00	49,081.93	49,081.93	0.00
A-2100	Purchase and maintenance of IT equipment and	12,689.71	12,689.71	0.00	12,689.71	12,689.71	0.00
A-2330	Legal expenses and damages	31,500.00	31,500.00	0.00	31,500.00	21,500.00	10,000.00
	TITLE II - TOTAL	93,271.64	93,271.64	0.00	93,271.64	83,271.64	10,000.00
B-3020	REPRO Experts meetings	2,907.50	2,907.50	0.00	2,907.50	2,700.00	207.50
B-3120	RASA Experts meetings	476.00	476.00	0.00	476.00	476.00	0.00
B-3420	External relations	717.00	0.00	717.00	717.00	0.00	0.00
B-3513	Mission of staff related to operational duties	39.41	39.41	0.00	39.41	39.41	0.00
	TITLE III - TOTAL	4,139.91	3,422.91	717.00	4,139.91	3,215.41	207.50
	GRAND TOTAL	442,815.27	442,098.27	717.00	442,815.27	431,508.25	10,590.02

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-acession programme	641,939.71	252,751.75	389,187.96	641,939.71	119,429.93	133,321.82
	GRAND TOTAL	641,939.71	252,751.75	389,187.96	641,939.71	119,429.93	133,321.82

Notes:

* - The appropriations on the B-3230 (Pre-acession programme) is originated from 2019 credits carry forward (contract 2017/388-568: 4.499,95 eur and contract 2019/405-828: 637.439,76 eur).

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 (1-2)
A-1116	Visiting experts National Experts on Detachment	4,366.35	597.05	4,366.35	597.05	3,769.30
A-1120	Interim services	176,622.45	155,874.99	176,622.45	155,874.99	20,747.46
A-1200	Miscellaneous expenditure on recruitment	263.00	263.00	263.00	263.00	0.00
A-1300	Missions and travel expenses	4,598.78	3,525.48	4,598.78	3,525.48	1,073.30
A-1301	Shuttles for missions and duty	5,045.22	5,042.22	5,045.22	5,042.22	3.00
A-1410	Medical service	14,853.00	13,378.00	14,853.00	13,378.00	1,475.00
A-1500	Further training language courses and retraining	149,184.45	128,069.33	149,184.45	128,069.33	21,115.12
A-1610	Social contacts between staff	4,500.00	4,240.69	4,500.00	4,240.69	259.31
A-1800	Translation and Interpretation	1,381.40	0.00	1,381.40	0.00	1,381.40
A-1801	Payment for administrative assistance from EC	10,199.20	0.00	10,199.20	0.00	10,199.20
A-1802	Consultancy and HR services	102,090.00	98,700.00	102,090.00	98,700.00	3,390.00
A-1803	Other services	65,714.40	65,714.40	65,714.40	65,714.40	0.00
	TITLE I - TOTAL	538,818.25	475,405.16	538,818.25	475,405.16	63,413.09

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 (1-2)
A-2002	Studies and technical assistance in connection with	67,930.00	67,930.00	67,930.00	67,930.00	0.00
A-2003	Refurbishment of premises Fitting-out	401,143.28	401,143.28	401,143.28	401,143.28	0.00
A-2020	Water gas electricity and heating	108,716.12	81,637.29	108,716.12	81,637.29	27,078.83
A-2021	Cleaning and maintenance	219,770.06	219,596.56	219,770.06	219,596.56	173.50
A-2023	Security and surveillance of buildings	185,106.89	182,210.51	185,106.89	182,210.51	2,896.38
A-2025	Other expenditure on buildings	110,160.65	102,967.27	110,160.65	102,967.27	7,193.38
A-2100	Purchase and maintenance of IT equipment and s	516,849.20	511,425.55	516,849.20	511,425.55	5,423.65
A-2103	External services for the operation implementation	398,624.35	381,047.17	398,624.35	381,047.17	17,577.18
A-2200	Technical equipment and installations	1,110.00	1,110.00	1,110.00	1,110.00	0.00
A-2210	Purchase of furniture	67,238.90	67,238.90	67,238.90	67,238.90	0.00
A-2300	Stationery and office supplies	5,213.49	4,945.90	5,213.49	4,945.90	267.59
A-2320	Bank and other financial charges	60.00	0.00	60.00	0.00	60.00
A-2330	Legal expenses and damages	59,529.49	39,785.00	59,529.49	39,785.00	19,744.49
A-2350	Miscellaneous insurance	1,198.37	1,195.67	1,198.37	1,195.67	2.70
A-2390	Publications	950.00	764.04	950.00	764.04	185.96
A-2400	Postal charges and telecommunications	45,451.92	33,207.40	45,451.92	33,207.40	12,244.52
A-2500	Management Board meetings	17,724.76	17,644.23	17,724.76	17,644.23	80.53
	TITLE II - TOTAL	2,206,777.48	2,113,848.77	2,206,777.48	2,113,848.77	92,928.71

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 (1-2)
B-3020	REPRO Experts meetings	66,649.12	51,261.05	66,649.12	51,261.05	15,388.07
B-3120	RASA Experts meetings	65,748.03	63,727.87	65,748.03	63,727.87	2,020.16
B-3410	Risk Communication Web management communi	199,548.68	195,471.77	199,548.68	195,471.77	4,076.91
B-3420	External relations	45,165.05	45,114.88	45,165.05	45,114.88	50.17
B-3500	Operational IT Systems	2,023,061.79	1,908,248.91	2,023,061.79	1,908,248.91	114,812.88
B-3511	Translation Interpretation Linguistic Proofreadi	70,513.48	67,996.31	70,513.48	67,996.31	2,517.17
B-3512	Library	85,917.74	73,831.76	85,917.74	73,831.76	12,085.98
B-3513	Mission of staff related to operational duties	16,247.85	16,247.85	16,247.85	16,247.85	0.00
B-3514	Shuttles and prepaid travels for experts and shutt	36,968.44	36,968.44	36,968.44	36,968.44	0.00
B-3515	Catering	1,304.88	1,304.88	1,304.88	1,304.88	0.00
B-3520	Conferences outreach and representation cost	71,526.41	55,423.93	71,526.41	55,423.93	16,102.48
B-3530	Operational Development Control and Quality	1,341,754.50	1,340,860.74	1,341,754.50	1,340,860.74	893.76
	TITLE III - TOTAL	4,024,405.97	3,856,458.39	4,024,405.97	3,856,458.39	167,947.58
	GRAND TOTAL	6,770,001.70	6,445,712.32	6,770,001.70	6,445,712.32	324,289.38

Notes:

- The amount on A-1116 of 4,366.35 euro is originated from carried forward 2019 credits (A-1520).
- The amount on A-1120 of 176,622.45 euro is originated from carried forward 2019 credits (A-1175).
- The amount on A-1200 of 263.00 euro is originated from carried forward 2019 credits (A-1180).
- The amount on A-1300 of 4,598.78 euro is carried forward from 2019 credits (C4).
- The amount on A-1500 of 149,184.45 euro is originated from carried forward 2019 credits (A-1420).
- The amount on A-1800 of 1,381.40 euro is originated from carried forward 2019 credits (A-1171).
- The amount on A-1801 of 10,199.20 euro is originated from carried forward 2019 credits (A-1172).
- The amount on A-1802 of 102,090.00 euro is originated from carried forward 2019 credits (A-1176).
- The amount on A-1803 of 65,714.40 euro is originated from carried forward 2019 credits (A-1177).
- The amount on A-2002 of 67,930.00 euro is originated from carried forward 2019 credits (A-2080).
- The amount on A-2003 of 401,143.28 euro is originated from carried forward 2019 credits (A-2040).
- The amount on A-2021 of 219,770.06 euro is originated from carried forward 2019 credits (A-2030 and A-2031).
- The amount on A-2023 of 185,106.89 euro is originated from carried forward 2019 credits (A-2050).
- The amount on A-2025 of 110,160.65 euro is originated from carried forward 2019 credits (A-2090).
- The amount on A-2100 of 516,849.20 euro is originated from carried forward 2019 credits (A-2100 and A-2101).
- The amount on A-2103 of 398,624.35 euro is originated from carried forward 2019 credits (A-2103 and A-2104).
- The amount on A-2400 of 45,451.92 euro is originated from carried forward 2019 credits (A-2400, A-2410 and A-2411).
- The amount on B-3530 of 1,341,754.50 euro is originated from carried forward 2019 credits (B-3530 and B-3540).

Fund Source : C8 Appropriations - Differentiated 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 (4)	R A L (2-4)
B-3210	EFSA Grants & Procurement	11,409,971.44	11,090,502.52	319,468.92	0.00	5,666,138.78	5,424,363.74
B-3501	Multiannual operational IT projects	98,515.77	98,515.77	0.00	0.00	60,400.00	38,115.77
	GRAND TOTAL	11,508,487.21	11,189,018.29	319,468.92	0.00	5,726,538.78	5,462,479.51

Notes:

- The amounts on B-3210 (EFSA Grants & Procurement) and B-3501(Multiannual operational IT projects) are originated from 2019 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 in e	33,157,000.00	-154,342.35	0.00	33,002,657.65	33,157,000.00	-154,342.35	0.00	33,002,657.65
A-1104	Entitlements on Entering and Leaving the Service	320,000.00	-92,820.03	0.00	227,179.97	320,000.00	-92,820.03	0.00	227,179.97
A-1113	Stagiaires	1,064,000.00	-38,519.99	-49,075.67	976,404.34	1,064,000.00	-38,519.99	-49,075.67	976,404.34
A-1115	Contract staff	7,047,000.00	-90,869.83	0.00	6,956,130.17	7,047,000.00	-90,869.83	0.00	6,956,130.17
A-1116	Visiting experts National Experts on Detachment	810,000.00	-34,302.17	-40,000.00	735,697.83	810,000.00	-34,302.17	-40,000.00	735,697.83
A-1120	Interim services	2,000,000.00	716,108.32	-21,500.00	2,694,608.32	2,000,000.00	716,108.32	-21,500.00	2,694,608.32
A-1200	Miscellaneous expenditure on recruitment	172,000.00	-23,798.29	0.00	148,201.71	172,000.00	-23,798.29	0.00	148,201.71
A-1300	Missions and travel expenses	250,000.00	-10,024.00	-220,816.51	19,159.49	250,000.00	-10,024.00	-220,816.51	19,159.49
A-1301	Shuttles for missions and duty	60,000.00	-3,000.00	-51,402.56	5,597.44	60,000.00	-3,000.00	-51,402.56	5,597.44
A-1410	Medical service	240,000.00	-5,499.00	0.00	234,501.00	240,000.00	-5,499.00	0.00	234,501.00
A-1500	Further training language courses and retraining	500,000.00	-6,144.10	-200,000.00	293,855.90	500,000.00	-6,144.10	-200,000.00	293,855.90
A-1600	Special assistance grants other interventions and	10,000.00	-7,032.31	0.00	2,967.69	10,000.00	-7,032.31	0.00	2,967.69
A-1610	Social contacts between staff	35,000.00	-4,720.00	-29,000.00	1,280.00	35,000.00	-4,720.00	-29,000.00	1,280.00
A-1630	Early childhood centres creches and EU school c	1,410,000.00	347,917.08	0.00	1,757,917.08	1,410,000.00	347,917.08	0.00	1,757,917.08
A-1800	Translation and Interpretation	100,000.00	-73,455.25	0.00	26,544.75	100,000.00	-73,455.25	0.00	26,544.75
A-1801	Payment for administrative assistance from the C	272,000.00	-20,000.00	0.00	252,000.00	272,000.00	-20,000.00	0.00	252,000.00
A-1802	Consultancy and HR services	605,000.00	-570,120.00	-18,500.00	16,380.00	605,000.00	-570,120.00	-18,500.00	16,380.00
A-1803	Other services	454,000.00	-107,770.79	-117,455.52	228,773.69	454,000.00	-107,770.79	-117,455.52	228,773.69
	TITLE I - TOTAL	48,506,000.00	-178,392.71	-747,750.26	47,579,857.03	48,506,000.00	-178,392.71	-747,750.26	47,579,857.03

Budget line	Official Budget Item Description	Commitment Appropriation				Payment Appropriation			
		Initial	Transfer	Amended	Final	Initial	Transfer	Amended	Final
A-2000	Rent	90,000.00	-57,100.54	0.00	32,899.46	90,000.00	-57,100.54	0.00	32,899.46
A-2001	Acquisition	1,675,000.00	198,111.27	31,357.80	1,904,469.07	1,675,000.00	198,111.27	31,357.80	1,904,469.07
A-2002	Studies and technical assistance in connection w	690,000.00	-81,412.57	0.00	608,587.43	690,000.00	-81,412.57	0.00	608,587.43
A-2003	Refurbishment of premises Fitting-out	1,278,053.00	-536,068.70	-123,100.84	618,883.46	1,278,053.00	-536,068.70	-123,100.84	618,883.46
A-2020	Water gas electricity and heating	530,000.00	-34,168.72	-140,000.00	355,831.28	530,000.00	-34,168.72	-140,000.00	355,831.28
A-2021	Cleaning and maintenance	673,000.00	-6,248.29	-20,000.00	646,751.71	673,000.00	-6,248.29	-20,000.00	646,751.71
A-2023	Security and surveillance of buildings	731,000.00	-19,867.43	-18,000.00	693,132.57	731,000.00	-19,867.43	-18,000.00	693,132.57
A-2024	Insurance	35,000.00	-8,789.36	0.00	26,210.64	35,000.00	-8,789.36	0.00	26,210.64
A-2025	Other expenditure on buildings	850,000.00	-202,205.77	-155,261.80	492,532.43	850,000.00	-202,205.77	-155,261.80	492,532.43
A-2100	Purchase and maintenance of IT equipment and	3,295,797.00	1,086,030.21	0.00	4,381,827.21	3,295,797.00	1,086,030.21	0.00	4,381,827.21
A-2103	External services for the operation implementatic	2,412,000.00	177,013.74	-133,250.26	2,455,763.48	2,412,000.00	177,013.74	-133,250.26	2,455,763.48
A-2200	Technical equipment and installations	125,000.00	-13,482.46	-57,179.65	54,337.89	125,000.00	-13,482.46	-57,179.65	54,337.89
A-2210	Purchase of furniture	409,669.00	-137,599.86	0.00	272,069.14	409,669.00	-137,599.86	0.00	272,069.14
A-2300	Stationery and office supplies	56,500.00	-0.05	-40,000.00	16,499.95	56,500.00	-0.05	-40,000.00	16,499.95
A-2320	Bank and other financial charges	1,000.00	-650.00	0.00	350.00	1,000.00	-650.00	0.00	350.00
A-2330	Legal expenses and damages	220,000.00	-82,980.00	0.00	137,020.00	220,000.00	-82,980.00	0.00	137,020.00
A-2350	Miscellaneous insurance	9,000.00	-5,150.00	0.00	3,850.00	9,000.00	-5,150.00	0.00	3,850.00
A-2390	Publications	11,000.00	-3,500.00	0.00	7,500.00	11,000.00	-3,500.00	0.00	7,500.00
A-2400	Postal charges and telecommunications	228,660.00	-43,858.63	0.00	184,801.37	228,660.00	-43,858.63	0.00	184,801.37
A-2500	Management Board meetings	80,000.00	-49,680.13	0.00	30,319.87	80,000.00	-49,680.13	0.00	30,319.87
	TITLE II - TOTAL	13,400,679.00	178,392.71	-655,434.75	12,923,636.96	13,400,679.00	178,392.71	-655,434.75	12,923,636.96

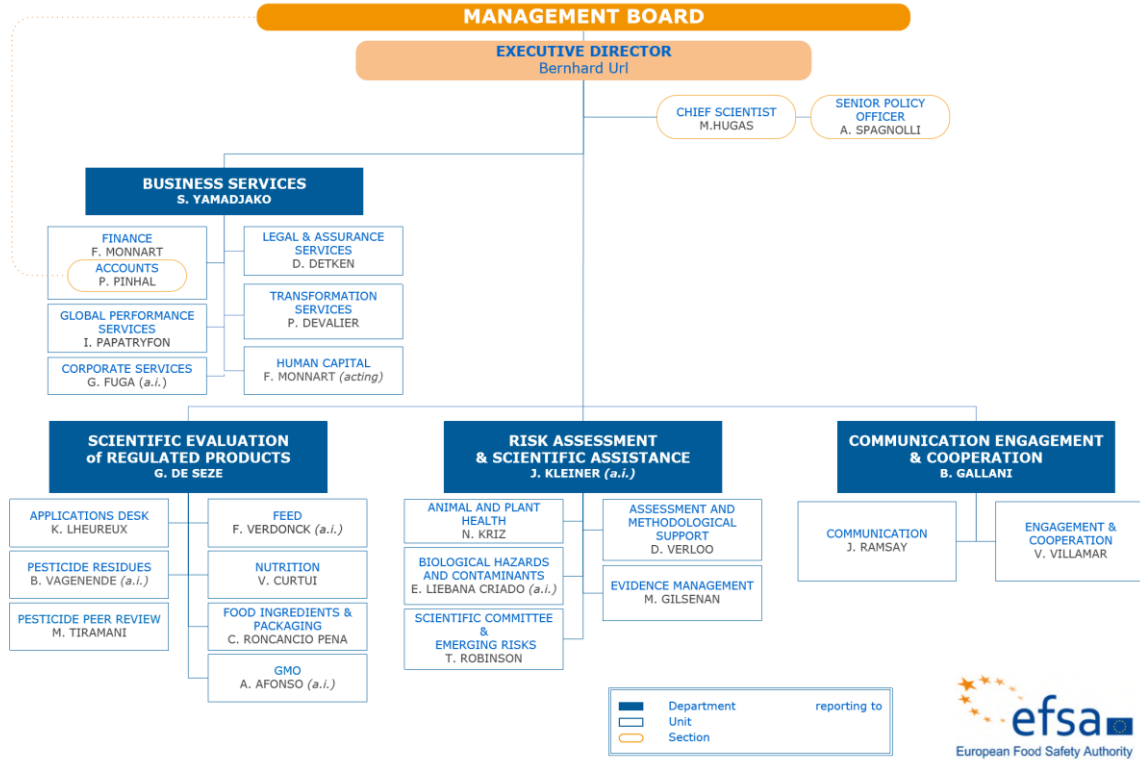
Budget line	Official Budget Item Description	Commitment Appropriation				Payment Appropriation			
		Initial	Transfer	Amended	Final	Initial	Transfer	Amended	Final
B-3020	REPRO Experts meetings	5,749,444.00	-100,356.39	-400,362.00	5,248,725.61	5,749,444.00	-100,356.39	-400,362.00	5,248,725.61
B-3120	RASA Experts meetings	4,898,090.00	167,344.58	0.00	5,065,434.58	4,898,090.00	167,344.58	0.00	5,065,434.58
B-3210	EFSA Grants & Procurement	11,489,899.00	387,400.41	0.00	11,877,299.41	7,286,004.00	387,400.41	0.00	7,673,404.41
B-3220	Scientific Cooperations meetings	225,586.00	-8,543.95	-202,669.79	14,372.26	225,586.00	-8,543.95	-202,669.79	14,372.26
B-3230	Pre-accession programme	0.00	1,932.80	0.00	1,932.80	0.00	1,932.80	0.00	1,932.80
B-3410	Risk Communication Web management commun	2,489,000.00	148,567.77	-83,750.00	2,553,817.77	2,489,000.00	148,567.77	-83,750.00	2,553,817.77
B-3420	External relations	1,005,000.00	-773,750.60	-13,795.83	217,453.57	1,005,000.00	-773,750.60	-13,795.83	217,453.57
B-3500	Operational IT Systems	11,996,200.00	2,021,026.60	-82,725.84	13,934,500.76	11,996,200.00	2,021,026.60	-82,725.84	13,934,500.76
B-3501	Multiannual operational IT projects	0.00	0.00	0.00	0.00	60,400.00	0.00	0.00	60,400.00
B-3511	Translation Interpretation Linguistic Proofreadi	190,000.00	-37,500.00	0.00	152,500.00	190,000.00	-37,500.00	0.00	152,500.00
B-3512	Library	620,000.00	13,703.29	0.00	633,703.29	620,000.00	13,703.29	0.00	633,703.29
B-3513	Mission of staff related to operational duties	900,000.00	-34,634.62	-789,876.86	75,488.52	900,000.00	-34,634.62	-789,876.86	75,488.52
B-3514	Shuttles and prepaid travels for experts and shut	2,050,000.00	-195,000.00	-1,603,298.77	251,701.23	2,050,000.00	-195,000.00	-1,603,298.77	251,701.23
B-3515	Catering	50,000.00	-2,209.44	-43,671.35	4,119.21	50,000.00	-2,209.44	-43,671.35	4,119.21
B-3520	Conferences outreach and representation cost	1,095,000.00	-178,381.11	-343,306.75	573,312.14	1,095,000.00	-178,381.11	-343,306.75	573,312.14
B-3530	Operational Development Control and Quality	3,325,000.00	-1,409,599.34	0.00	1,915,400.66	3,325,000.00	-1,409,599.34	0.00	1,915,400.66
	TITLE III - TOTAL	46,083,219.00	0.00	-3,563,457.19	42,519,761.81	41,939,724.00	0.00	-3,563,457.19	38,376,266.81
	GRAND TOTAL	107,989,898.00	0.00	-4,966,642.20	103,023,255.80	103,846,403.00	0.00	-4,966,642.20	98,879,760.80

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 2020)



ESTABLISHMENT PLAN 2020 & FILLED POSTS

Category and grade	Posts					
	2019		2020		2020	
	Occupied posts at 31.12.2019		Authorized posts for 2020		Occupied posts at 31.12.2020	
	Permanent agent	Temporary agent	Permanent agent	Temporary agent	Permanent agent	Temporary agent
AD16						
AD15		1		1		1
AD14						
AD13		1		4		3
AD12		5		4		4
AD11		7		8		5
AD10		14		19		15
AD9		30	1	40		37
AD8	2	61	3	62	3	61
AD7	3	49	1	59	2	55
AD6		35		43		49
AD5		7		10		13
Total AD	5	210	5	250	5	243
AST11						
AST10						
AST9						
AST8				1		
AST7		3		4		3
AST6		6		6		7
AST5		16		21		18
AST4		36		34		32
AST3		19		22		23
AST2		17		11		13
AST1		1				1
Total AST	0	98	0	99	0	97
Total	5	308	5	349	5	340
Grand total	313		354		345	

Please note that the figures 31.12.2019 includes 1 accepted offer letter for post with starting date in 2020.
Please note that the figures 31.12.2020 includes 1 accepted offer letter for post with starting date in 2021.

CONTRACTUAL AGENTS & SECONDED NATIONAL EXPERTS (SNE's)

Description	2019	2020
- Contractual agents	129	122
- SNE	15	14
Total	144	136