



ANNUAL ACCOUNTS

EUROPEAN FOOD SAFETY AUTHORITY

Financial Year 2023

Financial Statements
Reports on the Implementation of the Budget

Certification of the 2023 Annual Accounts

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

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

[signed]
Pedro Pinhal
Accounting Officer

Parma, 17 June 2024

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 2023 Annual Accounts cover the period 1st January to 31st December 2023.

LEGAL BASIS

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

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

FINANCIAL STATEMENTS

BALANCE SHEET

EUR

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

STATEMENT OF FINANCIAL PERFORMANCE

EUR

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

CASH FLOW STATEMENT

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

STATEMENT OF CHANGES IN NET ASSETS

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

NOTES TO THE FINANCIAL STATEMENTS

1.1.2023 – 31.12.2023

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. Legal basis and Accounting rules

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

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

The accounting system of the European Food Safety Authority comprises general accounts and budget accounts. These accounts are kept in Euro on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle.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.

1.3.2. Expenses

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

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

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

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

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

2. NOTES TO THE BALANCE SHEET

NON-CURRENT ASSETS

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

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

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

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

2.1. Intangible assets

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

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

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

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

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

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

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

Name of project	Internally generated computer software
Talent Management	2,999,397.64
IAM	624,946.56
DoIs (Declarations of Interests)	758,231.78
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	Assets under construction	TOTAL
Gross carrying amounts 01.01.2023	43,037,700.58	1,071,891.26	7,365,841.85	2,184,283.88	0.00	53,659,717.57
Additions	492,899.23	0.00	870,294.59	579,200.61	195,000.00	2,137,394.43
Disposals	0.00	0.00	-1,885,817.63	-193,620.54	0.00	-2,079,438.17
Other changes	0.00	0.00	0.00	0.00	0.0	0.00
Gross carrying amounts 31.12.2023	43,530,599.81	1,071,891.26	6,350,318.81	2,569,863.95	195,000.00	53,717,673.83
Accumulated depreciations and impairments 01.01.2023	-17,981,833.83	-1,012,674.57	-5,440,133.12	-1,369,694.83	0.00	-25,804,336.35
Depreciations	-1,826,735.50	-19,657.52	-926,507.20	-130,670.08	0.00	-2,903,570.30
Write-back (disposals)	0.00	0.0	1,884,822.41	192,664.44	0.00	2,077,486.85
Other changes	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated depreciation and impairment 31.12.2023	-19,808,569.33	-1,032,332.09	-4,481,817.91	-1,307,700.47	0.00	-26,630,419.80
Net carrying amounts 31.12.2023	23,722,030.48	39,559.17	1,868,500.90	1,262,163.48	195,000.00	27,087,254.03

2.3. Non-current pre-financing

Pre-financing is the equivalent of cash advances paid in the context of purchases of goods or services by EFSA and it may be split into a number of payments over a period defined in the particular pre-financing agreement. These payments are made before the goods are delivered or the services are performed and intended to provide the beneficiary with a float. If the beneficiary does not incur eligible expenditures, he has the obligation to return the pre-financing advance to EFSA. This right of EFSA is shown as an asset.

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

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

CURRENT ASSETS

2.4. Current receivables and recoverables

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

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

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

2.5. Current pre-financing

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

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

2.6. Cash and cash equivalents

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

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

NON-CURRENT LIABILITIES

2.7. Non-current financial liabilities

	2023	2022
Other long term liabilities	15,558,829.17	16,839,320.86
Total	15,558,829.17	16,839,320.86

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

CURRENT LIABILITIES

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

	2023	2022
Provisions	16,929.95	22,929.95
Total	16,929.95	22,929.95

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 2023 comprise outstanding unpaid invoices received and recognised at invoice reception for the original amount.

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

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

2.10. Accrued charges and deferred income

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

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

2.11. Accounts payable to consolidated EU entities

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

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

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

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

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

Reference	2023	Total
Contract 2023/440-820	75,435.67	75,435.67

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

3.1. Revenue

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

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

3.1.1. Union contribution

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

3.1.2. Other operating revenue

	2023	2022
Assigned revenue	76,118.67	179,000.00
Revenue from EU entities	735,264.78	404,365.15
Total	811,383.45	583,365.15

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

3.2. Administrative Expenses

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

Regarding the administrative expenses, the breakdown is provided below:

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

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

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

Regarding other administrative expenses, the breakdown is provided below:

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

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

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

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

3.3. Operating expenses

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

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

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

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

3.4. Financial revenue

	2023	2022
Exchange rate differences	1,571.19	1,302.90
Bank interest	757,013.44	0.00
Total	758,584.63	1,302.90

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

3.5. Financial expenses

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

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

3.6 Economic Result of the Year

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

1. CONTINGENT ASSETS AND LIABILITIES AND OTHER SIGNIFICANT DISCLOSURES

1.1. Contingent Assets

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

- Guarantees received: 250,000.00 euro

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

1.2. Contingent Liabilities

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

	2023	2022
Number legal cases pending	2	1
Total	2	1

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

1.3. Other significant disclosures

1.3.1. Operating Leases

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

1.3.2. Contract Purchase for EFSA Headquarters (Building)

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

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

1.3.3. Outstanding commitments not yet expensed (Carryovers)

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

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

5 PROTECTION OF THE EFSA'S BUDGET

5.1 Recoveries

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

5.2 Preventive mechanisms

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

6 FINANCIAL INSTRUMENTS AND RISK MANAGEMENT POLICIES

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

The carrying amounts of financial instruments are as follows:

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

Liquidity risk

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

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

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

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

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

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

Credit risk

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

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

The maximum exposure to credit risk is:

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

The credit quality of receivables, is shown below:

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

* - 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	4,623,694.04	0.00	0.00	0.00	4,623,694.04
Current receivables	0.00	0.00	0.00	17,821.00	17,821.00
Sundry receivables	15,052.16	0.00	9,966.92	0.00	25,019.08
Prepaid expenses	3,602,721.29	0.00	0.00	0.00	3,602,721.29
Pre-financing – ST	619,201.35	0.00	0.00	0.00	619,201.35
Cash	16,098,067.70	0.00	0.00	0.00	16,098,067.70
Total	24,958,736.54	0.00	9,966.92	17,821.00	24,986,524.46

Interest rate risk

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

Foreign currency risk

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

7 CHANGES IN ACCOUNTING POLICIES

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

8 RELATED PARTY DISCLOSURE

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

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

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

In March 2014, EFSA Management Board has designated Dr. Bernhard Url as the next EFSA's Executive Director. The Executive Director Designate of EFSA, Dr. Bernhard Url, was evaluated by the Committee on Environment, Public Health and Food Safety (ENVI) in an hearing held in Strasbourg (European Parliament) on 14th April 2014. Following this hearing the European Parliament formalised its opinion in a letter by the President to the Chair of EFSA's Management Board. EFSA's Management Board appointed in May 2014 Dr. Bernhard Url as the next EFSA's Executive Director, with a five years mandate. In June 2019, Dr. Bernhard Url, was re-appointed for an additional five-year term. The recruitment process for the new EFSA's Executive Director is due to be completed next year in 2025 and following an agreement by written procedure, the Management Board decided to nominate Dr. Bernhard Url as acting Executive Director of EFSA, effective from 1st June 2024.

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

9 EVENTS AFTER THE BALANCE SHEET DATE

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

REPORTS ON IMPLEMENTATION OF THE BUDGET

BUDGETARY STRUCTURE AND PRINCIPLES

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

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

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

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

Origin of Appropriations

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

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

Composition of Appropriations Available

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

Calculation of the Budget Result

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

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

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

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

Budgetary principles

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

BUDGET RESULT

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

RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

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

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

Fund Source : C1 Appropriations – Title II

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

Fund Source : C1 Appropriations – Title III

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

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

Fund Source : C4 Appropriations

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

Fund Source : C5 Appropriations

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

Fund Source : R0 Appropriations

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

Notes:

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

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

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

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

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

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

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

Notes:

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

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)	Executed Payment (3)	RAL (2-3)
B-3210	EFSA Grants & Procurement	37,829,986.32	37,377,113.53	452,872.79	16,119,577.98	21,257,535.55
B-3501	Multiannual operational IT projects	784,712.00	784,712.00	0.00	392,456.00	392,256.00
	GRAND TOTAL	38,614,698.32	38,161,825.53	452,872.79	16,512,033.98	21,649,791.55

Notes:

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

BUDGET TRANSFERS

Initial Budget versus Final Budget

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

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

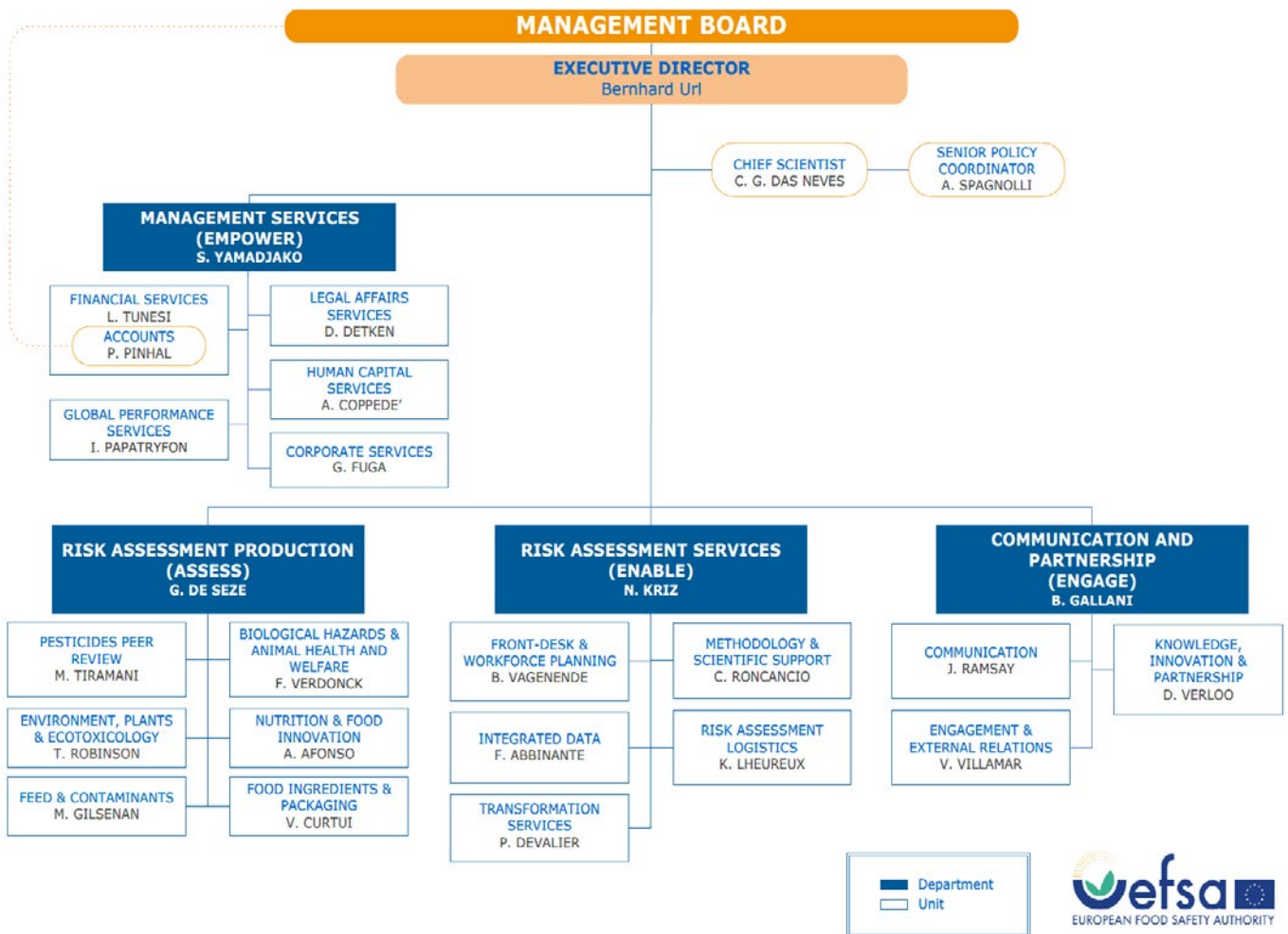
Budget line	Official Budget Item Description	Commitment Appropriation				Payment Appropriation			
		Initial	Transfer	Amended	Final	Initial	Transfer	Amended	Final
B-3020	Risk Assessment Production experts meetin	6,170,609.00	-1,721,807.00	0.00	4,448,802.00	6,170,609.00	-1,721,807.00	0.00	4,448,802.00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

Notes:

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

EFSA's ORGANISATIONAL CHART

(December 2023)



ESTABLISHMENT PLAN 2023 & FILLED POSTS
(Statutory positions)

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

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

Description	2022	2023
- Contractual agents	170	166
- SNE	14	12
Total	184	178