

European Food Safety Authority — Publication of the final accounts for the financial year 2004

(2005/C 269/06)

The complete version of the final accounts may be found at the following address:

http://www.efsa.eu.int/about_efsa/efsa_funding/accounts/catindex_en.html

Table 1

Implementation of the budget for the financial year 2004

(1 000 euro)

Revenue			Expenditure													
Origin of revenue	Revenue entered in the final budget for the financial year	Revenue collected	Allocation of expenditure	Final budget appropriations					Appropriations carried over from the previous financial year			Appropriations available (2004 budget and financial year 2003)				
				entered	commit- ted	paid	carried over	cancell- ed	outstan- ding commit- ments	paid	cancell- ed	appro- pria- tions	commit- ted	paid	carried over	cancell- ed
Community subsidies	29 092	18 000	Title I Staff	11 509	8 641	8 251	390	2 868	149	140	9	11 658	8 790	8 392	390	2 877
Other subsidies	0	0	Title II Administration	5 633	5 094	3 617	1 477	539	1 189	1 059	130	6 822	6 284	4 676	1 477	669
Other revenues	0	0	Title III Operating expenditure	11 950	7 517	4 051	3 818	4 081	2 895	2 020	875	14 845	10 412	6 071	3 818	4 956
Total	29 092	18 000	Total	29 092	21 252	15 919	5 684	7 488	4 233	3 219	1 014	33 325	25 486	19 139	5 684	8 502

NB: Variations in totals are due to the effects of rounding.

Table 2

Revenue and expenditure account for the financial years 2004 and 2003

(1 000 euro)

	2004	2003 ⁽¹⁾
Operating revenue	20 591	10 171
Total operating revenue	20 591	10 171
Administrative expenditure		
Staff expenditure	- 7 564	- 3 213
Buildings and related expenditure	- 4 192	- 781
Other expenditure	- 1 263	- 536
Depreciation and write-off	- 333	- 204
Operating expenditure	- 6 431	- 2 159
Total operating expenditure	- 19 783	- 6 894
Total operating profit/loss	808	3 277
Revenue from financial operations	0	1
Expenditure from financial operations	- 7	- 3
Profit/(loss) on financial operations	- 6	- 2
Current profit/(loss)	802	3 275
Extraordinary revenue		402
Extraordinary expenditure	- 27	
Extraordinary profit/(loss)	- 27	402
Economic outturn for the financial year	775	3 677

(¹) The data for the financial year 2003 have been restated to make them comply with the principle of accruals-based accounting.

NB: Variations in totals are due to the effects of rounding.

Table 3

Balance sheet at 31 December 2004 and at 31 December 2003

(1 000 euro)

Assets	2004	2003	Liabilities	2004	2003 ⁽¹⁾
A. FIXED ASSETS			A. OWN CAPITAL		
<i>Intangible assets</i>			<i>Balance carried over</i>	3 677	
Computer programmes	423	362	<i>Economic outturn for the financial year</i>	775	3 677
<i>Tangible assets</i>			Total	4 452	3 677
Computer equipment	1 035	701	C. LIABILITIES		
Furniture and mobile equipment	151	106	<i>Liabilities of a maximum of one year</i>		
Depreciation	- 537	- 204	Salary liabilities	13	8
			Fiscal and social liabilities	77	
Total	1 071	965	Consolidated entities (EC) ⁽²⁾	2 069	146
B. CURRENT ASSETS			Expenditure to be allocated and revenue to be carried over	2 686	1 535
<i>Stocks</i>					
<i>Receivables of a maximum of one year</i>					
Advance financing	323				
Staff	50				
Current receivables	1	1			
Other receivables	36	40			
Consolidated entities (EC) ⁽²⁾	4 568				
Expenditure to be carried over and revenue accrued	47	2			
<i>Available assets</i>					
Bank accounts	3 202	4 342			
Imprest accounts		15			
Total	8 226	4 400	Total	4 845	1 688
Total assets	9 297	5 365	Total liabilities	9 297	5 365

⁽¹⁾ The data for the financial year 2003 have been restated to make them comply with the principle of accruals-based accounting.

⁽²⁾ Community institutions and bodies.

NB: Variations in totals are due to the effects of rounding.