



Financial Statements & Budgetary Reports

Final **Accounts**

2014

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CERTIFICATION OF THE ACCOUNTS & STATEMENT OF THE DIRECTOR

Certification of the accounts

The annual accounts of the Consumers, Health, Agriculture and Food Executive Agency (CHAFEA) for the year 2014 have been prepared in accordance with the Title IX of the Financial Regulation applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of CHAFEA in accordance with Article 68 of the Financial Regulation.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show CHAFEA's assets and liabilities and the budgetary implementation.

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

Statement of the Director

I, the undersigned, Director of the Consumers, Health Agriculture and Food Executive Agency (CHAFEA), in my capacity as Authorising Officer:

- Declare that the information contained in this report gives a true and fair view.
- State that I have reasonable assurance that the resources assigned to the activities described in the Annual Activity Report have been used for their intended purpose and in accordance with the principles of sound management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgment and on the information at my disposal, such as the results of the self-assessment, ex-ante controls, the work of the internal audit capability, the observations of the Internal Audit Service and the lessons learnt from the reports of the Court of Auditors for years prior to the year of this declaration.

- Confirm that I am not aware of anything not reported here which could harm the interests of the institution.

Luxembourg, 10/06/2015

Mr Anatole TOKOFAI
Accounting Officer

Mr Luc BRIOL
Director

PART I

1. Introduction

The Consumers, Health and Food Executive Agency (CHAFEA) is the result of the transformation of the Executive Agency for Health and Consumers (EAHC), following the Commission implementing Decision of 17 December 2013 (Ref. 2013/770/EU).

*By the Commission Implementing Decision of 17 December 2014 (Ref. 2014/927/EU), the Consumers, Health and Food Executive Agency has been transformed into the **Consumers, Health, Agriculture and Food Executive Agency – CHAFEA** from 1st January 2014 to 31 December 2024 and has also been made responsible for implementing the information provision and promotion measures concerning agricultural products implemented in the internal market and third countries.*

PROGRAMMES DELEGATED TO THE AGENCY OVER THE PERIOD 2008-2014

By its decision (2008/544/EC) of 20th June 2008, the Commission established the Executive Agency for Health and Consumers (EAHC), with the mandate to manage the following programmes in the field of Public Health, Consumers and Food Safety Measures:

- *Public Health Programme 2003-2008* – *Decision N° 1786/2002/EC,*
- *Public Health Programme 2008-2013* – *Decision No 1350/2007/EC,*
- *Consumers Programme 2007-2013* – *Decision No 1926/2006/EC,*
- *Food Safety Training Measures* – *Regulation (EC) No 882/2004 and Directive 2000/29/EC.*

Under the Community programmes mentioned above, EAHC has been responsible for implementing the following tasks as defined in the delegation act adopted on 9th September 2008¹ :

- (a) Managing all the phases of the cycle of projects (for monitoring and dissemination purposes, the Agency shall take the necessary steps to create a database of projects or to continue an existing one, incorporating project descriptions and final results);
- (b) Monitoring projects implemented under these programmes and measures, including the necessary checks;
- (c) Collecting, processing and distributing data and in particular, compiling, analysing and transmitting to the Commission all information required to guide the implementation of Community programmes and measures, promote coordination and synergy with other programmes of the Communities, the Member States or international organisations;
- (d) Organising meetings, seminars, talks and training measures;
- (e) Helping to evaluate the programme's impacts in particular the annual and/or mid-term evaluation of the implementation of the programmes, and implementing follow-up actions on evaluations decided by the Commission;
- (f) Disseminating the results of the information operations planned and implemented by the Commission;
- (g) Producing overall control and supervision data;
- (h) Participating in preparatory work on financing decisions.

¹ Commission Decision of 9/09/2008- delegating powers to the EAHC

The lifetime of the Executive Agency for Health and Consumers was extended to 31/12/2015.

Furthermore, the Commission decided in 2012 to extend the mandate of the Agency and to increase the volume of appropriations entrusted to it through a new amendment:

as a consequence, the Agency is responsible for the management of the part of the actions provided for in the Commission Decision C(2012) 1548, adopting a work programme for the funding of projects in the area of external trade relations, including access to the markets for non-European Union countries and initiatives in the field of trade-related assistance². This extension also covers the delegation of actions pertaining to the *Food Security* Thematic Programme as provided for in Regulation EC/1905/2006 of the European Parliament and the Council establishing a Financing Instrument for Development Cooperation.

By its implementing Decision of 17 December 2013 (Ref. 2013/770/EU) the European Commission established the Consumers, Health and Food Executive Agency – Chafea - which replaced and succeeded the Executive Agency for Health and Consumers from 1st January 2014 to 31 December 2024.

The Commission Decision of 17 December 2013 entrusts the Agency with the implementation of the following programmes and actions:

- The Consumer Programme 2014-2020,
- The Public Health Programme 2014-2020,
- The Food Safety Training measures covered by Directive 2000/29/EC and Regulation (EC) No 882/2004.

The Agency is also entrusted with the implementation of the legacy of following programmes and actions:

- Public Health Programme 2003-2008 – Decision N° 1786/2002/EC,
- Public Health Programme 2008-2013 – Decision No 1350/2007/EC,
- Consumer Programme 2007-2013 – Decision No 1926/2006/EC,
- Food Safety Training Measures – Regulation (EC) No 882/2004 and Directive 2000/29/EC,
- Management of the agreement with ANEC, the European consumer voice in standardisation, governed by Regulation (EU) No 1025/2012.
- By its Decision of 19 December 2014, the Commission extended the mandate of the Agency, by delegating to it the performance of tasks linked to the implementation of information provision and promotion measures concerning agricultural products implemented in the internal market and in third countries and food safety training measures covered by Decision C(2014) 1269, comprising, in particular, the implementation of appropriations entered in the general budget of the Union.

² and its actions announced under the heading "Trade-related assistance, training and capacity building actions towards developing countries

2. Annual Accounts

2.1 Legal Basis

The 2014 financial statements and reports on budget implementation of CHAFEA were prepared in conformity with:

- **Commission Regulation (EC) N° 651/2008 of 9 July 2008** - amending Regulation (EC) No 1653/2004 on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) No 58/2003 laying down the statute for Executive Agencies to be entrusted with certain tasks in the management of Community programmes - in absence of expressly laid down rules, the general financial regulation shall be applied [*Commission Delegated Regulation (EU) N°1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union, Council Regulation (EU, Euratom) N°966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation No 1605/2002*].
- **Accounting Rules** (based on IPSAS³) adopted by the Accounting Officer of the Commission in December 2004 last update in February 2013.
- **Council Regulation N° 58/2003 of 19 December 2002** - laying down the statute for Executive Agencies to be entrusted with certain tasks in the management of Community Programmes.
- **Commission Decision of 20 June 2008** – amending Decision 2004/858/EC in order to transform the ‘Executive Agency for the Public Health programme into the Executive Agency for Health and Consumers’.
- **Commission Implementing Decision (2012/740/EU) of 29 November 2012** - [amending Decision 2004/858/EC, as amended by Decision 2008/544/EC, establishing the Executive Agency for Health and Consumers in application of Council Regulation (EC No 58/2003), notably, extending the scope of the Agency activities to training measures outside the EU Member States.
- **Commission Implementing Decision of 17 December 2013 (2013/770/EU)** establishing the Consumers, Health and Food Executive Agency and repealing Decision 2004/858/EC.
- **Commission Decision of 19 December 2013 [C(2013)/9505/final]** delegating powers to the Consumers, Health and Food Executive Agency with a view to performance of tasks linked to the implementation of Union programmes in the field of consumers, health and food comprising, in particular, implementation of appropriations entered in the general budget of the Union.
- **Commission Implementing Decision of 17 December 2014 (2014/927/EU)** amending Implementing Decision 2013/770/EU, in order to transform the ‘Consumers, Health and Food Executive Agency’ into the ‘Consumers, Health, Agriculture and Food Executive Agency’.
- **Commission Decision of 19 December 2014 [C(2014)9594/final]** amending Decision C(2013) 9505 as regards the delegation of powers to the Consumers, Health, Agriculture and Food Executive Agency with a view to the performance of tasks linked to the implementation of information provision and promotion measures concerning agricultural products implemented in the internal market and in third countries and food safety training measures covered by Decision C(2014) 1269, comprising, in particular, the implementation of appropriations entered in the general budget of the Union.

³ International Public Sector Accounting Standards

2.2 Agency Accounts

The accounts of the Agency comprise the general accounts and the budget accounts, kept in euros on the basis of the calendar year. Each one of them follows different principles.

- **General accounts**

The general accounts allow the preparation of financial statements: balance sheet, economic outturn, statement of changes in net capital, cash flow table and annex to the financial statements.

The accounts are prepared on accruals basis, which means that the effects of the transactions or events are recognised when they occur, independently of the moment of the corresponding payment or receipt.

The purpose of the financial statements is to provide information on the financial situation, performance, as well as changes in the financial situation of the Agency.

- **Budget accounts**

The budget accounts give a detailed picture of the implementation of the budget.

They are modified cash accounts. This means that, as in any cash system, any payment made or revenue received is recorded. In addition and, as opposed to the pure cash accounts, the budget accounts allow for the recording of payments appropriations carried over.

They enable the preparation of the budget implementation reports as well as the budgetary outturn account.

Both accounts have different purposes. Therefore, they are complementary.

Discrepancies between the general accounts and the budget accounts are explained via a reconciliation of items as presented in point 6 of Part II.

The accounts must be compliant with the rules, accurate, comprehensive and present a true and fair view of the financial position and also of the budget execution.

3. Accounting Principles

In conformity with Article 53 of the Commission Regulation EC N°1653/2004, the financial statements are prepared according to the following generally accepted accounting principles:

- Going concern basis,
- Prudence,
- Consistent accounting methods,
- Comparability of information,
- Materiality,
- No netting,
- Reality over appearance,
- Accrual-based accounting.

4. Consolidation

According to Article 57 of the Commission Regulation EC N°1653/2004, CHAFEA's annual accounts are consolidated with the Commission's annual accounts.

5. Accounting Rules

The accounting rules applied by the Agency must allow the consolidation with the Commission's accounts in accordance with § 11 of the Commission Regulation EC N°1653/2004 and Articles 152, 208 of the Financial Regulation.

Additional information is provided in the notes to financial statements (Point 5 of Part II).

PART II - Financial Statements

1. BALANCE SHEET - 31-12-2014

	NOTES	2014	EUR 2013
ASSETS			
I. NON-CURRENT ASSETS		53 407	68 231
Intangible fixed assets	5.2	1 385	2 368
Computer software		138 837	138 837
Accumulated depreciation		-137 452	-136 469
Tangible fixed assets	5.2	52 022	65 863
Plant, Machinery and Equipment		5 785	5 785
Furniture		14 591	14 095
Computer hardware		187 396	175 321
Other Fixtures and fittings		44 115	42 697
Acc. Depreciation		-199 865	-172 035
II. CURRENT ASSETS		1 657 228	1 646 076
Short term prefinancing		0	0
Prefinancing		0	0
Exchange short-term receivables	5.3.1	15 297	78 091
Amounts receivable-Public Bodies		8 504	30 223
Receivables from Consolidated Entities, Personnel and Others		6 793	47 869
Cash and cash equivalents	5.3.2	1 641 931	1 567 985
BCEE		1 641 931	1 567 985
TOTAL ASSETS		1 710 635	1 714 307
LIABILITIES			
III. CURRENT LIABILITIES		1 325 221	1 309 928
Short -Term provisions	5.4.3	12 490	40 422
Short -Term provision		12 490	40 422
Payables to consolidated entities	5.4.1	477 392	652 928
Prefinancing Subsidy – Commission		470 485	652 413
Other amounts payable to Consolidated Entities		6 907	515
Other amounts payable	5.4.2	18 322	10 154
Suppliers		0	2 280
Others amounts payable		18 322	7 874
Accrued charges and deferred income	5.4.4	817 017	606 424
Accrued Charges – Non consolidated entities		640 921	534 401
Accrued Charges -Consolidated Entities		176 096	72 023
TOTAL LIABILITIES		1 325 221	1 309 928
CAPITAL (NET ASSETS/LIABILITIES)		385 414	404 379
Accumulated Results from previous years		404 379	404 019
Economic result of the year		-18 965	360
TOTAL CAPITAL		385 414	404 379
TOTAL LIABILITIES+CAPITAL		1 710 635	1 714 307

2. STATEMENT OF FINANCIAL PERFORMANCE
31-12-2014

<i>EUR</i>			
	NOTES	2014	2013
OPERATING REVENUE (A)		6 823 341	6 658 174
Total non-exchange revenue registered by the Agency	5.6	6 781 589	6 582 787
Subsidy received from the European Commission	5.6.1	7 247 000	7 235 200
Subsidy to be reimbursed in n+1		-470 485	-652 413
Other non-exchange revenue		5 074	-
Total exchange revenue registered by the Agency		41 752	75 387
Financial income		913	0
Reversal of provisions		40 422	75 337
Other exchange revenue		417	50
OPERATING / ADMINISTRATIVE EXPENSES (B)=C+D+E+F	5.7	6 841 999	6 657 566
Staff expenditure (C)	5.7.1	3 789 079	3 438 306
Staff costs		3 260 171	2 988 568
Pension & Unemployment Temp		14 434	11 426
Social security		41 390	32 740
Staff Perquisites and Social Activities		140 041	101 815
Allowances		333 043	303 757
Fixed assets related expenses (D)	5.7.2	28 489	29 014
Depreciation of intangible fixed assets		983	3 451
Depreciation of tangible fixed assets		27 506	25 563
Other administrative expenses (E)	5.7.3	3 011 941	3 190 246
Rent Land & Buildings		664 511	651 579
Office Supplies and Maintenance		109 328	58 818
Communication & Publication		195 809	361 473
Transport & Insurance		3 017	0
Recruitment costs		6 058	20 500
Training costs		36 394	55 857
Missions		135 685	113 591
Experts and related expenditure		473 608	271 904
Goods & Services internal procurement		1 089 687	1 217 271
Expenses with consolidated entities		297 844	439 253
Short term provision for risk and liabilities (F)	5.4.3 / 5.7.4	12 490	0
SURPLUS FROM OPERATING ACTIVITIES (G)=A-B		-18 658	608
Financial operations expenses		-307	-248
Bank charges	5.7.5	-307	-262
Real exchange gains	5.7.6	0	+14
ECONOMIC RESULT FOR THE YEAR		-18 965	360

3. CASHFLOW TABLE (Indirect Method)
31-12-2014

EUR

	2014	2013
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus from operating activities	-18 965	360
ADJUSTMENTS	106 577	20 634
Amortization/Depreciation	28 489	29 014
Increase/(decrease) in short term provisions for risk and liabilities	-27 931	-75 337
Increase/(decrease) in short term pre-financing		
Decrease/(increase) in short term receivables	41 076	-31 518
Decrease/(increase) in short term receivables related with consolidated entities	21 719	46 612
Increase/(decrease) in accounts payable	114 688	12 565
Increase/(decrease) in liabilities related to consolidated entities	-71 464	39 298
NET CASHFLOW FROM OPERATING ACTIVITIES	87 612	20 994
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of intangible and tangible assets	-13 666	-55 388
NET CASHFLOW FROM INVESTING ACTIVITIES	-13 666	-55 388
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	73 946	-34 394
Cash and cash equivalents at the beginning of the year	1 567 985	1 602 379
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	1 641 931	1 567 985

4. STATEMENT OF CHANGES IN NET ASSETS
31-12-2014

EUR

	Reserves		Accumulated surplus/deficit	Economic Outturn	Total Net assets/liabilities
	Fair value reserve	Other reserve			
Balance as of 31/12/2013	-	-	404 019	360	404 379
Balance as of 01/01/2014	-	-	404 379	-	404 379
Economic outturn of the year	-	-	-	-18 965	-
Balance as of 31/12/2014	-	-	404 379	-18 965	385 414

5. Notes to the financial statements

5.1 Currency and basis conversion

Functional and reporting currency: financial statements are presented in euros.

Transactions and balances: some payments were executed in foreign currency and gave origin to gains and losses duly booked in gains or losses for exchange rates.

5.2 Intangible and tangible assets

- Intangible and tangible assets are registered at historical amount, which comprises their purchase price (including any import duties and non-refundable purchase taxes), and any directly attributable expenditure on preparing the asset for its intended use.
- The materiality threshold used is 420 euros, which means that below this amount the expense is booked as a charge of the exercise.
- Repairs and maintenance are charged to the economic period in which they have occurred.
- Depreciation is calculated since the month of the asset reception and booked monthly, using the straight-line method to allocate the costs to the residual values over the estimated useful lives.
- The Agency does not have any financial lease.

The depreciation rates used are listed below:

Assets	Depreciation rate
Intangible assets – Computer Software	25%
Plant, machinery and equipment	25%
Furniture	10% , 25%
Fixtures and fittings	10%
Computer hardware	25%

- **Intangible net fixed assets – 1 385 €**

During the year 2014, no intangible fixed asset was acquired.

- **Tangible net assets – 52 022 €**

During 2014, the purchase of fixed assets related only to computer hardware (12.075 €) and other fixtures and fittings (1.418 €).

In the year 2014, an asset in the category of Furniture & Vehicles [*BUREAU 220x102 GISPEN*] was transferred to the Agency. This asset was acquired in 31/7/2007 for a price of 496,37 €. It had been recognised in the accounting system (post capitalisation stock taking) in 2014. As a consequence, its book value comprises its acquisition price less the accumulated depreciation of 323,37 € over the period 2007-2013. The assignment of this new asset resulted therefore in a net income of 173 € for the Agency⁴.

The remaining net amount corresponds to assets purchased in the previous years and/or transferred from the Commission in 2007.

In 2007, the Commission transferred a group of assets which were in use in the Agency premises, bought by DG SANCO before the Agency's autonomy.

The transfer was done from the management centres of DIGIT and OIL for the IT equipment and furniture respectively. The items transferred are detailed in the annex of the note PHEA D

⁴ In 2014 the transferred asset was further depreciated for an amount of 49 €

(2007)/101310 signed by the Director of the Agency and the Director of Directorate C of DG SANCO. The assets were transferred at gross book value on 1/1/2007 with the accumulated depreciation on 31/12/2006. This transaction created a profit recognised in the accounts for the net amount of 89.218€. The variation of fixed assets is presented below:

FIXED ASSETS

INTANGIBLE ASSETS		
	Computer Software 21001	Total
Gross book value at 31-12-2013	138.837	138.837
Additions of the year 2014	-	-
Disposals	-	-
Transfer between headings	-	-
Other changes	-	-
1.Gross carrying amounts 31-12-2014	138.837	138.837
Accumulated amortization at 31-12-2013	136.469	136.469
Amortization of the year 2014	983	983
Write-back of amortization	-	-
Disposals	-	-
Impairment	-	-
Write-back of impairment	-	-
Transfer between headings	0	0
2.Accumulated amortization and impairment at 31-12-2014	137.452	137.452
A. NET BOOK VALUE (1-2)		
	1.385	1.385

TANGIBLE ASSETS					
	Plant, Machinery and Equipment 23001	Furniture and Rolling 24001	Computer Hardware 24101	Other Fixtures & Fittings 24201	Total
Gross book value at 31-12-2013	5.785	14.095	175.321	42.697	237.898
Additions of the year 2014	-	496	12.075	1.418	13.989
Disposals	-	-	-	-	-
Transfer between headings	-	-	-	-	-
Other changes	-	-	-	-	-
1.Gross carrying amounts 31-12-2014	5.785	14.591	187.396	44.115	251.887
Accumulated amortization at 31-12-2013	4.357	9.625	130.937	27.116	172.035
Amortization of the year 2014	816	1.730	19.868	5.416	27.830
Write-back of amortization	-	-	-	-	-
Disposals	-	-	-	-	-
Impairment	-	-	-	-	-
Write-back of impairment	-	-	-	-	-
Transfer between headings	-	-	-	-	-
2.Accumulated amortization and impairment at 31-12-2014	5.173	11.355	150.805	32.532	199.865
B. NET BOOK VALUE (1-2)					
	612	3.236	36.391	11.583	52.022
TOTAL NET FIXED ASSETS (A+B)					
					53.407

- **Internally generated intangible assets**

The accounting treatment of internally developed intangible assets follows both IPSAS 31 Intangible assets and the International Accounting Standards (IAS 38).

In the context of the above rules and additional guidelines from the Accounting Officer of the European Commission, the threshold for capitalisation of internally generated intangible assets has been set at 100.000 € in CHAFEA.

In 2014 there were no developments but only maintenance, support and minor improvements imposed by the changing environment (e.g. the changes related to the new Financial Regulation or the migration of the Agency's name and the related updates of the IT systems).

Specific improvements of existing applications concerned:

- the Change of scope for AMI Expert application (for linking it to H2020 tools and for extension to the CFS Unit), for which the costs are estimated at 12K€,
- a Tool for the Exchange of Officials (ExO) Programme (the whole management of ExO initiative was supported with a PDF Form and the paperless management of the documents), for which the costs are estimated at 10K€.

5.3 Current Assets

5.3.1 Short Term Receivables – 15 297 €

This item includes amounts to be received from other institutions concerning the monthly difference of balance that occurs when there are inter-institutional transfers.

It also concerns amounts to be recovered from the staff such as: allowances regularisation, amounts to be retained in staff salaries concerning nursery ('crèche/garderie').

Finally, it takes into account an accrued income of 5.074 € to be received in 2015 from the Translation Centre of the Bodies of the European Union (CDT), as a reimbursement from the price stability reserve constituted over the past exercises. The management board of the Translation Centre decided on its October 2014 meeting to reduce the balance of the price stability reserve created from its budget surpluses over several years, in the form of reimbursement to its clients, among which CHAFEA.

5.3.2 Cash & Equivalents – 1.641.931 €

The amount included in this item, corresponds to the bank balance at 31/12/2014, in the bank account held by CHAFEA at "Banque et Caisse d' Epargne de l'Etat-Luxembourg".

The bank account was opened under the framework contract signed between the Commission and BCEE.

The Agency does not manage any petty cash.

5.4 Liabilities

5.4.1 Payables to consolidated entities – 477.392 €

This item includes liabilities towards consolidated entities as detailed below:

- **Balance of the annual subsidy to be reimbursed – 470.485 €**

The amount of 470.485 € corresponds to the balance to be reimbursed to the Commission in 2015. It is composed by the part of the 2014 subsidy that remains after the payments made in 2014 and the payments appropriations carried-over to 2015 (alias the non-used appropriations of 2014).

It also includes the amount to be reimbursed concerning the non-used part of payment appropriations carried over from 2013 to 2014.

According to article 18 n°3 of the Commission Decision C (2008) 4943 of 09/09/2008 the amount shall be recovered by the Commission when the accounts are closed. The details of calculation are presented in the Budget outturn table (Point 1 in Part III).

- **Other amounts payable to consolidated entities – 6.907 €**

This figure corresponds to amounts to be paid to other consolidated institutions and organisations (European Commission, Agencies, European Parliament). The amounts relate to salary items paid and to be recovered afterwards from the concerned institution.

5.4.2 Other amounts payable – 18.322 €

This item is made up of other payables, including amounts to be paid to the staff.

5.4.3 Provision relating to a service contract – 12.490 €

This item is a provision, concerning the amount of an invoice which, in compliance with the contract, was not paid in full.

The provision previously made for an amount of 40.422 € to cover the salary indexation over the period 2011-2013, has been cancelled, further to the overall settlement reached in May 2014, and further to the regularisation payment made to the staff in May 2014.

5.4.4 Accrued charges and deferred income – 817.017 €

This item concerns the expenses for invoices not received until 31/12/2014, but nevertheless booked in charges according to the principle of accrual-based accounting.

The services were provided, the goods were received and the events took place in 2014, but the invoices or expense notes were not received until the end of the year.

The amounts were estimated according to the nature of each expense:

- Missions: estimated costs (mission orders),
- Services (IT, Service Level Agreements - SLA, Consultants, Audits): pro-rata temporis, % of completion if known or reasonably estimated,
- Furniture, office supplies, drinks: goods receipts/orders,
- Meetings of experts: estimated costs (cost declarations).

It includes as well, an estimation of the holidays not taken until 31/12/2014. According to the principle of accrual-based accounting, the cost related to the days not taken must be recognised during the year in which the services occurred. The amount was calculated on the basis of daily gross salary.

Below, is the detail of the accruals booked at year end 2014:

Accrued charges	817.017
49055 Accrued Charges	640.921
Missions	13.200
Recruitment	1.030
IT expenditure, office supplies and other services	41.267
IT Services provided by Siemens, IRIS, Serco	109.003
Experts & Related Expenditure	126.882
Staff (holidays not taken)	91.916
Insurance	2.721
Communication (Tipik Agency/ Nookom EZHZ)	150.940
Audits and Consultants	103.962
490559-Accrued Charges- Consolidated Entities	176.096
DG HR	27.302
OPOCE	6.053
PMO	43.054
OIL	8.864
DIGIT	59.548
CDT	-
EP	31.275

5.5 Capital

The capital amount of 385.414 € is composed by the accumulated economic results from previous years (404.379 €) and by the economic result of 2014 (-18.965 €).

The economic result of the year is different from the budgetary result due the differences between the general accounts and the budgetary accounts. Additional information concerning the reconciliation between both accounts is provided in Table 6 of Part II.

The economic result can be decomposed as follows:

Economic Result 2014 a)= RAL 2013-RAL 2014+Accruals 2014-Accruals 2013-Open Invoices 2014+Open invoices 2013+Capital Expenditure-Depreciations and provisions 2014

a) Difference between the carry-forwards of n+1 and n, adjusted by accruals, depreciations, provisions, capital expenditure and open invoices.

5.6 Operating revenue – 6.823.341 €

5.6.1 Subsidy

- **Subsidy received from the European Commission for 2014: 7 247000 €**

This amount concerns the subsidy received for 2014 from the European Commission to cover operating expenditure.

The contribution by program can be split as follows (including 3% of EFTA Participation to the Public Health and to the Consumers Programmes):

- Public Health Programme: **4.335.270 €**
- Consumers Programme: **1.741.730 €**
- Better Training for Safer Food: **1.170.000 €**

- **Subsidy to be reimbursed: 470.485 €**

This amount will be reimbursed to the European Commission in 2015. It results from the non-executed budget for 2014, as well as from the cancelled payment appropriations from 2013.

The net amount booking of 6.818.267 € in revenue results from the difference between the total received and the amount to be returned in 2014 (470.485 €) added with:

5.6.2 Other non-exchange revenue: 5.074 €

This revenue is an accrued income resulting from the decision (taken in October 2014) of the Management Board of the Translation Centre for the Bodies of the European Union to reimburse to its clients, among which CHAFEA, part of its price stability reserve accumulated over the past exercises.

5.6.3 Reversal of provisions: 40.422 €

This revenue results from the cancellation of the provisions previously made for salary indexation over 2011-2013 (see paragraph 5.4.3)

5.6.4 Financial income: 913 €

Interest earned on the Agency's bank account in 2014 (913 €) is to be considered, according to the Financial Regulation as an income of the Agency.

5.6.5 Other exchange revenue: 417 €

This income results from the transfer of an asset to the Agency (173 €) in 2014 added with a reimbursement of the balance of social expenses incurred in years prior to 2014 (244 €).

5.7 Operating/Administrative expenditure

5.7.1 Staff Expenditure – 3.789.079 €

This item includes staff costs (basic salary, allowances, social security, pension, insurances) with Temporary and Contract Agents and costs incurred with staff perquisites and social activities such as: school bus, contribution to nursery ('crèche/garderie').

5.7.2 Fixed assets related expenses – 28 489 €

This item includes the depreciation for the year of the intangible and tangible fixed assets. The amount is calculated using the straight-line method at the aforementioned depreciation rates. The depreciations are booked monthly starting at the asset reception month. Details are shown in point 5.2 of Part II.

The depreciation amount includes the cumulated depreciation over the period 2007-2013 for an asset, in the category of Furniture and Vehicles which has been transferred to the Agency in 2014.

5.7.3 Other Administrative Expenses - 3.011.941 €

This item includes the remaining operating costs as detailed below:

- **Rent Land and Buildings – 664.511 €**

This item corresponds to the expensed amounts in the rent and charges of the Drosbach building regarding the year 2014 (operating lease). It also includes the cost of extension of archive space.

- **Office supplies & Maintenance, IT equipment under the capitalisation threshold – 109.328 €**

This item corresponds to expensed amounts in office supplies, furniture. It includes as well, equipment maintenance. It also includes the acquisition cost of IT equipment under the capitalisation threshold (420 €), which are thus considered as pure expenses.

- **Communication, Publications & Translations – 195.809 €**

This item includes charges related to: translations, publications, communication services including services provided by (or through) the Commission (DG DIGIT).

- **Transports and insurance – 3.017 €**

This item includes the costs of policies contracted with insurance companies.

- **Recruitment costs – 6.058 €**

This item includes the costs concerning travel (and daily allowances if applicable) reimbursed to candidates who came for job interviews in the Agency.

- **Training costs – 36.394 €**

This item includes the costs related to training provided by the Commission services (DG HR, DG BUDG, DG DIGIT and third parties).

- **Missions – 135.685 €**

This item includes the expenses concerning the missions of staff: travel costs, hotel, daily allowances, etc.

- **Experts and related expenditure – 473.608 €**

This item includes the amounts related to experts (daily allowances, travel costs), the reimbursement of travel expenses to participants in meetings organised by CHAFEA in the context of the Programmes (Public Health Programme, Consumer Programme and Better Training for Safer Food Initiative), as well as expenses incurred by the evaluators of calls for proposals, project reviewers and ex-post evaluators.

- **Goods, services and internal procurement – 1.089.687 €**

This item includes several services such as interim, IT services, consultants, audits and others.

- **Expenses with consolidated entities – 297 844 €**

This item includes all expenses with consolidated entities regarding annual fees linked to the Service Legal Agreement with the Commission Paymaster Office (PMO), DG HR and for the medical service.

5.7.4 Short-term provisions – 12.490 €

(see 5.4.3)

5.7.5 Bank charges – 307 €

This item includes the amounts debited from the Agency's bank account by the account holder (BCEE), which correspond to the cost of transactions done on the account during the year 2014.

5.7.6 Real exchange gains and losses – 0 €

No loss or gain from exchange rates occurred during the year 2014.

5.8 Off balance sheet accounts – contingent liabilities and commitments for future funding – 1.146.155 €

According to EC Accounting Rule no 10, the term contingent is used for liabilities and assets which are not recognised because their existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

The Agency's contingent liabilities in the meaning of this rule correspond to the outstanding potential payment obligations of the Agency ("Reste à Liquider" – R.A.L.) after deduction of all eligible expenses that have been already booked in the Economic Outturn Account. The corresponding total amount as at end December 2014 was 1.146.155 €, which represents unconsumed budgetary commitments which have been carried forward to the subsequent year.

These commitments correspond to an amount of 817.017 € of accrued charges for 2014 already registered in liabilities for 2014 and an estimated amount of 329.138 € for which budgetary commitments have been registered but which do not impact the 2014 accruals-based accounting.

5.9 Post-balance sheet events

The Commission Decision of 19/12/2014 (extending the mandate of the Agency to the performance of tasks linked to the implementation of information provision and promotion measures concerning agricultural products) resulted in 2015 in an increase of the Agency's human resources and in an update of its organisation chart, taking into account the additional programme to be managed.

6. RECONCILIATION OF THE ECONOMIC RESULT WITH THE BUDGET RESULT

<i>EUR</i>			
	Sign +/-	2014	2013
Economic result (Economic Outturn)	+/-	-18.965	360
Adjustment for accrual items (items not in the budgetary result but included in the economic result)			
A Adjustments for Accrual Cut-off n-1	-	-606.424	-662.729
B Adjustments for Accrual Cut-off n (i.e. accrued charges minus accrued income)	+	811.943	606.424
C Unpaid invoices at year end but booked in charges (class 6)	+	0	2.280
D Depreciation of intangible and tangible fixed assets	+	28489	29.014
E Provisions	+	-40.422	-75.337
F Recovery Orders issued in 2013 in class 7 and not yet cashed	-		-
G Pre-financing given in previous year and cleared in the year	+	-	-
H Payments made from carry over of payment appropriations	+	843.961	905.565
I Invoices booked in previous year	+/-	1.544	-587
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)			
J Asset acquisitions (less unpaid amounts)	-	-13.989	-55.388
K Prefinancing remaining open as at 31/12/N	+	470.485	652.413
L Budgetary recovery orders issued before 2013 and cashed in the year	+		
M Payment appropriations carried over to N+1	-	-1.146.155	-983.927
N Cancellation of unused carried over payment appropriations from previous year	+	139.966	234.545
Total		470.433	652.633
Budgetary result (Budgetary Outturn)		470.485	652.413
Including amount of exchange rate differences			14
Delta not explained		52	-206

As previously explained, the results of the general accounts and the budget accounts are different, due to the different approach between the two accounting systems.

For the year 2014, the Economic result is -26.752 €, while the Budgetary result is +470.485 €.

While the budgetary accounts give a picture of the budget implementation based on the principle of cash modified⁵, the general accounts⁶ provide information about the financial position, performance and changes in capital.

The differences between the Economic and the Budgetary results for 2014 exercise can be explained as follows:

- A) Reversal of Accruals 2013 -606.424 € Costs charged in 2013 considering that the transactions or events occurred in 2013 but for which the payments were done in 2014.
- B) Accruals 2014 +811.943 € Costs charged in 2014 exercise considering that the transactions or events occurred in 2014, nevertheless the payments will be done in 2015. This amount also includes the provision booked in the general accounts to cover the

⁵ This means that the expenses or revenues are recorded when an in- or outflow occurs. The appropriations carried over are also recorded.

⁶ This means that the effects of the transactions or events are recognised when they occur, independently of the moment of the payment or receipt.

holidays not taken by staff in 2014. It is not considered as an expense in the budgetary accounts, since no outflow occurred.

Finally this amount includes negatively the accrued income of 5.074 € resulting from the decision taken by the management board of the Translation Centre, on its meeting of October 2014, to reimburse to its clients, part of the price stability reserve accumulated over the past exercises. The figure 811.943 € is therefore the net result of accrued charges of 2014 (817 017 €) minus accrued income (5.074 €).

- C) No outstanding invoice(s) at year end 2014.
- D) Depreciation + 28.489 € In general accounts, the cost to be charged to the exercise corresponds to the depreciation of assets.
- E) Provisions – 40.422 € Provision booked in 2013 regarding possible adoption by the Council of a salary adjustment from July 2011 to end December 2013 (annual increase by 1.7%), was decreased from 115.759 € to 40.422 €, further to the European Court of Justice ruling of 19/11/2013 and to the new agreement of March 2014 on the basis of a one year adjustment of 0% over the period July 2011-June 2012 and 0.8% over the period July 2012 - June 2013. Further to the decision taken by the European Court of Justice, Council, and the Commission, the amounts relating to salary adjustment had been paid to staff in May 2014. As a consequence, the provision booked in the accounts for this purpose has been released/cancelled.
- F) No recovery order was issued in 2014 in class 7 and not yet cashed.
- G) No pre-financing given in 2014 and cleared in 2015.
- H) Payments made from carry over of payments appropriations + 843.961 € This amount has to be adjusted to the economic outturn since the impact on charges was registered in 2014, while the impact on budget accounts occurred in 2013.
- I) Invoices booked in previous year 1544 € This amount has to be adjusted since the payment and the recognition of the corresponding charges occurred in different exercises.
- J) Asset acquisitions - 13.989 € This amount has to be adjusted since the economic result includes the depreciations, without taking into account the related payments. Please refer to paragraph D).
- K) Pre-financing open at 31/12/2014 + 470.485 € This amount is adjusted to the economic result since it is not considered as revenue when determining the economic outturn. Moreover, this amount has to be returned to the Commission so that it is treated as a liability, while in budgetary accounts it is considered as revenue.
- L) There was no budgetary recovery orders issued before 2014 and cashed in the year.
- M) Payments appropriations of 2014 carried over to 2015 – 1.146.155 € This amount is intended to cover the commitments of 2014 carried over to 2015. It is recorded in budgetary accounts, but not in general accounts.
- N) Non-used carried over payments appropriations from 2013 + 139.966 € This amount corresponds to the non-used payment appropriations carried over from 2013 to 2014. The amount has to be adjusted.

PART III - Reports on budget Implementation

1. Budget Outturn Account

EUR

		2014	2013
REVENUE			
Commission subsidy (for the operating budget - Titles 1,2 and 3 - of the Agency)	+	7.247.000	7.235.200
Other contributions and funding received via the Commission	+		
Other donors	+		
Fee income	+		
Other revenue	+	1.157	50
TOTAL REVENUE (a)		7.248.157	7.235.250
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	4.013.384	3.825.924
Appropriations carried over	-	124.318	105.068
<i>Title II: Administrative Expenses</i>			
Payments	-	841.213	1.015.542
Appropriations carried over	-	121.236	145.418
<i>Title III: Operating Expenditure</i>			
Payments	-	916.885	992.004
Appropriations carried over	-	900.601	733.440
TOTAL EXPENDITURE (b)		6.917.636	6.817.396
OUTTURN FOR THE FINANCIAL YEAR (a-b)		330.519	417.854
Cancellation of unused payment appropriations carried over from previous year	+	139.966	234.545
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+		
Exchange differences for the year (gain +/-loss -)	+/-	0	14
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		470.485	652.413
Balance year N-1	+/-	652.413	550.626
Positive balance from year N-1 reimbursed in year N to the Commission	-	-652.413	-550.626
Result used for determining amounts in general accounting		470.485	652.413
Commission subsidy - agency registers accrued revenue and Commission accrued expense		6.776.515	6.582.787
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		470.485	652.413
Not included in the budget outturn:			
Interest generated by 31/12/2014 on the Commission subsidy funds and to be reimbursed to the Commission (liability)		-	88

2. Budget Implementation Reports

REVENUE		Initial Budget	1 st Budget transfers*	2 nd Budget transfers*	(*) budget transfers approved by CHAFEA's Steering Committee						
I01000 European Community Contribution		7.070.000	7.070.000	7.070.000							
I02000 EFTA Contribution		177.000	177.000	177.000							
TOTAL		7.247.000	7.247.000	7.247.000							
EXPENDITURE	Title	Initial Budget	Budget 1st Revision	Budget 2nd Revision	Transfers Between Bud.Lines	Final Budget After Amend. and Transfers	Commitments Execution 31-12-2014	%	Payments Execution 31-12-2014	%	Commitments carried forward RAL
1111 Temporary agents	1	1 382 000	1.480.000	1.480.000	98 000	1 480 000	1 441 268,06	97,38 %	1 441 268,06	97,38 %	0,00
1112 Contract agents	1	2 159 000	2.208.000	2.208.000	49 000	2 208 000	2 168 758,42	98,22 %	2 168 758,42	98,22 %	0,00
1131 Interim agents and blue book trainees	1	347 000	287.000	287.000	-60 000	287 000	285 075,78	99,33 %	263 325,30	91,75 %	21 750,48
1211 Recruitment, enter. and leaving svce, tra	1	20 000	20.000	20.000	0	20 000	8 000,00	40,00 %	6 970,01	34,85 %	1 029,99
1221 General, spec. & lguage training courses	1	45 000	36.000	36.000	-9 000	36 000	36 000,00	100,00 %	9 004,71	25,01 %	26 995,29
1231 Admin. and Med. Svce - PMO and DG HR	1	63 000	58.000	58.000	-5 000	58 000	58 000,00	100,00 %	44 946,20	77,49 %	13 053,80
1241 Social service and other interventions	1	148 000	140.000	140.000	-8 000	140 000	140 000,00	100,00 %	78 724,47	56,23 %	61 275,53
1251 Internal meetings, events and reception	1	800	800	800	0	800	600,00	75,00 %	387,13	48,39 %	212,87
	1 Total	4 164 800	4.229.800	4.229.800	65 000	4.229.800	4 137 702,26	97,82 %	4 013 384,30	94,88 %	124317,96
2111 Rent of building and associated costs	2	680 000	664 511	664 511	-15 489	664 511	664 510,67	100,00 %	664 510,67	100,00 %	0,00
2121 Fitting out	2	5 000	0	0	-5 000	0	0				0,00
2211 Hardware, software and linked expenditure	2	80 000	100 000	100 000	20 000	100 000	99 998,99	100,00 %	45 629,47	45,63 %	54 369,52
2221 ICT - DG DIGIT	2	86 000	86 000	86 000	0	86 000	86 000,00	100,00 %	85 726,00	99,68 %	274,00
2311 Furniture and associated expenditure	2	4 500	4 500	4 500	0	4 500	2 793,00	62,07 %			2 793,00
2321 Office supplies, library stocks (books, newspapers	2	9 500	6 293	6 293	-3 207	6 293	6 010,48	95,51 %			6 010,48
2331 Current administrative services (financial, legal	2	3 900	3 900	3 900	0	3 900	3 120,00	80,00 %	399,40	10,24 %	2 720,60
2341 Postal charges	2	9 000	7 500	7 500	-1500	7 500	7 200,00	96,00 %	6 893,36	91,91 %	306,64
2351 Other operating services	2	114 600	101 796	101 796	-12 804	101 796	92 815,99	91,18 %	38 054,36	37,38 %	54 761,63
	2 Total	992 500	974 500	974 500	-18 000	974 500	962 449,13	98,76 %	841 213,26	86,32 %	121 235,87
3111 Meetings and information days	3	301 700	311.700	361 700	60 000	361 700	291 487,82	80,59 %	152 117,86	42,06 %	139 369,96
3121 Expenditure related to evaluation and review (ex 3	3	290 000	290 000	255 000	-35 000	255 000	222 754,39	87,35 %	146 916,79	57,61 %	75 837,60
3131 Missions and related expenses	3	130 000	130 000	140 000	10 000	140 000	140 000,00	100,00 %	120 131,37	85,81 %	19 868,63
3141 Data collection IT services to support programme m	3	315 000	309 601	309 601	-5 399	309 601	309 600,16	100,00 %	151 673,13	48,99 %	157 927,03
3142 Programme management specific IT systems - DG DIGI	3	220 000	180 000	180 000	-40 000	180 000	180 000,00	100,00 %	120 726,00	67,07 %	59 274,00
3151 Communication, editing, publications, website and	3	425 000	435 000	435 000	10 000	435 000	426 422,53	98,03 %	133 410,77	30,67 %	293 011,76
3161 Ex-post auditing	3	150 000	113 020	113 020	-36980	113 020	113 020,00	100,00 %			113 020,00
3171 Studies, consultancy, translation and other programmes	3	258 000	273 379	248 379	-9 621	248 379	134 201,67	54,03 %	91 909,57	37,00 %	42 292,10
	3 Total	2 089 700	2 042 700,00	2 042 700	-47 000	2 042 700	1 817 486,57	88,97 %	916 885,49	44,89 %	900 601,08
	Grand Total	7 247 000	7 247 000	7 247 000	0	7 247 000	6 917 637,96	95,46 %	5 771 483,05	79,64 %	1 146 154,91

CREDITS CARRIED OVER 2013-2014 -C8

Commitment Item	Title	Commitments Carried over 2013-2014	Commitment Execution 31-12-2014	%	Available Amount Budget-Commitments (Commitments not used)	Payment Execution 31-12-2014
B10A01200 Recruitment expenses	1	2 000,00	57,60	2,88 %	1 942,40	57,60
B10A01210 Services provided by PMO	1	14 577,59	8 634,14	59,23 %	5 943,45	8 634,14
B10A01300 Services provided -DG HR	1	7 623,80	3 792,80	49,75 %	3 831,00	3 792,80
B10A01301 Train.,lang.cr.staff	1	27 520,27	15 539,11	56,46 %	11 981,16	15 539,11
B10A01302 Other Infrastructures	1	34 206,61	20 384,51	59,59 %	13 822,10	20 384,51
B10A01400 Interim Agents	1	19 140,21	19 003,65	99,29 %	136,56	19 003,65
	1 Total	105 068,48	67 411,81	64,16 %	37 656,67	67 411,81
B10A02001 Oth. expend. on buildings	2	8 900,06	8 090,97	90,91 %	809,09	8 090,97
B10A02100 P&M eq./soft./U.sup.	2	20 758,22	20 318,16	97,88 %	440,06	20 318,16
B10A02102 User Support and Telecomm.DIGIT	2	5 855,01	4 530,88	77,38 %	1 324,13	4 530,88
B10A02210 Purchase and maintenance	2	1 487,40	152,14	10,23 %	1 335,26	152,14
B10A02220 Library stocks: Books, Newspapers, techn. magazines	2	8 464,53	5 238,35	61,89 %	3 226,18	5 238,35
B10A02300 Office supplies	2	1 337,98	101,50	7,59 %	1 236,48	101,50
B10A02310 Bank Charges	2	880,00	199,42	22,66 %	680,58	199,42
B10A02330 Other insurances	2	118,49	80,14	67,63 %	38,35	80,14
B10A02331 Exp.internal meeting	2	1 177,62	0,00	0,00 %	1 177,62	
B10A02500 Other Services	2	96 439,08	92 776,45	96,20 %	3 662,63	92 776,45
	2 Total	145 418,39	131 488,01	90,42 %	13 930,38	131 488,01
B10B03100 Meetings & Info.days	3	29 158,06	5 337,18	18,30 %	23 820,88	5 337,18
B10B03101 Mis.&All.ext.exp.	3	50 388,33	47 112,94	93,50 %	3 275,39	47 112,94
B10B03102 Missions of staff	3	31 971,26	12 586,14	39,37 %	19 385,12	12 586,14
B10B03200 Data collection IT	3	149 378,78	147 878,78	99,00 %	1 500,00	147 878,78
B10B03300 Co.,Ed.,Pu.,Web,Co.	3	330 201,20	298 756,89	90,48 %	31 444,31	298 756,89
B10B03310 Other services link	3	142 342,74	133 389,64	93,71 %	8 953,10	133 389,64
	3 Total	733 440,37	645 061,57	87,95 %	88 378,80	645 061,57
	Grand Total	983 927,24	843 961,39	85,77 %	139 965,85	843 961,39

Note: De-commitments on 31/12/2014

3. Notes on Budget Implementation

CHAFEA as an executive agency has an operating budget governed by the Commission Regulation N°1653/2004. According to Article 15 of Regulation EC N°58/2003, the operating budget covers exclusively the administrative expenditure for the financial year.

The subsidy is transferred to the Agency in several instalments, according to Article n°18 of the Commission Decision C (2008)-4943 of 09/09/2008.

The budget consists only of non-differentiated appropriations.

Exercise 2014

Credits of the Year – C1

- Revenue is composed of an annual subsidy transferred by the Commission. The subsidy for 2014 was 7.247.000 €.

The subsidy was received in 3 instalments in **March, August and October**.

- The budget for 2014 was committed for an amount of 6.917.638 €, corresponding to 95,46% of the total.
The payment execution reached the amount of 5.771.483 € corresponding to 80 % of the initial budget or to 83% of the committed budget.

A total amount of 1.146.155 € was carried over to 2015 representing 17% of the commitments of the year.

The major amounts carried over concern the activities of:

- meetings and info days intended for Programme participants,
- data collection and IT systems,
- communication, editing, publications and websites,
- financial audits contracted with Mazars in 2014
- social services and other interventions
- expenditure related to evaluations and reviews.

In compliance with the Financial Regulation, the unused staff expenses were de-committed at the end of the year. Additionally a review of the provisional commitments took place, in order to ensure that only justified commitments would be carried over to 2015.

Expenditure is divided into 3 titles:

- Title 1: Expenses for personnel linked to the Agency

This title includes expenses for: salaries, allowances and social costs, recruitment expenses, training, services provided by DG Admin and PMO, social perquisites and interim services.

Title 1	2014 €	%	2013 €	Delta 2014-2013 €	Delta 2014-2013 %
Budget Allocated	4.229.800	58% of the total Budget	4.252.300	-22.500	-0,5%
Commitments Execution	4.137.702	98%	3.930.992	206.710	5%
Payments Execution	4.013.384	95%	3.825.924	187.460	5%
RAL	124.318	3% of the Commitments execution	105.068	19.250	18%

Comments:

- Title 1 represents 58% of the total budget,
- 98% of the budget was committed and 95% was paid and only 3% were transferred in RAL.
- The carry-over amounts from 2014 to 2015 concerns:
 - Recruitment expenses,
 - Services provided by PMO and DG HR – medical service and training (SLA),
 - Training and language courses for staff,
 - Social services and other interventions,
 - Interim services committed in 2014 exercise but to be paid in 2015.
- The expenses in Title 1 (in terms of commitment execution) increased by 5%.

- Title 2: Central Support costs

This title includes expenses related to: rent and charges, purchase of equipment, furniture, office supplies, service legal agreements with DG Budget, DIGIT and other services related to the operating activities.

Title 2	2014 €	%	2013 €	Delta 2014-2013 €	Delta 2014-2013 %
Budget Allocated	974.500	14% of the total Budget	1.220.000	-245.500	-20%
Commitments Execution	962.443	99%	1.160.960	-198.517	-17%
Payments Execution	841.213	86%	1.015.542	-174.329	-17%
RAL	121.236	13% of the Commitments execution	145.418	-24.182	-17%

Comments:

- Title 2 represents 14% of the total budget,
- 99% of the budget was committed and 86% was paid and 13% (of allocated budget) was transferred in RAL,

- The most significant amount carried over to 2015 relates to other operating services contracted in 2014, but to be paid in 2015, along with hardware, software and linked expenditure.
- The most significant expense, 79% of allocated budget in title 2 relates to office space: rent and charges.

- Title 3: Expenditure linked to the Agency's operations

This title includes expenses for: meetings organised for DG SANCO, payments of experts participating in the evaluation of calls for proposals, missions, IT expenditure, communication, ex-post audits directly related to operational activities.

Title 3	2014 €	%	2013 €	Delta 2014-2013 €	Delta 2014-2013 %
Budget Allocated	2.042.700	28% of the total Budget	1.762.900	279.800	16%
Commitments Execution	1.817.487	89%	1.725.444	92.043	5%
Payments Execution	916.885	45%	992.004	-75.119	-8%
RAL	900.601	50% of the Commitments execution	733.440	167.161	23%

Comments:

- Title 3 represents 28% of the total budget,
- 89% of the budget was committed, 45% was paid and 55% (of allocated budget) was transferred in RAL,
- In comparison with 2014, the budget allocated decreased by 16 %.
- The amount of 900.601 € carried-over from 2014 to 2015 includes :
 - Meetings organised in 2014 for which the reimbursement of expenses will be paid in 2015 and includes as well the amounts for meetings planned in the year 2015 for which experts were invited in 2014,
 - IT services: services provided in 2014 but not yet paid and services to be provided in the year 2015,
 - Mission's expenses realised in 2014 but not paid until the 31/12/2014 to the concerned staff members,
 - Communication and promotion activities in Consumers and BTSF: videos, booklets,
 - Services related to ex-post evaluation and financial audit ex-post outsourced in 2014.

Credits carried over from 2013 to 2014 – C8

- In 2013 the RAL amounted to 983.927 € :
 - Title 1: 105.069 € 11%
 - Title 2: 145.418 € 15%
 - Title 3: 733.440 € 74%

A review of open commitments took place at the end of 2014 and a total of 139.986 € was de-committed. This amount will be returned to the Commission after closure of the accounts.

For more details please refer to the Budget Outturn account.

The unused amounts concern some expenses that were foreseen to take place during the following exercise, but which did not finally occur.

4. Human Resources on 31-12-2014

Categories and grades	31-12-2014	Planned
Temporary Agents		
AD14	1	1
AD13	1	1
AD12	1	1
AD11	1	2
AD10	1	
AD9		
AD8		
AD7	1	1
AD6	2	3
AD5		1
AST7		
AST6	1	1
AST5		
AST 4	1	1
Total Temporary Agents	10	12
Contractual Agents		
IV	20	21
III	10	9
II	7	8
I	1	
Total Contractual Agents	38	38
TOTAL	48	50

5. Overview of contracts on 31-12-2014

Expenditure Type	Commitment	Contract Reference	Amount	Contractor Name	Good	Service	Restricted procedure	Framework contract
ADM	PHE.954	EAHC/2013/SC/98/ADM - JULIAN HALE - WEB CONTENT REVISION & DRAFTING (RE-COMMITMENT) - ADD1 - FINAL DECOMMITMENT	6.750,00	HALE		x	x	
ADM	PHE.955	CHAFEA/2014/BDC/09/ADM - CDT - TRANSL. OF 2014 OPERATING BUDGET FOR PUBLICATION IN 23 LANGUAGES	2.116,00	TRANSLATION CENTRE FOR THE BODIES OF THE EU*CENTRE DE TRADUCTION DES ORGANES DE L'UNION EUROPEENNE		x	x	
ADM	PHE.975	CHAFEA/2014/SC/15/ADM - ONE4EU2 - ESP DESIS II DI/06775 / ROSINE UWAMAHORO	90.188,00	ONE4EU2 CONSORTIUM*UNISYS BELGIUM INTRASOFT INTERNATIONAL I.R.I.S SOLUTIONS & EXPERTS SOGETI BELGIUM		x		x
ADM	PHE.976	CHAFEA/2014/BDC/16/ADM - CDT - TRANSL. OF DOCS FROM OMBUDSMAN (PROJ. 2007328) - FINAL DECOMMITMENT	2.530,00	TRANSLATION CENTRE FOR THE BODIES OF THE EU*CENTRE DE TRADUCTION DES ORGANES DE L'UNION EUROPEENNE		x	x	
ADM	PHE.998	CHAFEA/2014/BDC/28/ADM - OIL - OFFICE SUPPLIES	1.914,00	COMMISSION EUROPEENNE*EUROPEAN COMMISSION	x		x	
ADM	PHE.1008	CHAFEA/2014/BDC/37/ADM - OIL - FURNITURE 2014 - SHELVES FOR ARCHIVES ROOM DRB B-3/002	2.793,00	COMMISSION EUROPEENNE*EUROPEAN COMMISSION	x		x	
ADM	PHE.1013	CHAFEA/2014/BDC/39/ADM - OIL - OFFICE SUPPLIES	4.096,48	COMMISSION EUROPEENNE*EUROPEAN COMMISSION	x		x	
ADM	PHE.1016	CHAFEA/2014/BDC/41/ADM - FLASHBAY - PURCHASE OF USB KEYS	4.789,50	FLASHBAY LIMITED*	x		x	
ADM	PHE.1031	CHAFEA/2014/BDC/52/ADM - STANDEXPOSIUM - PURCHASE OF 2 POP-UP STANDS	2.713,00	EIGHT COMMUNICATION*	x		x	
BTSF	PHE.973	CHAFEA/2014/BDC/16/BTSF - OP - BOOKLETS DISTRIBUTION BTSF (ANIMAL WELFARE, BORDER INSP, FEED LAW) - TECHN. CORRECTION (B.A.)	1.220,00	COMMISSION EUROPEENNE*EUROPEAN COMMISSION		x	x	
BTSF	PHE.993	CHAFEA/2014/SC/14/BTSF - TURNER - PROVISION OF DRAFTING & EDITING BTSF RELATED TEXTS IN ENGLISH	15.000,00	TURNER DAVID JAMES*		x	x	
BTSF	PHE.996	CHAFEA/2014/BDC/27/BTSF - OP - BOOKLETS SHIPMENT BTSF (ANIMAL WELFARE, BORDER INSP, FEED LAW)	340,00	PUBLICATIONS OFFICE OF THE EUROPEAN UNION - OFFICE DES PUBLICATIONS DE L'UNION EUROPEENNE*		x	x	
BTSF	PHE.999	CHAFEA/2014/SC/25/BTSF - NOOKOM EZHZ- PRODUCTION OF BTSF ANNUAL REPORT 2013	53.976,00	NOOKOM EZHZ*		x		x
BTSF	PHE.1033	CHAFEA/2014/SC/78/BTSF - NOOKOM EZHZ- PRODUCTION OF A COMPENDIUM OF BTSF 10 YEARS ACTIVITY	59.350,94	NOOKOM EZHZ*		x		x
CP	PHE.988	CHAFEA/2014/SC/02/CP - TIPIK - ORGANISATION OF THE PROMOTIONAL "CONSUMER CLASSROOM"	56.277,70	TIPIK COMMUNICATION AGENCY SA*		x		x
CP-BTSF	PHE.1000	CHAFEA/2014/SC/26/CP-BTSF - TIPIK - ORGANISATION OF THE BTSF INFO DAY (BRUXELLES) & ECC NET INFODAY (LUXEMBOURG)	26.395,04	TIPIK COMMUNICATION AGENCY SA*		x		x
DIR & ADM	PHE.992	MAZARS - SC 05_09 - TECHNICAL ASSISTANCE SERVICES IN FIELDS OF AUDITS & CONTROLS - CHAFEA/2014/SC/23/ADM	113.020,00	MAZARS SA*		x		x
DIR & ADM	PHE.994	CHAFEA/2014/SC/24/ADM - BUDG-12PO-PO-02 / FC 30-CE-0542730/00-53 - PWC EU SERV. EESV	8.521,00	PRICEWATERHOUSECOOPERS EU SERVICESEESV*PWC EU SERVICES		x		x
DIR & ADM	PHE.995	CHAFEA/2014/BDC/26/ADM - CDT - TRANSL. OF COA'S COMMENTS - FINAL DECOMMITMENT	968,00	TRANSLATION CENTRE FOR THE BODIES OF THE EU*CENTRE DE TRADUCTION DES ORGANES DE L'UNION EUROPEENNE		x	x	

Expenditure Type	Commitment	Contract Reference	Amount	Contractor Name	Good	Service	Restricted procedure	Framework contract
IT	PHE.950	CHAFAEA/2014/BDC/03/IT - DIMENSION DATA - MAINTENANCE OF THE VIDEO CONFERENCE EQUIPMENT	943,37	DIMENSION DATA BELGIUM SA*		x		x
IT	PHE.951	CHAFAEA/2014/BDC/02/IT - COMPAREX NEDERLAND B.V. - MAINTENANCE OF SOFT. LICENSES	3.780,41	COMPAREX NEDERLAND BV*		x		x
IT	PHE.953	2014 PROVISIONAL - RICOH - CHAFAEA/2014/BDC/04/IT - MAINTENANCE OF THE COPIERS MP5001 & FAX	3.500,00	RICOH		x		x
IT	PHE.956	CHAFAEA/2014/BDC/06/IT - COMPAREX NEDERLAND B.V. - MAINTENANCE OF SOFT. LICENSES ARCSERVE & JIRA	1.639,33	COMPAREX NEDERLAND BV*		x		x
IT	PHE.957	CHAFAEA/2014/BDC/07/IT - GETSYS - MAINTENANCE COLOR PRINTER 02 (XEROX PHASER 7400)	1.012,44	GETSYS SOCIETE MOMENTANNEE*THV GETSSYS		x		x
IT	PHE.958	CHAFAEA/2014/BDC/08/IT - BECHTLE AG. - PURCHASE OF PDAS	3.230,56	BECHTLE AG*	x			x
IT	PHE.959	CHAFAEA/2014/BDC/10/IT - SYSTEMAT - MAINT. RENEWAL OF OLD SERVERS	529,84	SYSTEMAT LUXEMBOURG PSF SA*		x		x
IT	PHE.960	CHAFAEA/2014/SC/03/IT - PANOPLISA - ESP - DESIS DI/06760 / J.P. MAQUESTIAUX	100.773,20	PANOPLISA CONSORTIUM*TRASYS ATOS FUJITSU TECHNOLOGY SOLUTIONS PIKSEL EVERIS ORDINA BELGIUM ARHS DEVELOPMENT ENGINEERING INGEGNERIA INFORMATI		x		x
IT	PHE.961	CHAFAEA/2014/SC/04/IT - ONE4EU - ESP - DESIS DI/06775 / LUISA SOARES MARQUES	112.375,20	ONE4EU2 CONSORTIUM*UNISYS BELGIUM INTRASOFT INTERNATIONAL I.R.I.S SOLUTIONS & EXPERTS SOGETI BELGIUM		x		x
IT	PHE.962	CHAFAEA/2014/BDC/11/IT - BELGACOM - MAINTENANCE VIDEO CONFERENCE SYSTEM	1.810,00	BELGACOM SA*		x		x
IT	PHE.968	CHAFAEA/2014/SC/06/IT - SERCO BELGIUM - A. MENIDIATIS - FC 06850-07	26.473,20	SERCO BELGIUM SA*		x		x
IT	PHE.969	CHAFAEA/2014/BDC/15/IT - ORACLE - RENEWAL OF MAINTENANCE FOR ORACLE USER LICENSES	1.577,56	ORACLE BELGIUM BVBA*		x		x
IT	PHE.974	CHAFAEA/2014/SC/07/IT - SERCO BELGIUM - V.CLAUSSE- (USER SUPP. AGENT) - TECH. CORRECTION	18.812,64	SERCO BELGIUM SA*		x		x
IT	PHE.974	CHAFAEA/2014/SC/07/IT - SERCO BELGIUM - V.CLAUSSE- (USER SUPP. AGENT) - TECH. CORRECTION	28.218,96	SERCO BELGIUM SA*		x		x
IT	PHE.977	CHAFAEA/2014/SC/08/IT - PANOPLISA - FWK DI/06760 / PH. BRYNAERT	68.232,80	PANOPLISA CONSORTIUM*TRASYS ATOS FUJITSU TECHNOLOGY SOLUTIONS PIKSEL EVERIS ORDINA BELGIUM ARHS DEVELOPMENT ENGINEERING INGEGNERIA INFORMATI		x		x
IT	PHE.979	CHAFAEA/2014/BDC/17/IT - DELL - RENEWAL OF MAINTENANCE FOR PCS & SCREENS - FDI EXTENSION	1.403,01	DELL N.V.*		x		x
IT	PHE.981	CHAFAEA/2014/BDC/19/IT - COMPAREX - RENEWAL OF SOFTWARE LICENCES IN 2014 - Q2	181,82	COMPAREX NEDERLAND BV*		x		x
IT	PHE.985	CHAFAEA/2014/BDC/22/IT - HEWLETT PACK - DI/07020- MICROSOFT LICENSE	7.314,30	HEWLETT PACKARD BELGIUM BVBA*		x		x
IT	PHE.989	CHAFAEA/2014/SC/05/IT - SERCO BELGIUM - A. MENIDIATIS - FC 06850-08	30.895,15	SERCO BELGIUM SA*		x		x
IT	PHE.1005	CHAFAEA/2014/BDC/34/IT - GETSYS BELGIUM - PURCHASE OF TONER & CONSUMABLES FOR PRINTERS & MAINTENANCE - FWK DI/5891	2.482,54	GETSYS SOCIETE MOMENTANNEE*THV GETSSYS	x			x
IT	PHE.1006	CHAFAEA/2014/BDC/33/IT - GETSYS LUXEMBOURG - PURCHASE OF PRINTERS & RELATED CONSUMABLES - FWK DI/6940	8.549,76	GETSYS LUXEMBOURG ASSOCIATION MOMENTANNEE*GETRONICS BELGIUM SA SYSTEMAT LUXEMBOURG PSF SA	x			x

Expenditure Type	Commitment	Contract Reference	Amount	Contractor Name	Good	Service	Restricted procedure	Framework contract
IT	PHE.1007	CHAFAEA/2014/BDC/35/IT - BECHTLE AG. - PURCHASE OF NOTEBOOKS	2.514,92	BECHTLE AG*	x			x
IT	PHE.1017	CHAFAEA/2014/BDC/42/IT - BECHTLE AG. - PURCHASE OF SERVERS & RELATED CONSUMABLES	19.142,94	BECHTLE AG*	x			x
IT	PHE.1021	CHAFAEA/2014/BDC/44/IT - SYSTEMAT - PURCHASES OF PCS & KEYBOARDS	13.070,92	SYSTEMAT LUXEMBOURG PSF SA*	x			x
IT	PHE.1022	CHAFAEA/2014/BDC/43/IT - SAP BELGIUM - PURCHASE & MAINT. OF BO & WEBI LICENSES	2.713,20	SAP BELGIUM - SYSTEMS APPLICATIONSAND PRODUCTS SA*SAP BELGIUM	x			x
IT	PHE.1023	CHAFAEA/2014/BDC/46/IT - SYSTEMAT - MOVE OF THE REPLICATION SERVER	1.239,42	SYSTEMAT LUXEMBOURG PSF SA*		x		x
IT	PHE.1024	CHAFAEA/2014/BDC/47/IT - COMPAREX - RENEWAL OF SOFTWARE LICENCES IN 2014 - Q4	4.504,94	COMPAREX NEDERLAND BV*		x		x
IT	PHE.1026	CHAFAEA/2014/BDC/48/IT - SAP BELGIUM - PURCHASE & MAINT. OF SAP (ABAC ACCOUNTING) LICENSES	3.824,00	SAP BELGIUM - SYSTEMS APPLICATIONSAND PRODUCTS SA*SAP BELGIUM		x		x
IT	PHE.1027	CHAFAEA/2014/BDC/50/IT - GETSYS LUXEMBOURG - PURCHASE OF COLOR PRINTER & RELATED CONSUMABLES - FWK DI/6940	6.099,43	GETSYS LUXEMBOURG ASSOCIATION MOMENTANEE*GETRONICS BELGIUM SA SYSTEMAT LUXEMBOURG PSF SA	x			x
IT	PHE.1028	CHAFAEA/2014/BDC/51/IT - COMPAREX - UPGRADE OF COLDFUSION SOFTWARE	3.934,28	COMPAREX NEDERLAND BV*		x		x
PHP	PHE.948	CHAFAEA/2014/BDC/01/PHP - CDT - TRANSL. OF TENDER SPECIF- TOR 14 - FINAL DECOMMITMENT	10.350,00	TRANSLATION CENTRE FOR THE BODIES OF THE EU*CENTRE DE TRADUCTION DES ORGANES DE L'UNION EUROPEENNE		x	x	
PHP	PHE.952	CHAFAEA/2014/SC/01/PHP - TIPIK - P° OF 2 THEMATIC BROCHURES ON EU PUBLIC HEALTH PROJECTS	54.128,45	TIPIK COMMUNICATION AGENCY SA*		x		x
PHP	PHE.967	CHAFAEA/2014/SC/12/PHP - KOVACS - SUPPORT FOR DRAFTING PHP2 BROCHURE	3.150,00	KOVACS		x	x	
PHP	PHE.970	CHAFAEA/2014/SC/10/PHP - GIORGI - P° OF ARTICLES BASED ON THE REVIEWS OF 10 ACTIONS ON HIV/AIDS	4.500,00	GIORGI POHORYLES		x		x
PHP	PHE.971	CHAFAEA/2014/SC/09/PHP - BRENTARI - P° OF ARTICLES BASED ON THE REVIEWS OF 10 ACTIONS ON HIV/AIDS	4.500,00	BRENTARI CINZIA*		x		x
PHP	PHE.972	CHAFAEA/2014/SC/11/PHP - INGLEBY - BROCHURE ON HEALTH INEQUALITIES, MIGRANTS & ETHNIC MINORITIES & OUTCOMES OF EU HP-FUNDED ACTIONS IN THESE FIELDS	2.250,00	INGLEBY JAMES DAVID*		x		x
PHP	PHE.978	CHAFAEA/2014/SC/15/PHP - TIPIK - "HIV MEDIA CLUSTER MEETING IN ATHENS - JUNE 2014 - TECHN. CORRECTION - FINAL DECOMMITMENT	56.600,53	TIPIK COMMUNICATION AGENCY SA*		x		x
PHP	PHE.980	CHAFAEA/2014/BDC/18/PHP - CDT - TRANSL. OF THE FACT SHEET RELATED TO THE 3RD HEALTH PROGRAMME 2014-2020	19.784,60	TRANSLATION CENTRE FOR THE BODIES OF THE EU*CENTRE DE TRADUCTION DES ORGANES DE L'UNION EUROPEENNE		x	x	
PHP	PHE.982	CHAFAEA/2014/SC/16/PHP - LAZARUS - SUPPORT TO THE HIV/AIDS CLUSTER MEETING - ATHENS 12-13/06/2014 - FINAL DECOMMITMENT	3.166,57	JEFFREY VICTOR LAZARUS*LAZ CONSULT		x		x
PHP	PHE.983	CHAFAEA/2014/BDC/20/PHP - CDT - TRANSL. OF THE CALL ANNOUNCEMENT CP 2014 IN 23 LANGUAGES - FINAL DECOMMITMENT	2.116,00	TRANSLATION CENTRE FOR THE BODIES OF THE EU*CENTRE DE TRADUCTION DES ORGANES DE L'UNION EUROPEENNE		x	x	

Expenditure Type	Commitment	Contract Reference	Amount	Contractor Name	Good	Service	Restricted procedure	Framework contract
PHP	PHE.986	CHAFFEA/2014/BDC/21/PHP - ANDREADIS AUDIOVISUAL - INTERPRETATION FROM EN TO GR - HIV/AIDS CLUSTER MEETING - ATHENS 12-13/06/2014	2.370,00	ANDREADIS ANONYMI EMPORIKI KAI VIOTECHNIKI ETAIREIA ENOIKIASION OPTIKOAKOUSTIKON MESON*ANDREADIS SA		x		x
PHP	PHE.990	CHAFFEA/2014/BDC/23/PHP- OP - PUBLICATION CALLS FOR PROPOSAL 2014	192,00	PUBLICATIONS OFFICE OF THE EUROPEAN UNION - OFFICE DES PUBLICATIONS DE L'UNION EUROPEENNE*		x	x	
PHP	PHE.991	CHAFFEA/2014/BDC/24/PHP - AXOS TOURS & TRAVEL - RENT A BUS - HIV/AIDS CLUSTER MEETING - ATHENS 12-13/06/2014	450,00	DIMITRIOS KAMARITIS & SIA EE*AXOS TOURS & TRAVEL		x	x	
PHP	PHE.997	CHAFFEA/2014/BDC/25/PHP - CDT - TRANSL. OF THE 2014 TENDER SPECIFICATIONS	26.944,50	TRANSLATION CENTRE FOR THE BODIES OF THE EU*CENTRE DE TRADUCTION DES ORGANES DE L'UNION EUROPEENNE		x	x	
PHP	PHE.1001	CHAFFEA/2014/SC/27/PHP - CAVE - EVALUATION OF INTERIM REPORT HEALTHQUALITY2020 (20111203)	2.250,00	CAVE		x		x
PHP	PHE.1002	CHAFFEA/2014/SC/28/PHP - CHERECHES - EVALUATION OF INTERIM REPORT HEALTHQUALITY2020 (20111203)	1.800,00	CHERECHES		x		x
PHP	PHE.1003	CHAFFEA/2014/SC/29/PHP - GIORGI - EVALUATION OF INTERIM REPORT HEALTHQUALITY2020 (20111203)	1.800,00	GIORGI POHORYLES		x		x
PHP	PHE.1004	CHAFFEA/2014/BDC/29/PHP - CDT - TRANSL. OF THE 2014 TENDER SPECIFICATIONS INTO FR & DE	19.844,00	TRANSLATION CENTRE FOR THE BODIES OF THE EU*CENTRE DE TRADUCTION DES ORGANES DE L'UNION EUROPEENNE		x	x	
PHP	PHE.1011	CHAFFEA/2014/SC/67/PHP - NOOKOM EZHZ - EXTERNAL COMMUNICATION ACTIVITIES IN THE FIELD OF PUBLIC HEALTH, CONSUMERS AND FOOD SAFETY TO ORGANIZE A HEALTH PROGRAMME MEDIA CLUSTER MEETING ON PATIENT SAFETY IN ITALY	69.887,00	NOOKOM EZHZ*		x		x
PHP	PHE.1012	CHAFFEA/2014/BDC/38/PHP- OP - PHP - PRINTING OF 5 BROCHURES IN THE FRAME AND ITS DISSEMINATION STRATEGY	12.108,18	COMMISSION EUROPEENNE*EUROPEAN COMMISSION		x	x	
PHP	PHE.1015	CHAFFEA/2014/SC/71/PHP - NOOKOM EZHZ - PRODUCTION OF 2 BROCHURES	54.988,76	NOOKOM EZHZ*		x		x
PHP	PHE.1018	CHAFFEA/2014/SC/68/PHP - KOVACS - EVALUATION OF INTERIM REPORT EPHE(20111209)	1.800,00	KOVACS		x		x
PHP	PHE.1029	CHAFFEA/2014/SC/79/PHP - CLEMENS - EXPERT - MODERATOR AT TEH CLUSTER MEETING 4 SESSIONS - ATHENS DEC. 2014	4.250,00	CLEMENS		x		x
PHP	PHE.1032	CHAFFEA/2014/SC/82/PHP - GIORGI - REVIEW OF ACTIONS FINAL RESULT & IMPACT ADDRESSING TO EU ALCOHOL STRATEGY IN THE FIELD OF PREVENTION OF HARMFUL DRINKING	8.100,00	GIORGI POHORYLES		x		x
PHP	PHE.1034	CHAFFEA/2014/SC/81/PHP - CARAHER - REVIEW OF ACTIONS FINAL RESULT & IMPACT ADDRESSING TO EU ALCOHOL STRATEGY IN THE FIELD OF PREVENTION OF HARMFUL DRINKING	8.775,00	CARAHER		x		x
PHP	PHE.1036	CHAFFEA/2014/SC/80/PHP - DE CONINCK - REVIEW OF ACTIONS FINAL RESULT & IMPACT ADDRESSING TO EU ALCOHOL STRATEGY IN THE FIELD OF PREVENTION OF HARMFUL DRINKING	8.100,00	DE CONNICK		x		x

6. Report on Financial Management in 2014

The Consumers, Health and Food Executive Agency (CHAFEA) is the result of the transformation of the Executive Agency for Health and Consumers (EAHC).

On 9th September 2008, the Agency was entrusted with a new mandate enlarged to Consumers and Food Safety measures.

In 2012, the Commission decided to further extend the mandate of the Agency and to increase the volume of appropriations entrusted to it, through a new amendment:

Consequently, the Agency was also responsible for the management of the part of the actions provided for in the Commission Decision C(2012)1548, adopting a work programme for the funding of projects in the area of external trade relations, including access to the markets for non-European Union countries and initiatives in the field of trade-related assistance⁷. This extension also covered the delegation of actions pertaining to the *Food Security* Thematic Programme as provided for in the Regulation EC/1905/2006 of the European Parliament and the Council establishing a Financing Instrument for Development Cooperation.

By its implementing Decision of 17 December 2013 (Ref. 2013/770/EU) the European Commission established the Consumers, Health and Food Executive Agency – Chafea - which replaced and succeeded the Executive Agency for Health and Consumers over the period from 1st January 2014 to 31 December 2024.

The Commission Decision of 17 December 2013 entrusted the new agency *Chafea* with the implementation of the following programmes and actions:

- The Consumer Programme 2014-2020,
- The Public Health Programme 2014-2020,
- The Food Safety Training measures covered by Directive 2000/29/EC and Regulation (EC) No 882/2004.

The Agency was also entrusted with the implementation of the legacy of the programmes which were managed by the former Executive Agency for Health and Consumers – EAHC.

*By the Commission Implementing Decision of 17 December 2014 (Ref. 2014/927/EU), the Consumers, Health and Food Executive Agency has been transformed into the **Consumers, Health, Agriculture and Food Executive Agency – CHAFEA** from 1st January 2014 to 31 December 2024 and has also been made responsible for implementing the information provision and promotion measures concerning agricultural products implemented in the internal market and third countries.*

The implementation of the Agency's administrative budget - an annual subsidy transferred by the Commission to the Agency's bank account - is regulated by Commission Regulation (EC) N 1653/2004 on a standard financial regulation for Executive Agencies amended by Commission regulation EC n°651/2008 of 9/07/2008.

• Financial Management and Internal Control

The Consumers, Health and Food Executive Agency has implemented a centralised organisational structure based on the Commission's designed Financial Circuit Model 4, «Full centralisation of financial transactions»⁸. According to this Model, the verification of the financial aspects of a transaction must ensure that the operation is legal, regular and in due respect of the principle of

7 and its actions announced under the heading "Trade-related assistance, training and capacity building actions towards developing countries

8 provided for in the Annex to the Action 79 of the White Paper on reforming the Commission, 200/2000/COM, "Reforming the Commission – a White Paper – Part II – Action Plan" dated 01.03.2000.

sound financial management and that all related steps have been carried out correctly in compliance with the applicable regulatory requirements.

The financial circuits in place are compliant with the "four eyes principle", meaning that the roles of initiation and verification are separated to ensure clearer accountability. The centralised financial ex-ante control function is not involved in the initiation of financial operations. All main financial procedures are documented and published on the Agency's intranet.

The Agency operates in respect of the Commission-wide 16 Internal Control Standards, which aim at an effective operation of the control environment. In this perspective, and with the help of an external audit and consultancy company, the Agency performed a full risk assessment and internal control review.

- **Accounting systems**

Having concluded a Service Level Agreement with the Budget Directorate-General of the European Commission (DG BUDG), the Agency implemented and uses the Commission hosted ABAC and SAP accounting tools. Since December 2007 the Agency also disposes of ABAC Assets, a specific ABAC module to manage fixed assets.

To cash the operating subsidy paid by the European Commission and to execute payments, the Agency has opened a bank account in EUR, benefiting from the same framework contract conditions as the Commission. All transactions via this account are systematically made through the Commission managed ABAC, SAP and SWIFT systems.