

ANNUAL ACCOUNTS FOR 2005

(June 2006)

Gran Vía, 33
48009 – Bilbao (España)

ACCOUNTS FOR THE YEAR 2005

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REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT FOR 2005

INTRODUCTION

A. Legal framework – Financial regulation

This report on budgetary and financial management has been prepared in accordance with Article 76 of the Financial Regulation of the Agency adopted by written procedure on September 2003. The Implementing Rules were adopted on December 2005

B. Management information systems

The budget accounts are maintained by the SI2 system (version 3.0.0).

The general accounts are maintained by the BOB system, which has a direct interface with SI2.

The various budgetary and financial reports are produced using the Business Object system.

C. Nomenclature of appropriations

The nomenclature of appropriations is as follows:

- ☒ C1: Current appropriations
- ☒ C2: Appropriations non-automatically carried over
- ☒ C4: Appropriations for re-use (no more in use since 2005)
- ☒ C8: Appropriations automatically carried over
- ☒ R0: Earmarked revenue (Since 2005 Phare III, contract 2004/094-124)

BUDGET OUTTURN

A. Revenue

Revenue entered in the 2005 budget is shown in the table below.

	2005 – Revenue entered in the budget	2005 – Actual revenue
100-European Commission subsidy	13,200,000	12,208,000.00
110-Phare programme (earmarked)	357,784	339,894.00
Other subsidies:		
200-Basque Regional Government	60,101	60,000.00
201-County of Bizkaia	60,101	0.00
202-Spanish Government	60,101	60,100.00
203-Other grants	p.m.	30,000.00
540-Miscellaneous revenue	p.m.	63,324.75
602-Revenue from sale of publications	p.m.	2,870.94
Total	13,738,087	12,764,989.69

Miscellaneous revenue breaks down as follows:

Partial recovery of paid grants (SME/2003)	34,664.00
Partial recovery of paid grants (Focal Points 2004)	12,622.00
Mission reimbursements by organiser	14,860.92
Others	1,177.83
Bank interest (2)	0.00
Total	63,324.75

(2) According to the note BUDG – D- 1/JS D(2004)59880 of the Commission, the amount earned in 2005 (79,846,24 €) has not been considered as a budgetary income, but as a liability, given the fact that is an amount owed to the Commission.

B. General Expenditure

Analysis of the implementation of the current appropriations budget in the financial year in question shows an overall improvement in the consumption of appropriations under both commitments and payments (Phare III is not included).

Title	2004					2005					2005/2004	
	Final budget	Paym + Carry Over	% 2/1	Payments	% 3/1	Final budget	Paym + Carry Over	% 2/1	Payments	% 3/1	Comm.	Paym.
	1	2		3		1	2		3			
1	4,347,597	3,439,063	79.1%	3,379,372	77.7%	4,578,896	3,510,346	81.0%	3,435,374	76.7%	102.4%	96.5%
2	1,372,706	1,213,985	88.4%	965,998	70.4%	1,501,407	1,382,211	92.1%	1,051,580	70.0%	104.2%	99.5%
3	5,048,000	4,956,280	98.2%	2,407,031	47.7%	7,300,000	6,802,409	93.2%	4,589,193	62.9%	94.9%	131.8%
	10,768,303	9,609,328	89.2%	6,752,401	62.7%	13,380,303	11,694,966	87.4%	9,076,147	67.8%	98.0%	108.2%

REPORT ON MANAGEMENT BY UNIT

DIRECTORATE

The Directorate has discharged its responsibilities in 2005 in accordance with the provisions of the Agency Regulation and the mandate given by the Governing Board. In discharging these activities, a number of sectoral and inter-institutional meetings have been held in order prepare activities to be developed by the Agency.

The Directorate has also discharged its leading managerial role as executive head and authorizing officer of the Agency, supervising workprogram implementation of the Agency and its each units."

TITLE 1+2 : STAFF + BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

Resources and Services Center

This unit delivers administrative support to the Agency and manages the operations of title 1 and 2.

Services provides cover the range of Human Resources, Budget and Finance, Accounting, Documentation, Information and Communication Technologies and General services.

Budget Title	Activities (projects) developed	Outputs (achievements)	Comments on budget implementation	Comments on carry overs
1 Staff	Activities (projects) developed This title provides for salaries and associated costs to Agency employees (temporary, contractual, local, auxiliary agents and other employees). These expenses also include allowances, training, medical service and costs linked to recruitment processes as well as other staff expenses. In addition in 2005 the recruitment process for Agency Director was launched.	Outputs (achievements) Administration of Agency employees.	Comments on budget implementation Actual expenses reached €3,510,346,381 compared with budgeted credits of € 4,578,896. From the unspent amount of €1,068,550 an amount of €778,875 was set aside to compensate for accumulated losses. It is noted that difference in actual implementation versus budgeted amount reflects the vacancy rate at the Agency. This mirrors the significant difficulties on recruitment by the Agency, as there is no EPSO support to these processes. Agency staff as of December 31, 2005 was 33 Temporary agents (17A, 12B, 4C), 13 Contract agents, 3 Local staff, 2 Auxiliary agents and 1 Detached National Expert.	Comments on carry overs In accordance with financial regulations, salaries are not subject of carry overs. This title had carry overs in the amount of €74,972, all of them automatic, linked to other staff expenses.

Budget Chapter	Concept	Activities (projects) developed	Outputs (achievements)	Comments on budget implementation	Comments on carry overs
20	Rental of Buildings and associated cost	This chapter includes the provision of rental services and associated cost of building occupancy. The main expenditure corresponds to payment of rental contracts (€524,494), which include the rental of the Agency's main premises in Gran Via 33 (1736m ² , €370,000), adjacent facilities in the 7th floor of Gran Via 35 (467m ² , €100,000), rental of office space in Brussels (€16,800) and rental of archive in remote location. Other services covered by this chapter include the provision of outsourced security services, cleaning, maintenance, utilities, community and other charges. In addition, upgrades to current facilities have been carried out.	Provision of office facilities	Total expenditures for the chapter reached €771,909 with available credits of €810,219. Expenditures include carry overs to 2005 in the amount of €55,334 all of them automatic, as they correspond to ongoing services. Concerning rental expenses and owing to the rental contract between the Agency and the building's owner, the Agency has announced its intention to continue with these rented premises. This will lead to re-negotiate in 2006 the rental price the Agency is currently paying. Also in 2005, a contract between the Agency and NCI was signed for the rental of office space in Brussels. This contract replaced earlier agreement between NCI and EMCDDA, by which the Agency could benefit from office space in Brussels, but that it was cancelled during the year. During 2005 contract for the provision of archive services was also concluded with Custar, S.L.	All automatic
21	IT expenses	This chapter includes hardware, software and services required for ICT activities. In particular, it includes provision of IT consumables, consultancy services (Extranet, CSS, other developments), IT support services and related maintenance and licenses cost. In addition this chapter covers expenses for the setting up of a data center and general IT equipment.	Provision of ICT services, including completion of data center (phase 1) and launching a number of procurements processes.	Total expenditures for the chapter amounts to €374,326 with available credits of € 390,012. Carry overs were in the amount of €180,725	All automatic except €71,279 which are non-automatic.
22	Movable property and associated cost	This chapter includes the provision of furniture and equipment as well as library publications.	Provision of furniture equipment and library services	Total expenditures reached €44,687 with available credits of €55,806. Carry overs in the amount of €35,518	Non automatic in the amount of €30,416
23	Current administrative expenses	This chapter includes the provision for current administrative expenses such as consumables, stationery and fees for services.	Provision of current administrative services	Total expenditure reached €42,877 with available credits of €87,531	All automatic
24	Postage and telecommunications	This chapter includes the provision of postal, messenger and telecommunication services. The latter includes leased services for internet access and switchboard operations.	Provision of mail and telecommunication services.	Total expenditure reached €146,460 with available credits of €157,839	All automatic

TITLE 3 : OPERATING EXPENDITURE

NETWORK SECRETARIAT

Board and Bureau: Two Board meetings and four Bureau meetings were organized in 2005. In addition a pre-Board seminar on tri-partism in the Agency networks was organized as well as a seminar involving the Board and the focal points on the work programme 2007. Focal Points: Two Focal Point meetings and one Focal Point seminar were held in 2005. The meetings were held in the Agency's premises in Bilbao and the seminar in San Sebastian. In 2005, guidelines for tri-partism have been discussed and agreed on which makes sure that the social partners are included in all major discussions and activities at the national Focal Points. Other activities in the Agency's workplan that were discussed and co-ordinated during the Focal Point meetings are the European Week campaigns and the development of the Risk Observatory. The Focal Point seminar was dedicated to the Agency's 2006 Work Programme.

European and Internal Networking: The Network Secretariat has coordinated the Agency's European and international network activities (these activities have no direct budgetary implications)."

Budget Item	Concept	Activities (projects) developed	Outputs (achievements)	Comments on budget implementation	Comments on carry overs
3080	Board and Bureau meetings	2 Board meetings; 4 Bureau meetings; 2 seminars	1. Necessary Board decisions to implement amendment to Agency Regulation taken December 2005; 2. Work programme 2006 and budget 2006 adopted December 2005; 3. Following in-depth discussions on tri-partism, measures agreed to strengthen tri-partism; 4. In-depth discussion of work programme 2007 (report); 5. Agreement on Terms of Reference for 2006/07 Agency Evaluation	The Agency budget includes costs for meeting venues, interpreters, hire of interpretation equipment and reimbursement of the Board/Bureau members mission costs (flight tickets, daily allowances) for the meetings.	The payments of the Board meeting in December 2005 could not be made until January 2006. The commitments concerned had to be carried over to 2006.
3002	Meetings of focal points	Planning and coordination of focal point work	1. Individual on-line work plans for all focal points (25 Member States; 2 Candidate Countries; 3 EFTA states); 2. Model for implementation on new requirement in Agency Regulation regarding cooperation agreements between Agency and focal points (implementation 2006); 3. Scheme established and in use to facilitate the involvement of national network partners in Agency activities via focal points;	The Agency budget includes costs for meeting venue, if any, and costs for reimbursement of the Focal Points' flight tickets to/from the meetings in Bilbao.	The payments of the Focal Point meeting in December 2005 could not be made until January 2006. The commitment for this meeting had to be carried over to 2006.

WORKING ENVIRONMENT UNIT

Developing knowledge to support policy making and implementation:

Promoting a preventive safety and health culture: Follow-up to the work carried out in 2004 for European Week on construction and the mainstreaming of OSH into Education. Finalisation of materials and support for the campaign implementation of European Week 2005 on noise. Finalisation of materials and launch of the Sector pages on agriculture. Preparation of new information materials for European Week 2006, and planning of European Weeks 2007 and 2008. Contribution of OSH information for the Enlargement Action Plan campaign (Healthy Workplace Initiative). Launch of a project to build up the evidence base for the economic benefits of OSH

Maintenance and updating of existing information on the Agency's website. Topic Centre Work Environment contracted to assist with the revision, maintenance and update of all the good practice resources added to the Agency's website, in order to ensure its continued relevance and currency. New information resources (e.g., web articles, links) were added during 2005 to complement existing materials on the various topics, sectors and groups covered.

Risk Observatory

Continue the development of the Risk Observatory by extending data collection and analysis, covering new topics (emerging risks) and disseminating of the findings via a dedicated website (launched in 2005) and OSH outlook. This integrates previous activities on "OSH monitoring" and "Changing World of Work / Emerging Risks", and provides support to other activities within the Working Environment Unit (e.g., European Week campaigns).

Budget Item	Concept	Activities (projects) developed	Outputs (achievements)	Comments on budget implementation	Comments on carry overs
3020	OSH monitoring	Activities (projects) developed Development of the Risk Observatory, including projects related to emerging risks, "OSH in figures" (extent of key OSH problems, such as exposure to noise and work-related hearing loss), expert forecasts, and information on OSH monitoring systems.	Launch of the Risk Observatory website. Publication of the report on physical emerging risks. Data collection and launch of web feature on emerging risks (chemical, biological, physical and organisational/social). Web feature with country reports on exposure to noise & work-related hearing loss. Drafts for OSH Outlook 2005. Web feature on avian flu launched as a response to public concern. Feasibility studies for a company survey. Working paper written (at the Commission's request) to identify the OSH research priorities in the EU-25. As a result, in December 2005 DG Research launched a Call for Proposals for work-related psychosocial hazards, already under the 6th Framework Programme.		The first nine months of 2005 were taken up with launching a call for tender for two new Topic Centres (TC Risk Observatory and TC Working Environment) and signing the contracts with them. As a consequence, a large part of the work to be contracted in 2005 could not be completed in the remainder of 2005 (especially for TCWE), and had to be exceptionally carried over into the beginning of 2006
3024	Work environment	European Week 2005 on Noise at work. Preparations for European Week 2006 on Young People. Web feature for the agriculture sector. Project launch on "OSH and economic performance", with preparation of "Business aspects of OSH" web feature. Follow up work with the European Construction Safety Forum (EW2004) and the network of "mainstreaming OSH into education"	Preparation of all information resources for European Week 2005 (noise at work): data collection, fact sheets, reports, magazine, website, and organisation of Good Practice Awards 2005. Draft materials for European Week 2005. Finalisation of 2004 Closing Event proceedings. Paper on "OSH essentials" as the basis for the Healthy Workplace Initiative campaign materials.		

INFORMATION AND COMMUNICATION UNIT

Campaigning - Coordination, organisation and promotion of a pan-European campaign to raise awareness of the risks associated with occupational noise - European Week 2005 - including the European Noise at Work Summit; Development of a new awareness raising campaign in the EU-10, the Healthy Workplace Initiative, including development and validation of an appropriate communication strategy, positioning, visual identity and campaign material and coordination of focal points.

Online information services - Development of Agency website to make full use of the new content management system developed in 2003/4 (site won International Information Industry 2005 Award for 'innovation in content management');

Implementation of communication plan and complementary communication activities - publication and distribution of some 2 million copies of Agency publications supported by a range of promotion initiatives designed to better communicate the Agency's information products and services, including the first products of the Risk Observatory, participation in key exhibitions / conferences, launch of online promotion campaign, development of online survey;

Budget Item	Concept	Activities (projects) developed	Outputs (achievements)	Comments on budget implementation	Comments on carry overs
3001	Focal Point subsidy	Signature of grant agreements with 24 Agency focal points to co-fund actions linked to the Agency's campaigning and/or internet activities	Wide range of campaigning activities at national / regional / local level in frame of the European Week for Safety and Health at Work as well as development of OSH information services on national focal point websites	First payments to a value of €404,865.50 made in 2005.	Final activity reports and financial statements on the use of the subsidy and all the supporting documents are to be provided by the Focal Points prior to the payment of the balance by Spring 2006.
3010	Establishment and management of information network on Internet	Development of Agency website and electronic communications - new features and services	New Agency site launched in September 2005 won the 2005 International Information Industry award for innovation in content management		
3030	Conferences, seminars, workshops, public events, promotional activities etc.	Agency participated in several major exhibitions / conferences; promotion actions included an online campaign to promote the Agency's web services, development of an online survey, second wave of media support actions and distribution of a NAPO DVD on noise at work	Well visited stand at A+A in Germany - Europe's largest OSH meeting; encouraging initial results from online promotion campaign; more focused media promotion of Agency campaigns; 50 000 copies of NAPO DVD distributed;		Agency is supported by OPOCE in its publishing activities. Invoices pass first through OPOCE for validation before being sent to the Agency for payment. Receipt of a number of invoices was pending at the year end and some projects were still to be finalised.
3040	Editing, publication and distribution of information, and other activities	Publication and distribution of a range of information products including fact sheets, reports, working papers, forums and corporate products	Some 2 million copies of Agency publications were distributed to its focal point network in 2005. All Agency publications are also free to download from its website.		

Budget Item	Concept	Activities (projects) developed	Outputs (achievements)	Comments on budget implementation	Comments on carry overs
3044	Editing, publication and distribution of information, and other activities	In addition to a number of projects from 2004, which were completed in 2005, exceptionally in 2005, the Agency relied on in-house resources for copywriting and editing. Available funds were transferred to other communication budget lines.			
3072	Preparation, organisation and management of a European Week for Safety and Health at Work	Production and distribution of campaign material; launch and closing events	Preparation and distribution of campaign material in 20 languages; organisation of the campaign's launch in the European Parliament in Brussels and the European Noise at Work Summit in Bilbao Spain		Awaiting invoice for final payment to contractor responsible for organising the closing event pending receipt of final deliverables in early 2006.
3110	Small and medium-sized enterprises - Support to projects	Residual balance payments to some beneficiaries of the third SME funding scheme			
330	Enlargement Action Plan	Three main projects in 2005 - knowledge transfer; development of awareness raising campaign; and building of EAP community	Knowledge transfer - Topic Centre Enlargement Action developed and adapted existing and new information products to meet needs of EU10; translation of existing EU15 material to languages of EU10; Awareness raising campaign - development and validation of communication strategy, positioning and core campaign materials (including branding of campaign as 'Healthy Workplace Initiative'); Building of EAP community - national steering meetings established and kick-off meeting held in Warsaw.		

PROGRAMME PHARE

Grant Agreement 2004/094-124 between the European Community, represented by the Commission, and the Community Agency for Safety and Health at Work concerning (Phare III).

Deadlines: 16 December 2004 - 15 December 2006

The Agency has signed a grant agreement with the Commission (DG ENLARG) with the aim to prepare Bulgaria and Romania to join the Agency's network as full members. The two countries are supported to further develop their Focal Points and national information networks, to develop and maintain their national Agency websites and to organise national campaigns and activities as the European Week campaigns. The Focal Points have been invited to the Agency's Focal Point meeting together with Focal Points from all Member States and Bulgarian and Romanian representatives have participated in the Agency's expert group meeting. In the frame of the grant agreement, the Agency has contracted national translators to translate publications and other information material from English into Bulgarian/Romanian to published on the national Agency websites and/or printed. The two Agency websites have been further developed in the two countries with assistance of the webmasters that are contracted by the Agency. European Week 2005 conferences were organised in both countries by conference organisers contracted by the Agency. The grant agreement was amended in January 2006 to include also Bulgaria and Romania in the Healthy Workplace Initiative.

Budget Item	Concept	Activities (projects) developed	Outputs (achievements)	Comments onbudget implementation	Comments on carry overs
3200	Salaries Expat/Int Staff	One Assistant Network Manager was recruited to manage the day to day work	An auxiliary agent took up his post 15 Jan 2005		
		The cost of the flight tickets for meeting/seminar participants from Bulgaria and Romania are reimbursed from this line, as well as flight tickets for Agency staff going on missions to Bulgaria and Romania.	The Bulgarian and Romanian Focal Points or representatives for them have participated in the Focal Points meetings and Agency expert group meetings. Agency staff have made missions to Bulgaria and Romania to discuss the progress of the work at the Focal Points and in the national networks and to participate in the EW 2005 conference. (Romania)	The flight tickets have been cheaper than estimated when the budget was prepared. In addition some of the planned meetings had to be cancelled.	
3210	Travel costs (international)	Daily allowances for Agency staff missions	See 3210 above		
3211	Mission expenses of project staff abroad	Daily allowances for meeting participants from Bulgaria and Romania	See 3210 above		
3212	Mission expenses sem/conf participants	National translators (one in each of Bulgaria and Romania) have been contracted to translate information	The contracted translators have translated Agency information material into Bulgarian and Romanian	During 2005, the two contracted translators covered the translation need for the Phare programme.	
3220	Translation / Interpreters	European Week conference organisers have been contracted in Bulgaria and Romania to organise national EW 2005 conferences	The contracted conference organisers have organised conferences that were held in Sofia (25/10 05) and Bucharest (22/11 05)	The total cost of the two contracted EW conference organisers was 13,624.20 euro, which was lower than the budgeted cost, 20,000 euro	
3230	workshops	National webmasters have been contracted to support the Focal Points in Bulgaria and Romania to manage and develop the national Agency websites	The third generation of the Bulgarian and Romanian Agency websites have been developed with the support of the contracted webmasters		
3240	Webmasters	No activity during 2005			
3250	Good Practice TC	National printers have been contracted in Bulgaria and Romania to print information material in their own languages	The contracted printers have printed the EW 2005 promotional material (posters, leaflets, and Fact Sheets) in Bulgarian and Romanian.		
3270	Printing of information material				

BUDGETARY ITEMS MANAGED BY DIFERENT UNITS

Budget Item	Concept	Activities (projects) developed	Outputs (achievements)	Comments on budget implementation	Comments on carry overs
3060	Translation of studies, reports and working documents	This item provides for translation of documents into EU official languages, made at the Translation Center in Luxembourg.	Translation of documents	An amount of €1,409,705 has been committed during the year. This amount exceeded the initial budget of €719,705 as approved by the Governing Board due to the re-prioritisation of program activities.	All automatic
3091	Mission expenses, duly travel expenses and other ancillary expenditure.	This item provides for the provision of mission expenses of Agency staff in support of program activities.	206 missions carried out	An amount of €198,661 was spent during the year.	All automatic
3092	Entertainment and representation expenses	This item provides for representation expenses of the Agency	Foster goodwill	An amount of €3,839 was spent during the year.	All automatic.

REPORT ON BUDGET IMPLEMENTATION FOR 2005

In accordance with articles 76 to 83 of the Financial Regulation of the Agency, , the reports on implementation of the budget shall comprise:

- The budget outturn account
- The annex

The annex to the report on implementation of the budget comprises detailed tables on budgetary implementation by appropriation category, namely:

- C1- Current appropriations
- C2 - Appropriation not automatically carried over
- C8 - Appropriation automatically carried over
- RO - Earmarked revenue (Phare)

For more information, one table with the evolution of the budget credits along 2004 is include (Amendings and transfers)

THE BUDGET OUTTURN ACCOUNT

		2005	2004
A.	REVENUE		
	1. Own resources	12,698,794.00	9,759,183.00
	Subsidies		
	European Commission subsidy	12,208,800.00	9,542,000.00
	Other subsidies	150,100.00	66,110.00
	Revenue earmarked under PHARE	339,894.00	121,073.00
	Other earmarked revenue		30,000.00
	2. Other revenue	66,195.69	81,239.79
	Miscellaneous revenues	66,195.69	81,239.79
	Total revenue (A)	12,764,989.69	9,840,422.79
B	EXPENDITURE		
	Staff – Title 1	3,510,345.69	3,439,062.98
	C1 payments	3,435,373.90	3,379,371.93
	C1 appropriations automatically carried over	74,971.79	59,691.05
	Administrative activities – Title II	1,382,211.42	1,213,985.34
	C1 payments	1,051,580.09	965,997.92
	C1 appropriations automatically carried over	228,936.12	247,987.42
	C2 appropriations non automatically carried over	101,695.21	
	Operational activities - Title III	7,142,302.99	4,975,032.90
	C1 payments	4,589,192.88	2,407,030.99
	C1 appropriations automatically carried over	2,213,216.11	2,549,248.93
	C4 payments		18,752.98
	RO (PHARE) payments	133,427.99	
	RO (PHARE) appropriations automatically carried over	206,466.01	
	Total expenditure		
	Subsidies C1+C2(+C4)+C8	11,694,966.10	9,628,081.22
	RO	339,894.00	
	Total expenditure (B)	12,034,860.10	9,628,081.22
	of which:		
	Appropriations paid:	9,209,574.86	6,771,153.82
	Appropriations carried over	2,825,285.24	2,856,927.40
	Outturn for the financial year (A - B)		
	Outturn for the financial year - Subsidies	730,129.59	61,268.57
	Outturn for the financial year - Earmarked revenue	0.00	151,073.00
C	Total outturn for the year (C)	730,129.59	212,341.57
	Cancelled C2 appropriations. not committed or paid		14,440.41
	Cancelled C8 appropriations carried over. not paid	403,937.19	873,053.40
	RO appropriations, not paid		143,923.52
	Regularisation SI2/GL	23,686.19	2,848.47
	Amount to reimburse to the EC (PHARE II)		-38,933.25
	Balance for the financial year	1,157,752.97	1,207,674.12
	Balance for the financial year – European Commission subsidy	1,157,752.97	951,610.85
	Balance for the financial year - Earmarked revenue	0.00	256,063.27
D	Total balance for the year	1,157,752.97	1,207,674.12
E	Balance carried over from the previous year	-778,874.88	-1,986,549.00
	D+E Cumulative budget outturn	378,878.09	-778,874.88

EVOLUTION OF BUDGET 2005. AMENDINGS AND TRANSFERTS

Item	Heading	Initial	Amending I	Amending II	Transfers	Final
1 STAFF						
1 1 STAFF IN ACTIVE EMPLOYMENT						
1 1 0 Staff holding a post provided for in the establishment plan						
1 1 0 0	Basic salaries	2,254,656	2,254,656	1,910,345	-12,080.00	1,898,265.00
1 1 0 1	Family allowances	259,773	259,773	193,475		193,475.00
1 1 0 2	Expatriation and foreign-residence allowances	346,199	346,199	279,746	0.00	279,746.00
1 1 0 3	Secretarial allowances	6,531	6,531	5,597	0.00	5,597.00
1 1 0 4	DG ADMIN administrative help	0	0	0	0.00	0.00
Article 1 1 0		2,867,159	2,867,159	2,389,163	-12,080.00	2,377,083.00
1 1 1 Other staff						
1 1 1 0	Auxiliary staff	81,518	81,518	28,795	6,502.00	35,297.00
1 1 1 2	Local staff	620,471	620,471	295,422	-4,506.00	290,916.00
1 1 1 3	Contract Agents	30,623	30,623	261,765	2,405.06	264,170.06
Article 1 1 1		732,612	732,612	585,982	4,401.06	590,383.06
1 1 2 Professional training of staff						
1 1 2 0	Professional training of staff	43,092	43,092	18,033	-5,636.94	12,396.06
Article 1 1 2		43,092	43,092	18,033	-5,636.94	12,396.06
1 1 3 Employer's social security contributions						
1 1 3 0	Insurance against sickness	76,080	76,080	63,753	0.00	63,753.00
1 1 3 1	Insurance against accidents and occupational disease	19,468	19,468	16,482	0.00	16,482.00
1 1 3 2	Insurance against unemployment	28,505	28,505	24,170	0.00	24,170.00
1 1 3 3	Constitution or maintenance of pension rights	p m	p m	p m		
Article 1 1 3		124,053	124,053	104,405	0.00	104,405.00
1 1 4 Miscellaneous allowances and grants						
1 1 4 0	Childbirth and death allowances and grants	p m	p m	412	0.00	412.00
1 1 4 1	Travel expenses for annual leave	105,213	105,213	59,843	657.00	60,500.00
1 1 4 2	Housing and transport allowances	0	0	0	0.00	0.00
1 1 4 3	Fixed duty allowances	p m	p m	p m		
Article 1 1 4		105,213	105,213	60,255	657.00	60,912.00
1 1 5 Overtime						
Article 1 1 5		p.m.	p.m.	969	0.00	969.00
1 1 7 Supplementary services						
1 1 7 5	Interim Services	32,137	32,137	41,349	8,650.00	49,999.00
1 1 7 6	Officials on secondment from Member States	51,027	51,027	47,808	0.00	47,808.00
1 1 7 7	DG ADMIN administrative help	27,500	27,500	24,750	0.00	24,750.00
Article 1 1 7		110,664	110,664	113,907	8,650.00	122,557.00
1 1 8 Miscellaneous expenditure on staff recruitment and transfer						
1 1 8 0	Miscellaneous expenditure on staff recruitment	40,533	40,533	288,034	0.00	288,034.00
1 1 8 1	Travel expenses	29,784	29,784	8,680	0.00	8,680.00
1 1 8 2	Installation, resettlement and transfer allowances	146,146	146,146	78,256	0.00	78,256.00
1 1 8 3	Removal expenses	231,000	231,000	55,568	63.00	55,631.00
1 1 8 4	Temporary daily subsistence allowances	79,688	79,688	24,786	863.68	25,649.68
Article 1 1 8		527,151	527,151	455,324	926.68	456,250.68
1 1 9 Salary weightings — Adjustments to remuneration						

Item	Heading	Initial	Amending I	Amending II	Transfers	Final
1 1 9 0	Salary weightings	26,729	26,729	49,315	5,542.42	54,857.42
1 1 9 1	Adjustments to remuneration	p.m.	p.m.	p.m.		
	Article 1 1 9	26,729	26,729	49,315	5,542.42	54,857.42
	CHAPTER 1 1	4,536,673	4,536,673	3,777,353	2,460.22	3,779,813.22
	1 4 SOCIOMEDICAL INFRASTRUCTURE					
1 4 1	Medical service	15,000	15,000	18,375	-503.22	17,871.78
1 4 2	Other welfare expenditure	4,500	4,500	4,293	-1,957.00	2,336.00
	CHAPTER 1 4	19,500	19,500	22,668	-2,460.22	20,207.78
	1 5 MOBILITY					
	1 5 2 Mobility					
1 5 2 0	Staff exchanges	p.m.	p.m.	p.m.	0.00	p.m.
1 5 2 1	Agency officials seconded to national administrations, international organisations or public sector institutions or undertakings	p.m.	p.m.	p.m.	0.00	p.m.
1 5 2 2	Trainees	p.m.	p.m.	p.m.	0.00	p.m.
	Article 1 5 2	p.m.	p.m.	p.m.	p.m.	p.m.
	CHAPTER 1 5	p.m.	p.m.	p.m.	p.m.	p.m.
	1 6 SOCIAL WELFARE					
1 6 0	Special assistance grants	p.m.	p.m.	p.m.	p.m.	p.m.
1 6 2	Other social expenditure	p.m.	p.m.	p.m.	p.m.	p.m.
1 6 3	Nursery centre	p.m.	p.m.	p.m.	p.m.	p.m.
1 6 4	Additional aid for disabled persons	p.m.	p.m.	p.m.	p.m.	p.m.
	CHAPTER 1 6	p.m.	p.m.	p.m.	p.m.	p.m.
	1 8 REGULARIZATION OF ACCUMULATED LOSSES					
1 8 0	Regularization of accumulated losses					
1800	Regularization of accumulated losses			778,875	0.00	778,875.00
	CHAPTER 1 8	0	0	778,875	0.00	778,875.00
	1 9 PENSIONS AND SEVERANCE GRANTS					
1 9 0	Pensions and severance grants	p.m.	p.m.	p.m.	p.m.	p.m.
	CHAPTER 1 9	p.m.	p.m.	p.m.	p.m.	p.m.
	TITLE 1	4,556,173	4,556,173	4,578,896	0.00	4,578,896.00
	2 BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE					
	2 0 RENTAL OF BUILDINGS AND ASSOCIATED COSTS					
2 0 0 0	Rent	514,847	514,847	532,147	0.00	532,147.00
2 0 1 0	Insurance	11,260	11,260	11,260	0.00	11,260.00
2 0 2 0	Water, gas, electricity and heating	78,872	78,872	78,872	0.00	78,872.00
2 0 3 0	Cleaning and maintenance	57,504	57,504	47,504	0.00	47,504.00
2 0 4 0	Fitting-out of premises	77,650	77,650	76,350	-20,000.00	56,350.00
2 0 5 0	Security and surveillance of buildings	80,000	80,000	80,000	0.00	80,000.00
2 0 9 0	Administrative expenditure, taxes	3,591	3,591	4,086	0.00	4,086.00
	CHAPTER 2 0	823,724	823,724	830,219	-20,000.00	810,219.00
	2 1 INFORMATION TECHNOLOGY					
2 1 0 0	I.T. operating expenditure	185,141	185,141	185,141	43,400.00	228,541.00
	Article 2 1 0	185,141	185,141	185,141	43,400.00	228,541.00
2 1 2 0	Services provided by I.T. staff	102,089	102,089	102,089	-75,400.00	26,689.00
	Article 2 1 2	102,089	102,089	102,089	-75,400.00	26,689.00
	2 1 3 Technical installations and electronic office					

Item	Heading	Initial	Amending I	Amending II	Transfers	Final
equipment						
2 1 3 0	New and replacement purchases	53,288	53,288	53,288	70,298.00	123,586.00
2 1 3 2	Hire	6,026	6,026	6,026	-3,000.00	3,026.00
2 1 3 3	Maintenance, use and repair	25,390	25,390	25,390	-20,298.00	5,092.00
2 1 3 4	Electronic office equipment	3,078	3,078	3,078	0.00	3,078.00
Article 2 1 3		87,782	87,782	87,782	47,000.00	134,782.00
CHAPTER 2 1		375,012	375,012	375,012	15,000.00	390,012.00
2 2 MOVABLE PROPERTY ASSOCIATED COSTS						
2 2 1 0	New and replacement purchases, furniture maintenance and repair	45,520	45,520	29,520	-15,000.00	14,520.00
Article 2 2 1		45,520	45,520	29,520	-15,000.00	14,520.00
2 2 3 1	Purchase of vehicle	p.m.	p.m.	p.m.	30,000.00	30,000.00
2 2 3 2	Vehicle upkeep, petrol and hiring means of transport	4,104	4,104	4,104	0.00	4,104.00
Article 2 2 3		4,104	4,104	4,104	30,000.00	34,104.00
2 2 5 0	Publications and subscriptions	6,669	6,669	6,669	0.00	6,669.00
2 2 5 1	Special library, documentation and reproduction equipment, binding and upkeep of library books	513	513	513	0.00	513.00
Article 2 2 5		7,182	7,182	7,182	0.00	7,182.00
CHAPTER 2 2		56,806	56,806	40,806	15,000.00	55,806.00
2 3 CURRENT ADMINISTRATIVE EXPENDITURE						
2 3 0 Stationery and office supplies						
2 3 0 0	Stationery and office supplies	37,189	37,189	37,189	0.00	37,189.00
Article 2 3 0		37,189	37,189	37,189	0.00	37,189.00
2 3 2 Financial charges						
2 3 2 0	Bank charges	23,085	23,085	10,040	0.00	10,040.00
2 3 2 1	Exchange rate losses	1,026	1,026	3,526	0.00	3,526.00
2 3 2 9	Other financial charges	513	513	563	0.00	563.00
Article 2 3 2		24,624	24,624	14,129	0.00	14,129.00
2 3 3 Outsourced services						
2 3 3 0	Legal expenses	20,390	20,390	20,390	0.00	20,390.00
2 3 3 1	Internal Audit services	p.m.	p.m.	p.m.	p.m.	p.m.
Article 2 3 3		20,390	20,390	20,390	0.00	20,390.00
2 3 4 Damages						
2 3 4 0	Damages	p.m.	p.m.	p.m.	p.m.	p.m.
Article 2 3 4		p.m.	p.m.	p.m.	p.m.	p.m.
2 3 5 Other operating expenditure						
2 3 5 0	Miscellaneous insurance	616	615	615	0.00	615.00
2 3 5 2	Internal catering expenses	9,182	9,182	9,182	0.00	9,182.00
2 3 5 3	Departmental removals	5,513	5,513	5,513	0.00	5,513.00
2 3 5 9	Other expenditure	513	513	513	0.00	513.00
Article 2 3 5		15,824	15,823	15,823	0.00	15,823.00
CHAPTER 2 3		98,027	98,026	87,531	0.00	87,531.00
2 4 POSTAGE AND TELECOMMUNICATIONS						
2 4 0 0	Postage and delivery charges	30,562	30,562	30,562	-10,000.00	20,562.00
Article 2 4 0		30,562	30,562	30,562	-10,000.00	20,562.00
2 4 1 0	Telephone, telegraph, telex, radio and television subscriptions and charges	140,000	140,000	137,277	0.00	137,277.00

Item	Heading	Initial	Amending I	Amending II	Transfers	Final
	Article 2 4 1	140,000	140,000	137,277	0.00	137,277.00
	CHAPTER 2 4	170,562	170,562	167,839	-10,000.00	157,839.00
	TITLE 2	1,524,130	1,524,130	1,501,407	0.00	1,501,407.00
	3 OPERATING EXPENDITURE					
	3 0 GENERAL OPERATING EXPENDITURE					
	3 0 0 Focal Points activities including expert group activities, meetings and interpretation costs					
3 0 0 0	Information request and other costs	p.m.	p.m.	p.m.	p.m.	p.m.
3 0 0 1	Focal Point subsidy	940,000	940,000	816,900	-7,168.00	809,732.00
3 0 0 2	Meetings of Focal Points	110,808	110,808	110,808	-11,315.00	99,493.00
	Article 3 0 0	1,050,808	1,050,808	927,708	-18,483.00	909,225.00
	3 0 1 Establishment and management of the information network on Internet					
3 0 1 0	Establishment and management of the information network on Internet	250,000	250,000	180,000	-5,000.00	175,000.00
	Article 3 0 1	250,000	250,000	180,000	-5,000.00	175,000.00
	3 0 2 Information projects and schemes / Topic Centres (TC) and external contractors					
3 0 2 0	Risk Observatory	628,500	628,500	348,500	0.00	348,500.00
3 0 2 1	Good Safety and Health Practice (TC)	0	0	0	0.00	0.00
3 0 2 2	Research Work and Health (TC)	0	0	0	0.00	0.00
3 0 2 3	Good Safety and Health Practice (TC) New Member States	0	0	0	0.00	0.00
3 0 2 4	Work Environment	1,150,000	1,150,000	885,000	0.00	885,000.00
	Article 3 0 2	1,778,500	1,778,500	1,233,500	0.00	1,233,500.00
	3 0 3 Conferences, seminars, workshops and public events, promotional activities, ad-hoc meetings etc.					
3 0 3 0	Conferences, seminars, workshops, public events, promotional activities etc	530,000	530,000	475,000	-11,000.00	464,000.00
3 0 3 2	Other Meetings	66,690	66,690	46,690	-2,644.00	44,046.00
	Article 3 0 3	596,690	596,690	521,690	-13,644.00	508,046.00
	3 0 4 Editing, publication and distribution of information, and other activities					
3 0 4 0	Publication and distribution of results of studies and of other information activities and corporate products	270,000	270,000	295,000	82,250.00	377,250.00
3 0 4 4	Editing	51,250	51,250	26,250	-26,250.00	0.00
	Article 3 0 4	321,250	321,250	321,250	56,000.00	377,250.00
	3 0 6 Translation and interpretation					
3 0 6 0	Translation of studies, reports and working documents	719,705	719,705	1,409,705	0.00	1,409,705.00
3 0 6 1	Interpretation	p.m.	p.m.	p.m.	p.m.	p.m.
	Article 3 0 6	719,705	719,705	1,409,705	0.00	1,409,705.00
	3 0 7 Preparation, organisation and management of a European Week for Safety and Health at Work					

Item	Heading	Initial	Amending I	Amending II	Transfers	Final
3 0 7 2	Preparation, organisation and management of a European Week for Safety and Health at Work	400,000	400,000	480,000	-40,000.00	440,000.00
	Article 3 0 7	400,000	400,000	480,000	-40,000.00	440,000.00
3 0 8	Meetings of the Administrative Board and its Bureau					
3 0 8 0	Meetings of the Administrative Board and its Bureau	205,000	205,000	233,000	30,315.00	263,315.00
	Article 3 0 8	205,000	205,000	233,000	30,315.00	263,315.00
3 0 9	Mission, entertainment and representation expenses					
3 0 9 1	Mission expenses, duty travel expenses and other ancillary expenditure	219,351	219,351	219,351	0.00	219,351.00
3 0 9 2	Entertainment and representation expenses	8,696	8,696	8,696	0.00	8,696.00
	Article 3 0 9	228,047	228,047	228,047	0.00	228,047.00
	CHAPTER 3 0	5,550,000	5,550,000	5,534,900	9,188.00	5,544,088.00
3 1	SMALL AND MEDIUM-SIZED ENTERPRISES (SME)					
3 1 1	Support to projects					
3 1 1 0	Support to projects	0	0	15,100	-9,188.00	5,912.00
	Article 3 1 1	0	0	15,100	-9,188.00	5,912.00
3 1 2	Agency's information actions					
3 1 2 0	Agency's information actions	0	0	0	0.00	0.00
	Article 3 1 2	0	0	0	0.00	0.00
3 1 4	Evaluation SME					
3 1 4 0	Evaluation SME	p.m.	p.m.	p.m.	p.m.	p.m.
	Article 3 1 4	p.m.	p.m.	p.m.	p.m.	p.m.
	CHAPTER 3 1	p.m.	p.m.	15,100	-9,188.00	5,912.00
3 2	PHARE PROGRAMME					
3 2 0	PHARE PROGRAMME (EARMARKED)					
3200	Salaries Expat/Int. Staff	0	79,860	79,860	0.00	79,860.00
3210	Travel costs (international)	p.m.	101,045	101,045	0.00	101,045.00
3211	Mission expenses of project staff abroad	0	4,340	4,340	0.00	4,340.00
3212	Mission expenses seminar/conference participants	0	9,800	9,800	0.00	9,800.00
3220	Translation / Interpreters	p.m.	64,000	64,000	0.00	64,000.00
3230	European Week workshop	p.m.	20,000	20,000	0.00	20,000.00
3240	Webmasters	p.m.	36,674	36,674	0.00	36,674.00
3250	Good Practice TC	0	0	0	0.00	0.00
3260	Administrative costs	p.m.	2,065	2,065	0.00	2,065.00
3270	Printing of information material	p.m.	40,000	40,000	0.00	40,000.00
	Article 3 2 0	p.m.	357,784	357,784	0.00	357,784.00
	CHAPTER 3 2	p.m.	357,784	357,784	0.00	357,784.00
3 3	ENLARGEMENT ACTION PLAN					
3 3 0	ENLARGEMENT ACTION PLAN	1,750,000	1,750,000	1,750,000	0.00	1,750,000.00
	Article 3 3 0	1,750,000	1,750,000	1,750,000	0.00	1,750,000.00
	CHAPTER 3 3	1,750,000	1,750,000	1,750,000	0.00	1,750,000.00
	TITLE 3	7,300,000	7,657,784	7,657,784	0.00	7,657,784.00
	GRAND TOTAL	13,380,303	13,738,087	13,738,087	0.00	13,738,087.00

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)

Item	Heading	Final credits	Commitments	% Comm / Credits	Payments	% Paym / Commit.	Carry Over	% Carry Over / Final Credits	Paym+ Carry Over	Cancelled credits	% Cancelled credits / final credits
		1	2.00	3=2/1	4	5=4/2	6	7=6/1	8=4+6	9=1-8	10=9/1
1100	Basic Salaries	1,898,265.00	1,898,265.00	100.00%	1,855,272.70	97.74%	0.00	0.00%	1,855,272.70	42,992.30	2.26%
1101	Family allowances	193,475.00	193,475.00	100.00%	192,393.86	99.44%	0.00	0.00%	192,393.86	1,081.14	0.56%
1102	Expatriation allowances	279,746.00	279,746.00	100.00%	271,776.92	97.15%	0.00	0.00%	271,776.92	7,969.08	2.85%
1103	Secretarial allowances	5,597.00	5,597.00	100.00%	5,565.04	99.43%	0.00	0.00%	5,565.04	31.96	0.57%
	Total Article 110	2,377,083.00	2,377,083.00	100.00%	2,325,008.52	97.81%	0.00	0.00%	2,325,008.52	52,074.48	2.19%
1110	Auxiliary Staff	35,297.00	35,297.00	100.00%	32,393.30	91.77%	0.00	0.00%	32,393.30	2,903.70	8.23%
1112	Local Staff	290,916.00	290,916.00	100.00%	290,243.20	99.77%	0.00	0.00%	290,243.20	672.80	0.23%
1113	Contract agents	264,170.06	264,170.06	100.00%	264,170.06	100.00%	0.00	0.00%	264,170.06	0.00	0.00%
	Total Article 111	590,383.06	590,383.06	100.00%	586,806.56	99.39%	0.00	0.00%	586,806.56	3,576.50	0.61%
1120	Professional training of Staff	12,396.06	12,396.06	100.00%	4,389.47	35.41%	8,006.59	64.59%	12,396.06	0.00	0.00%
	Total Article 112	12,396.06	12,396.06	100.00%	4,389.47	35.41%	8,006.59	64.59%	12,396.06	0.00	0.00%
1130	Insurance against Sickness	63,753.00	63,753.00	100.00%	62,691.95	98.34%	0.00	0.00%	62,691.95	1,061.05	1.66%
1131	Insurance accidents and Occup disease	16,482.00	16,482.00	100.00%	16,042.02	97.33%	0.00	0.00%	16,042.02	439.98	2.67%
1132	Insurance against unemployment	24,170.00	24,170.00	100.00%	23,406.99	96.84%	0.00	0.00%	23,406.99	763.01	3.16%
	Total Article 113	104,405.00	104,405.00	100.00%	102,140.96	97.83%	0.00	0.00%	102,140.96	2,264.04	2.17%
1140	Childbirth and death allow./grants	412.00	412.00	100.00%	396.62	96.27%	0.00	0.00%	396.62	15.38	3.73%
1141	Travel expenses for annual leave	60,500.00	60,500.00	100.00%	60,486.16	99.98%	0.00	0.00%	60,486.16	13.84	0.02%

Item	Heading	Final credits	Commitments	% Comm / Credits	Payments	% Paym / Commit.	Carry Over	% Carry Over / Final Credits	Paym+ Carry Over	Cancelled credits	% Cancelled credits / final credits
		1	2.00	3=2/1	4	5=4/2	6	7=6/1	8=4+6	9=1+8	10=9/1
	Total Article 114	60,912.00	60,912.00	100.00%	60,882.78	99.95%	0.00	0.00%	60,882.78	29.22	0.05%
1150	Overtime	969.00	968.70	99.97%	968.70	100.00%	0.00	0.00%	968.70	0.30	0.03%
	Total Article 115	969.00	968.70	99.97%	968.70	100.00%	0.00	0.00%	968.70	0.30	0.03%
1175	Temporary staff	49,999.00	49,999.00	100.00%	38,340.43	76.68%	11,658.57	23.32%	49,999.00	0.00	0.00%
1176	Offic second from Member States	47,808.00	47,598.82	99.56%	47,598.82	100.00%	0.00	0.00%	47,598.82	209.18	0.44%
1177	DG ADMIN administrative help	24,750.00	24,750.00	100.00%	15,500.00	62.63%	9,250.00	37.37%	24,750.00	0.00	0.00%
	Total Article 117	122,557.00	122,347.82	99.83%	101,439.25	82.91%	20,908.57	17.06%	122,347.82	209.18	0.17%
1180	Misc expenditure on staff recruit	288,034.00	288,034.00	100.00%	66,996.13	23.26%	22,723.95(2)	7.89%	89,720.08	198,313.92	68.85%
1181	Travel expenses	8,680.00	8,680.00	100.00%	5,654.54	65.14%	0.00	0.00%	5,654.54	3,025.46	34.86%
1182	Instal, resettl and transf allow	78,256.00	78,256.00	100.00%	51,700.43	66.07%	0.00	0.00%	51,700.43	26,555.57	33.93%
1183	Removal expenses	55,631.00	55,598.79	99.94%	39,236.29	70.57%	16,362.50	29.41%	55,598.79	32.21	0.06%
1184	Temp daily subs allowances	25,649.68	25,649.68	100.00%	25,649.68	100.00%	0.00	0.00%	25,649.68	0.00	0.00%
	Total Article 118	456,250.68	456,218.47	99.99%	189,237.07	41.48%	39,086.45	8.57%	228,323.52	227,927.16	49.96%
1190	Salary weightings	54,857.42	54,857.42	100.00%	54,857.42	100.00%	0.00	0.00%	54,857.42	0.00	0.00%
	Total Article 119	54,857.42	54,857.42	100.00%	54,857.42	100.00%	0.00	0.00%	54,857.42	0.00	0.00%
	Total Chapter 11	3,779,813.22	3,779,571.53	99.99%	3,425,730.73	90.64%	68,001.61	1.80%	3,493,732.34	286,080.88	7.57%
1410	Medical service	17,871.78	14,415.35	80.66%	7,793.17	54.06%	6,622.18	37.05%	14,415.35	3,456.43	19.34%
	Total Article 141	17,871.78	14,415.35	80.66%	7,793.17	54.06%	6,622.18	37.05%	14,415.35	3,456.43	19.34%
1420	Other welfare expenditure	2,336.00	2,336.00	100.00%	1,850.00	79.20%	348.00	14.90%	2,198.00	138.00	5.91%
	Total Article 142	2,336.00	2,336.00	100.00%	1,850.00	79.20%	348.00	14.90%	2,198.00	138.00	5.91%
	Total Chapter 14	20,207.78	16,751.35	82.90%	9,643.17	57.57%	6,970.18	34.49%	16,613.35	3,594.43	17.79%

Item	Heading	Final credits	Commitments	% Comm / Credits	Payments	% Paym / Commit	Carry Over	% Carry Over / Final Credits	Paym+ Carry Over	Cancelled credits	% Cancelled credits / final credits
		1	2.00	3=2/1	4	5=4/2	6	7=6/1	8=4+6	9=1-8	10=9/1
1800	Regularization of accumulated losses	778,875.00	0.00	0.00 %	0.00	#DIV/0!	0.00	0.00%	0.00	778,875.00	100.00%
	Total Article 180	778.875.00	0.00	0,00 %	0.00	#DIV/0!	0.00	0.00%	0.00	778.875.00	100.00%
	Total Chapter 18	778.875.00	0.00	0,00 %	0.00	#DIV/0!	0.00	0.00%	0.00	778.875.00	100.00%
	Total Title 1	4,578,896.00	3,796,322.88	82.91%	3,435,373.90	90.49%	74,971.79	1.64%	3,510,345.69	1,068,550.31	23.34%
2000	Rent	532,147.00	532,071.28	99.99%	523,005.85	98.30%	3,361.64	0.63%	526,367.49	5,779.51	1.09%
	Total Article 200	532,147.00	532,071.28	99.99%	523,005.85	98.30%	3,361.64	0.63%	526,367.49	5,779.51	1.09%
2010	Insurance	11,260.00	9,395.74	83.44%	9,395.74	100.00%	0.00	0.00%	9,395.74	1,864.26	16.56%
	Total Article 201	11,260.00	9,395.74	83.44%	9,395.74	100.00%	0.00	0.00%	9,395.74	1,864.26	16.56%
2020	Water, gas, electricity and heating	78,872.00	74,821.32	94.86%	67,125.40	89.71%	7,607.04	9.64%	74,732.44	4,139.56	5.25%
	Total Article 202	78,872.00	74,821.32	94.86%	67,125.40	89.71%	7,607.04	9.64%	74,732.44	4,139.56	5.25%
2030	Cleaning and maintenance	47,504.00	45,891.67	96.61%	39,994.25	87.15%	5,700.05	12.00%	45,694.30	1,809.70	3.81%
	Total Article 203	47,504.00	45,891.67	96.61%	39,994.25	87.15%	5,700.05	12.00%	45,694.30	1,809.70	3.81%
2040	Fitting-out of premises	56,350.00	42,275.75	75.02%	8,822.18	20.87%	31,729.03	56.31%	40,551.21	15,798.79	28.04%
	Total Article 204	56,350.00	42,275.75	75.02%	8,822.18	20.87%	31,729.03	56.31%	40,551.21	15,798.79	28.04%
2050	Security and surveillance of buildings	80,000.00	73,507.88	91.88%	64,198.40	87.34%	8,888.65	11.11%	73,087.05	6,912.95	8.64%
	Total Article 205	80,000.00	73,507.88	91.88%	64,198.40	87.34%	8,888.65	11.11%	73,087.05	6,912.95	8.64%
2090	Admin exp, taxes, parking facilities	4,086.00	4,086.00	100.00%	4,033.21	98.71%	0.00	0.00%	4,033.21	52.79	1.29%
	Total Article 209	4,086.00	4,086.00	100.00%	4,033.21	98.71%	0.00	0.00%	4,033.21	52.79	1.29%
	Total Chapter 20	810,219.00	782,049.64	96.52%	716,575.03	91.63%	57,286.41	7.07%	773,861.44	36,357.56	4.49%
2100	IT operating expenditure	228,541.00	222,028.93	97.15%	123,633.67	55.68%	91,522.02(1)	40.05%	215,155.69	13,385.31	5.86%
	Total Article 210	228,541.00	222,028.93	97.15%	123,633.67	55.68%	91,522.02	40.05%	215,155.69	13,385.31	5.86%

Item	Heading	Final credits	Commitments	% Comm / Credits	Payments	% Paym / Commit	Carry Over	% Carry Over / Final Credits	Paym+ Carry Over	Cancelled credits	% Cancelled credits / final credits
		1	2.00	3=2/1	4	5=4/2	6	7=6/1	8=4+6	9=1-8	10=9/1
2120	Services provided by IT staff	26,689.00	26,376.48	98.83%	21,980.00	83.33%	4,396.00	16.47%	26,376.00	313.00	1.17%
	Total Article 212	26,689.00	26,376.48	98.83%	21,980.00	83.33%	4,396.00	16.47%	26,376.00	313.00	1.17%
2130	New purchases	123,586.00	123,528.37	99.95%	42,417.83	34.34%	81,110.54(1)	65.63%	123,528.37	57.63	0.05%
2132	Hire	3,026.00	2,644.72	87.40%	2,644.72	100.00%	0.00	0.00%	2,644.72	381.28	12.60%
2133	Maintenance, use and repair	5,092.00	5,092.00	100.00%	2,750.35	54.01%	2,041.34	40.09%	4,791.69	300.31	5.90%
2134	Electronic office equipment	3,078.00	2,405.46	78.15%	173.90	7.23%	1,655.46	53.78%	1,829.36	1,248.64	40.57%
	Total Article 213	134,782.00	133,670.55	99.18%	47,986.80	35.90%	84,807.34	62.92%	132,794.14	1,987.86	1.47%
	Total Chapter 21	390,012.00	382,075.96	97.97%	193,600.47	50.67%	180,725.36	46.34%	374,325.83	15,686.17	4.02%
2210	New purchases	14,520.00	12,262.40	84.45%	705.74	5.76%	11,556.66(1)	79.59%	12,262.40	2,257.60	15.55%
	Total Article 221	14,520.00	12,262.40	84.45%	705.74	5.76%	11,556.66	79.59%	12,262.40	2,257.60	15.55%
2231	Purchase of vehicle	30,000.00	22,773.19	75.91%	0.00	0.00%	22,773.19(1)	75.91%	22,773.19	7,226.81	24.09%
2232	Upkeep, petrol, and hiring transp	4,104.00	2,526.62	61.56%	2,403.33	95.12%	70.90	1.73%	2,474.23	1,629.77	39.71%
	Total Article 223	34,104.00	25,299.81	74.18%	2,403.33	9.50%	22,844.09	66.98%	25,247.42	8,856.58	25.97%
2250	Library stocks, purchase of books	6,669.00	6,669.00	100.00%	6,059.88	90.87%	604.28	9.06%	6,664.16	4.84	0.07%
2251	Special library, doc and reprod equip	513.00	513.00	100.00%	0.00	0.00%	513.00	100.00%	513.00	0.00	0.00%
	Total Article 225	7,182.00	7,182.00	100.00%	6,059.88	84.38%	1,117.28	15.56%	7,177.16	4.84	0.07%
	Total Chapter 22	55,806.00	44,744.21	80.18%	9,168.95	20.49%	35,518.03	63.65%	44,686.98	11,119.02	19.92%
2300	Stationary and office supplies	37,189.00	22,763.66	61.21%	9,246.74	40.62%	12,635.24	33.98%	21,881.98	15,307.02	41.16%
	Total Article 230	37,189.00	22,763.66	61.21%	9,246.74	40.62%	12,635.24	33.98%	21,881.98	15,307.02	41.16%
2320	Bank charges	10,040.00	6,500.00	64.74%	5,157.41	79.34%	917.31	9.14%	6,074.72	3,965.28	39.49%
2321	Exchange rate losses	3,526.00	3,026.00	85.82%	2,232.71	73.78%	314.81	8.93%	2,547.52	978.48	27.75%
2329	Other financial charges	563	541.04	96.10%	541.04	100.00%	0.00	0.00%	541.04	21.96	3.90%

Item	Heading	Final credits	Commitments	% Comm / Credits	Payments	% Paym / Commit.	Carry Over	% Carry Over / Final Credits	Paym+ Carry Over	Cancelled credits	% Cancelled credits / final credits
		1	2.00	3=2/1	4	5=4/2	6	7=6/1	8=4+6	9=1-8	10=9/1
	Total Article 232	14,129.00	10,067.04	71.25%	7,931.16	78.78%	1,232.12	8.72%	9,163.28	4,965.72	35.15%
2330	Legal expenses	20,390.00	6,506.43	31.91%	4,939.47	75.92%	0.00	0.00%	4,939.47	15,450.53	75.78%
	Total Article 233	20,390.00	6,506.43	31.91%	4,939.47	75.92%	0.00	0.00%	4,939.47	15,450.53	75.78%
2350	Miscellaneous Insurance	615	437.75	71.18%	437.75	100.00%	0.00	0.00%	437.75	177.25	28.82%
2352	Internal meetings expenses	9,182.00	6,471.40	70.48%	4,560.07	70.46%	873.64	9.51%	5,433.71	3,748.29	40.82%
2353	Departmental removals	5,513.00	800.12	14.51%	466.32	58.28%	208.80	3.79%	675.12	4,837.88	87.75%
2359	Other expenditure	513	491.59	95.83%	345.45	70.27%	0.00	0.00%	345.45	167.55	32.66%
	Total Article 235	15,823.00	8,200.86	51.83%	5,809.59	70.84%	1,082.44	6.84%	6,892.03	8,930.97	56.44%
	Total Chapter 23	87,531.00	47,537.99	54.31%	27,926.96	58.75%	14,949.80	17.08%	42,876.76	44,654.24	51.02%
2400	Postage and delivery charges	20,562.00	18,208.70	88.56%	13,885.47	76.26%	1,592.94	7.75%	15,478.41	5,083.59	24.72%
	Total Article 240	20,562.00	18,208.70	88.56%	13,885.47	76.26%	1,592.94	7.75%	15,478.41	5,083.59	24.72%
2410	Telephone, Telegraph, Telex,...	137,277.00	131,182.00	95.56%	90,423.21	68.93%	40,558.79	29.55%	130,982.00	6,295.00	4.59%
	Total Article 241	137,277.00	131,182.00	95.56%	90,423.21	68.93%	40,558.79	29.55%	130,982.00	6,295.00	4.59%
	Total Chapter 24	157,839.00	149,390.70	94.65%	104,308.68	69.82%	42,151.73	26.71%	146,460.41	11,378.59	7.21%
	Total Title 2	1,501,407.00	1,405,798.50	93.63%	1,051,580.09	74.80%	330,631.33	22.02%	1,382,211.42	119,195.58	7.94%
3001	Focal point subsidy	809,732.00	809,732.00	100.00%	404,865.50	50.00%	404,866.50	50.00%	809,732.00	0.00	0.00%
3002	FOCAL POINTS & EXPERTS MEETINGS	99,493.00	78,381.16	78.78%	48,418.19	61.77%	29,962.97	30.12%	78,381.16	21,111.84	21.22%
	Total Article 300	909,225.00	888,113.16	97.68%	453,283.69	51.04%	434,829.47	47.82%	888,113.16	21,111.84	2.32%
3010	Estab and manag Info network Int	175,000.00	174,339.28	99.62%	144,883.35	83.10%	25,632.40	14.65%	170,515.75	4,484.25	2.56%
	Total Article 301	175,000.00	174,339.28	99.62%	144,883.35	83.10%	25,632.40	14.65%	170,515.75	4,484.25	2.56%
3020	OSH Monitoring	348,500.00	344,600.00	98.88%	109,257.67	31.71%	235,342.33	67.53%	344,600.00	3,900.00	1.12%
3024	Work environment	885,000.00	753,667.00	85.16%	8,750.95	1.16%	744,916.05	84.17%	753,667.00	131,333.00	14.84%

Item	Heading	Final credits	Commitments	% Comm / Credits	Payments	% Paym / Commit.	Carry Over	% Carry Over / Final Credits	Paym+ Carry Over	Cancelled credits	% Cancelled credits / final credits
		1	2.00	3=2/1	4	5=4/2	6	7=6/1	8=4+6	9=1-8	10=9/1
	Total Article 302	1,233,500.00	1,098,267.00	89.04%	118,008.62	10.74%	980,258.38	79.47%	1,098,267.00	135,233.00	10.96%
3030	Org agency conf, seminars, wrkshp	464,000.00	460,605.31	99.27%	385,804.69	83.76%	66,642.14	14.36%	452,446.83	11,553.17	2.49%
3032	OTHER MEETINGS	44,046.00	43,240.43	98.17%	16,501.75	38.16%	25,354.27	57.56%	41,856.02	2,189.98	4.97%
	Total Article 303	508,046.00	503,845.74	99.17%	402,306.44	79.85%	91,996.41	18.11%	494,302.85	13,743.15	2.71%
3040	Publication dist results of studies...	377,250.00	369,735.07	98.01%	178,693.08	48.33%	185,324.11	49.13%	364,017.19	13,232.81	3.51%
	Total Article 304	377,250.00	369,735.07	98.01%	178,693.08	48.33%	185,324.11	49.13%	364,017.19	13,232.81	3.51%
3060	Translation study rep and work doc	1,409,705.00	1,409,705.00	100.00%	1,154,210.74	81.88%	255,494.26	18.12%	1,409,705.00	0.00	0.00%
	Total Article 306	1,409,705.00	1,409,705.00	100.00%	1,154,210.74	81.88%	255,494.26	18.12%	1,409,705.00	0.00	0.00%
3072	PREPARATION, ORGANISATION & MANAGEMENT OF EUROPEAN WEEK FOR SAFETY & HEALTH AT WORK	440,000.00	429,051.22	97.51%	340,209.89	79.29%	73,867.74	16.79%	414,077.63	25,922.37	5.89%
	Total Article 307	440,000.00	429,051.22	97.51%	340,209.89	79.29%	73,867.74	16.79%	414,077.63	25,922.37	5.89%
3080	Meetings administrative board/bureau	263,315.00	256,855.57	97.55%	114,756.38	44.68%	141,059.19	53.57%	255,815.57	7,499.43	2.85%
	Total Article 308	263,315.00	256,855.57	97.55%	114,756.38	44.68%	141,059.19	53.57%	255,815.57	7,499.43	2.85%
3091	MISSION, DUTY TRAVEL AND OTHER ANCILIARY EXPENDITURES	219,351.00	200,000.00	91.18%	192,028.94	96.01%	6,631.62	3.02%	198,660.56	20,690.44	9.43%
3092	MISSIONS, ENTERTAINMENT AND REPRESENTATION EXPENSES	8,696.00	6,118.53	70.36%	3,400.32	55.57%	438.53	5.04%	3,838.85	4,857.15	55.85%
	Total Article 309	228,047.00	206,118.53	90.38%	195,429.26	94.81%	7,070.15	3.10%	202,499.41	25,547.59	11.20%
	Total Chapter 30	5,544,088.00	5,336,030.57	96.25%	3,101,781.45	58.13%	2,195,532.11	39.60%	5,297,313.56	246,774.44	4.45%

Item	Heading	Final credits	Commitments	% Comm / Credits	Payments	% Paym / Commit.	Carry Over	% Carry Over / Final Credits	Paym+ Carry Over	Cancelled credits	% Cancelled credits / final credits
		1	2.00	3=2/1	4	5=4/2	6	7=6/1	8=4+6	9=1-8	10=9/1
3110	SUPPORT TO PROJECTS	5,912.00	5,875.00	99.37%	5,875.00	100.00%	0.00	0.00%	5,875.00	37.00	0.63%
	Total Article 311	5,912.00	5,875.00	99.37%	5,875.00	100.00%	0.00	0.00%	5,875.00	37.00	0.63%
	Total Chapter 31	5,912.00	5,875.00	99.37%	5,875.00	100.00%	0.00	0.00%	5,875.00	37.00	0.63%
3300	Enlargement action plan	1,750,000.00	1,747,925.69	99.88%	1,481,536.43	84.76%	17,684.00	1.01%	1,499,220.43	250,779.57	14.33%
	Total Article 330	1,750,000.00	1,747,925.69	99.88%	1,481,536.43	84.76%	17,684.00	1.01%	1,499,220.43	250,779.57	14.33%
	Total Chapter 33	1,750,000.00	1,747,925.69	99.88%	1,481,536.43	84.76%	17,684.00	1.01%	1,499,220.43	250,779.57	14.33%
	Total Title 3	7,300,000.00	7,089,831.26	97.12%	4,589,192.88	64.73%	2,213,216.11	30.32%	6,802,408.99	497,591.01	6.82%
	GRAND TOTAL	13,380,303.00	12,291,952.64	91.87%	9,076,146.87	73.84%	2,618,819.23(1)(2)	19.57%	11,694,966.10	1,685,336.90	12.60%

(1) Including non- automatic carry overs for 101,695.21 €

(2) As a result of the audit made by the Court in March 06, 197,035.38 € have been withdrawn (in SI2 a decommitment of C8 credits in 2006)

BUDGETARY IMPLEMENT. APPROPRIATIONS CARRIED OVER

Budgetary implementation. Appropriations automatically carried over (C8)					
Item	Heading	Credits	Payments	Cancelled	% Cancelled
1104	DG IX administrative help	6,600.00	0.00	6,600.00	100.00%
	Total Article 110	6,600.00	0.00	6,600.00	100.00%
1120	Professional training of Staff	5,392.95	5,087.18	305.77	5.67%
	Total Article 112	5,392.95	5,087.18	305.77	5.67%
1180	Misc expenditure on staff recruit	24,290.10	13,613.11	10,676.99	43.96%
1183	Removal expenses	18,908.00	18,904.00	4.00	0.02%
	Total Article 118	43,198.10	32,517.11	10,680.99	24.73%
	Total Chapter 11	55,191.05	37,604.29	17,586.76	31.87%
1410	Medical service	4,500.00	4,384.98	115.02	2.56%
	Total Article 141	4,500.00	4,384.98	115.02	2.56%
	Total Chapter 14	4,500.00	4,384.98	115.02	2.56%
	Total Title 1	59,691.05	41,989.27	17,701.78	29.66%
2000	Rent	5,000.90	4,750.86	250.04	5.00%
	Total Article 200	5,000.90	4,750.86	250.04	5.00%
2020	Water, gas, electricity and heating	4,446.63	4,048.16	398.47	8.96%
	Total Article 202	4,446.63	4,048.16	398.47	8.96%
2030	Cleaning and maintenance	4,390.10	4,313.70	76.40	1.74%
	Total Article 203	4,390.10	4,313.70	76.40	1.74%
2040	Fitting-out of premises	76,598.64	76,598.64	0.00	0.00%
	Total Article 204	76,598.64	76,598.64	0.00	0.00%
2050	Security and surveillance of buildings	6,989.92	4,702.39	2,287.53	32.73%
	Total Article 205	6,989.92	4,702.39	2,287.53	32.73%
	Total Chapter 20	97,426.19	94,413.75	3,012.44	3.09%
2100	IT operating expenditure	34,303.50	32,803.04	1,500.46	4.37%
	Total Article 210	34,303.50	32,803.04	1,500.46	4.37%
2120	Services provided by IT staff	9,438.32	8,030.00	1,408.32	14.92%
	Total Article 212	9,438.32	8,030.00	1,408.32	14.92%
2130	New purchases	33,053.42	28,053.42	5,000.00	15.13%
2133	Maintenance, use and repair	2,506.13	678.65	1,827.48	72.92%
	Total Article 213	35,559.55	28,732.07	6,827.48	19.20%
	Total Chapter 21	79,301.37	69,565.11	9,736.26	12.28%
2210	New purchases	1,931.36	1,931.36	0.00	0.00%
	Total Article 221	1,931.36	1,931.36	0.00	0.00%
2231	Purchase of vehicle	30,000.00	0.00	30,000.00	100.00%
	Total Article 223	30,000.00	0.00	30,000.00	100.00%
2250	Library stocks, purchase of books	414.17	366.30	47.87	11.56%
	Total Article 225	414.17	366.30	47.87	11.56%

Budgetary implementation. Appropriations automatically carried over (C8)					
Item	Heading	Credits	Payments	Cancelled	% Cancelled
	Total Chapter 22	32,345.53	2,297.66	30,047.87	92.90%
2300	Stationary and office supplies	2,560.28	2,560.28	0.00	0.00%
	Total Article 230	2,560.28	2,560.28	0.00	0.00%
2320	Bank charges	2,672.48	1,232.57	1,439.91	53.88%
2321	Exchange rate losses	2,864.78	324.83	2,539.95	88.66%
2329	Other financial charges	59.01	10.47	48.54	82.26%
	Total Article 232	5,596.27	1,567.87	4,028.40	71.98%
2330	Legal expenses	14,606.65	5,058.00	9,548.65	65.37%
	Total Article 233	14,606.65	5,058.00	9,548.65	65.37%
2352	Internal meetings expenses	1,753.14	1,588.32	164.82	9.40%
2353	Departmental removals	341.04	341.04	0.00	0.00%
	Total Article 235	2,094.18	1,929.36	164.82	7.87%
	Total Chapter 23	24,857.38	11,115.51	13,741.87	55.28%
2400	Postage and delivery charges	3,720.12	341.10	3,379.02	90.83%
	Total Article 240	3,720.12	341.10	3,379.02	90.83%
2410	Telephone, Telegraph, Telex, ...	10,336.83	9,301.42	1,035.41	10.02%
	Total Article 241	10,336.83	9,301.42	1,035.41	10.02%
	Total Chapter 24	14,056.95	9,642.52	4,414.43	31.40%
	Total Title 2	247,987.42	187,034.55	60,952.87	24.58%
3001	Focal point subsidy	352,380.50	225,124.50	127,256.00	36.11%
3002	FOCAL POINTS & EXPERTS MEETINGS	36,011.14	28,055.12	7,956.02	22.09%
	Total Article 300	388,391.64	253,179.62	135,212.02	34.81%
3010	Estab and manag Info network Int	304,030.74	295,989.25	8,041.49	2.64%
	Total Article 301	304,030.74	295,989.25	8,041.49	2.64%
3020	OSH Monitoring	22,714.41	13,811.07	8,903.34	39.20%
3021	Good safety and Health Practise	351,127.68	338,192.46	12,935.22	3.68%
3022	Research work and health	193,831.56	185,549.40	8,282.16	4.27%
	Total Article 302	567,673.65	537,552.93	30,120.72	5.31%
3030	Org agency conf, seminars, wrkshp	99,349.45	91,655.08	7,694.37	7.74%
3032	OTHER MEETINGS	927.90	868.30	59.60	6.42%
	Total Article 303	100,277.35	92,523.38	7,753.97	7.73%
3040	Publication dist results of studies	153,980.57	126,277.95	27,702.62	17.99%
3044	Editing	25,290.00	24,864.28	425.72	1.68%
	Total Article 304	179,270.57	151,142.23	28,128.34	15.69%
3060	Translation study rep and work doc	595,526.87	586,517.25	9,009.62	1.51%
	Total Article 306	595,526.87	586,517.25	9,009.62	1.51%
3072	PREPARATION, ORGANISATION & MANAGEMENT OF EUROPEAN WEEK FOR SAFETY & HEALTH AT WORK	202,880.86	167,014.92	35,865.94	17.68%

Budgetary implementation. Appropriations automatically carried over (C8)					
Item	Heading	Credits	Payments	Cancelled	% Cancelled
	Total Article 307	202,880.86	167,014.92	35,865.94	17.68%
3080	Meetings administrative board/bureau	109,420.00	45,955.41	63,464.59	58.00%
	Total Article 308	109,420.00	45,955.41	63,464.59	58.00%
3091	MISSION, DUTY TRAVEL AND OTHER ANCILIARY EXPENDITURES	14,258.99	12,132.53	2,126.46	14.91%
3092	MISSIONS, ENTERTAINMENT AND REPRESENTATION EXPENSES	2,018.26	1,458.87	559.39	27.72%
	Total Article 309	16,277.25	13,591.40	2,685.85	16.50%
	Total Chapter 30	2,463,748.93	2,143,466.39	320,282.54	13.00%
3140	EVALUATION SME	85,500.00	80,500.00	5,000.00	5.85%
	Total Article 314	85,500.00	80,500.00	5,000.00	5.85%
	Total Chapter 31	85,500.00	80,500.00	5,000.00	5.85%
	Total Title 3	2,549,248.93	2,223,966.39	325,282.54	12.76%
	GRAND TOTAL	2,856,927.40	2,452,990.21	403,937.19	14.14%

PHARE III BUDGETARY IMPLEMENTATION 2005.

Item	Heading	Final budget	Committed	% Committed	Paid	% Paid
3200	Salaries Expat/Int Staff	79,860.00	78,852.59	98.74 %	78,852.59	98.74 %
	Total Article 320	79,860.00	78,852.59	98.74 %	78,852.59	98.74 %
3210		101,045.00	29,643.14	29.34 %	19,936.53	19.73 %
3211	Mission expenses of project staff abroad	4,340.00	2,711.25	62.47 %	2,474.07	57.01 %
3212	Mission expenses seminar/conference participants	9,800.00	3,003.00	30.64 %	2,602.60	26.56 %
	Total Article 321	115,185.00	35,357.39	30.70 %	25,013.20	21.72 %
3220		64,000.00	15,500.00	24.22 %	6,900.00	10.78 %
	Total Article 322	64,000.00	15,500.00	24.22 %	6,900.00	10.78 %
3230		20,000.00	13,624.20	68.12 %	13,624.20	68.12 %
	Total Article 323	20,000.00	13,624.20	68.12 %	13,624.20	68.12 %
3240		36,674.00	23,100.00	62.99 %	3,810.00	10.39 %
	Total Article 324	36,674.00	23,100.00	62.99 %	3,810.00	10.39 %
3260		2,065.00	0.00	0.00 %	0.00	0.00 %
	Total Article 326	2,065.00	0.00	0.00 %	0.00	0.00 %
3270	Printing of information material	40,000.00	5,228.00	13.07 %	5,228.00	13.07 %
	Total Article 327	40,000.00	5,228.00	13.07 %	5,228.00	13.07 %
	Total Chapter 32	357,784.00 (1)	171,662.18	47.98 %	133,427.99	37.29 %

(1) Even if the final budget has been 357,784, for the calcul of the budget outturn only 339,894 € (amount perceived from the Commission) have been taken into account.

FINANCIAL STATEMENTS

Pursuant to articles 76 up to article 83 of the Financial Regulation of the Agency, and the account rule n°2¹, the financial statement shall comprise:

- The balance sheet
- The economic outturn account
- The statement of changes in capital
- The cash-flow table
- Annex to the financial statements;

Until 2004, a limited accrual accounting was undertaken, only concerning recovery orders, but not other accrued incomes, and also concerning the accrued assets.

According with the ABAC standards and with the instructions given by the Commission accountant, this is the first year that the accounts are presented under accrual basis. According with the limited existents tools, and waiting for the implementation of a similar software that the one is using the Commission – ABAC-, the accounts are produced during the year in a cash basis, and by the end of the year the closing the accounts are adapted to be presented in a accrual basis. This adaptation consists mainly in:

- Consideration of impact of fixed assets and depretiation
- Consideration of impact of prefinancings
- Withdrawal of carry overs and introduction of real debts (payables and accrued expenses)
- Withdrawal of the impact of the accrual operation of the last year.

These accounts are presented in respect of the accounting principles, explained as follows:

Going concern principle:

OSHA is deemed to have been established for an indefinite duration.

Prudence:

Assets and income have not been overstated; liabilities and expenses have not been understated. No hidden reserves or undue provisions have been created.

Consistence of accounting methods.

The accounting methods and valuation must not be changed from one year to the next. OSHA has used cash based accounts until end 2004. 2005 has been produced according to the accrual basis principle. According to the instructions of the Commission Accountant, 2004 was restarted and the cumulative effect was booked in the beginning balance of 2005.

¹ The “ABAC rules” have been adopted by the Commission Accountant by decision taken the 28/12/04

The depreciation of the fixed assets, made in 2004 following the Commission Regulation (EC) 2909/2000, was calculated for the whole year where the asset was bought. According with the rules established by the Commission accountant, from 2005, the calculation of the depreciation starts the day of “mise en service”. The depreciation rates are those established in the ABAC rules, and will be detailed in the specific item.

Comparability of information.

The financial statements shows all the amounts in the corresponding item for the previous year. When the presentation of the classification of one of the components is changed, the corresponding amounts for the previous year shall be made comparable and reclassified. The accounts 2004 have been restated in accordance with the instructions of the Commission Accountant.

Materiality and aggregation.

All the operations which are significative for the information have been taken into account in the financial statements. Items that are material by virtue of their size but with the same nature can be aggregated. Amounts negligible can also be aggregated.

No-netting principle.

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

Reality over appearance

Accounting events recorded in the financial statements are presented by reference to their economic nature.

Accrual-based accounting principle

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

As explained, the Agency has moved from cash – based to accrual – based principle in 2005. The accounts 2004 have been restated following this principle.

Concerning the operations PHARE the cash principle has been kept. The effect of this in the whole accounts is negligible.

Valuation of assets and liabilities

Assets and liabilities shall be valued at purchase price or production cost. However, the value of non-financial fixed assets and formation expenses shall be written down

for depreciation. In addition a write-down may be applied where the value of an asset decreases and an increase in the value of a liability may be covered by a provision.

BALANCE SHEET: ASSETS		Note		
			2005	2004
ASSETS				
A. NON CURRENT ASSETS				
Intangible fixed assets	A1		87,781.29	66,438.12
Tangible fixed assets	A1		246,843.07	258,692.27
Plant and equipment			48,335.05	37,322.31
Computer hardware			86,932.27	89,751.59
Furniture and vehicles			111,065.53	130,470.27
Other fixtures and fittings			510.22	1,148.10
Long-term receivables			4,260.31	0.00
Long-term receivables			4,260.31	0.00
TOTAL NON CURRENT ASSETS			338,884.67	325,130.39
B. CURRENT ASSETS				
Stock			0.00	0.00
Short-term pre-financing			453,825.50	352,378.00
Short-term pre-financing	A2		453,825.50	352,378.00
Short-term receivables			142,005.99	73,027.20
Current receivables	A3		3,727.69	6,727.48
Sundry receivables			2,478.28	13,223.94
Other	A4		135,800.02	47,841.12
Deferrals and accruals			135,800.02	47,841.12
Short-term receivables with consolidated EC entities			0.00	5,234.66
Cash and cash equivalents			3,392,222.72	3,117,141.18
TOTAL CURRENT ASSETS	A5		3,988,054.21	3,542,546.38
TOTAL			4,326,938.88	3,867,676.77

BALANCE SHEET: LIABILITIES			
		2005	2004
LIABILITIES			
A. CAPITAL		1,820,135.58	1,637,081.06
Reserves		0.00	0.00
Accumulated surplus/deficit		1,637,081.06	1,637,081.06
Economic result of the year - profit+/loss-		183,054.52	0.00
TOTAL NON CURRENT LIABILITIES		1,820,135.58	1,637,081.06
D. CURRENT LIABILITIES		2,506,803.30	2,230,595.71
Provisions for risks and liabilities	L1	58,330.00	107,300.00
Accounts payable		2,448,473.30	2,123,295.71
Current payables	L2	130,667.94	917,390.45
Long-term liabilities falling due within the year		0.00	0.00
Sundry payables	L3	91,160.73	66,838.40
Other		1,343,953.60	994,208.39
Deferrals and accruals	L4	1,343,953.60	994,208.39
Accounts payable with consolidated EC entities		882,691.03	144,858.47
Pre-financing received from consolidated EC entities	L5	718,772.09	87,491.10
Other accounts payable against consolidated EC entities	L6	163,918.94	57,367.37
TOTAL CURRENT LIABILITIES		2,506,803.30	2,230,595.71
TOTAL		4,326,938.88	3,867,676.77

ECONOMIC OUTTURN ACCOUNT

	°Note	2005
Recovery of expenses		84,252.36
Revenues from administrative operations		7,769.56
Other operating revenue		13,672,895.92
TOTAL OPERATING REVENUE	EOA 1	13,764,917.84
Administrative expenses		-4,990,997.53
Staff expenses		-3,312,222.81
Fixed asset related expenses		13,693.97
Other administrative expenses		-1,692,468.69
Operational expenses		-8,584,250.03
Other operational expenses		-8,584,250.03
TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES	EOA 2	-13,575,247.56
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		-189,670.28
Financial expenses		-6,615.76
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES		-6,615.76
-		
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		183,054.52
ECONOMIC RESULT OF THE YEAR		183,054.52

BUDGET OUTTURN VERSUS ECONOMIC OUTTURN

TOTAL BUDGET OUTTURN 2005	753,815.78
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Adjustements

Outturn to reimburse to the EC	-378,878.09
Provisional outturn	-142,218 77
Rest of the outturn	-236.659 32
PHARE III - Prefinancing received	-206,466.01
Prefinancing received	-339,894 00
Outstanding cost statements	133.427 99
Prefinancing given	-314,077.65
Prefinancing paid to third parties	453.825 50
Outstanding cost statements	-767,903 15
Impact on fixed assets	9,493.97
Purchase fixed assets	170,703 24
Depreciation	-161.209 27
Long term receivables	4,200.00
Adjustment of expenses	1,989,515.41
Elimination of carry over	2.825.285 24
Accrued expenses	-835.769 83
Adjustment of incomes	-806,112.78
Adjustment of provisions	4.648 05
Accrued recovery orders	5,940 63
Elimination recovery orders 2004	-816.701 46
Reversal of accrual operations OBS 1/1/05	1,584,554.10
Expenses reversed OBS 1/1/05	2,333,398 84
Incomes reversed OBS 1/1/05	-748.844 74
Amounts paid C8	-2,452,990.21
Total adjustments	-570,761.26
Economic outturn under General Ledger	183,054.52

CASH-FLOW TABLE (INDIRECT METHOD)		
		2005
Cash Flows from operating activities		
	Surplus/(deficit) from operating activities	189,670.28
Adjustments		
	Amortization (intangible fixed assets) +	35,769.83
	Depreciation (tangible fixed assets) +	125,439.44
	Increase/(decrease) in Provisions for risks and liabilities	-48,970.00
	(Increase)/decrease in Short Term Pre-financing	-101,447.50
	(Increase)/decrease in Long term Receivables	-4,260.31
	(Increase)/decrease in Short term Receivables	-74,213.45
	(Increase)/decrease in Receivables related to consolidated EC entities	5,234.66
	Increase/(decrease) in Accounts payable	-412,654.97
	Increase/(decrease) in Liabilities related to consolidated EC entities	737,832.56
	Net cash Flow from operating activities	452,400.54
Cash Flows from investing activities		
	Purchase of tangible and intangible fixed assets (-)	-170,703.24
	Proceeds from tangible and intangible fixed assets (+)	
	Financial revenues	0.00
	Net cash flow from investing activities	-170,703.24
	Net Cash Flow from financing activities	-6,615.76
	Net increase/(decrease) in cash and cash equivalents	275,081.54
	Cash and cash equivalents at the beginning of the period	3,117,141.18
	Cash and cash equivalents at the end of the period	3,392,222.72

STATEMENT OF CHANGES IN CAPITAL						
Capital	Reserves	Accumulated Surplus / Deficit 1)	Economic result of the year 1)	Capital (total)		
Balance as of 31 December 2004 2)		364,707.76		364,707.76		
Changes in accounting policies 3)		1,272,373.30		1,272,373.30		
Balance as of 1 January 2005 (restated) 2)	0.00	1,637,081.06	0.00	1,637,081.06		
Allocation of the Economic Result of Previous Year		0.00	0.00	0.00		0.00
Economic result of the year			183,054.52	183,054.52		183,054.52
Balance as of 31 December 2005	0.00	1,637,081.06	183,054.52	1,820,135.58		1,820,135.58

SEGMENT REPORT	Policy area PA04
	2005
Operating revenue	
Recovery of expenses	84,252.36
Revenues from administrative operations	7,769.56
Other operating revenues	13,672,895.92
TOTAL OPERATING REVENUE	13,764,917.84
Administrative expenses	
Staff expenses	-3,312,222.81
Fixed asset related expenses	13,693.97
Other administrative expenses	-1,692,468.69
TOTAL ADMINISTRATIVE EXPENSES	-4,990,997.53
Operational expenses	
Other operational expenses	-8,584,250.03
TOTAL OPERATIONAL EXPENSES	-8,584,250.03
Surplus/(Deficit) from operating activities	189,670.28

OFF – BALANCE ITEMS: CONTINGENT LIABILITIES

This item consists in amounts that have low risk to finish in real liabilities. The items accounted are:

	2005	2004
Garantees given: bank guarantee for the Agency site:	53,990.64	53,990.64
Complaint 5 contractual agents:	Not quantified	
Case Marta Romero (Old staff member):	36,532.93 ²	In payables
Pending amounts commitments carried over, not accrued 2005:	1,037,655.21 ³	Not calculated
TOTAL:	1,128,178.78	

² Estimation Agency lawyer

³ Carry overs non automatics (2,517,124.02) – carry overs accrual 2005 (711,565.66) – open commitments prefinancing given (767,903.15)

NOTES TO THE FINANCIAL STATEMENTS:

A1. FIXED ASSETS.

INTANGIBLE FIXED ASSETS				
Depretiation rate (%)		25	0	
		Computer Software	Intangible fixed assets under construction	Total
Gross carrying amounts 1.1.2005	+	224,095.40		224,095.40
Additions	+	1,838.00	55,275.00	57,113.00
Disposals	-			0.00
Gross carrying amounts 31.12.2005		225,933.40	0.00	281,208.40
Accumulated amortization and impairment 1.1.2005	-	-157,657.28		-157,657.28
Amortizations 2005	-	-35,769.83		-35,769.83
Write-back of amortization	+			0.00
Disposals	+			0.00
Accumulated amortization and impairment 31.12.2005		-193,427.11	0.00	-193,427.11
Net carrying amounts 31.12.2005		32,506.29	55,275.00	87,781.29

TANGIBLE FIXED ASSETS						
Depretiation rate (%)		25	25	10/25	25	
		Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 1.1.2005	+	356,683.48	442,898.28	329,871.16	8,046.03	1,137,498.95
Additions	+	39,790.82	61,910.90	11,888.52		113,590.24
Disposals	-					0.00
Gross carrying amounts 31.12.2005		396,474.30	504,809.18	341,759.68	8,046.03	1,251,089.19
						0.00
Accumulated depreciation and impairment 1.1.2005	-	-319,361.17	-353,146.69	-199,400.89	-6,897.93	-878,806.68
Depreciation	-	-28,778.08	-64,730.22	-31,293.26	-637.88	-125,439.44
Write-back of depreciation	+					0.00
Disposals	+					0.00
Accumulated depreciation and impairment 31.12.2005		-348,139.25	-417,876.91	-230,694.15	-7,535.81	-1,004,246.12
Net carrying amounts 31.12.2005		48,335.05	86,932.27	111,065.53	510.22	246,843.07

NOTE A2: PREFINANCING GIVEN 2005

PREFINANCING GIVEN 2005					Estimation expenses produced in 2005			
Item	Commit.	Concept	Committed	Paid 2005	Pending 31/12/05	4<=3		
			1	2	3=1-2			
3001	3373 FOP SUBSIDY 2005 CY-DEP. OF LABOUR INSPECTION- € 21,000		21,000.00	10,500.00	10,500.00			16,800.00(5)
3001	3390 FOP SUBSIDY 2005 SK- NATIONAL LABOUR INSPECTORATE- € 40,000		40,000.00	20,000.00	20,000.00			32,000.00(2)
3001	3392 FOP SUBSIDY 2005 FI- MINISTRY OF SOCIAL AFFAIRS AND HEALTH-€ 30,000		30,000.00	15,000.00	15,000.00			24,000.00(2)
3001	3393 FOP SUBSIDY 2005 DE- FEDERAL MINISTRY OF ECONOMICS AND LABOUR-€ 50,000		50,000.00	25,000.00	25,000.00			40,000.00(2)
3001	3395 FOP SUBSIDY 2005 LT-STATE LABOUR INSPECTORATE- € 34,773		34,773.00	17,386.50	11,445.50			30,410.95(5)
3001	3412 FOP SUBSIDY 2005- HUNGARIAN LABOUR INSPECTORATE- € 40,000		40,000.00	20,000.00	20,000.00			32,000.00(2)
3001	3422 FOP SUBSIDY 2005 SI-MINISTRY OF LABOUR, FAMILY AND SOCIAL AFFAIRS- € 16,592		16,592.00	8,296.00	8,296.00			9,769.60(1)
3001	3432 FOP SUBSIDY 2005 DK-ARBEJDSSTILSYNET-€ 30,000		30,000.00	15,000.00	15,000.00			24,000.00(2)
3001	3438 FOP SUBSIDY 2005 ES- INSHT- € 50,000		50,000.00	25,000.00	25,000.00			40,000.00(2)
3001	3440 FOP SUBSIDY 2005 BE- FEDERAL PUBLIC SERVICE EMPLOY., LABOUR, SOCIAL D.-€ 24,500		24,500.00	12,250.00	12,250.00			19,600.00(2)
3001	3462 FOP SUBSIDY 2005 IT- ISPESL- € 50,000		50,000.00	25,000.00	25,000.00			40,000.00(2)
3001	3470 FOP SUBSIDY 2005 LV- STATE LABOUR INSPECTORATE-€ 20,544		20,544.00	10,272.00	10,272.00			16,435.20(2)
3001	3471 FOP SUBSIDY 2005 NL- MINISTERIE VAN SZW- € 40,000		40,000.00	20,000.00	20,000.00			32,000.00(2)
3001	3472 FOP SUBSIDY 2005 AT- BMWA-€ 30,000		30,000.00	15,000.00	15,000.00			24,000.00(2)
3001	3475 FOP SUBSIDY 2005 PL- CIOP- € 50,000		50,000.00	25,000.00	25,000.00			40,000.00(2)
3001	3492 FOP SUBSIDY 2005 EE- MINISTRY OF SOCIAL AFFAIRS- € 30,000		30,000.00	15,000.00	15,000.00			24,000.00(2)
3001	3504 FOP SUBSIDY 2005 MT-OCCUPATIONAL HEALTH AND SAFETY AUTHORITY-€ 29,703		29,703.00	14,851.50	14,851.50			23,762.40(2)
3001	3510 FOP SUBSIDY 2005 CZ- MINISTRY OF LABOUR AND SOCIAL AFFAIRS- € 20583		20,583.00	10,291.50	10,291.50			16,466.40(2)
3001	3513 FOP SUBSIDY 2005 SE- ARBETSMILJOVERKET- € 30,000		30,000.00	15,000.00	15,000.00			20,960.00(1)
3001	3522 FOP SUBSIDY 2005 FR- MINISTERE EMPLOI, TRAVAIL COHESION SOCIAL-€ 50,000		50,000.00	25,000.00	25,000.00			40,000.00(2)
3001	3566 FOP SUBSIDY 2005/PT - ISHT/INSTITUTO SEGURANCA, HIGIENE E SAUDE - 40.000 €		40,000.00	20,000.00	20,000.00			32,000.00(2)
3001	3567 FOP SUBSIDY 2005/LU - INSPECTION DU TRAVAIL ET DES MINES - 20.000 €		20,000.00	10,000.00	10,000.00			16,000.00(2)
3001	3573 FOP SUBSIDY 2005/GR - MINISTRY OF EMPLOYMENT AND SOCIAL PROTECTION - 40.000 €		40,000.00	20,000.00	20,000.00			16,029.00(1)
3001	3626 FOP SUBSIDY 2005/UK - HEALTH AND SAFETY EXECUTIVE - 22.037 €		22,037.00	11,018.00	11,019.00			17,629.60(2)
TOTAL 3001			809,732.00	404,865.50	398,925.50			627,863.15
3020	3563 TCRO 2005 - CONTRACT NO OSHAWE/2005/SC-02 - INRS - 244 800EUR		244,800.00	48,960.00	195,840.00			73,440.00(4)
Total 3020			244,800.00	48,960.00	195,840.00			73,440.00
3024	3649 TCWE 2005-- Contract OSHAWE/2005/TWE-01 FIOH		595,667.00	0.00	595,667.00			46,600.00(3)
3024	3557 Contract OSHAWE/2005/T-02 Greenstreet Berman		120,000.00	0.00	120,000.00			20,000.00(3)
TOTAL 3024			715,667.00	0.00	715,667.00			66,600.00
TOTAL			1,770,199.00	453,825.50	1,310,432.50			767,903.15

(1) According to answer to circularization letter for auditing (2) According to average level of implementation of Focal Points 2004 (80%)

(3) Written estimation by the beneficiary (4) Estimation of the desk officer (5) Definitive amount already paid in 2006

CONTINUATION FOR NOTE A2: PREFINANCING GIVEN

In 2004, the amounts of prefinancings given for FOP subsidy 2004 (352,378.00) were indicated in this concept.

NOTE A3: CURRENT RECEIVABLES

Recovery order number	Third party	Amount 2005	Amount 2004
352	SSID Secretariat	515,60	
353	Health and safety executive	297,21	
355	INSHT	440,09	
356	Ministry Social Affairs	2,474.79	
TOTAL		3,727.69	6,727.48

NOTE A4: DEFERRALS AND ACCRUALS

The most significative amount correspond by the amount owed by the Commission by the Agency due to the expenses incurred in 2005 for PHARE III (Contract 2004/094-124): 133,427.99

	2005	2004
PHARE Contract 2004/094-124	133,427.99	
Accrued recovery orders	2,372.03	47,841.12
TOTAL	135,800.22	47,841.12

NOTE A5: CASH AND CASH EQUIVALENTS

The Agency held one bank account in BBVA. The rate earning on current account is 85 % of the Euribor. The interest is paid half-yearly, June and December.

	2005	2004
Bank account	3,390,974.72	2,305,341.18
Petty cash	1,248.44	3,000.00
Cash in transit		808,800.00
TOTAL	3,392,222.72	3,117,141.18

NOTE L1: ACCOUNTS PROVISIONS FOR RISKS AND LIABILITES.

	2005	2004
Untaken holidays end of year	58,330.00	73,000.00
Staff legal claims: Jose Carreira and Marta de Prado (1)		34,300.00
TOTAL	58,330.00	107,300.00

(1) For the case Jose Carreira, a agreement has been reached during 2005, and trough payment of a indemnity, the case has been closed. The Agency has won, in first instance, the case Marta de Prado. The subsequent risk has been reclassified into contingent liabilities

NOTE L2: CURRENT PAYABLES.

The amounts correspond to pending invoices arrived in 2005 and pending for payment at the year end.

	2005	2004
Pending invoices arrived during the year	130,667.94	387,502.19
Cost statements for 2004 arrived in 2004 not covered by prefinancing (eligible expenses)		529,888.26
TOTAL	130,667.94	917,390.45

NOTE L3: SUNDRY PAYABLES

The amount corresponds to miscellaneous amounts concerning staff expenses

	2005	2004
TOTAL	91,160.73	66,838.40

NOTE L4: DEFERRALS AND ACCRUALS

This amount corresponds to pending amounts owed, whose invoice were not arrived up to 31/12/05. Also the estimated expenses of prefinancement given of Focal Points 2005 (See note A2) are included.

	2005	2004
Outstanding cost statements for year 2005, arrived year 2006, not covered by prefinancing (eligible expenses)	767,903.15 (see A2)	577,502.5
Pending invoices, not arrived up to 31/12 of the year	576,050.45	416.705,89
TOTAL	1,343,953.60	994,208.39

NOTE L5: PRE-FINANCING RECEIVED FROM CONSOLIDATED EC ENTITIES

The amount correspond to the amounts owed to the Commission for the following items:

	2005	2004
Budget outturn 2005 (see table) ⁴	378,878.09	
Prefinancing received PHARE III (Contract 2004/094-124):	339,894.00	
Prefinancing received PHARE I (contract 01-0112.0) ⁵		48,557.85
Prefinancing received PHARE II (contract 2002/035-474)		38,933.25
TOTAL	718,772.09	87,491.10

NOTE L6: OTHER ACCOUNTS PAYABLE AGAINST CONSOLIDATED EC ENTITIES.

	2005	2004
Interest bank account	79,846.24	57,367.37
Amount owed to the Commission PHARE II (contract 2002/035-474)	43,909.80	
Translation center. Debit note 12/05	2,817.56	
Other amounts PMO	37,345.34	
TOTAL	163,918.94	57,367.37

⁴ In 2004 the budget outturn was negative.

⁵ In 2005 a part of this amount has been reclassified in accounts payable against consolidated entities

NOTE EOA1 ECONOMIC OUTTURN ACCOUNT. INCOMES

	2005
EC subsidy (amount cashed)	11,400,000.00
Budget outturn (to be reversed to the EC)	- 378,878.09
Amount spent PHARE III	133,427.99
Expenses reversed oper. accrual 2004	2,333,398.84
Grant Spanish Gouvernement	60,100.00
Grant Basque Gouvernement	60,000.00
Other grants	30,000.00
Other incomes	126,869.10
TOTAL	13,764,917.84

NOTE EOA2 ECONOMIC OUTTURN ACCOUNT

	2005
Staff expenses (in general, expenses title I budget, and accrued amounts)	3,312,222.81
Fixed Assets Expenses (Depretiation – amounts previously accounted as expenses)	-13,693.97
Other Administrative Expenses (in general, expenses title II budget and accrued amounts)	1,692,468.69
Provisions for risks and liabilities	58,330.00
Other operational expenses (in general, amounts title III budget and accrued amounts)	7,777,075.29
Reversion incomes accrual 2004	748,844.74
<i>Other - Consolidated EC entities</i>	
Total	13,575,247.56

FINANCIAL EXPENSES	
Description	2005
Other financial expenses (bank charges)	6,615.76
TOTAL	6,615.76

Bilbao, 29 June 2006



Hans-Horst Konkolewsky
Director