European Agency
for Safety and Health
at Work

ANNUAL ACCOUNTS FOR 2008
INCLUDING THE REPORT ON IMPLEMENTATION OF THE BUDGET

Gran Vía, 33
E- 48009 – Bilbao (Spain)

Certification text for final accounts of the OSHA

The annual accounts of the OSHA for the year 2008 have been prepared in accordance with the Financial Regulation of the EC and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and community bodies.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the OSHA in accordance with art 61 of the Financial Regulation.

I have obtained from the authorising officer, who guaranteed its reliability, all the information necessary for the production of the accounts that show the OSHA'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 a true and fair view of the financial position of the OSHA in all material aspects.

19th June 2009

Juan Carlos del Campo Benito

Accounting Officer

ACCOUNTS FOR THE YEAR 2008

REPORT ON IMPLEMENTATION OF THE BUDGET FOR 2008

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 was maintained by the SI2 system (version 3.0.0). From 17/6/08 the systems used is ABAC.

In the same way the general accounts were maintained by the BOB system, and from 17/6/08 ABAC/ SAP is used as software for general accounting.

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

A. REVENUES

Revenue entered in the 2008 budget is shown in the table below.

	2008 – Revenue entered in the budget	2008 – Actual revenue
100-European Commission subsidy	14,400,000	13,785,045.00
103- CARDS (earmarked)	164,610	0.00
104- IPA program (earmarked)	198,740	198,740.00
Other subsidies:		
200-Basque Regional Goverment	60,101	64,890.00
202-Spanish Goverment	60,101	60,100.00
203-Other grants (earmarked)	44,500	44,500.00
540-Miscellaneous revenue	p.m.	21,224.89
590 – Other revenue from administrative opearations	p.m.	18,135.41
602-Revenue from sale of publications	p.m.	465,60
Total	**14,928,052**	**14,193,100.90**

(1) Including 5 recovery orderz from 2007 cashed in 2008 amounting 5,594.29 €

B. EXPENDITURES

EXPENDITURES. GENERAL TABLE.

	2007					2008					2008/2007	
Title	Final budget	Puym+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	4,797,295	4,156.273	86.6%	3,995,782	83.3%	5.036.888	4.649.383	92,3%	4.433.422	88,0%	106,6%	105,7%
2	1,622,907	1,439.165	88.7%	1,087,070	67.0%	1.583.314	1.536.815	97,1%	1.168.148	73,8%	109,5%	110,1%
3	8,009,941	7,880,001	98.4%	4,972,142	62.1%	7.900.000	7.622.258	96,5%	4.182.160	52,9%	98,1%	85,3%
	14,430,143	13,475,439	93.4%	10,054,995	69.7%	14.520.202	13.808.456	95,1%	9.783.729	67,4%	102,1%	96,7%

BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2008

	2008	2007
REVENUE		
Commission subsidy	13.785.045,00	13.000.000,00
Phare funds from Commission	198.740,00	372.850,00
Other contributions and funding received via the Commission		
Other donors	124.990,00	153.100,00
Fee income	39.825,90	289.687,63
Other revenue	44.500,00	57.000,00
TOTAL REVENUE (a)	**14.193.100,90**	**13.872.637,63**
EXPENDITURE		
Title I:Staff		
Payments	4.433.421,79	3.995.781,94
Appropriations carried over	215.961,42	160.490,66
Title II: Administrative Expenses		
Payments	1.168.147,94	1.087.070,47
Appropriations carried over	368.666,99	352.094,63
Title III: Operating Expenditure		
Payments	4.484.263,95	5.313.883,28
Appropriations carried over	3.663.645,10	3.190.270,26
TOTAL EXPENDITURE (b)	**14.334.107,19**	**14.099.591,24**
	-141.006,29	**-226.953,61**
Cancellation of unused payment appropriations carried over from previous year	365.161,82	350.608,93
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	282.411,28	194.302,27
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	**506.566,81**	**317.957,59**
Balance year N-1	317.957,59	170.095,07
Positive balance from year N-1 reimbursed in year N to the Commission	-317.957,59	-170.095,07
Result used for determining amounts in general accounting	**506.566,81**	**317.957,59**
Commission subsidy - agency registers accrued revenue and Commission accrued expense	**13.278.478,19**	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	**506.566,81**	
Not included in the budget outturn:		
Interest generated by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission (liability)	207.726,35	166.474,94

EVOLUTION OF BUDGET 2008. AMENDING AND TRANSFERTS

Budget Title	Heading	Budget appropriations (in Euros)				
		Budget 2008	Amending budget I	Transferts	Carry over earnmarked activity	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	2.651.146	-162.000	-90.000		2.399.146
1 1 0 1	Family allowances	230.593				230.593
1 1 0 2	Expatriation and foreign-residence allowances	364.478				364.478
1 1 0 3	Secretarial allowances	3.846				3.846
	Article 1 1 0	3.250.063	-162.000	-90.000	0	2.998.063
111	***Other staff***					
1 1 1 0	Auxiliary staff	4.000				4.000
1 1 1 2	Local staff	72.629				72.629
1 1 1 3	Contract Agents	626.613		90.000		716.613
	Article 1 1 1	703.242	0	90.000	0	793.242
1 1 2	***Professional training of staff***					
1 1 2 0	Professional training of staff	110.000				110.000
	Article 1 1 2	110.000	0	0	0	110.000
1 1 3	***Employer's social security contributions***					
1 1 3 0	Insurance against sickness	106.447				106.447
1 1 3 1	Insurance against accidents and occupational disease	22.205				22.205
1 1 3 2	Insurance against unemployment	38.142				38.142
	Article 1 1 3	166.794	0	0	0	166.794
1 1 4	***Miscellaneous allowances and grants***					

EVOLUTION OF BUDGET 2008. AMENDING AND TRANSFERTS						
Budget Title	Heading	Budget appropriations (in Euros)				
		Budget 2008	Amending budget I	Transferts	Carry over earnmarked activity	Final
1 1 4 0	Childbirth and death allowances and grants	1.190				1.190
1 1 4 1	Travel expenses for annual leave	82.828				82.828
	Article 1 1 4	84.018	0	0	0	84.018
1 1 7	***Supplementary services***					
1 1 7 5	Interim Services	100.000	135.000			235.000
1 1 7 6	Officials on secondment from Member States	175.968				175.968
1 1 7 7	PMO administrative help	47.483				47.483
	Article 1 1 7	323.451	135.000	0	0	458.451
1 1 8	***Miscellaneous expenditure on staff recruitment and transfer***					
1 1 8 0	Miscellaneous expenditure on staff recruitment	30.000	52.000			82.000
1 1 8 1	Travel expenses	11.900				11.900
1 1 8 2	Installation, resettlement and transfer allowances	91.092				91.092
1 1 8 3	Removal expenses	94.500				94.500
1 1 8 4	Temporary daily subsistence allowances	66.402	-25.000			41.402
	Article 1 1 8	293.894	27.000	0	0	320.894
1 1 9	***Salary weightings - Adjustments to remuneration***					
1 1 9 0	Salary weightings	70.650				70.650
	Article 1 1 9	70.650	0	0	0	70.650
	CHAPTER 1 1	**5.002.112**	**0**	**0**	**0**	**5.002.112**
1 4	**SOCIOMEDICAL INFRASTRUCTURE**					
1 4 1	*Medical service*	25.276				25.276

EVOLUTION OF BUDGET 2008. AMENDING AND TRANSFERTS

Budget Title	Heading	Budget appropriations (in Euros)				
		Budget 2008	Amending budget I	Transferts	Carry over earnmarked activity	Final
1 4 2	*Other welfare expenditure*	9.500				9.500
	CHAPTER 1 4	**34.776**	**0**	**0**	**0**	**34.776**
	TITLE 1	**5.036.888**	**0**	**0**	**0**	**5.036.888**
2	**BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE**					
2 0	**RENTAL OF BUILDINGS AND ASSOCIATED COSTS**					
2 0 0	***Rent***					
2 0 0 0	Rent	638.872	23.250			662.122
2 0 1	***Insurance***					
2 0 1 0	Insurance	8.043				8.043
2 0 2	***Water, gas, electricity and heating***					
2 0 2 0	Water, gas, electricity and heating	88.366	3.000			91.366
2 0 3	***Cleaning and maintenance***					
2 0 3 0	Cleaning and maintenance	28.000	-2.000	37.200		63.200
2 0 4	***Fitting-out of premises***					
2 0 4 0	Fitting-out of premises	24.374	-1.200	-6.000		17.174
2 0 5	***Security and surveillance of buildings***					
2 0 5 0	Security and surveillance of buildings	67.356		3.000		70.356
2 0 9	***Administrative expenditure, taxes***					
2 0 9 0	Administrative expenditure, taxes	491				491
	CHAPTER 2 0	**855.502**	**23.050**	**34.200**	**0**	**912.752**
2 1 0	***I.T. operating expenditure***					
2 1 0 0	I.T. operating expenditure	173.887	-24.792	-49.700		99.395
	Article 2 1 0	173.887	-24.792	-49.700	0	99.395

EVOLUTION OF BUDGET 2008. AMENDING AND TRANSFERTS

Budget Title	Heading	Budget appropriations (in Euros)				
		Budget 2008	Amending budget I	Transferts	Carry over earnmarked activity	Final
2 1 2	***Services provided by I.T. staff***					
2 1 2 0	Services provided by I.T. staff	115.068	-16.968	5.961		104.061
	Article 2 1 2	115.068	-16.968	5.961	0	104.061
2 1 3	***Technical installations and electronic office equipment***					
2 1 3 0	New and replacement purchases	128.000	-5.500	12.500		135.000
2 1 3 3	Maintenance, use and repair	10.961	6.500	-5.961		11.500
2 1 3 4	Electronic office equipment	212				212
	Article 2 1 3	139.173	1.000	6.539	0	146.712
	CHAPTER 2 1	**428.128**	**-40.760**	**-37.200**	**0**	**350.168**
2 2	**MOVABLE PROPERTY ASSOCIATED COSTS**					
2 2 1	***New and replacement furniture purchases, furniture maintenance and repair***					
2 2 1 0	New and replacement purchases, furniture maintenance and repair	55.875	-19.932	-5.000		30.943
	Article 2 2 1	55.875	-19.932	-5.000	0	30.943
2 2 3	***Office vehicle***					
2 2 3 2	Vehicle upkeep, petrol and hiring means of transport	1.943				1.943
	Article 2 2 3	1.943	0	0	0	1.943
2 2 5	***Documentation and library expenditure***					
2 2 5 0	Publications and subscriptions	7.002				7.002
2 2 5 1	Special library, documentation and reproduction equipment, binding and upkeep of library books	423				423

EVOLUTION OF BUDGET 2008. AMENDING AND TRANSFERTS

Budget Title	Heading	Budget appropriations (in Euros)				
		Budget 2008	Amending budget I	Transferts	Carry over earnmarked activity	Final
	Article 2 2 5	7.425	0	0	0	7.425
	CHAPTER 2 2	**65.243**	**-19.932**	**-5.000**	**0**	**40.311**
2 3	**CURRENT ADMINISTRATIVE EXPENDITURE**					
2 3 0	***Stationery and office supplies***					
2 3 0 0	Stationery and office supplies	19.314		8.000		27.314
	Article 2 3 0	19.314	0	8.000	0	27.314
2 3 2	***Financial charges***					
2 3 2 0	Bank charges	1.837				1.837
2 3 2 1	Exchange rate losses	1.689				1.689
2 3 2 9	Other financial charges	774				774
	Article 2 3 2	4.300	0	0	0	4.300
2 3 3	***Outsourced services***					
2 3 3 0	Legal expenses	20.000				20.000
	Article 2 3 3	20.000	0	0	0	20.000
2 3 5	***Other operating expenditures***					
2 3 5 2	Internal catering expenses	5.623	1.300			6.923
2 3 5 3	Departmental removals	1.295				1.295
2 3 5 9	Other expenditure	421	1.200			1.621
	Article 2 3 5	7.339	2.500	0	0	9.839
	CHAPTER 2 3	**50.953**	**2.500**	**8.000**	**0**	**61.453**
2 4	**POSTAGE AND TELECOMMUNICATIONS**					
2 4 0	***Postage and delivery charges***					
2 4 0 0	Postage and delivery charges	18.332	-3.150			15.182
	Article 2 4 0	18.332	-3.150	0	0	15.182
2 4 1	***Telecommunications***					

EVOLUTION OF BUDGET 2008. AMENDING AND TRANSFERTS						
Budget Title	Heading	Budget appropriations (in Euros)				
		Budget 2008	Amending budget I	Transferts	Carry over earnmarked activity	Final
2 4 1 0	Telephone, telegraph, telex, radio and television subscriptions and charges	165.156	38.292			203.448
	Article 2 4 1	165.156	38.292	0	0	203.448
	CHAPTER 2 4	**183.488**	**35.142**	**0**	**0**	**218.630**
	TITLE 2	**1.583.314**	**0**	**0**	**0**	**1.583.314**
3	**GENERAL OPERATING EXPENDITURE**					
3 0	**EUROPEAN RISK OBSERVATORY - ANTICIPATING CHANGE**					
3 0 0	***European Risk Observatory - Anticipating Change***					
3 0 0 0	Risk Observatory	1.185.800	-30.000			1.155.800
3 0 0 9	Mission expenses, duty travel expenses and other ancillary expenditure for "European Risk Observatory - Anticipating Change".	41.101	30.000			71.101
	CHAPTER 3 0	**1.226.901**	**0**	**0**	**0**	**1.226.901**
3 1	**WORKING ENVIRONMENT INFORMATION**					
3 1 0	***Information projects and schemes / Topic Centres (TC) and external contractors***					
3 1 0 0	Working Environment Information	1.149.800	-18.000			1.131.800
3 1 0 9	Mission expenses, duty travel expenses and other ancillary expenditure for "Working Environment Information".	40.221	18.000			58.221
	Article 3 1 0	1.190.021	0	0	0	1.190.021

EVOLUTION OF BUDGET 2008. AMENDING AND TRANSFERTS

Budget Title	Heading	Budget appropriations (in Euros)				
		Budget 2008	Amending budget I	Transferts	Carry over earnmarked activity	Final
	CHAPTER 3 1	**1.190.021**	**0**	**0**	**0**	**1.190.021**
3 2	**COMMUNICATION, CAMPAIGNING AND PROMOTION**					
3 2 0	***Communication, Campaigning And Promotion***					
3 2 0 0	Support to national focal point networks	1.050.600	-184.426			866.174
3 2 0 1	Establishment and management of the EU-OSHA information network on the Internet	204.000	133.208			337.208
3 2 0 2	Conferences, seminars, workshops, public events, promotional activities etc.	489.600	57.323			546.923
3 2 0 3	Publication and distribution of results of studies and of other information activities and corporate products	439.875	-140.292			299.583
3 2 0 4	Pan - European awareness raising and information campaigns.	2.070.600	134.187			2.204.787
3 2 0 9	Mission expenses, duty travel expenses and other ancillary expenditure for "Communication, Campaigning And Promotion".	53.312	0			53.312
	Article 3 2 0	4.307.987	0	0		4.307.987
	CHAPTER 3 2	**4.307.987**	**0**	**0**		**4.307.987**
3 3	**NETWORKING AND COORDINATION**					
3 3 0	***Networking and Coordination***					
3 3 0 0	Networking and Coordination	305.410				305.410
3 3 0 2	Entertainment and representation expenses	8.870				8.870

EVOLUTION OF BUDGET 2008. AMENDING AND TRANSFERTS

Budget Title	Heading	Budget appropriations (in Euros)				
		Budget 2008	Amending budget I	Transferts	Carry over earnmarked activity	Final
3 3 0 4	Translation of studies, reports and working documents	720.811				720.811
3 3 0 9	Mission expenses, duty travel expenses of "Networking and Coordination" and "Administrative Support" as well as other ancillary expenditure	140.000				140.000
	Article 3 3 0	1.175.091	0	0	0	1.175.091
	CHAPTER 3 3	**1.175.091**	**0**	**0**	**0**	**1.175.091**
	TITLE 3	**7.900.000**	**0**	**0**	**0**	**7.900.000**
4	**SPECIAL PROJECTS FUNDED BY SPECIFIC OTHER SUBSIDY**					
41	**PHARE IV**					
410	***PHARE IV***					
4112	Mission expenses				200	200
4120	Translation / Interpreters				5.918	5.918
4170	Other activities				36.414	36.414
	CHAPTER 41	**0**	**0**	**0**	**42.532**	**42.532**
4 2	**NEW OSH ERA**					
4 2 0	***New Osh Era project (earmarked)***					
4 2 0 0	Allowances and other expenses	53.000	-14.420		544	39.124
4 2 1 1	Mission expenses of project	10.000	-4.080			5.920
	CHAPTER 4 2	**63.000**	**-18.500**	**0**	**544**	**45.044**
4 3	**CARDS 2005 REGIONAL PROGRAM**					
4 3 0	***Cards 2005 Regional Program (earmarked)***					
4 3 0 0	Salaries Expat/Int. Staff	39.000		21.000	1.894	61.894

EVOLUTION OF BUDGET 2008. AMENDING AND TRANSFERTS						
Budget Title	Heading	Budget appropriations (in Euros)				
		Budget 2008	Amending budget I	Transferts	Carry over earnmarked activity	Final
4 3 1 0	Travel costs (international)	36.000		-21.000	36.630	51.630
4 3 1 1	Mission expenses of project staff abroad	3.300			1.882	5.182
4 3 1 2	Mission expenses seminar/conference participants	4.800			5.798	10.598
4 3 2 0	Translation / Interpreters	24.000	5.000		19.950	48.950
4 3 3 0	Workshops / Conferences	9.200			16.000	25.200
4 3 4 0	Webmasters	25.510	-5.000		22.390	42.900
4 3 4 1	Furniture, Office equipment	0			6.000	6.000
4 3 4 2	Equipment (computers, printers,...)	0			21.000	21.000
4 3 7 0	Printing of information material	22.800			12.000	34.800
	CHAPTER 4 3	**164.610**	**0**	**0**	**143.544**	**308.154**
4 4	**IPA PROGRAM FOR CROATIA AND TURKEY**					
4 4 0	***Instrument for pre-accession assistance (IPA) for Croatia and Turkey***	**198.740**	**0**	**0**	**0**	**198.740**
	CHAPTER 4 4	**198.740**	**0**	**0**	**0**	**198.740**
	TITLE 4	**426.350**	**-18.500**	**0**	**186.619**	**594.469**
	GRAND TOTAL	**14.946.552**	**-18.500**	**0**	**186.619**	**15.114.672**

BUDGETARY IMPLEMENTATION – CURRENT APPROPIATIONS (C1)

Item	Heading	Final credits	Commited	% Commit / credits	Paid	% paid / credits	Carry forward	% Carry forward / final credits	Paid + carry forward	Cancelled credits	% Cancelled / final credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
A-1100	TRAITEMENTS DE BASE	2.399.146,00	2.344.917,00	97,74 %	2.336.443,63	97,39 %		0,00 %	2.336.443,63	62.702,37	2,61 %
A-1101	ALLOCATIONS FAMILIAL	230.593,00	200.174,00	86,81 %	200.034,48	86,75 %		0,00 %	200.034,48	30.558,52	13,25 %
A-1102	INDEMNITÉS DE DÉPAYS	364.478,00	339.582,00	93,17 %	338.078,81	92,76 %		0,00 %	338.078,81	26.399,19	7,24 %
A-1103	INDEMNITÉS DE SÉCRET	3.846,00	3.846,00	100,00 %	3.811,28	99,10 %		0,00 %	3.811,28	34,72	0,90 %
A-1110	AGENTS AUXILIAIRES	4.000,00	4.000,00	100,00 %	3.425,40	85,64 %		0,00 %	3.425,40	574,60	14,37 %
A-1112	AGENTS LOCAUX	72.629,00	72.629,00	100,00 %	59.220,78	81,54 %		0,00 %	59.220,78	13.408,22	18,46 %
A-1113	AGENTS CONTRACTUELS	716.613,00	716.613,00	100,00 %	699.714,29	97,64 %		0,00 %	699.714,29	16.898,71	2,36 %
A-1120	PERFECTIONNEMENT PRO	110.000,00	88.983,95	80,89 %	55.869,08	50,79 %	33.114,87	30,10 %	88.983,95	21.016,05	19,11 %
A-1130	ASSURANCE MALADIE	106.447,00	106.447,00	100,00 %	98.975,21	92,98 %		0,00 %	98.975,21	7.471,79	7,02 %
A-1131	ASSURANCE ACCIDENTS	22.205,00	22.205,00	100,00 %	20.699,68	93,22 %		0,00 %	20.699,68	1.505,32	6,78 %
A-1132	COUVERTURE DU RISQUE	38.142,00	38.142,00	100,00 %	35.852,32	94,00 %		0,00 %	35.852,32	2.289,68	6,00 %
A-1140	ALLOCATIONS À LA NAI	1.190,00	1.190,00	100,00 %	198,31	16,66 %		0,00 %	198,31	991,69	83,34 %
A-1141	FRAIS DE VOYAGE À L'	82.828,00	82.828,00	100,00 %	60.249,60	72,74 %		0,00 %	60.249,60	22.578,40	27,26 %
A-1175	INTÉRIMAIRES	235.000,00	235.000,00	100,00 %	161.573,45	68,75 %	73.426,55	31,25 %	235.000,00		0,00 %
A-1176	DÉTACHEMENT DE FONCT	175.968,00	173.857,93	98,80 %	141.914,91	80,65 %	31.943,02	18,15 %	173.857,93	2.110,07	1,20 %
A-1177	ASSISTANCE ADMINISTR	47.483,00	47.483,00	100,00 %	32.236,88	67,89 %	15.246,12	32,11 %	47.483,00		0,00 %

BUDGETARY IMPLEMENTATION – CURRENT APPROPIATIONS (C1)

Item	Heading	Final credits	Commited	% Commit / credits	Paid	% paid / credits	Carry forward	% Carry forward / final credits	Paid + carry forward	Cancelled credits	% Cancelled / final credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
A-1180	FRAIS DIVERS DE RECR	82.000,00	78.051,81	95,19 %	43.879,77	53,51 %	34.172,04	41,67 %	78.051,81	3.948,19	4,81 %
A-1181	FRAIS DE VOYAGE	11.900,00	11.900,00	100,00 %	1.043,69	8,77 %		0,00 %	1.043,69	10.856,31	91,23 %
A-1182	INDEMNITÉS D'INSTALL	91.092,00	91.092,00	100,00 %	43.637,83	47,91 %		0,00 %	43.637,83	47.454,17	52,09 %
A-1183	FRAIS DE DÉMÉNAGEMEN	94.500,00	52.879,74	55,96 %	44.849,74	47,46 %	8.030,00	8,50 %	52.879,74	41.620,26	44,04 %
A-1184	INDEMNITÉS JOURNALIÈ	41.402,00	21.062,88	50,87 %	7.731,67	18,67 %		0,00 %	7.731,67	33.670,33	81,33 %
A-1190	COEFFICIENTS CORRECT	70.650,00	36.100,97	51,10 %	35.634,80	50,44 %		0,00 %	35.634,80	35.015,20	49,56 %
A-1410	SERVICE MÉDICAL	25.276,00	24.300,00	96,14 %	7.999,26	31,65 %	16.300,74	64,49 %	24.300,00	976,00	3,86 %
A-1420	AUTRES INTERVENTIONS	9.500,00	4.075,00	42,89 %	346,92	3,65 %	3.728,08	39,24 %	4.075,00	5.425,00	57,11 %
	TOTAL TITLE I	**5.036.888,00**	**4.797.360,28**	**95,24 %**	**4.433.421,79**	**88,02 %**	**215.961,42**	**4,29 %**	**4.649.383,21**	**387.504,79**	**7,69 %**
A-2000	LOYERS	662.122,00	661.952,50	99,97 %	660.466,85	99,75 %	1.485,65	0,22 %	661.952,50	169,50	0,03 %
A-2010	ASSURANCE	8.043,00	6.321,25	97,30 %	6.321,25	78,59 %		0,00 %	6.321,25	1.721,75	21,41 %
A-2020	EAU, GAZ, ÉLECTRICIT	91.366,00	88.324,24	96,67 %	84.454,60	92,44 %	3.869,64	4,24 %	88.324,24	3.041,76	3,33 %
A-2030	NETTOYAGE ET ENTRETI	63.200,00	57.642,00	91,21 %	6.513,09	10,31 %	51.128,91	80,90 %	57.642,00	5.558,00	8,79 %
A-2040	AMÉNAGEMENT DES LOCA	17.174,00	15.639,30	91,06 %	5.919,30	34,47 %	9.720,00	56,60 %	15.639,30	1.534,70	8,94 %
A-2050	SÉCURITÉ ET SURVEILL	70.356,00	70.314,74	99,94 %	51.843,58	73,69 %	18.471,16	26,25 %	70.314,74	41,26	0,06 %
A-2090	DÉPENSES ADMINISTRAT	491,00	490,60	99,92 %	490,60	99,92 %		0,00 %	490,60	0,40	0,08 %
A-2100	DÉPENSES DE FONCTION	99.395,00	95.583,54	96,17 %	49.247,25	49,55 %	46.336,29	46,62 %	95.583,54	3.811,46	3,83 %

BUDGETARY IMPLEMENTATION – CURRENT APPROPIATIONS (C1)

Item	Heading	Final credits	Commited	% Commit / credits	Paid	% paid / credits	Carry forward	% Carry forward / final credits	Paid + carry forward	Cancelled credits	% Cancelled / final credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
A-2120	PRESTATIONS DE PERSO	104.061,00	103.010,90	98,99 %	17.835,00	17,14 %	85.175,90	81,85 %	103.010,90	1.050,10	1,01 %
A-2130	PREMIER EQUIPEMENT E	135.000,00	127.407,29	94,38 %	117.094,41	86,74 %	10.312,88	7,64 %	127.407,29	7.592,71	5,62 %
A-2133	ENTRETIEN, UTILISATI	11.500,00	9.971,30	86,71 %	2.804,80	24,39 %	7.166,50	62,32 %	9.971,30	1.528,70	13,29 %
A-2134	MATÉRIEL BUREAUTIQUE	212,00	212,00	100,00 %	183,80	86,70 %		0,00 %	183,80	28,20	13,30 %
A-2210	PREMIER ÉQUIPEMENT E	30.943,00	28.911,35	93,43 %	7.229,31	23,36 %	21.682,04	70,07 %	28.911,35	2.031,65	6,57 %
A-2232	ENTRETIEN ET CARBURA	1.943,00	1.706,31	87,82 %	1.596,42	82,16 %	109,89	5,66 %	1.706,31	236,69	12,18 %
A-2250	PUBLICATIONS ET ABON	7.002,00	7.002,00	100,00 %	6.768,21	96,66 %	233,79	3,34 %	7.002,00		0,00 %
A-2251	MATÉRIEL SPÉCIAUX DE	423,00	0,00	0,00 %		0,00 %		0,00 %		423,00	100,00 %
A-2300	PAPETERIE ET FOURNIT	27.314,00	26.872,20	98,38 %	17.080,33	62,53 %	9.791,87	35,85 %	26.872,20	441,80	1,62 %
A-2320	FRAIS BANCAIRES	1.837,00	1.837,00	100,00 %	1.085,34	59,08 %	751,66	40,92 %	1.837,00		0,00 %
A-2321	PERTES DE CHANGE	1.689,00	500,00	29,60 %	121,16	7,17 %	378,84	22,43 %	500,00	1.189,00	70,40 %
A-2329	AUTRES FRAIS FINANCI	774,00	730,16	94,34 %	730,16	94,34 %		0,00 %	730,16	43,84	5,66 %
A-2330	FRAIS LÉGAUX	20.000,00	10.000,00	50,00 %		0,00 %	10.000,00	50,00 %	10.000,00	10.000,00	50,00 %
A-2352	PETITE RESTAURATION	6.923,00	6.423,00	92,78 %	1.979,41	28,59 %		0,00 %	1.979,41	4.943,59	71,41 %
A-2353	DÉMÉNAGEMENT DE SERV	1.295,00	590,00	45,56 %	590,00	45,56 %	4.443,59	343,13 %	5.033,59	3.738,59	-288,69 %
A-2359	AUTRES DÉPENSES	1.621,00	1.620,49	99,97 %	1.378,38	85,03 %	242,11	14,94 %	1.620,49	0,51	0,03 %
A-2400	AFFRANCHISSEMENT DE	15.182,00	13.000,00	85,63 %	9.361,57	61,66 %	3.638,43	23,97 %	13.000,00	2.182,00	14,37 %
A-2410	ABONNEMENT ET FRAIS	203.448,00	200.780,96	98,69 %	117.053,12	57,53 %	83.727,84	41,15 %	200.780,96	2.667,04	1,31 %
TOTAL TITLE II		**1.583.314,00**	**1.536.843,13**	97,16 %	**1.168.147,94**	73,78 %	**368.666,99**	23,28 %	**1.536.814,93**	46.499,07	2,94 %

BUDGETARY IMPLEMENTATION – CURRENT APPROPIATIONS (C1)											
Item	Heading	Final credits	Commited	% Commit / credits	Paid	% paid / credits	Carry forward	% Carry forward / final credits	Paid + carry forward	Cancelled credits	% Cancelled / final credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
B0-3000	Risk Observatory	1.155.800,00	1.040.060,96	89,99 %	487.423,78	42,17 %	552.637,18	47,81 %	1.040.060,96	115.739,04	10,01 %
B0-3009	Mission expenses, duty travel expenses and other ancillary expenditure for "European Risk Observatory - Anticipating Change".	71.101,00	71.101,00	100,00 %	48.309,03	67,94 %	22.791,97	32,06 %	71.101,00		0,00 %
B0-3100	Working Environment Information	1.131.800,00	1.061.360,62	93,78 %	721.368,79	63,74 %	339.991,83	30,04 %	1.061.360,62	70.439,38	6,22 %
B0-3109	Mission expenses, duty travel expenses and other ancillary expenditure for "Working Environment Information".	58.221,00	58.221,00	100,00 %	46.739,03	80,28 %	11.481,97	19,72 %	58.221,00		0,00 %
B0-3200	Support to national focal point networks	866.174,00	865.339,65	99,90 %	609.154,02	70,33 %	256.185,63	29,58 %	865.339,65	834,35	0,10 %
B0-3201	Establishment and management of the EU-OSHA information network on the Internet	337.208,00	335.966,64	99,63 %	133.637,25	39,63 %	202.329,39	60,00 %	335.966,64	1.241,36	0,37 %
B0-3202	Conferences, seminars, workshops, public events, promotional activities etc.	546.923,00	546.658,70	99,95 %	309.480,08	56,59 %	237.178,62	43,37 %	546.658,70	264,30	0,05 %
B0-3203	Publication and distribution of results of studies and of other information activities and corporate products	299.583,00	298.848,21	99,75 %	205.601,00	68,63 %	93.247,21	31,13 %	298.848,21	734,79	0,25 %
B0-3204	Pan - European awareness raising and information campaigns.	2.204.787,00	2.199.698,93	99,77 %	812.576,14	36,86 %	1.387.122,79	62,91 %	2.199.698,93	5.088,07	0,23 %
B0-3209	Mission expenses, duty travel expenses and other ancillary expenditure for	53.312,00	52.000,00	97,54 %	46.263,24	86,78 %	5.736,76	10,76 %	52.000,00	1.312,00	2,46 %

BUDGETARY IMPLEMENTATION – CURRENT APPROPIATIONS (C1)

Item	Heading	Final credits	Commited	% Commit / credits	Paid	% paid / credits	Carry forward	% Carry forward / final credits	Paid + carry forward	Cancelled credits	% Cancelled / final credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
	"Communication, Campaigning And Promotion"										
B0-3300	Networking and Coordination	305.410,00	245.821,26	*80,49 %*	*112.625,19*	*36,88 %*	*133.196,07*	*43,61 %*	*245.821,26*	*59.588,74*	*19,51 %*
B0-3302	Entertainment and representation expenses	8.870,00	3.589,68	*40,47 %*	*1.809,23*	*20,40 %*	*1.780,45*	*20,07 %*	*3.589,68*	*5.280,32*	*59,53 %*
B0-3304	Translation of studies, reports and working documents	720.811,00	720.811,00	*100,00 %*	*537.093,75*	*74,51 %*	*183.717,25*	*25,49 %*	*720.811,00*		*0,00 %*
B0-3309	Mission expenses, duty travel expenses of "Networking and Coordination" and "Administrative Support" as well as other ancillary expenditure	140.000,00	122.780,12	*87,70 %*	*110.079,20*	*78,63 %*	*12.700,92*	*9,07 %*	*122.780,12*	*17.219,88*	*12,30 %*
TOTAL TITLE III		**7.900.000,00**	**7.622.257,77**	***96,48 %***	***4.182.159,73***	***52,94 %***	***3.440.098,04***	***43,55 %***	***7.622.257,77***	***277.742,23***	***3,52 %***
GRAND TOTAL		***14.520.202,00***	***13.956.461,18***	***96,13 %***	***9.783.729,46***	***67,38 %***	***4.024.726,45***	***27,72 %***	***13.808.455,91***	***711.746,09***	***4,90 %***

BUDGETARY IMPLEMENTATION. APPROPRIATIONS CARRIED FORWARD (C8)						
Item	Heading	Final credits	Paid	% paid	Cancelled	% cancelled
		1	2	3=1/2	4=1-2	5=4/1
A-1120	PERFECTIONNEMENT PRO	44.492,09	29.612,79	89,87 %	14.879,30	33,44 %
A-1175	INTERIMAIRES	80.083,32	67.320,73	84,06 %	12.762,59	15,94 %
A-1176	DÉTACHEMENT DE FONCT	2.916,44	2.916,44	100,00 %		0,00 %
A-1177	ASSISTANCE ADMINISTR	15.660,13	873,73	5,58 %	14.786,40	94,42 %
A-1180	FRAIS DIVERS DE RECR	4.500,00	1.938,71	51,22 %	2.561,29	56,92 %
A-1410	SERVICE MÉDICAL	9.100,18	9.024,39	99,17 %	75,79	0,83 %
A-1420	AUTRES INTERVENTIONS	3.738,50	3.441,00	92,04 %	297,50	7,96 %
TOTAL TITLE I		**160.490,66**	**115.127,79**	**77,67 %**	**45.362,87**	**28,27 %**
A-2000	LOYERS	2.026,08	1.271,56	62,76 %	754,52	37,24 %
A-2020	EAU, GAZ, ÉLECTRICIT	6.306,19	4.960,04	78,65 %	1.346,15	21,35 %
A-2030	NETTOYAGE ET ENTRETI	58.612,61	55.777,08	95,16 %	2.835,53	4,84 %
A-2040	AMÉNAGEMENT DES LOCA	4.660,00	4.660,00	100,00 %		0,00 %
A-2050	SÉCURITÉ ET SURVEILL	5.230,63	4.034,64	77,13 %	1.195,99	22,87 %
A-2100	DÉPENSES DE FONCTION	171.330,41	170.097,41	99,28 %	1.233,00	0,72 %
A-2120	PRESTATIONS DE PERSO	62.736,00	61.236,00	97,61 %	1.500,00	2,39 %
A-2130	PREMIER EQUIPEMENT E	3.737,54	3.737,54	100,00 %		0,00 %
A-2133	ENTRETIEN, UTILISATI	2.307,64	2.137,03	92,61 %	170,61	7,39 %
A-2210	PREMIER ÉQUIPEMENT E	7.042,60	7.042,60	100,00 %		0,00 %

BUDGETARY IMPLEMENTATION. APPROPRIATIONS CARRIED FORWARD (C8)

Item	Heading	Final credits	Paid	% paid	Cancelled	% cancelled
		1	2	3=1/2	4=1-2	5=4/1
A-2250	PUBLICATIONS ET ABON	2.712,73	*2.477,08*	*91,31 %*	*235,65*	*8,69 %*
A-2300	PAPETERIE ET FOURNIT	2.196,34	*1.865,68*	*85,11 %*	*330,66*	*15,06 %*
A-2320	FRAIS BANCAIRES	334,12	*334,12*	*100,00 %*		*0,00 %*
A-2321	PERTES DE CHANGE	10,82	*10,82*	*100,00 %*		*0,00 %*
A-2352	PETITE RESTAURATION	857,31	*600,53*	*70,05 %*	*256,78*	*29,95 %*
A-2400	AFFRANCHISSEMENT DE	3.043,43	*1.950,03*	*100,00 %*	*1.093,40*	*35,93 %*
A-2410	ABONNEMENT ET FRAIS	18.950,18	*17.226,37*	*93,31 %*	*1.723,81*	*9,10 %*
TOTAL TITLE II		**352.094,63**	**339.418,53**	***96,84 %***	***12.676,10***	***3,60 %***
B0-3000	Risk Observatory	510.368,70	*499.038,47*	*99,70 %*	*11.330,23*	*2,22 %*
B0-3009	Mission expenses, duty travel expenses and other ancillary expenditure for "European Risk Observatory - Anticipating Change"	1.964,23	*1.964,23*	*100,00 %*		*0,00 %*
B0-3100	Working Environment Information	294.340,54	*219.610,07*	*77,11 %*	*74.730,47*	*25,39 %*
B0-3109	Mission expenses, duty travel expenses and other ancillary expenditure for "Working Environment Information"	2.476,00	*2.476,00*	*100,00 %*		*0,00 %*
B0-3200	Support to national focal point networks	514.773,70	*411.946,47*	*80,02 %*	*102.827,23*	*19,98 %*
B0-3201	Establishment and management of the EU-OSHA information network on the Internet	38.732,88	*38.732,88*	*100,00 %*		*0,00 %*
B0-3202	Conferences, seminars, workshops, public events, promotional activities etc.	230.427,50	*229.597,75*	*99,71 %*	*829,75*	*0,36 %*
B0-3203	Publication and distribution of results of studies and of other information activities and corporate products	153.184,27	*140.481,10*	*97,13 %*	*12.703,17*	*8,29 %*
B0-3204	Pan - European awareness raising and information campaigns.	919.070,62	*857.397,37*	*93,83 %*	*61.673,25*	*6,71 %*

BUDGETARY IMPLEMENTATION. APPROPRIATIONS CARRIED FORWARD (C8)

Item	Heading	Final credits	Paid	% paid	Cancelled	% cancelled
		1	2	3=1/2	4=1-2	5=4/1
B0-3209	Mission expenses, duty travel expenses and other ancillary expenditure for "Communication, Campaigning And Promotion".	5.338,00	*5.338,00*	*100,00 %*		*0,00 %*
B0-3300	Networking and Coordination	102.428,00	*59.399,25*	*61,24 %*	*43.028,75*	*42,01 %*
B0-3302	Entertainment and representation expenses	434,00	*434,00*	*100,00 %*		*0,00 %*
B0-3304	Translation of studies, reports and working documents	125.768,55	*125.768,55*	*100,00 %*		*0,00 %*
B0-3309	Mission expenses, duty travel expenses of "Networking and Coordination" and "Administrative Support" as well as other ancillary expenditure	8.551,99	*8.551,99*	*100,00 %*		*0,00 %*
TOTAL TITLE III		**2.907.858,98**	**2.600.736,13**	***90,65 %***	***307.122,85***	***10,56 %***
GRAND TOTAL		***3.420.444,27***	***3.055.282,45***	***90,72 %***	***365.161,82***	***10,68 %***

BUDGETARY IMPLEMENTATION. EARMARKED REVENUES (R0)

Item	Heading	Final credits	Commited	% commit / credits	Paid	% paid / credits	Carry forward comm.	Carry over credits
		1	2	3=2/1	4	5=4/1	6	7
B0-4112	FRAIS DE MISSION DES	200,20	200,20	*100,00 %*	*200,20*	*100,00 %*		
B0-4120	TRADUCTIONS/INTERPRE	5.918,40	4.154,40	*70,19 %*	*4.154,40*	*70,19 %*		
B0-4170	ACTIVITÉS LIÉES À LA	36.413,58	36.413,58	*100,00 %*	*36.413,58*	*100,00 %*		
TOTAL ART. 41- PHARE IV		**42.532,18**	**40.768,18**	***95,85 %***	**40.768,18**	***95,85 %***	**0,00**	**0,00**
B0-4200	ALLOCATIONS ET AUTRE	39.123,63	38.579,95	*98,61 %*	*38.579,95*	*98,61 %*		
B0-4211	FRAIS DE MISSION REL	5.920,00	2.814,43	*47,54 %*	*2.814,43*	*47,54 %*		
TOTAL ART. 42- NEW OSH/ERA		**45.043,63**	**41.394,38**	***91,90 %***	**41.394,38**	***91,90 %***	**0,00**	**0,00**
B0-4300	SALAIRES PERSONNEL E	61.893,98	40.893,98	*66,07 %*	*36.409,52*	*58,83 %*	*4.484,46*	21.000,00
B0-4310	FRAIS DE VOYAGE (INT	51.629,55	16.347,44	*31,66 %*	*6.632,75*	*12,85 %*	*9.714,69*	35.282,11
B0-4311	FRAIS DE MISSION DU	5.182,03	0,00	*0,00 %*		*0,00 %*		5.182,03
B0-4312	FRAIS DE MISSION DES	10.598,10	2.800,00	*26,42 %*	*2.400,00*	*22,65 %*	*400,00*	7.798,10
B0-4320	TRADUCTION/INTERPRÈT	48.950,00	28.700,00	*58,63 %*	*23.950,00*	*48,93 %*	*4.750,00*	20.250,00
B0-4330	ATELIERS/CONFÉRENCES	25.200,00	0,00	*0,00 %*		*0,00 %*		25.200,00
B0-4340	ADMINISTRATEURS DE S	42.900,00	0,00	*0,00 %*		*0,00 %*		42.900,00
B0-4341	MOBILIER, MATÉRIEL D	6.000,00	0,00	*0,00 %*		*0,00 %*		6.000,00
B0-4342	EQUIPMENT (ORDIANATE	21.000,00	0,00	*0,00 %*		*0,00 %*		21.000,00
B0-4370	IMPRESSION DE DOCUME	34.800,00	0,00	*0,00 %*		*0,00 %*		34.800,00
TOTAL ART. 43-CARDS		**308.153,66**	**88.741,42**	***28,80 %***	**69.392,27**	***22,52 %***	**19.349,15**	**219.412,24**
B0-4400	PROGRAMME IPA POUR L	198.740,00	135.098,99	*67,98 %*	*52.993,68*	*26,66 %*	*82.105,31*	63.641,01
TOTAL ART. 44-IPA PROJECT		**198.740,00**	**135.098,99**	***67,98 %***	**52.993,68**	***26,66 %***	**82.105,31**	**63.641,01**
TOTAL		**594.469,47**	**306.002,97**	***51,47 %***	**204.548,51**	***34,41 %***	**101.454,46**	**283.053,25**

FINANCIAL STATEMENTS

Pursuant to articles 76 up to article 83 of the Financial Regulation of the Agency, and the account rule n°2[1], 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;

According with the ABAC standards and with the instructions given by the Commission accountant, this is the third year that the accounts are presented under accrual basis. According with the limited existents tools, and once ABAC has been implemented middle 2008, the accounts are produced during the year mainly 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 depreciation
- 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 onwards has been produced according to the accrual basis principle.
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. From 2005 onwards, 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.

[1] The "ABAC rules" have been adopted by the Commission Accountant by decision taken the 28/12/04

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..

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 from 2005.

Concerning the operations financed by earmarked revenues (RO) 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	2008	2007	Variation
A. NON CURRENT ASSETS				
Intangible fixed assets	A1	**24.739,44**	**44.493,24**	**-19.753,80**
Tangible fixed assets	A1	**269.670,52**	**260.966,15**	**8.704,37**
Plant and equipment		35.966,45	42.244,12	-6.277,67
Computer hardware		141.773,95	101.815,56	39.958,39
Furniture and vehicles		90.074,58	114.188,00	-24.113,42
Other fixtures and fittings		1.855,54	2.718,47	-862,93
Long-term receivables	A2	**4.260,31**	**4.260,31**	**0,00**
Long-term receivables		4.260,31	4.260,31	0,00
LT receivables with consolidated EC entities		0,00	0,00	0,00
TOTAL NON CURRENT ASSETS		**298.670,27**	**309.719,70**	**-11.049,43**
B. CURRENT ASSETS				
Short-term pre-financing	A3	**38.500,00**	**329.745,50**	**-291,245.50**
Short-term pre-financing		38.500,00	329.745,50	-291.245,50
Short-term receivables		**21.567,34**	**37.512,54**	**-15.945,20**
Current receivables	A4	9.558,17	5.594,29	3.963,88
Sundry receivables	A5	12.009,17	30.686,22	-18.677,05
Other			1.232,03	1.232,03
Accrued income	A6		617,03	-617,03
Deferrals and Accruals with consolidated EC entities		0,00	615,00	-615,00
Cash and cash equivalents	A7	**5.017.623,82**	**4.267.949,87**	**749.673,95**
TOTAL CURRENT ASSETS		**5.077.691,16**	**4.635.207,91**	**442.483,25**
TOTAL		**5.376.361,43**	**4.944.927,61**	**431.433,82**

LIABILITIES	Note	2008	2007	Variation
A. CAPITAL		**2.942.455,21**	**2.221.870,31**	**720.584,90**
Accumulated surplus/deficit		**2.221.870,31**	**1.730.372,62**	**491.497,69**
Economic result of the year - profit+/loss-		720.584,90	491.497,69	**229.087,21**
TOTAL NON CURRENT LIABILITIES		**2.942.455,21**	**2.221.870,31**	**631.660,32**
Provision for risk and charges		Rec in Accrued charges		-
D. CURRENT LIABILITIES		**2.433.906,22**	**2.723.057,30**	**-289.151,08**
Accounts payable		**2.433.906,22**	**2.723.057,30**	**-289.151,08**
Current payables	L1	56.757,94	65.070,66	-8.312,72
Long-term liabilities falling due within the year		0,00	0,00	0,00
Sundry payables	L2	52.873,30	78.145,02	-25.271,72
Other	L3	1.389.771,12	1.817.433,71	-427.662,59
Accrued charges		1.323.759,12	1.710.103,73	-386.344,61
Deferrals and accruals with consolidated EC entities		66.012,00	107.329,98	-41.317,98
Accounts payable with consolidated EC entities		934.503,86	762.407,91	172.095,95
Pre-financing received from consolidated EC entities	L4	726 464,02	558 897,60	167 566,42
Other accounts payable against consolidated EC entities	L5	208 039,84	203 510,31	4 529,53
TOTAL CURRENT LIABILITIES		**2.433.906,22**	**2.723.057,30**	**-289.151,08**
TOTAL		**5.376.361,43**	**4.944.927,61**	**431.433,82**

ECONOMIC OUTTURN ACCOUNT

	2008	2007
OPERATING REVENUE		
Community subsidy	13.331.471,87	12.682.042,41
Other subsidies	169.490,00	343.168,16
Other incomes	223.754,48	479.473,17
Total (a)	**13.724.716,35**	**13.504.683,74**
OPERATING EXPENDITURE		
Staff expenditure	4.251.229,68	3.660.742,74
Fixed asset-related expenditure	121.134,01	12.908,53
Other administrative expenditure	2.338.388,28	2.114.682,64
Other operational expenditure	6.291.125,01	7.221.872,53
Total (b)	**13.001.876,98**	**13.010.206,44**
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES (c = a-b)	**722.839,37**	**494.477,30**
Financial expenditure (d)	-2.254,47	-2.979,61
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES (e = d)	**-2.254,47**	**-2.979,61**
ECONOMIC RESULT FOR THE YEAR (f = c+e)	**720.584,90**	**491.497,69**

BUDGETARY VERSUS ECONOMIC OUTTURN: COMPARISON

	Items included in economic, but not in budgetary outturn	Items included in budgetary, but not in economic outturn	TOTAL
Budget Outturn 2008		506.566,81	506.566,81
Outturn to reimburse to the EC	-506 566,81		-506.566,81
PHARE IV. Reimbursement HB liability end 2007		97.555,71	97.555,71
Project NEW OSH ERA	-3.649,15		-3.649,15
Project CARDS			-74.150,89
Open prefinancing received		-204.390,00	
Outstanding cost statements	130.239,11		
Project IPA			
Prefinancing received		-198.740,00	-145.746,32
Outstanding cost statements	52 993,68		
Prefinancing given			-263.900,00
Prefinancing paid		38.500,00	
Outstanding cost statements	-302.400,00		
Impact on fixed assets			-11.049,43
Purchase	110.084,58		
Depreciation	-121.134,01		
Reversal of accrual operations			1.669.544,72
Incomes	183.613,85		
Expenses	1.485.930,87		
Amounts paid C8			-3.055.282,45
Paid C8	3.055.282,45		
Adjustement of incomes			3.963,88
RO 2008 not cashed	9.558,17		
Elimination RO 2007		-5.594,29	
Adjustement of expenses			3.150.871,93
Elimination carry over		4.248.273,51	
Accrued expenses	-1.017.825,12		
Amounts payables	-79.576,46		
Cancellation unused C8		-365 161,82	-365.161,82
Adjust. Carry over RO		-282.411,28	-282.411,28
Economic Outturn Account			**720.584,90**

CASH-FLOW TABLE (INDIRECT METHOD)

		2008	2007
Cash Flows from ordinary activities			
Surplus/(deficit) from ordinary activities		**720.584,90**	**491.497,69**
Operating activities			
Adjustments			
	Amortization (intangible fixed assets) +	19.753,80	34.661,45
	Depreciation (tangible fixed assets) +	-56.853,46	101.814,97
	Increase/(decrease) in Provisions for risks and liabilities	0,00	6.587,96
	(Increase)/decrease in Short term Pre-financing	291.245,50	105.134,00
	(Increase)/decrease in Short term Receivables	15.945,20	-10.473,68
	Increase/(decrease) in Accounts payable	-461.247,03	426.016,37
	Increase/(decrease) in Liabilities related to consolidated EC entities	172.095,95	246.426,98
Net cash Flow from operating activities		**701.524,86**	**1.401.665,74**
Cash Flows from investing activities			
	Increase of tangible and intangible fixed assets (-)	-110.084,58	-123.567,89
	Proceeds from tangible and intangible fixed assets (+)	158.233,67	
Net cash flow from investing activities		**48.149,09**	**-123.567,89**
Net increase/(decrease) in cash and cash equivalents		749.673,95	1.278.097,85
Cash and cash equivalents at the beginning of the period		4.267.949,87	2.989.852,02
Cash and cash equivalents at the end of the period		5.017.623,82	4.267.949,87

STATEMENT OF CHANGES IN CAPITAL

Capital	Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
Balance as of 31 December 2007	1.730.372,62	491.497,69	2.221.870,31
Balance as of 1 January 2008 (if restated)	**1.730.372,62**	**491.497,69**	**2.221.870,31**
Allocation of the Economic Result of Previous Year	491.497,69	-491.497,69	0,00
Economic result of the year		720.584,90	720.584,90
Balance as of 31 December 2008	**2.221.870,31**	**720.584,90**	**2.942.455,21**

OFF – BALANCE ITEMS:

CONTINGENT ASSETS

	2008	2007
Garantees received Contract OSHA/WE/2007/TCWE (2007):	176.400	187.500

Contingent Liabilities and Commitments for future funding

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

Description	2008	2007
Contingent liabilities:	**72,893.94**	**72,893.94**
Guarantees given	72,893.94	72,893.94
Commitments for future funding:	**3.581.896,00**	**2,638,252.48**
RAL - Commitments against appropriations not yet consumed	2.400.000,00	1,500,000.00
Operating lease	1.181.896,00	1,138,252.48
TOTAL	**3.654.789,04**	**2,711,146.42**

NOTES TO THE FINANCIAL STATEMENTS

A1. FIXED ASSETS.

Intangible fixed assets

2008	Computer Software
Depreciation rate (%)	25
Gross carrying amounts 01.01.2008	**302,894.68**
Additions	
Disposals	
Gross carrying amounts 31.12.2008	
Accumulated amortization and impairment 01.01.2008	**-258,401.44**
Amortization	-19,753.80
Write-back of amortization	
Disposals	
Accumulated amortization and impairment 31.12.2008	**-278,155.24**
Net carrying amounts 31.12.2008	**24,739.44**

Tangible fixed assets

2008	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Depreciation rate (%)	25	25	10/25	25	
Gross carrying amounts 01.01.2007	**431,886.68**	**579,947.12**	**382,463.71**	**11,488.33**	**1,405,785.84**
Additions	16,755.20	89,576.56	3,752.82		**110,084.58**
Disposals	-34,510.12	-123,723.55			**-158,233.67**
Gross carrying amounts 31.12.2008	**414,131,76**	**545,800.13**	**386,216.53**	**11,488.33**	**1,357.636.75**
Accumulated amortization and impairment 01.01.2008	**-389,642.56**	**-478,131.56**	**-268,275.71**	**-8,769.86**	**-1,144,819.69**
Depreciation	-23,032.87	-49,618.17	-27,866.24	-862.93	**-101,380.21**
Write-back of depreciation	34,510.12	123,723.55			**158,233.67**
Disposals					**0.00**
Accumulated amortization and impairment 31.12.2008	**-378,165.31**	**-404,026.18**	**-296,141.95**	**-9,632.79**	**-1,087,966.23**
Net carrying amounts 31.12.2008	**35,966.45**	**141,773.95**	**90,074.58**	**1,855.54**	**269,670.52**

A2. Long term receivables.

Amounts paid in concept of guarantees

	2008	**2007**
Guarantees given: cash guarantee for the camarote rent :	60.31	60.31
Guarantees given: cash guarantee for office in Brussels	4,200.00	4,200.00
TOTAL:	**4,260.31**	**4,260.31**

NOTE A3: PREFINANCING GIVEN 2008

Item	Commitment	Payment Order	Concept	Commited	Prefinancing paid 2008	Pending 31/12/08	Estimation expenses in accounts 2008
				1	2	3=2-1	
3000	1257	1035	TNS SURVEY SERVICE CONTRACT OSHA/ROU/2007	361.000,00	36.100,00	324.900,00	300.000,00(1)
4400	1242	1100	CONTR OSHA/ROU/2007 INFRATEST	24.000,00	2.400,00	21.600,00	2.400,00(1)
				385.000,00	**38.500,00**	**346.500,00**	**302.400,00**

(1) Estimation by the desk officer

NOTE A4: CURRENT RECEIVABLES

Recovery order number	Legal entity	Name	2008	2007
Debit notes 2007				5,594.29
21		Staff Member	286,11	
31	6000081681	INSTYTUT MEDYCYNY PRACY	1,306.61	
32	6000005183	KONUNGARIKET SVERIGE	5,732.45	
33	6000075298	HEALTH AND SAFETY EXECUTIVE	2,233.00	
TOTAL			**9,558.17**	**5,594.29**

NOTE A5: SUNDRY RECEIVABLES

	2008	2007
Mission advances and plane tickets not regularized	9,356.74	21,016.92
Decrease of salary to be recovered to staff		9,669.30
Other HB accounts (45202000, 45491000)	2,652.43	
TOTAL	**12,009.17**	**30,686.22**

NOTE A6: DEFERRALS AND ACCRUALS

	2008	2007
Accrued recovery orders		617,03
TOTAL	**0**	**617,03**

With consolidated entities

	2008	2007
Incomes OPOCE		465,60
Debit note EC		108,91
Debit note European Foundation Dublin		40,49
TOTAL	**0**	**615,00**

NOTE A7 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.

	2008	2007
Bank account	2.032.087,34(1)	4,266,950.64
Petty cash	491,48	999,23
Cash in transit	2.985.045,00 (2)	
TOTAL	**5.017.623,82**	**4,267,949.87**

(1) Including 103,482.23 bank interest cashed 1/1/09 value date 31/12/08

(2) Amount transferred by the Commission in 2008 cashed 5/1/09

NOTE L1: CURRENT PAYABLES.

The amounts correspond to pending invoices arrived in 2008 and pending for payment at the year end.

	2008	2007
Pending invoices arrived during the year	56.757,94	65,070.66

NOTE L2: SUNDRY PAYABLES

The amount corresponds to miscellaneous amounts concerning staff expenses and tax withdranw from the rent of the Agency premises.

	2008	2007
TOTAL	52,873.30	78,145.02

NOTE L3: DEFERRALS AND ACCRUALS

This amount corresponds to pending amounts owed, whose invoice were not arrived up to 31/12/08. Also the estimated expenses of prefinancement given (See note A3) are included.

	2008	2007
Outstanding cost statements for year 2008, to be arrived the year 2009, not covered by prefinancing (eligible expenses)	302,400.00	528,312.26
Pending invoices, not arrived up to 31/12 of the year	1,021,359.12	1,111,409.84
Amount not spent project NEW OSHA ERA	Reclassified in amount payables	543,63
TOTAL	**1,323,759.12**	**1,640,265.73**

With consolidated entities:

	2008	2007
Translation Center	39,100.00	39,663.55
EMSA- Agency		12,355.16
Commission (DG BUDGET)	26,912.00	55,233.56
EAC- Agency		77,71
TOTAL	**66,012.00**	**107,329.98**

NOTE L4: PRE-FINANCING RECEIVED FROM CONSOLIDATED EC ENTITIES

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

	2008	2007
Budget outturn (see table)	506,566.81	317,957.59
Open prefinancing PHARE IV (contract 2006/116-030)		145,692.89
PHARE Contract 2006/116-030 Outstanding cost statements		(48,296.54)
CARDS Contract 2007-535. Open prefinancing	74,150.89	204,390.00
CARDS Contract 2007-535. outstanding cost statements		(60,846.34)
IPA Open prefinancing	145,746.32	
TOTAL	**726,464.02**	**558,897.60**

NOTE L5: OTHER ACCOUNTS PAYABLE AGAINST CONSOLIDATED EC ENTITIES.

	2008	2007
Interest bank account	207,726.35	166,474.94
Other amounts consolidated entities (PMO, EMSA 2008)	313.49	37,035.37
TOTAL	**208,039.84**	**203,510.31**