European Agency for Safety and Health at Work

ANNUAL ACCOUNTS FOR 2012
INCLUDING THE REPORT ON IMPLEMENTATION OF THE BUDGET

1st March 2013

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

EU-OSHA

Certification text for the final annual accounts of the EU-OSHA

The annual accounts of the EU-OSHA for the year 2012 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the EU-OSHA in accordance with art 68 of the Financial Regulation.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show the EU-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 fairly, in all material aspects, the financial position of the EU-OSHA.

Juan Carlos del Campo Benito

Accounting Officer

1st March 2013

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REPORT ON IMPLEMENTATION OF THE BUDGET FOR 2012

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 on November 2009.

B. Management information systems

The budget accounts are maintained by ABAC.

ABAC/ SAP are used as software for general accounting.

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

REVENUES

Revenue entered in the 2012 budget is shown in the table below.

	2012 – Revenue entered in the budget	**2012 – Actual revenue**
100/101/102 - European Commission subsidy	15,060,512	14,047,222.00
200 - Grant from the Basque Regional Government	100,000	100,000.00
202 - Grant from the Spanish Government	100,000	100,000.00
220 - IPA III program (earmarked)	660,916(1)	0.00
221.- "Older workers" project (earmarked)	1,000,000	1,000,000.00
540 - Miscellaneous revenue	p.m.	2,575.11
602 – Reveues from sale of publications	p.m.	474.53
Total	**16,921,428**	**15,250,271.64**

(1) Reinscription in the budget, cashed in 2011.

Others incomes cashed not included in the budget are shown in the following table.

Bank interest	14,571.57
Staff	652,84
Total	**15,224.41**

EXPENDITURES. GENERAL TABLE

	2011					2012					2012/2011	
Title	Credits	Commited	%	Payments	%	Credits	Commited	%	Payments	%	Comparative rates of execution	
	1	2	3=2/1	4	5=4/1	6	7	8=7/6	9	10=9/6	11=8/3	12=10/5
1	5,579,320	4,901,921	87.9%	4,818,707	86.4%	5,659,117	5,123,011	90.5%	4,998,546	88.3%	103.04%	102.27%
2	1,645,000	1,546,073	94.0%	1,170,033	71.1%	1,701,300	1,646,341	96.8%	1,050,467	61.7%	102.96%	86.81%
3	7,816,500	7,261,355	92.9%	4,487,347	57.4%	7,900,095	7,673,952	97.1%	5,156,542	65.3%	104.56%	113.70%
Total	**15,040,820**	**13,709,349**	**91.1%**	**10,476,087**	**69.7%**	**15,260,512**	**14,443,304**	**94.6%**	**11,205,556**	**73.4%**	**103.84%**	**105.42%**

BUDGET OUTTURN ACCOUNT

Budget outturn... describes how the budget was spent. It represents the difference between total revenue received and total payments made against that year's appropiations, with some adjustements [1]

		2012	2011
REVENUE			
Balancing Commission subsidy	+	14,047,222.00	13,836,591.00
Other subsidy from Commission (Phare, IPA,...)	+	1,000,000.00	932,946.00
Fee income	+	2,575.11	3,659.57
Other income	+	200,474.53	194,100.00
TOTAL REVENUE (a)		**15,250,271.64**	**14,967,296.57**
EXPENDITURE			
Title I:Staff			
Payments	-	4,998,546.45	4,818,707.17
Appropriations carried over	-	124,464.77	83,213.87
Title II: Administrative Expenses			
Payments	-	1,050,467.69	1,170,032.83
Appropriations carried over	-	595,873.68	376,040.23
Title III: Operating Expenditure			
Payments	-	5,645,803.98	4,868,879.29
Appropriations carried over	-	3,956,607.67	3,702,468.08
TOTAL EXPENDITURE (b)		**16,371,764.24**	**15,019,341.47**
OUTTURN FOR THE FINANCIAL YEAR (a-b)		**-1,121,492.60**	**-52,044.90**
Cancellation of unused payment appropriations carried over from previous year	+	274,660.22	318,925.61
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	928,459.46	377,046.14
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		**81,627.08**	**643,926.85**
Balance year N-1	+/-	643,926.85	112,205.48
Positive balance from year N-1 reimbursed in year N to the Commission	-	-643,926.85	-112,205.48
Result used for determining amounts in general accounting		**81,627.08**	**643,926.85**
Commission subsidy - agency registers accrued revenue and Commission accrued expense		**13,965,594.92**	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		**81,627.08**	

Not included in the budget outturn:

Interest generated by 31/12/N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+	14,571.57	42,907.66

[1] Brochure European Commission "Modernizing the EU accounts".

BUDGET 2012. AMENDING BUDGETS					
Budget Item		Appropriations 2012			
		Initial	Amending 1	Amending 2	Current
Code	Description				
1100	Basic Salary	3,040,000	-40,000	-67,600	2,932,400
1101	Family allowances	442,000	-32,883	0	409,117
1102	Expat+Foreign res. allow.	440,000	0	0	440,000
1103	Secretarial allowances	4,100	0	0	4,100
1112	Local staff	35,000	0	0	35,000
1113	Contract agents	1,100,000	0	0	1,100,000
1120	Profess.training of staff	110,000	0	0	110,000
1130	Insurance ag. sickness	130,000	0	0	130,000
1131	Insurance ag. accidents	26,400	0	0	26,400
1132	Insurance ag. unemploy.	47,600	0	0	47,600
1140	Childbirth/death allow.	400	0	600	1,000
1141	Travel exp. annual leave	79,000	0	0	79,000
1175	Interim Services	80,000	0	43,000	123,000
1177	DG ADMIN admin. help	48,500	0	0	48,500
1180	Misc exp staff recruitm.	18,000	0	20,000	38,000
1181	Travel expenses	3,000	0	0	3,000
1182	Inst, reset & transfer allow	25,000	0	4,000	29,000
1183	Removal expenses	18,000	0	0	18,000
1184	Temp daily subs allow.	17,000	0	0	17,000
1190	Salary weightings	20,000	0	0	20,000
1410	Medical service	28,000	0	0	28,000
1420	Other welfare serv.	5,000	0	0	5,000
1522	Trainees	15,000	0	0	15,000
1	TOTAL T1 - Staff	5,732,000	-72,883	0	5,659,117
2000	Rent	702,400	0	-10,000	692,400
2010	Insurance	8,500	0	0	8,500
2020	Water, gas, elect, heating	115,000	0	-5,000	110,000
2030	Cleaning & maintenance	63,500	0	0	63,500
2040	Fitting-out of premises	12,000	0	-1,100	10,900
2050	Security&Surv. Buildings	65,500	0	20,000	85,500
2090	Admin expendit, taxes	550	0	0	550
2100	IT operating expenditure	198,500	0	-31,152	167,348
2120	Serv. provided by IT Staff	166,000	0	39,900	205,900
2130	New & repl. Purchases	75,000	0	26,000	101,000
2133	Mainten, use and repair	500	0	0	500
2134	Electronic office equipm.	300	0	0	300
2210	Replacement purchases	27,000	0	0	27,000
2232	Vehicle upkeep, petrol	3,000	0	0	3,000
2250	Public. & subscriptions	10,000	0	0	10,000
2300	Stationery & office supp.	13,000	0	-2,000	11,000
2320	Bank charges	2,000	0	0	2,000
2330	Legal expenses	20,500	0	0	20,500
2352	Internal catering serv.	6,000	0	0	6,000
2353	Depart. removals	650	0	0	650

BUDGET 2012. AMENDING BUDGETS					
Budget Item		Appropriations 2012			
		Initial	Amending 1	Amending 2	Current
Code	Description				
2359	Other expenditure	1,500	0	0	1,500
2400	Post. & deliv. charges	15,500	0	-1,900	13,600
2410	Teleph, telegraph, etc.	154,500	0	5,152	159,652
2	TOTAL T2 - Infrastructure	1,661,400	0	39,900	1,701,300
3200	Communication	1,840,000	0	0	1,840,000
3201	Campaigning	1,740,000	0	20,000	1,760,000
3202	Promotion	800,000	0	0	800,000
3209	Mission CPU	60,000	0	-20,000	40,000
3300	Networking and Coordination	355,000	0	0	355,000
3302	Entertainment and representation	9,000	0	0	9,000
3304	Translation of studies, reports and ...	763,768	-79,273	60,000	744,495
3309	Mission NS	120,000	0	10,000	130,000
3400	Prevention and Research Information	2,161,600	0	-60,000	2,101,600
3409	Mission PRU	130,000	0	-10,000	120,000
3	TOTAL T3 - Operational expenditure	7,979,368	-79,273	0	7,900,095
4600	IPA III		660,916		660,916
4700	Older Workers			1,000,000	1,000,000
4	Special projects	0	660,916	1,000,000	1,660,916,
	GRAND TOTAL	15,372,768	508,760	1,039,900	16,921,428

Note: In 2012 were carried out 10 transfers of appropriations all included in the second amending budget.

LIST OF TRANFERS 2012							
	Ref.	Title	from to	item	Amounts	Transfer	Total transfers
TR/01/12	OSH.2880	Title 2	from to	2000 2020 2040 2300 2400 2050	-.......10,000.00 - 5,000.00 - 1,100.00 - 2,000.00 - 1,900.00 20,000.00	20,000.00	20,000.00
Justification : Further appropriations (EUR 20,000) necessary in bugdet line 2050 for covering future legal obligations related to security services for the Agency.							
TR/02/12	OSH.2885	Title 1	from to	1100 1140	- 600.00 600.00	600.00	20,600.00
Justification : Further appropriations (EUR 600) necessary for covering birth allowances (budget line 1140) unforeseen when drafting the budget 2012.							
TR/03/12	OSH.2887	Title 1	from to	1100 1180	- 20,000.00 20,000.00	20,000.00	40,600.00
Justification : Further appropriations (EUR 20,000) necessary for covering staff recruitment related expenditure (budget line 1180) in the last quarter 2012.							
TR/04/12	OSH.2888	Title 1	from to	1100 1182	- 4,000.00 4,000.00	4,000.00	44,600.00
Justification : Further appropriations (EUR 4,000) necessary for covering staff installation related expenditure (budget line 1182) in the last quarter 2012.							
TR/05/12	OSH.2891	Title 3	from to	3400 3304	- 60,000.00 60,000.00	60,000.00	104,600.00
Justification : Further appropriations (EUR 60,000) necessary for the correct implementation of the 2012 translation planning (budget line 3304) as a number of documents to be translated were longer than originally forecast							
TR/06/12	OSH.2893	Title 1	from to	1100 1175	- 43,000.00 43,000.00	43,000.00	147,600.00

LIST OF TRANFERS 2012							
	Ref.	Title	from to	item	Amounts	Transfer	Total transfers
Justification : Further appropriations (EUR 43,000) necessary for provision of interim administrative support (BL 1175) for the internal re-organisation leading to the integration of Information and Communication Technology (ICT) Centre into the Communication and Promotion Unit.							
TR/07/12	OSH.2896	Title 3	from to	3409 3309	- 10,000.00 10,000.00	10,000.00	157,600.00
Justification : Further appropriations (EUR 10,000) necessary for missions related to Network & Secretariat activity (BL 3309) in 2012.							
TR/08/12	OSH.2898	Title 3	from to	3209 3201	- 20,000.00 20,000.00	20,000.00	177,600.00
Justification : Further appropriations (EUR 20,000) necessary for additional promotional material (BL 3201) following FOPs and Campaign partners requests.							
TR/09/12	OSH.2900	Title 2	from to	2100 2410	- 5,152.00 5,152.00	5,152.00	182,752.00
Justification : Further appropriations (EUR 5,152) necessary for additional cost on telecommunication (BL 2410) as related mobile and fix telephone costs were understimated when drafting budget 2012.							
TR/10/12	OSH.2902	Title 2	from to	2100 2130	- 26,000.00 26,000.00	26,000.00	208,752.00
Justification : Further appropriations (EUR 26,000) necessary for renewal in 2012 of some technical and data-processing equipment: switches (BL 2130)							

BUDGETARY IMPLEMENTATION – CURRENT APPROPIATIONS (C1)

Item	Heading	Final credits	Commited	% Committed (2/1)	Paid	% Paid (5/1)	Carry forward	% carry forward	Cancelled credits	% cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	9=1-8	10=9/1
A-1100	BASIC SALARIES	2,932,400.00	2,646,710.30	90.26 %	2,646,710.30	90.26%	0.00	0.00%	285,689.70	9.74%
A-1101	FAMILY ALLOWANCES	409,117.00	364,795.53	89.17 %	364,795.53	89.17%	0.00	0.00%	44,321.47	10.83%
A-1102	EXPATRIATION AND FOREIGN-RESIDENCE ALLOWANCES	440,000.00	371,489.59	84.43 %	371,489.59	84.43%	0.00	0.00%	68,510.41	15.57%
A-1103	SECRETARIAL ALLOWANCES	4,100.00	4,007.76	97.75 %	4,007.76	97.75%	0.00	0.00%	92.24	2.25%
A-1112	LOCAL STAFF	35,000.00	30,145.27	86.13 %	30,145.27	86.13%	0.00	0.00%	4,854.73	13.87%
A-1113	CONTRACT AGENTS	1,100,000.00	1,056,460.35	96.04 %	1,056,460.35	96.04%	0.00	0.00%	43,539.65	3.96%
A-1120	PROFESSIONAL TRAINING OF STAFF	110,000.00	106,562.15	96.87 %	69,358.21	63.05%	37,203.94	33.82%	3,437.85	3.13%
A-1130	INSURANCE AGAINST SICKNESS	130,000.00	120,133.65	92.41 %	120,133.65	92.41%	0.00	0.00%	9,866.35	7.59%
A-1131	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL	26,400.00	17,759.37	67.27 %	17,759.37	67.27%	0.00	0.00%	8,640.63	32.73%
A-1132	INSURANCE AGAINST UNEMPLOYMENT	47,600.00	43,545.20	91.48 %	43,545.20	91.48%	0.00	0.00%	4,054.80	8.52%
A-1140	CHILDBIRTH AND DEATH ALLOWANCES AND GRANTS	1,000.00	594.93	59.49 %	594.93	59.49%	0.00	0.00%	405.07	40.51%
A-1141	TRAVEL EXPENSES FOR ANNUAL LEAVE	79,000.00	65,108.95	82.42 %	65,108.95	82.42%	0.00	0.00%	13,891.05	17.58%
A-1175	INTERIM SERVICES	123,000.00	117,087.57	95.19 %	55,728.97	45.31%	61,358.60	49.89%	5,912.43	4.81%
A-1177	PMO ADMINISTRATIVE HELP	48,500.00	48,500.00	100.00 %	45,017.94	92.82%	3,482.06	7.18%	0.00	0.00%
A-1180	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	38,000.00	30,796.94	81.04 %	16,685.55	43.91%	14,111.39	37.14%	7,203.06	18.96%
A-1181	TRAVEL EXPENSES	3,000.00	2,506.40	83.55 %	2,506.40	83.55%	0.00	0.00%	493.60	16.45%
A-1182	INSTALLATION RESETTLEMENT AND TRANSFER ALLOW	29,000.00	27,879.66	96.14 %	27,879.66	96.14%	0.00	0.00%	1,120.34	3.86%
A-1183	REMOVAL EXPENSES	18,000.00	15,815.00	87.86 %	15,815.00	87.86%	0.00	0.00%	2,185.00	12.14%

BUDGETARY IMPLEMENTATION – CURRENT APPROPIATIONS (C1)

Item	Heading	Final credits	Commited	% Committed (2/1)	Paid	% Paid (5/1)	Carry forward	% carry forward	Cancelled credits	% cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	9=1-8	10=9/1
A-1184	TEMPORARY DAILY SUBSISTENCE ALLOWANCES	17,000.00	12,534.40	73.73 %	12,534.40	73.73%	0.00	0.00%	4,465.60	26.27%
A-1190	SALARY WEIGHTINGS	20,000.00		0.00 %		0.00%	0.00	0.00%	20,000.00	100.00%
A-1410	MEDICAL SERVICE	28,000.00	23,613.37	84.33 %	15,304.59	54.66%	8,308.78	29.67%	4,386.63	15.67%
A-1420	OTHER WELFARE EXPENDITURE	5,000.00	3,862.66	77.25 %	3,862.66	77.25%	0.00	0.00%	1,137.34	22.75%
A-1522	TRAINEES	15,000.00	13,102.17	87.35 %	13,102.17	87.35%	0.00	0.00%	1,897.83	12.65%
	TOTAL TITLE I	**5,659,117.00**	**5,123,011.22**	**90.53 %**	**4,998,546.45**	**88.33%**	**124,464.77**	**2.20%**	**536,105.78**	**9.47%**
A-2000	RENT	692,400.00	692,359.71	99.99 %	633,792.41	91.54%	58,567.30	8.46%	40.29	0.01%
A-2010	INSURANCE	8,500.00	8,306.26	97.72 %	8,306.26	97.72%	0.00	0.00%	193.74	2.28%
A-2020	WATER GAS ELECTRICITY AND HEATING	110,000.00	98,413.84	89.47 %	82,898.59	75.36%	15,515.25	14.10%	11,586.16	10.53%
A-2030	CLEANING AND MAINTENANCE	63,500.00	61,322.08	96.57 %	15,294.04	24.09%	46,028.04	72.49%	2,177.92	3.43%
A-2040	FITTING-OUT OF PREMISES	10,900.00	10,888.65	99.90 %	8,783.48	80.58%	2,105.17	19.31%	11.35	0.10%
A-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	85,500.00	83,660.14	97.85 %	55,849.00	65.32%	27,811.14	32.53%	1,839.86	2.15%
A-2090	ADMINISTRATIVE EXPENDITURE TAXES	550.00	550.00	100.00 %	550.00	100.00%	0.00	0.00%	0.00	0.00%
A-2100	I.T. OPERATING EXPENDITURE	167,348.00	164,831.23	98.50 %	135,382.79	80.90%	29,448.44	17.60%	2,516.77	1.50%
A-2120	SERVICES PROVIDED BY I.T. STAFF	205,900.00	203,490.40	98.83 %	5,479.70	2.66%	198,010.70	96.17%	2,409.60	1.17%
A-2130	NEW AND REPLACEMENT PURCHASES	101,000.00	100,812.69	99.81 %	7,820.56	7.74%	92,992.13	92.07%	187.31	0.19%
A-2133	MAINTENANCE USE AND REPAIR	500.00	420.00	84.00 %	420.00	84.00%	0.00	0.00%	80.00	16.00%
A-2134	ELECTRONIC OFFICE EQUIPMENT	300.00		0.00 %		0.00%	0.00	0.00%	300.00	100.00%
A-2210	NEW AND REPLACEMENT FURNITURE PURCHASES FURN	27,000.00	25,525.23	94.54 %	20,957.48	77.62%	4,567.75	16.92%	1,474.77	5.46%

BUDGETARY IMPLEMENTATION – CURRENT APPROPIATIONS (C1)

Item	Heading	Final credits	Commited	% Committed (2/1)	Paid	% Paid (5/1)	Carry forward	% carry forward	Cancelled credits	% cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	9=1-8	10=9/1
A-2232	VEHICLE UPKEEP PETROL AND HIRING MEANS OF TRANSP	3,000.00	1,757.10	58.57 %	1,757.10	58.57%	0.00	0.00%	1,242.90	41.43%
A-2250	PUBLICATIONS AND SUBSCRIPTIONS	10,000.00	3,286.08	32.86 %	3,286.08	32.86%	0.00	0.00%	6,713.92	67.14%
A-2300	STATIONERY AND OFFICE SUPPLIES	11,000.00	10,305.37	93.69 %	7,852.95	71.39%	2,452.42	22.29%	694.63	6.31%
A-2320	BANK CHARGES	2,000.00	889.60	44.48 %	889.60	44.48%	0.00	0.00%	1,110.40	55.52%
A-2330	LEGAL EXPENSES	20,500.00	2,730.00	13.32 %	945.00	4.61%	1,785.00	8.71%	17,770.00	86.68%
A-2352	INTERNAL CATERING EXPENSES	6,000.00	5,994.10	99.90 %	5,628.58	93.81%	365.52	6.09%	5.90	0.10%
A-2353	DEPARTMENTAL REMOVALS	650.00	34.10	5.25 %		0.00%	34.10	5.25%	615.90	94.75%
A-2359	OTHER EXPENDITURE	1,500.00	533.24	35.55 %	533.24	35.55%	0.00	0.00%	966.76	64.45%
A-2400	POSTAGE AND DELIVERY CHARGES	13,600.00	10,773.62	79.22 %	8,750.98	64.35%	2,022.64	14.87%	2,826.38	20.78%
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	159,652.00	159,457.93	99.88 %	45,289.85	28.37%	114,168.08	71.51%	194.07	0.12%
TOTAL TITLE II		**1,701,300.00**	**1,646,341.37**	**96.77 %**	**1,050,467.69**	**61.75 %**	**595,873.68**	**35.02%**	**54,958.63**	**3.23%**
B-3200	SUPPORT TO NATIONAL FOCAL POINT NETWORKS	1,840,000.00	1,818,617.30	98.84 %	1,309,161.20	71.15%	509,456.10	27.69%	21,382.70	1.16%
B-3201	ESTABLISHMENT AND MANAGEMENT OF THE EU-OSHA	1,760,000.00	1,759,470.68	99.97 %	1,480,640.87	84.13%	278,829.81	15.84%	529.32	0.03%
B-3202	CONFERENCES SEMINARS WORKSHOPS PUBLIC EVENTS	800,000.00	792,608.70	99.08 %	514,301.77	64.29%	278,306.93	34.79%	7,391.30	0.92%
B-3209	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	40,000.00	40,000.00	100.00 %	32,351.31	80.88%	7,648.69	19.12%	0.00	0.00%
B-3300	NETWORKING AND COORDINATION	355,000.00	346,196.76	97.52 %	249,564.92	70.30%	96,631.84	27.22%	8,803.24	2.48%
B-3302	ENTERTAINMENT AND REPRESENTATION EXPENSES	9,000.00	3,034.89	33.72 %	1,209.88	13.44%	1,825.01	20.28%	5,965.11	66.28%
B-3304	TRANSLATION OF STUDIES REPORTS AND	744,495.00	721,855.75	96.96 %	569,576.25	76.51%	152,279.50	20.45%	22,639.25	3.04%

BUDGETARY IMPLEMENTATION – CURRENT APPROPIATIONS (C1)

Item	Heading	Final credits	Commited	% Commit ted (2/1)	Paid	% Paid (5/1)	Carry forward	% carry forward	Cancelled credits	% cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	9=1-8	10=9/1
	WORKING									
B-3309	MISSION EXPENSES DUTY TRAVEL EXPENSES OF NETW	130,000.00	130,000.00	100.00 %	110,397.31	84.92%	19,602.69	15.08%	0.00	0.00%
B-3400	PREVENTION AND RESEARCH INFORMATION	2,101,600.00	1,981,703.11	94.29 %	819,059.57	38.97%	1,162,643.54	55.32%	119,896.89	5.71%
B-3409	MISSION EXPENSES DUTY TRAVEL EXPENSES OF PRU	120,000.00	80,465.00	67.05 %	70,279.67	58.57%	10,185.33	8.49%	39,535.00	32.95%
	TOTAL TITLE III	**7,900,095.00**	**7,673,952.19**	**97.14 %**	**5,156,542.75**	**65.27%**	**2,517,409.44**	**31.87%**	**226,142.81**	**2.86%**
	TOTAL BUDGET	**15,260,512.00**	**14,443,304.78**	**94.64 %**	**11,205,556.89**	**73.43%**	**3,237,747.89**	**21.22%**	**817,207.22**	**5.36%**

BUDGETARY IMPLEMENTATION. APPROPRIATIONS CARRIED FORWARD (C8)						
Item	Heading	Credits	Paid	% Paid (5/1)	Cancelled credits	% cancelled credits
		1	2	3=2/1	9=1-8	10=9/1
A-1120	PROFESSIONAL TRAINING OF STAFF	47,912.52	29,846.72	62.29%	18,065.80	37.71%
A-1175	INTERIM SERVICES	6,871.81	6,185.89	90.02%	685.92	9.98%
A-1177	PMO ADMINISTRATIVE HELP	2,966.24	397.89	13.41%	2,568.35	86.59%
A-1180	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	7,669.66	4,356.13	56.80%	3,313.53	43.20%
A-1410	MEDICAL SERVICE	14,016.24	6,224.08	44.41%	7,792.16	55.59%
A-1420	OTHER WELFARE EXPENDITURE	3,777.40	3,055.25	80.88%	722.15	19.12%
TOTAL TITLE I		**83,213.87**	**50,065.96**	**60.17%**	**33,147.91**	**39.83%**
A-2000	RENT	54,027.05	52,798.39	97.73%	1,228.66	2.27%
A-2020	WATER GAS ELECTRICITY AND HEATING	11,847.66	9,273.91	78.28%	2,573.75	21.72%
A-2030	CLEANING AND MAINTENANCE	46,928.04	46,928.04	100.00%	0.00	0.00%
A-2040	FITTING-OUT OF PREMISES	3,833.22	3,833.22	100.00%	0.00	0.00%
A-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	5,693.64	5,689.41	99.93%	4.23	0.07%
A-2100	I.T. OPERATING EXPENDITURE	41,528.49	39,205.44	94.41%	2,323.05	5.59%
A-2120	SERVICES PROVIDED BY I.T. STAFF	52,107.00	49,576.56	95.14%	2,530.44	4.86%
A-2130	NEW AND REPLACEMENT PURCHASES	56,680.55	56,680.54	100.00%	0.01	0.00%
A-2133	MAINTENANCE USE AND REPAIR	1,954.73	1,253.37	64.12%	701.36	35.88%
A-2210	NEW AND REPLACEMENT FURNITURE PURCHASES FURN	242.30	242.30	100.00%	0.00	0.00%
A-2330	LEGAL EXPENSES	5,000.00	2,152.50	43.05%	2,847.50	56.95%
A-2352	INTERNAL CATERING EXPENSES	477.38	253.61	53.13%	223.77	46.87%
A-2400	POSTAGE AND DELIVERY CHARGES	4,665.03	2,766.23	59.30%	1,898.80	40.70%
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	91,055.14	83,160.58	91.33%	7,894.56	8.67%
TOTAL TITLE II		**376,040.23**	**353,814.10**	**94.09%**	**22,226.13**	**5.91%**
B-3000	RISK OBSERVATORY	557,263.65	544,444.33	97.70%	12,819.32	2.30%
B-3009	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	1,826.85	720.57	39.44%	1,106.28	60.56%
B-3100	WORKING ENVIRONMENT INFORMATION	487,778.51	481,162.12	98.64%	6,616.39	1.36%
B-3109	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	18,442.48	1,396.66	7.57%	17,045.82	92.43%
B-3200	SUPPORT TO NATIONAL FOCAL POINT NETWORKS	507,845.16	488,766.97	96.24%	19,078.19	3.76%
B-3201	ESTABLISHMENT AND MANAGEMENT OF THE EU-OSHA	674,341.39	585,191.63	86.78%	89,149.76	13.22%
B-3202	CONFERENCES SEMINARS WORKSHOPS PUBLIC EVENTS	64,416.41	58,069.26	90.15%	6,347.15	9.85%
B-3209	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	9,406.27	604.80	6.43%	8,801.47	93.57%
B-3300	NETWORKING AND COORDINATION	139,765.24	107,836.59	77.16%	31,928.65	22.84%
B-3302	ENTERTAINMENT AND REPRESENTATION EXPENSES	1,195.23	623.72	52.18%	571.51	47.82%
B-3304	TRANSLATION OF STUDIES REPORTS AND WORKING	287,719.00	283,734.50	98.62%	3,984.50	1.38%
B-3309	MISSION EXPENSES DUTY TRAVEL EXPENSES OF NETW	24,008.43	2,171.29	9.04%	21,837.14	90.96%
TOTAL TITLE III		**2,774,008.62**	**2,554,722.44**	**92.09%**	**219,286.18**	**7.91%**
TOTAL C8		**3,233,262.72**	**2,958,602.50**	**91.51%**	**274,660.22**	**8.49%**

BUDGETARY IMPLEMENTATION. EARMARKED REVENUES. (R0)

Item	Heading	Credit		Commited	Paid				Carry forward comm. to 2013	Carry over credits to 2013	Cancelled
		Total	2012	2012	2009 to 2011	2012	Total	%	Amount		
		1	2	3	4	5	6= 4+5	7=6/1	8=3-5	9	12=1-8-10-11
B-4500	IPA II	900,000.00	114,307.10	24,670.28	632,456.54	24,670.28	657,126.82	73.01%	0.00	0.00	242,873.18(1)
B-4600	IPA III	660,916.00	660,916.00	400,890.86	0.00	221,717.77	221,717.77	33.55%	179,173.09	260,025.14	0.00
B-4700	OLD WORKERS	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	1,000,000.00	0.00
TOTAL R0		**2,560,916.00**	**1,775,223.10**	**425,561.14**	**632,456.54**	**246,388.05**	**878,844.59**	**34.32%**	**179,173.09**	**1,260,025.14**	**242,873.18**

(1) Amount reimbursed to the EC the 14/12/12

FINANCIAL STATEMENTS

Pursuant to articles 76 up to article 81 of the Financial Regulation of the Agency, and the account rule n°2[2], 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 to the ABAC standards and to the instructions given by the Commission accountant, the accounts are presented under accrual basis[3]. According to the existing tools, and since ABAC was implemented in 2008, the accounts are produced during the year in a limited accrual basis, and by the end of the year the closing of the accounts are adapted to be presented in a full 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 basis.

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.

Consistent 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.

[2] The "ABAC rules" have been adopted by the Commission Accountant by decision taken the 28/12/04
[3] "In accrual accounts, transactions are recognized when they occur... even if the payments (are) to be made the following year". See footnote 1

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 show 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.

Concerning the operations financed by earmarked revenues (R0) 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

The balance sheet gives a description of assets and liabilities at year-end. Assets are presented according to their liquidity... liabilities according to the extents to which they are due. (See foot note 1)

	Note	2012	2011	Variation
ASSETS				
NON CURRENT ASSETS				
Intangible assets	A1	**36,954.08**	**40,034.15**	**-3,080.07**
Property, plant and equipment	A1	**221,813.13**	**281,261.13**	**-59,448.00**
Plant and equipment	A1	36,914.41	53,159.85	-16,245.44
Computer hardware	A1	80,738.02	124,891.46	-44,153.44
Furniture and vehicles	A1	103,462.85	102,176.94	1,285.91
Other fixtures and fittings	A1	697.85	1,032.88	-335.03
Long-term receivables		**4,294.89**	**4,294.89**	**0.00**
Long-term receivables	A2	4,294.89	4,294.89	0.00
TOTAL NON CURRENT ASSETS		**263,062.10**	**325,590.17**	**-62,528.07**
CURRENT ASSETS				
Short-term pre-financing		**193,307.00**	**13,973.00**	**179,334.00**
Short-term pre-financing	A3	193,307.00	13,973.00	179,334.00
Short-term receivables		**231,115.73**	**370,317.11**	**-139,201.38**
Current receivables	A4	524.23	0.00	524.23
Sundry receivables	A5	8,873.73	15,617.57	-6,743.84
Other		221,717.77	354,699.54	-132,981.77
Accrued income with consolidated EU entities	A6	221,717.77	354,699.54	-132,981.77
Cash and cash equivalents	A7	**4,851,450.49**	**4,912,339.49**	**-60,889.00**
TOTAL CURRENT ASSETS		**5,275,873.22**	**5,296,629.60**	**-20,756.38**
TOTAL		**5,538,935.32**	**5,622,219.77**	**-83,284.45**
LIABILITIES				
Net Assets		**2,239,452.92**	**2,613,661.11**	**-374,208.19**
Accumulated surplus/deficit		**2,613,661.11**	**2,494,567.38**	**119,093.73**
Economic outturn for the year - profit+/loss-		-374,208.19	119,093.73	**-493,301.92**
TOTAL NET ASSETS		**2,239,452.92**	**2,613,661.11**	**-374,208.19**
CURRENT LIABILITIES		**3,299,482.40**	**3,008,558.66**	**290,923.74**
Provisions for risks and charges	L1	**160,000.00**	**32,887.75**	**127,112.25**
Accounts payable		**3,139,482.40**	**2,975,670.91**	**163,811.49**
Current payables	L2	68,851.11	77,138.25	-8,287.14
Sundry payables	L3	46,864.27	37,793.14	9,071.13
Other		1,144,145.62	889,223.12	254,922.50
Accrued charges	L4	1,072,151.26	856,421.62	215,729.64
Accrued charges with consolidated EU entities	L4	71,994.36	32,801.50	39,192.86
Accounts payable with consolidated EU entities		1,879,621.40	1,971,516.40	-91,895.00
Pre-financing received from consolidated EU entities	L5	1,742,543.08	1,927,085.85	-184,542.77
Other accounts payable against consolidated EU entities	L6	137,078.32	44,430.55	92,647.77
TOTAL CURRENT LIABILITIES		**3,299,482.40**	**3,008,558.66**	**290,923.74**
TOTAL		**5,538,935.32**	**5,622,219.77**	**-83,284.45**

ECONOMIC OUTTURN ACCOUNT

This financial statement sets out all revenue and expenditure incurred during the year, even if the related movement of cash will only take place in later years. (See footnote 1)

	2012	2011	Variation
Revenues from administrative operations	474.53	0.00	474.53
Other operating revenue	14,414,758.08	13,737,956.40	676,801.68
TOTAL OPERATING REVENUE	14,415,232.61	13,737,956.40	677,276.21
Administrative expenses	-7,084,518.01	-7,119,844.94	35,236.93
All Staff expenses	-5,108,362.41	-4,903,827.33	-204,535.08
Fixed asset related expenses	-124,583.67	-118,576.41	-6,007.26
Other administrative expenses	-1,851,571.93	-2,097,441.20	245,869.27
Operational expenses	-7,704,182.43	-6,498,227.41	-1,205,955.02
Other operational expenses	-7,704,182.43	-6,498,227.41	-1,205,955.02
TOTAL OPERATING EXPENSES	-14,788,700.44	-13,618,072.35	-1,170,628.09
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	**-373,467.83**	**119,884.05**	**-493,351.88**
Financial expenses	-740.36	-790.32	49.96
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	**-740.36**	**-790.32**	**49.96**
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	**-374,208.19**	**119,093.73**	**-493,301.92**
ECONOMIC OUTTURN FOR THE YEAR	**-374,208.19**	**119,093.73**	**-493,301.92**

BUDGETARY VERSUS ECONOMIC OUTTURN: COMPARISON

	Items included in economic, but not in budgetary outturn	Items included in budgetary, but not in economic outturn	TOTAL
Earnmarked (RO) operations			
Project IPA III (273-995)			**-439,198.23**
Open prefinancing		-439,198.23	
Prefinancing received -660,916.00			
Outstanding cost statements			
Total paid 221,717.77			
Project Old Workers			**-1,000,000.00**
Prefinancing received		-1,000,000.00	
Adjustement of expenses			**1,439,198.23**
Elimination carry over 12-13		1,439,198.23	
Carry forward IPA III 179,173.09			
Carry over IPA III 260,025.14			
Carry over Old Workers 1,000,000.00			
Economic Outturn Account			**0.00**
No earnmarked operations			
Budget Outturn 2012		81,627.08	**81,627.08**
Outturn to reimburse to the EC	-81,627.08		**-81,627.08**
Prefinancing given			**179,334.00**
Prefinancing paid 2012		193,307.00	
Prefinancing 2011 cleared 2012	-13,973.00		
Impact on fixed assets			**-62,528.07**
Purchase	62,055.60		
Depreciation	-124,583.67		
Reversal of accrual operations			**889,223.12**
Expenses	889,223.12		
Amounts paid C8			**-2,958,602.50**
Paid C8	-2,958,602.50		
Adjustement of incomes			**200.00**
RO 2012 not cashed	200.00		
Adjustement of expenses			**1,852,825.48**
Elimination carry over		3,237,747.89	
Accrued expenses 2012	-1,271,257.87		
Amounts payables 2012 with conforme aux faits	-191,357.86		
Amounts payables 2011 with conforme aux faits	77,693.32		
Cancellation unused C8		-274,660.22	**-274,660.22**
Economic Outturn Account	-3,612,229.94	3,238,021.75	**-374,208.19**

CASH-FLOW TABLE (INDIRECT METHOD)

	2012	2011
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	**-374,208.19**	**119,093.73**
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	19,046.33	13,038.64
Depreciation (tangible fixed assets) +	105,537.34	16,533.65
Increase/(decrease) in Provisions for risks and liabilities	127,112.25	32,887.75
(Increase)/decrease in Short term Pre-financing	-179,334.00	1,620.10
(Increase)/decrease in Long term Receivables	0.00	-34.58
(Increase)/decrease in Short term Receivables	139,201.38	-267,085.10
(Increase)/decrease in Receivables related to consolidated EU entities	0.00	409.48
Increase/(decrease) in Accounts payable	255,706.49	-436,184.93
Increase/(decrease) in Liabilities related to consolidated EU entities	-91,895.00	1,432,822.35
Net cash Flow from operating activities	**1,166.60**	**913,101.09**

Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-62,055.60	-163,740.44
Proceeds from tangible and intangible fixed assets (+)		89,004.12
Net cash flow from investing activities	**-62,055.60**	**-74,736.32**

Net increase/(decrease) in cash and cash equivalents	-60,889.00	838,364.77
Cash and cash equivalents at the beginning of the period	4,912,339.49	4,073,974.72
Cash and cash equivalents at the end of the period	4,851,450.49	4,912,339.49

STATEMENT OF CHANGES IN NET ASSETS

Net assets	Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
Balance as of 31 December 2011	2,494,567.38	119,093.73	2,613,661.11
Balance as of 1 January 2012	**2,494,567.38**	**119,093.73**	**2,613,661.11**
Allocation of the Economic Result of Previous Year	119,093.73	-119,093.73	0.00
Economic result of the year		-374,208.19	-374,208.19
Balance as of 31 December 2012	**2,613,661.11**	-374,208.19	**2,239,452.92**

OFF – BALANCE ITEMS:

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:

Contingent Liabilities	**2012**	**2011**
Guarantees given	72,893.94	72,893.94
Legal contingencies	0.00	6,000.00
TOTAL	**72,893.94**	**78,893.94**
Commitments for future funding	**2012**	**2011**
RAL - Commitments against appropriations not yet consumed	2,035,000.00	2,338,000.00
Operating lease	700,000.00	1,315,000.00
TOTAL	**2,735,000.00**	**3,653,000.00**

NOTES TO THE FINANCIAL STATEMENTS

A1. FIXED ASSETS.

Intangible fixed assets

2012	Computer Software
Gross carrying amounts 01.01.2012	**362,991.97**
Additions	15,966.26
Disposals	-7,743.97
Gross carrying amounts 31.12.2012	**371,214.26**
Accumulated amortization and impairment 01.01.2012	**-322,957.82**
Amortization	-19,046.33
Disposals	7,743.97
Accumulated amortization and impairment 31.12.2012	**-334,260.18**
Net carrying amounts 31.12.2012	**36,954.08**

Tangible fixed assets

2012	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2012	**454,930.04**	**601,809.84**	**467,523.11**	**12,252.77**	**1,536,515.76**
Additions	4,899.80	20,927.66	20,261.88	0.00	**46,089.34**
Disposals	-6,770.67	-5,578.83		-172.38	**-12,521.88**
Gross carrying amounts 31.12.2012	**453,059.17**	**617,158.67**	**487,784.99**	**12,080.39**	**1,570,083.22**
Accumulated amortization and impairment 01.01.2012	**-401,770.19**	**-476,918.38**	**-365,346.17**	**-11,219.89**	**-1,255,254.63**
Depreciation	-21,145.24	-65,081.10	-18,975.97	-335.03	**-105,537.34**
Disposals	6,770.67	5,578.83		172.38	**12,521.88**
Accumulated amortization and impairment 31.12.2012	**-416,144.76**	**-536,420.65**	**-384,322.14**	**-11,382.54**	**-1,348,270.09**
Net carrying amounts 31.12.2012	**36,914.41**	**80,738.02**	**103,462.85**	**697.85**	**221,813.13**

A2. Long term receivables.

Amounts paid in concept of guarantees

	2012	**2011**
Guarantees given: cash guarantee for the camarote rent :	94.89	94.89
Guarantees given: cash guarantee for office in Brussels	4,200.00	4,200.00
TOTAL:	**4,294,89**	**4,294,89**

NOTE A3: PREFINANCING GIVEN 2012

Item	Commitment	Payment Order	Concept	LE Key List	LE Name	Commited 2012	Prefinancing paid 2012	RAL 2012	Estimation expenses incurred by the final beneficiary in 2012
3400	3555	8754	OSHA/SC/ROU/2012/05 OSHWIKI	6000068183	FINNISH INSTITUTE	253,980.00	50,796.00	203,184.00	50,796.00
	3562	8756	OSHA/SC/ROU/2012/06 OSHWIKI			171,810.00	34,362.00	137,448.00	34,362.00
	3547	8759	OSHA/SC/ROU/2012/09 OSHWIKI			97,110.00	19,422.00	77,688.00	19,422.00
	3563	8758	OSHA/SC/ROU/2012/08 OSHWIKI			126,990.00	25,398.00	101,592.00	25,398.00
	3556	8757	OSHA/SC/ROU/2012/07 OSHWIKI			97,110.00	19,422.00	77,688.00	19,422.00
	3557	8761	OSHA/SC/ROU/2012/10 OSHWIKI			112,050.00	22,410.00	89,640.00	22,410.00
	3558	8762	OSHA/SC/ROU/2011 OSHWIKI			19,800.00	3,960.00	15,840.00	3,960.00
	3548	8763	OSHA/SC/ROU/2012/12 OSHWIKI			2,800.00	560.00	2,240.00	560.00
TOTAL CURRENT BUDGET (C1)						**881,650.00**	**176,330.00**	**705,320.00**	**176,330.00**
4600	3343	7888	Translation	6000263383	Uros Zekovic	13,995.00	4,198.50	9,796.50	
	3338	7974	Translation	6000005283	Zeneli	12,995.00	3,898.50	9,096.50	
	3346	8125	Translation	6000412449	Bestel	17,000.00	5,100.00	11,900.00	
	3383	8160	Translation	6000414987	Sotarevic	12,600.00	3,780.00	8,820.00	
TOTAL EARNMARKED REVENUES (RO)						**56,590.00**	**16,977.00**	**39,613.00**	
TOTAL						**938,240.00**	**193,307.00**	**744,933.00**	

NOTE A4: CURRENT RECEIVABLES

	2012	2011
Others	524.23	0.00

NOTE A5: SUNDRY RECEIVABLES

	2012	2011
Salary advances	0.00	8,000.00
To be recovered to staff (HB 45202000)	8,673.73	7,617.57
Others	200.00	0,00
TOTAL	**8,873.73**	**15,617.57**

NOTE A6: ACCRUED INCOMES CONSOLIDATED ENTITIES

	2012	2011
Outstanding cost statements IPA project (IPA 2 2011, IPA 3 2012)	221,717.77	354,699.54

NOTE A7 CASH AND CASH EQUIVALENTS

The Agency held 2 bank accounts.

	2012	2011
Bank accounts	4,850,746.85	4,909,339.49
Petty cash	703.64	3,000.00
TOTAL	**4,851,450.49**	**4,912,339.49**

NOTE L1: PROVISION FOR RISKS AND CHARGES

	2012	2011
Refused salary increase	160,000.00	32,887.75

NOTE L2: CURRENT PAYABLES.

The amounts correspond to pending invoices arrived in 2012 and pending of payment at the year end.

	2012	2011
Pending invoices arrived during the year	68,851.11	77,138.25

NOTE L3: SUNDRY PAYABLES

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

	2012	2011
TOTAL	46,864.27	37,793.14

NOTE L4: DEFERRALS AND ACCRUALS

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

	2012	2011
Outstanding cost statements for year N, to be arrived the year N+1, not covered by prefinancing (eligible expenses) – see note A3	176,330.00	15,478.00
Pending invoices, not arrived up to 31/12 of the year	784,514.26	718,579.98
Untaken annual leave	111,307.00	122,363.64
TOTAL	**1,072,151.26**	**856,421.62**

With consolidated entities:

	2012	2011
Translation Centre	16,027.25	32,801.50
OPOCE	55,967.11	
TOTAL	**71,994.36**	**32,801.50**

NOTE L5: PRE-FINANCING RECEIVED FROM CONSOLIDATED EC ENTITIES

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

	2012	2011
Budget outturn (see table)	81,627.08	643,926.85
IPA II (205-943) Open prefinancing	0.00	622,243.00
IPA III. Open prefinancing	660,916.00	660,916.00
Older workers project	1,000,000.00	0.00
TOTAL	**1,742,543.08**	**1,927,085.85**

NOTE L6: OTHER ACCOUNTS PAYABLE AGAINST CONSOLIDATED EC ENTITIES.

	2012	2011
Interest bank account	14,571.57	42,907.66
Other amounts consolidated entities (CDT)	122,506.75	1,522.89
TOTAL	**137,078.32**	**44,430.55**