

**ANNUAL ACCOUNTS FOR 2007
INCLUDING THE REPORT ON IMPLEMENTATION OF THE
BUDGET 2007**

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

CERTIFICATION

The annual accounts of the European Agency for Safety and Health at Work –OSHA– have been prepared in accordance with Title VII of the OSHA’s Financial Regulation as well as the accounting rules and methods adopted by the Commission's Accounting Officer.

I hereby certify that based on the information provided by the Authorising Officer, I have reasonable assurance that the accounts present a true and fair view of the financial position of the European Agency for Safety and Health at Work in all material aspects

Juan Carlos del Campo Benito

Accounting Officer

ACCOUNTS FOR THE YEAR 2007

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REPORT ON IMPLEMENTATION OF THE BUDGET FOR 2007

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.

Mid -2008, ABAC will start to be used as software for budgetary and general accounting.

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

A. REVENUES

Revenue entered in the 2007 budget is shown in the table below.

| | 2007 – Revenue entered in the budget | 2007 – Actual revenue |
|---|---|----------------------------------|
| 100-European Commission subsidy | 14,000,000 | 13,000,000.00 |
| 102-Phare programme IV (earmarked) | 213,460 | 168,460.00 |
| 1030- CARDS 2005 (earmarked) | 227,100 | 204,390.00 |
| Other subsidies: | | |
| 200-Basque Regional Government | 60,101 | 63,000.00 |
| 202-Spanish Government | 60,101 | 60,100.00 |
| 203- Other grants | 30,000 | 30,000.00 |
| 203-Other grants (earmarked) | 57,000 | 57,000.00 |
| 540-Miscellaneous revenue | 279,941 | 286,368.10 (1) |
| 590 – Other revenue from administrative operations | p.m. | 2,083.33 |
| 602-Revenue from sale of publications | p.m. | 1,236.20 |
| Total | 14,927,703 | 13,872,637.63 |

(1) Including 1 recovery order from 2006 cashed in 2007 amounting 751,10 €

Miscellaneous revenue breaks down as follows:

| | |
|--|-------------------|
| Reimbursement overpayment from Translation Center | 279,941.00 |
| Others | 6,427.10 |
| Total | 286,368.10 |

B. EXPENDITURES

EXPENDITURES. GENERAL TABLE.

| Title | 2006 | | | | | 2007 | | | | | 2007/2006 | |
|-------|-------------------|-------------------|--------------|------------------|--------------|-------------------|-------------------|--------------|-------------------|--------------|---------------|--------------|
| | 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 | 4,556,173 | 3,956,189 | 86.8% | 3,831,060 | 84.1% | 4,797,295 | 4,156,273 | 86.6% | 3,995,782 | 83.3% | 99.8% | 99.1% |
| 2 | 1,524,130 | 1,463,220 | 96.0% | 1,082,592 | 71.0% | 1,622,907 | 1,439,165 | 88.7% | 1,087,070 | 67.0% | 92.4% | 94.3% |
| 3 | 7,366,500 | 7,022,137 | 95.3% | 5,059,529 | 68.7% | 8,009,941 | 7,880,001 | 98.4% | 4,972,142 | 62.1% | 103.2% | 90.4% |
| | 13,446,803 | 12,441,547 | 92.5% | 9,973,181 | 74.2% | 14,430,143 | 13,475,439 | 93.4% | 10,054,995 | 69.7% | 100.9% | 93.9% |

THE BUDGET OUTTURN ACCOUNT

| | | 2007 | 2006 |
|---|---|----------------------|----------------------|
| REVENUE | | | |
| Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency) | + | 13,000,000.00 | 11,900,000.00 |
| Phare funds from Commission | + | 372,850.00 | 296,540.00 |
| Other contributions and funding received via the Commission | + | | |
| Other donors | + | 153,100.00 | 187,800.00 |
| Fee income | + | 289,687.63 | 59,755.54 |
| Other revenue | + | 57,000.00 | 15,000.00 |
| TOTAL REVENUE (a) | | 13,872,637.63 | 12,459,095.54 |
| EXPENDITURE | | | |
| <i>Title I: Staff</i> | | | |
| Payments | - | 3,995,781.94 | 3,831,060.39 |
| Appropriations carried over | - | 160,490.66 | 125,128.45 |
| <i>Title II: Administrative Expenses</i> | | | |
| Payments | - | 1,087,070.47 | 1,082,592.15 |
| Appropriations carried over | - | 352,094.63 | 380,628.20 |
| <i>Title III: Operating Expenditure</i> | | | |
| Payments | - | 5,313,883.28 | 5,383,232.40 |
| Appropriations carried over | - | 3,190,270.26 | 2,156,911.24 |
| TOTAL EXPENDITURE (b) | | 14,099,591.24 | 12,959,552.83 |
| OUTTURN FOR THE FINANCIAL YEAR (a-b) | | -226,953.61 | -500,457.29 |
| Cancellation of unused payment appropriations carried over from previous year | + | 350,608.93 | 464,086.35 |
| Adjustment for carry-over from the prev. year of appropriat. available at 31.12 arising from assigned revenue | + | 194,302.27 | 206,466.01 |
| Exchange differences for the year (gain +/-loss -) | | +/- | |
| BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR | | 317,957.59 | 170,095.07 |
| Balance year N-1 | | 170,095.07 | 378,878.09 |
| Positive balance from year N-1 reimbursed in year N to the Commission | - | -170,095.07 | -378,878.09 |
| Result used for determining amounts in general accounting | | 317,957.59 | 170,095.07 |
| Commission subsidy - agency registers accrued revenue and Commission accrued expense | | 12,682,042.41 | |
| Pre-financing remaining open to be reimbursed by agency to Commission in year N+1 | | 317,957.59 | |

Not included in the budget outturn:

| | | | |
|---|---|------------|------------|
| Interest received by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission (liability) | + | 166,474.94 | 114,942.23 |
|---|---|------------|------------|

| EVOLUTION OF BUDGET 2007. AMENDINGS AND TRANSFERTS. CURRENT BUDGET (C1) | | | | | |
|--|--|-------------------------|-----------------|-------------------|-------------------|
| Item | Heading | 2007 Initial | ABII (1) | Transferts | 2007 Final |
| 1 1 | STAFF IN ACTIVE EMPLOYMENT | | | | |
| <i>1 1 0</i> | <i>Staff holding a post provided for in the establishment plan</i> | | | | |
| 1 1 0 0 | Basic salaries | 2,410,503 | -167,500 | -135,600 | 2,107,403 |
| 1 1 0 1 | Family allowances | 273,415 | | | 273,415 |
| 1 1 0 2 | Expatriation and foreign- residence allowances | 364,568 | | | 364,568 |
| 1 1 0 3 | Secretarial allowances | 3,906 | | | 3,906 |
| | Article 1 1 0 | 3,052,392 | -167,500 | -135,600 | 2,749,292 |
| 111 | Other staff | | | | |
| 1 1 1 0 | Auxiliary staff | 207,600 | 15,000 | | 222,600 |
| 1 1 1 2 | Local staff | 70,255 | | | 70,255 |
| 1 1 1 3 | Contract Agents | 441,019 | | 70,000 | 511,019 |
| | Article 1 1 1 | 718,874 | 15,000 | 70,000 | 803,874 |
| 1 1 2 | Professional training of staff | | | | |
| 1 1 2 0 | Professional training of staff | 47,450 | | 32,700 | 80,150 |
| | Article 1 1 2 | 47,450 | 0 | 32,700 | 80,150 |
| 113 | Employer's social security contributions | | | | |
| 1 1 3 0 | Insurance against sickness | 87,118 | | | 87,118 |
| 1 1 3 1 | Insurance against accidents and occupational disease | 24,513 | | | 24,513 |
| 1 1 3 2 | Insurance against unemployment | 34,102 | | | 34,102 |
| | Article 1 1 3 | 145,733 | 0 | 0 | 145,733 |
| 114 | Miscellaneous allowances and grants | | | | |
| 1 1 4 0 | Childbirth and death allowances and grants | 828 | | | 828 |
| 1 1 4 1 | Travel expenses for annual leave | 76,245 | | | 76,245 |
| | Article 1 1 4 | 77,073 | 0 | 0 | 77,073 |
| 117 | Supplementary services | | | | |
| 1 1 7 5 | Interim Services | 100,000 | 125,000 | 25,000 | 250,000 |
| 1 1 7 6 | Officials on secondment from Member States | 113,900 | | 19,900 | 133,800 |
| 1 1 7 7 | DG ADMIN administrative help | 48,350 | | | 48,350 |
| | Article 1 1 7 | 262,250 | 125,000 | 44,900 | 432,150 |
| 118 | Miscellaneous expenditure on staff recruitment and transfer | | | | |
| 1 1 8 0 | Miscellaneous expenditure on staff recruitment | 66,550 | | | 66,550 |
| 1 1 8 1 | Travel expenses | 18,050 | | | 18,050 |
| 1 1 8 2 | Installation, resettlement and transfer allowances | 121,254 | | | 121,254 |
| 1 1 8 3 | Removal expenses | 107,100 | | -32,700 | 74,400 |
| 1 1 8 4 | Temporary daily subsistence allowances | 87,380 | | | 87,380 |

| EVOLUTION OF BUDGET 2007. AMENDINGS AND TRANSFERTS. CURRENT BUDGET (C1) | | | | | |
|--|--|-------------------------|-----------------|-------------------|-------------------|
| Item | Heading | 2007 Initial | ABII (1) | Transferts | 2007 Final |
| | Article 1 1 8 | 400,334 | 0 | -32,700 | 367,634 |
| 119 | Salary weightings - Adjustments to remuneration | | | | |
| 1 1 9 0 | Salary weightings | 66,839 | | | 66,839 |
| | Article 1 1 9 | 66,839 | 0 | 0 | 66,839 |
| | CHAPTER 1 1 | 4,770,945 | -27,500 | -20,700 | 4,722,745 |
| 1 4 | SOCIOMEDICAL INFRASTRUCTURE | | | | |
| 1 4 1 | Medical service | 19,850 | | 20,700 | 40,550 |
| 1 4 2 | Other welfare expenditure | 6,500 | 25,000 | | 31,500 |
| | CHAPTER 1 4 | 26,350 | 25,000 | 20,700 | 72,050 |
| 1 5 | MOBILITY | | | | |
| 1 5 2 | Mobility | | | | |
| 1 5 2 2 | Trainees | p.m. | 2,500 | | 2,500 |
| | Article 1 5 2 | p.m. | 2,500 | 0 | 2,500 |
| | CHAPTER 1 5 | p.m. | 2,500 | 0 | 2,500 |
| | TITLE 1 | 4,797,295 | 0 | 0 | 4,797,295 |
| 2 0 | RENTAL OF BUILDINGS AND ASSOCIATED COSTS | | | | |
| 2 0 0 | Rent | | | | |
| 2 0 0 0 | Rent | 664,488 | | -45,120 | 619,368 |
| 2 0 1 | Insurance | | | | |
| 2 0 1 0 | Insurance | 11,485 | | | 11,485 |
| 2 0 2 | Water, gas, electricity and heating | | | | |
| 2 0 2 0 | Water, gas, electricity and heating | 82,380 | 1,000 | | 83,380 |
| 2 0 3 | Cleaning and maintenance | | | | |
| 2 0 3 0 | Cleaning and maintenance | 56,370 | | 37,000 | 93,370 |
| 2 0 4 | Fitting-out of premises | | | | |
| 2 0 4 0 | Fitting-out of premises | 56,000 | | | 56,000 |
| 2 0 5 | Security and surveillance of buildings | | | | |
| 2 0 5 0 | Security and surveillance of buildings | 65,000 | | | 65,000 |
| 2 0 9 | Administrative expenditure, taxes | | | | |
| 2 0 9 0 | Administrative expenditure, taxes | 5,000 | | | 5,000 |
| | CHAPTER 2 0 | 940,723 | 1,000 | -8,120 | 933,603 |
| 2 1 0 | I.T. operating expenditure | | | | |
| 2 1 0 0 | I.T. operating expenditure | 191,138 | -25,401 | 81,000 | 246,737 |
| | Article 2 1 0 | 191,138 | -25,401 | 81,000 | 246,737 |
| 2 1 2 | Services provided by I.T. staff | | | | |
| 2 1 2 0 | Services provided by I.T. staff | 106,629 | | -24,000 | 82,629 |
| | Article 2 1 2 | 106,629 | 0 | -24,000 | 82,629 |
| 2 1 3 | Technical installations and electronic office equipment | | | | |
| 2 1 3 0 | New and replacement purchases | 73,114 | | -50,000 | 23,114 |
| 2 1 3 2 | Hire | 6,294 | | | 6,294 |
| 2 1 3 3 | Maintenance, use and repair | 12,240 | | | 12,240 |

| EVOLUTION OF BUDGET 2007. AMENDINGS AND TRANSFERTS. CURRENT BUDGET (C1) | | | | | |
|--|---|-------------------------|-----------------|-------------------|-------------------|
| Item | Heading | 2007 Initial | ABII (1) | Transferts | 2007 Final |
| 2 1 3 4 | Electronic office equipment | 1,020 | | | 1,020 |
| | Article 2 1 3 | 92,668 | 0 | -50,000 | 42,668 |
| | CHAPTER 2 1 | 390,435 | -25,401 | 7,000 | 372,034 |
| 2 2 | MOVABLE PROPERTY ASSOCIATED COSTS | | | | |
| 2 2 1 | <i>New and replacement furniture purchases, furniture maintenance and repair</i> | | | | |
| 2 2 1 0 | New and replacement purchases, furniture maintenance and repair | 35,700 | | | 35,700 |
| | Article 2 2 1 | 35,700 | 0 | 0 | 35,700 |
| 2 2 3 | <i>Office vehicle</i> | | | | |
| 2 2 3 2 | Vehicle upkeep, petrol and hiring means of transport | 4,186 | | | 4,186 |
| | Article 2 2 3 | 4,186 | 0 | 0 | 4,186 |
| 225 | <i>Documentation and library expenditure</i> | | | | |
| 2 2 5 0 | Publications and subscriptions | 6,966 | | 1,656 | 8,622 |
| 2 2 5 1 | Special library, documentation and reproduction equipment, binding and upkeep of library books | 536 | | -536 | 0 |
| | Article 2 2 5 | 7,502 | 0 | 1,120 | 8,622 |
| | CHAPTER 2 2 | 47,388 | 0 | 1,120 | 48,508 |
| 2 3 | CURRENT ADMINISTRATIVE EXPENDITURE | | | | |
| 2 3 0 | <i>Stationery and office supplies</i> | | | | |
| 2 3 0 0 | Stationery and office supplies | 20,400 | | | 20,400 |
| | Article 2 3 0 | 20,400 | 0 | 0 | 20,400 |
| 2 3 2 | <i>Financial charges</i> | | | | |
| 2 3 2 0 | Bank charges | 11,131 | | -5,000 | 6,131 |
| 2 3 2 1 | Exchange rate losses | 3,000 | | | 3,000 |
| 2 3 2 9 | Other financial charges | 1,000 | | | 1,000 |
| | Article 2 3 2 | 15,131 | 0 | -5,000 | 10,131 |
| 2 3 3 | <i>Outsourced services</i> | | | | |
| 2 3 3 0 | Legal expenses | 20,798 | | | 20,798 |
| 2 3 3 1 | Internal Audit services | 35,700 | -35,700 | | 0 |
| | Article 2 3 3 | 56,498 | -35,700 | 0 | 20,798 |
| 2 3 4 | <i>Damages</i> | | | | |
| 2 3 4 0 | Damages | 0 | 0 | 5,000 | 5,000 |
| | Article 2 3 4 | 0 | 0 | 5,000 | 5,000 |
| 235 | <i>Other operating expenditures</i> | | | | |
| 2 3 5 2 | Internal catering expenses | 9,366 | | | 9,366 |
| 2 3 5 3 | Departmental removals | 5,623 | | | 5,623 |
| 2 3 5 9 | Other expenditure | 523 | | | 523 |
| | Article 2 3 5 | 15,512 | 0 | 0 | 15,512 |
| | CHAPTER 2 3 | 107,541 | -35,700 | 0 | 71,841 |
| 2 4 | POSTAGE AND TELECOMMUNICATIONS | | | | |
| 2 4 0 | <i>Postage and delivery charges</i> | | | | |
| 2 4 0 0 | Postage and delivery charges | 31,921 | | | 31,921 |

| EVOLUTION OF BUDGET 2007. AMENDINGS AND TRANSFERTS. CURRENT BUDGET (C1) | | | | | |
|--|--|-------------------------|-----------------|-------------------|-------------------|
| Item | Heading | 2007 Initial | ABII (1) | Transferts | 2007 Final |
| | Article 2 4 0 | 31,921 | 0 | 0 | 31,921 |
| 2 4 1 | <i>Telecommunications</i> | | | | |
| 2 4 1 0 | Telephone, telegraph, telex, radio and television subscriptions and charges | 165,000 | | | 165,000 |
| | Article 2 4 1 | 165,000 | 0 | 0 | 165,000 |
| | CHAPTER 2 4 | 196,921 | 0 | 0 | 196,921 |
| | TITLE 2 | 1,683,008 | -60,101 | 0 | 1,622,907 |
| 3 0 | GENERAL OPERATING EXPENDITURE | | | | |
| 3 0 0 | <i>Focal Points activities including expert group activities, meetings and interpretation costs</i> | | | | |
| 3 0 0 1 | Focal Point subsidy | 1,030,000 | -30,000 | -116,900 | 883,100 |
| 3 0 0 2 | Meetings of Focal Points | 88,500 | | | 88,500 |
| | Article 3 0 0 | 1,118,500 | -30,000 | -116,900 | 971,600 |
| 3 0 1 | <i>Establishment and management of the information network on Internet</i> | | | | |
| 3 0 1 0 | Establishment and management of the information network on Internet | 200,000 | | -6,777 | 193,223 |
| | Article 3 0 1 | 200,000 | 0 | -6,777 | 193,223 |
| 3 0 2 | <i>Information projects and schemes / Topic Centres (TC) and external contractors</i> | | | | |
| 3 0 2 0 | Risk Observatory | 1,028,500 | | | 1,028,500 |
| 3 0 2 4 | Work Environment | 1,140,000 | | -79,770 | 1,060,230 |
| | Article 3 0 2 | 2,168,500 | 0 | -79,770 | 2,088,730 |
| 3 0 3 | <i>Conferences, seminars, workshops and public events, promotional activities, ad-hoc meetings etc.</i> | | | | |
| 3 0 3 0 | Conferences, seminars, workshops, public events, promotional activities etc. | 480,000 | | 42,324 | 522,324 |
| 3 0 3 2 | Other Meetings | 66,690 | | -56,632 | 10,058 |
| | Article 3 0 3 | 546,690 | 0 | -14,308 | 532,382 |
| 3 0 4 | <i>Editing, publication and distribution of information, and other activities</i> | | | | |
| 3 0 4 0 | Publication and distribution of results of studies and of other information activities and corporate products | 380,000 | | -62,000 | 318,000 |
| 3 0 4 4 | Editing | 51,250 | 30,000 | | 81,250 |
| | Article 3 0 4 | 431,250 | 30,000 | -62,000 | 399,250 |
| 3 0 6 | <i>Translation and interpretation</i> | | | | |
| 3 0 6 0 | Translation of studies, reports and working documents | 705,811 | 279,941 | | 985,752 |
| | Article 3 0 6 | 705,811 | 279,941 | | 985,752 |

| EVOLUTION OF BUDGET 2007. AMENDINGS AND TRANSFERTS. CURRENT BUDGET (C1) | | | | | |
|--|---|-------------------------|-----------------|-------------------|-------------------|
| Item | Heading | 2007 Initial | ABII (1) | Transferts | 2007 Final |
| 3 0 7 | <i>Preparation, organisation and management of a European Week for Safety and Health at Work</i> | | | | |
| 3 0 7 2 | Preparation, organisation and management of a European Week for Safety and Health at Work | 480,000 | 30,000 | 285,000 | 795,000 |
| | Article 3 0 7 | 480,000 | 30,000 | 285,000 | 795,000 |
| 3 0 8 | <i>Meetings of the Administrative Board and its Bureau</i> | | | | |
| 3 0 8 0 | Meetings of the Governing Board and its Bureau | 271,202 | | -74,145 | 197,057 |
| | Article 3 0 8 | 271,202 | 0 | -74,145 | 197,057 |
| 3 0 9 1 | Mission expenses, duty travel expenses and other ancillary expenditure | 219,351 | | 20,000 | 239,351 |
| 3 0 9 2 | Entertainment and representation expenses | 8,696 | | | 8,696 |
| | Article 3 0 9 | 228,047 | 0 | 20,000 | 248,047 |
| | CHAPTER 3 0 | 6,150,000 | 309,941 | -48,900 | 6,411,041 |
| 3 3 0 | HEALTHY WORPLACE INITIATIVE | 1,550,000 | | 48,900 | 1,598,900 |
| | Article 3 3 0 | 1,550,000 | 0 | 48,900 | 1,598,900 |
| | CHAPTER 3 3 | 1,550,000 | 0 | 48,900 | 1,598,900 |
| | TITLE 3 | 7,700,000 | 309,941 | 0 | 8,009,941 |
| | TOTAL CURRENT BUDGET | 14,180,303 | 249,840 | 0 | 14,430,143 |

**EVOLUTION OF BUDGET 2007. AMENDINGS AND TRANSFERTS.
EARMARKED ACTIVITIES (RO)**

| Item | Heading | 2007 Initial | ABII (1) | Transferts | Carry over 2006 earmarked activity | 2007 Final |
|-------------|---|-------------------------|-----------------|-------------------|---|-------------------|
| 3 4 | PHARE PROGRAMME IV (earmarked) | | | | | |
| 3 4 0 | PHARE PROGRAMME IV | | | | | |
| 3400 | Salaries Expat/Int. Staff | 81,000 | | -46,080 | 18,338 | 99,338 |
| 3410 | Travel costs (international) | 58,680 | | | 41,763 | 54,363 |
| 3411 | Mission expenses of project staff abroad | 3,400 | | 970 | 3,110 | 7,480 |
| 3412 | Mission expenses seminar/conference participants | 5,000 | | -4,000 | 5,499 | 6,500 |
| 3420 | Translation / Interpreters | | | | 23,942 | 23,942 |
| 3430 | European Week workshop | | | -7,770 | 44,000 | 36,230 |
| 3440 | Webmasters.assistant Focal Points | | | -12,600 | 75,600 | 63,000 |
| 3441 | Computer equipment | | | | 4,800 | 4,800 |
| 3450 | Furniture | | | | 4,000 | 4,000 |
| 3460 | Printing of information material | | | -6,070 | 24,070 | 18,000 |
| 3470 | HWI campaign activities | | | 75,550 | | 75,550 |
| | CHAPTER 3 4 | 148,080 | | 0 | 245,122 | 393,202(1) |
| 3 5 | OSHA ERA | | | | | |
| 3 5 0 | OSHA ERA project (earmarked) | | | | | |
| 3 5 0 0 | Allowances and other expenses | 55,000 | -6,000 | 1,816 | 579 | 51,395 |
| 3 5 1 1 | Mission expenses of project | 2,000 | 6,000 | -1,816 | 1,001 | 7,186 |
| | CHAPTER 3 5 | 57,000 | 0 | 0 | 1,580 | 58,580(2) |
| 3 6 0 | CARDS 2005 REGIONAL PROGRAMME (earmarked) | | | | | |
| 3 6 0 0 | Salaries Expat/Int. Staff | 40,800 | 1,800 | 1,100 | | 43,700 |
| 3 6 1 0 | Travel costs (international) | 48,000 | | | | 48,000 |
| 3 6 1 1 | Mission expenses of project staff abroad | 3,300 | | | | 3,300 |

| Item | Heading | 2007 Initial | ABII (1) | Transferts | Carry over 2006 earmarked activity | 2007 Final |
|------------|--|----------------|----------------|------------|------------------------------------|-------------------|
| 3 6 1 2 | Mission expenses seminar/conference participants | 8,000 | | | | 8,000 |
| 3 6 2 0 | Translation / Interpreters | 48,000 | | | | 24,000 |
| 3 6 3 0 | Workshops / Conferences | 25,200 | | | | 16,000 |
| 3 6 4 0 | Webmasters | 90,000 | -1,800 | -1,100 | | 45,100 |
| 3 6 4 1 | Furniture, Office equipment | 6,000 | | | | 6,000 |
| 3 6 4 2 | Equipment (computers, printers,...) | 21,000 | | | | 21,000 |
| 3 6 7 0 | Printing of information material | 34,800 | | | | 12,000 |
| | CHAPTER 3 6 | 325,100 | -98,000 | 0 | 0 | 227,100(3) |
| | TOTAL EARMARKED BUDGET | 530,180 | -98,000 | 0 | 246,702 | 678,883 |

(1) Amendment to the PHARE IV contract in 2007 transferring EUR 75,550 to 3470-HWI required creation of a new budget line explains different information between paper budget and figures reported here.

(2) Carry Over of EUR 15,000 in BO report does not have to be considered as never cashed in 2006

(3) The amount of EUR 227,000 was originally introduced in the budget of the Agency

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)

| Item | Heading | Final Credits | Commitments | % Comm / Credits | Payments | % Paym / Credits | Carry over | % Carry over /Final credits | Paym + Carry Over | Cancelled credits | % Cancelled credits / Final credits |
|------|---------------------------------------|---------------------|---------------------|------------------|---------------------|------------------|------------------|-----------------------------|---------------------|-------------------|-------------------------------------|
| | | 1 | 2 | 3=2/1 | 4 | 5=4/1 | 6 | 7=6/1 | 8=4+6 | 9=1-8 | 10=9/1 |
| 1100 | Basic Salaries | 2,107,403.00 | 2,066,393.00 | 98.05 % | 2,065,359.60 | 98.00 % | 0.00 | 0.00 % | 2,065,359.60 | 42,043.40 | 2.00 % |
| 1101 | Family allowances | 273,415.00 | 203,777.00 | 74.53 % | 173,423.59 | 63.43 % | 0.00 | 0.00 % | 173,423.59 | 99,991.41 | 36.57 % |
| 1102 | Expatriation allowances | 364,568.00 | 275,313.00 | 75.52 % | 274,870.10 | 75.40 % | 0.00 | 0.00 % | 274,870.10 | 89,697.90 | 24.60 % |
| 1103 | Secreterial allowances | 3,906.00 | 3,906.00 | 100.00 % | 3,526.90 | 90.29 % | 0.00 | 0.00 % | 3,526.90 | 379.10 | 9.71 % |
| | Total Article 110 | 2,749,292.00 | 2,549,389.00 | 92.73 % | 2,517,180.19 | 91.56 % | 0.00 | 0.00 % | 2,517,180.19 | 232,111.81 | 8.44 % |
| 1110 | Auxiliary Staff | 222,600.00 | 217,600.00 | 97.75 % | 216,040.49 | 97.05 % | 0.00 | 0.00 % | 216,040.49 | 6,559.51 | 2.95 % |
| 1112 | Local Staff | 70,255.00 | 70,255.00 | 100.00 % | 69,213.62 | 98.52 % | 0.00 | 0.00 % | 69,213.62 | 1,041.38 | 1.48 % |
| 1113 | Contract agents | 511,019.00 | 511,019.00 | 100.00 % | 503,978.44 | 98.62 % | 0.00 | 0.00 % | 503,978.44 | 7,040.56 | 1.38 % |
| | Total Article 111 | 803,874.00 | 798,874.00 | 99.38 % | 789,232.55 | 98.18 % | 0.00 | 0.00 % | 789,232.55 | 14,641.45 | 1.82 % |
| 1120 | Professional training of Staff | 80,150.00 | 67,363.38 | 84.05 % | 22,871.29 | 28.54 % | 44,492.09 | 55.51 % | 67,363.38 | 12,786.62 | 15.95 % |
| | Total Article 112 | 80,150.00 | 67,363.38 | 84.05 % | 22,871.29 | 28.54 % | 44,492.09 | 55.51 % | 67,363.38 | 12,786.62 | 15.95 % |
| 1130 | Insurance against Sickness | 87,118.00 | 87,118.00 | 100.00 % | 84,222.36 | 96.68 % | 0.00 | 0.00 % | 84,222.36 | 2,895.64 | 3.32 % |
| 1131 | Insurance accidents and Occup disease | 24,513.00 | 24,513.00 | 100.00 % | 17,647.66 | 71.99 % | 0.00 | 0.00 % | 17,647.66 | 6,865.34 | 28.01 % |
| 1132 | Insurance against unemployment | 34,102.00 | 34,102.00 | 100.00 % | 30,189.64 | 88.53 % | 0.00 | 0.00 % | 30,189.64 | 3,912.36 | 11.47 % |
| | Total Article 113 | 145,733.00 | 145,733.00 | 100.00 % | 132,059.66 | 90.62 % | 0.00 | 0.00 % | 132,059.66 | 13,673.34 | 9.38 % |
| 1140 | Childbirth and death allow./grants | 828.00 | 828.00 | 100.00 % | 396.62 | 47.90 % | 0.00 | 0.00 % | 396.62 | 431.38 | 52.10 % |
| 1141 | Travel expenses for annual leave | 76,245.00 | 76,245.00 | 100.00 % | 60,444.71 | 79.28 % | 0.00 | 0.00 % | 60,444.71 | 15,800.29 | 20.72 % |
| | Total Article 114 | 77,073.00 | 77,073.00 | 100.00 % | 60,841.33 | 78.94 % | 0.00 | 0.00 % | 60,841.33 | 16,231.67 | 21.06 % |

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)

| Item | Heading | Final Credits | Commitments | % Comm / Credits | Payments | % Paym / Credits | Carry over | % Carry over /Final credits | Paym + Carry Over | Cancelled credits | % Cancelled credits / Final credits |
|------|-----------------------------------|---------------------|---------------------|------------------|---------------------|------------------|-------------------|-----------------------------|---------------------|-------------------|-------------------------------------|
| | | 1 | 2 | 3=2/1 | 4 | 5=4/1 | 6 | 7=6/1 | 8=4+6 | 9=1-8 | 10=9/1 |
| 1175 | Interim Services | 250,000.00 | 250,000.00 | 100.00 % | 169,916.68 | 67.97 % | 80,083.32 | 32.03 % | 250,000.00 | 0.00 | 0.00 % |
| 1176 | Offic second from Member States | 133,800.00 | 127,553.16 | 95.33 % | 122,978.60 | 91.91 % | 2,916.44 | 2.18 % | 125,895.04 | 7,904.96 | 5.91 % |
| 1177 | DG ADMIN administrative help | 48,350.00 | 48,350.00 | 100.00 % | 32,689.87 | 67.61 % | 15,660.13 | 32.39 % | 48,350.00 | 0.00 | 0.00 % |
| | Total Article 117 | 432,150.00 | 425,903.16 | 98.55 % | 325,585.15 | 75.34 % | 98,659.89 | 22.83 % | 424,245.04 | 7,904.96 | 1.83 % |
| 1180 | Misc expenditure on staff recruit | 66,550.00 | 17,400.66 | 26.15 % | 12,900.66 | 19.38 % | 4,500.00 | 6.76 % | 17,400.66 | 49,149.34 | 73.85 % |
| 1181 | Travel expenses | 18,050.00 | 8,345.00 | 46.23 % | 1,765.07 | 9.78 % | 0.00 | 0.00 % | 1,765.07 | 16,284.93 | 90.22 % |
| 1182 | Instal, resettl and transf allow | 121,254.00 | 63,630.00 | 52.48 % | 37,426.65 | 30.87 % | 0.00 | 0.00 % | 37,426.65 | 83,827.35 | 69.13 % |
| 1183 | Removal expenses | 74,400.00 | 9,522.09 | 12.80 % | 9,522.09 | 12.80 % | 0.00 | 0.00 % | 9,522.09 | 64,877.91 | 87.20 % |
| 1184 | Temp daily subs allowances | 87,380.00 | 23,857.00 | 27.30 % | 20,680.02 | 23.67 % | 0.00 | 0.00 % | 20,680.02 | 66,699.98 | 76.33 % |
| | Total Article 118 | 367,634.00 | 122,754.75 | 33.39 % | 82,294.49 | 22.38 % | 4,500.00 | 1.22 % | 86,794.49 | 280,839.51 | 76.39 % |
| 1190 | Salary weightnings | 66,839.00 | 66,839.00 | 100.00 % | 40,555.83 | 60.68 % | 0.00 | 0.00 % | 40,555.83 | 26,283.17 | 39.32 % |
| | Total Article 119 | 66,839.00 | 66,839.00 | 100.00 % | 40,555.83 | 60.68 % | 0.00 | 0.00 % | 40,555.83 | 26,283.17 | 39.32 % |
| | Total Chapter 11 | 4,722,745.00 | 4,253,929.29 | 90.07 % | 3,970,620.49 | 84.07 % | 147,651.98 | 3.13 % | 4,118,272.47 | 604,472.53 | 12.80 % |
| 1410 | Medical service | 40,550.00 | 21,371.48 | 52.70 % | 12,271.30 | 30.26 % | 9,100.18 | 22.44 % | 21,371.48 | 19,178.52 | 47.30 % |
| | Total Article 141 | 40,550.00 | 21,371.48 | 52.70 % | 12,271.30 | 30.26 % | 9,100.18 | 22.44 % | 21,371.48 | 19,178.52 | 47.30 % |
| 1420 | Other welfare expenditure | 31,500.00 | 14,614.83 | 46.40 % | 10,876.33 | 34.53 % | 3,738.50 | 11.87 % | 14,614.83 | 16,885.17 | 53.60 % |
| | Total Article 142 | 31,500.00 | 14,614.83 | 46.40 % | 10,876.33 | 34.53 % | 3,738.50 | 11.87 % | 14,614.83 | 16,885.17 | 53.60 % |
| | Total Chapter 14 | 72,050.00 | 35,986.31 | 49.95 % | 23,147.63 | 32.13 % | 12,838.68 | 17.82 % | 35,986.31 | 36,063.69 | 50.05 % |

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)

| Item | Heading | Final Credits | Commitments | % Comm / Credits | Payments | % Paym / Credits | Carry over | % Carry over /Final credits | Paym + Carry Over | Cancelled credits | % Cancelled credits / Final credits |
|------|--|---------------------|---------------------|------------------|---------------------|------------------|-------------------|-----------------------------|---------------------|-------------------|-------------------------------------|
| | | 1 | 2 | 3=2/1 | 4 | 5=4/1 | 6 | 7=6/1 | 8=4+6 | 9=1-8 | 10=9/1 |
| 1522 | Trainees | 2,500.00 | 2,013.82 | 80.55 % | 2,013.82 | 80.55 % | 0.00 | 0.00 % | 2,013.82 | 486.18 | 19.45 % |
| | Total Article 152 | 2,500.00 | 2,013.82 | 80.55 % | 2,013.82 | 80.55 % | 0.00 | 0.00 % | 2,013.82 | 486.18 | 19.45 % |
| | Total Chapter 15 | 2,500.00 | 2,013.82 | 80.55 % | 2,013.82 | 80.55 % | 0.00 | 0.00 % | 2,013.82 | 486.18 | 19.45 % |
| | Total Title 1 | 4,797,295.00 | 4,291,929.42 | 89.47 % | 3,995,781.94 | 83.29 % | 160,490.66 | 3.35 % | 4,156,272.60 | 641,022.40 | 13.36 % |
| 2000 | Rent | 619,368.00 | 614,713.38 | 99.25 % | 612,687.30 | 98.92 % | 2,026.08 | 0.33 % | 614,713.38 | 4,654.62 | 0.75 % |
| | Total Article 200 | 619,368.00 | 614,713.38 | 99.25 % | 612,687.30 | 98.92 % | 2,026.08 | 0.33 % | 614,713.38 | 4,654.62 | 0.75 % |
| 2010 | Insurance | 11,485.00 | 7,588.22 | 66.07 % | 7,588.22 | 66.07 % | 0.00 | 0.00 % | 7,588.22 | 3,896.78 | 33.93 % |
| | Total Article 201 | 11,485.00 | 7,588.22 | 66.07 % | 7,588.22 | 66.07 % | 0.00 | 0.00 % | 7,588.22 | 3,896.78 | 33.93 % |
| 2020 | Water, gas, electricity and heating | 83,380.00 | 83,315.38 | 99.92 % | 77,009.19 | 92.36 % | 6,306.19 | 7.56 % | 83,315.38 | 64.62 | 0.08 % |
| | Total Article 202 | 83,380.00 | 83,315.38 | 99.92 % | 77,009.19 | 92.36 % | 6,306.19 | 7.56 % | 83,315.38 | 64.62 | 0.08 % |
| 2030 | Cleaning and maintenance | 93,370.00 | 88,223.73 | 94.49 % | 29,611.12 | 31.71 % | 58,612.61 | 62.77 % | 88,223.73 | 5,146.27 | 5.51 % |
| | Total Article 203 | 93,370.00 | 88,223.73 | 94.49 % | 29,611.12 | 31.71 % | 58,612.61 | 62.77 % | 88,223.73 | 5,146.27 | 5.51 % |
| 2040 | Fitting-out of premises | 56,000.00 | 17,415.78 | 31.10 % | 12,755.78 | 22.78 % | 4,660.00 | 8.32 % | 17,415.78 | 38,584.22 | 68.90 % |
| | Total Article 204 | 56,000.00 | 17,415.78 | 31.10 % | 12,755.78 | 22.78 % | 4,660.00 | 8.32 % | 17,415.78 | 38,584.22 | 68.90 % |
| 2050 | Security and surveillance of buildings | 65,000.00 | 62,190.79 | 95.68 % | 56,960.16 | 87.63 % | 5,230.63 | 8.05 % | 62,190.79 | 2,809.21 | 4.32 % |
| | Total Article 205 | 65,000.00 | 62,190.79 | 95.68 % | 56,960.16 | 87.63 % | 5,230.63 | 8.05 % | 62,190.79 | 2,809.21 | 4.32 % |
| 2090 | Admin exp, taxes, parking facilities | 5,000.00 | 463.40 | 9.27 % | 463.40 | 9.27 % | 0.00 | 0.00 % | 463.40 | 4,536.60 | 90.73 % |
| | Total Article 209 | 5,000.00 | 463.40 | 9.27 % | 463.40 | 9.27 % | 0.00 | 0.00 % | 463.40 | 4,536.60 | 90.73 % |

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)

| Item | Heading | Final Credits | Commitments | % Comm / Credits | Payments | % Paym / Credits | Carry over | % Carry over /Final credits | Paym + Carry Over | Cancelled credits | % Cancelled credits / Final credits |
|------|-----------------------------------|-------------------|-------------------|------------------|-------------------|------------------|-------------------|-----------------------------|-------------------|-------------------|-------------------------------------|
| | | 1 | 2 | 3=2/1 | 4 | 5=4/1 | 6 | 7=6/1 | 8=4+6 | 9=1-8 | 10=9/1 |
| | Total Chapter 20 | 933,603.00 | 873,910.68 | 93.61 % | 797,075.17 | 85.38 % | 76,835.51 | 8.23 % | 873,910.68 | 59,692.32 | 6.39 % |
| 2100 | IT operating expenditure | 246,737.00 | 235,910.04 | 95.61 % | 64,579.62 | 26.17 % | 171,330.41 | 69.44 % | 235,910.03 | 10,826.97 | 4.39 % |
| | Total Article 210 | 246,737.00 | 235,910.04 | 95.61 % | 64,579.62 | 26.17 % | 171,330.41 | 69.44 % | 235,910.03 | 10,826.97 | 4.39 % |
| 2120 | Services provided by IT staff | 82,629.00 | 80,304.33 | 97.19 % | 17,568.33 | 21.26 % | 62,736.00 | 75.92 % | 80,304.33 | 2,324.67 | 2.81 % |
| | Total Article 212 | 82,629.00 | 80,304.33 | 97.19 % | 17,568.33 | 21.26 % | 62,736.00 | 75.92 % | 80,304.33 | 2,324.67 | 2.81 % |
| 2130 | New purchases | 23,114.00 | 9,549.53 | 41.31 % | 5,811.99 | 25.14 % | 3,737.54 | 16.17 % | 9,549.53 | 13,564.47 | 58.69 % |
| 2132 | Hire | 6,294.00 | 938.81 | 14.92 % | 938.81 | 14.92 % | 0.00 | 0.00 % | 938.81 | 5,355.19 | 85.08 % |
| 2133 | Maintenance, use and repair | 12,240.00 | 6,901.13 | 56.38 % | 4,593.49 | 37.53 % | 2,307.64 | 18.85 % | 6,901.13 | 5,338.87 | 43.62 % |
| 2134 | Electronic office equipment | 1,020.00 | 246.80 | 24.20 % | 246.80 | 24.20 % | 0.00 | 0.00 % | 246.80 | 773.20 | 75.80 % |
| | Total Article 213 | 42,668.00 | 17,636.27 | 41.33 % | 11,591.09 | 27.17 % | 6,045.18 | 14.17 % | 17,636.27 | 25,031.73 | 58.67 % |
| | Total Chapter 21 | 372,034.00 | 333,850.64 | 89.74 % | 93,739.04 | 25.20 % | 240,111.59 | 64.54 % | 333,850.63 | 38,183.37 | 10.26 % |
| 2210 | New purchases | 35,700.00 | 17,513.00 | 49.06 % | 10,470.40 | 29.33 % | 7,042.60 | 19.73 % | 17,513.00 | 18,187.00 | 50.94 % |
| | Total Article 221 | 35,700.00 | 17,513.00 | 49.06 % | 10,470.40 | 29.33 % | 7,042.60 | 19.73 % | 17,513.00 | 18,187.00 | 50.94 % |
| 2232 | Upkeep, petrol, and hiring transp | 4,186.00 | 1,355.57 | 32.38 % | 1,355.57 | 32.38 % | 0.00 | 0.00 % | 1,355.57 | 2,830.43 | 67.62 % |
| | Total Article 223 | 4,186.00 | 1,355.57 | 32.38 % | 1,355.57 | 32.38 % | 0.00 | 0.00 % | 1,355.57 | 2,830.43 | 67.62 % |
| 2250 | Library stocks, purchase of books | 8,622.00 | 8,492.87 | 98.50 % | 5,780.14 | 67.04 % | 2,712.73 | 31.46 % | 8,492.87 | 129.13 | 1.50 % |
| | Total Article 225 | 8,622.00 | 8,492.87 | 98.50 % | 5,780.14 | 67.04 % | 2,712.73 | 31.46 % | 8,492.87 | 129.13 | 1.50 % |
| | Total Chapter 22 | 48,508.00 | 27,361.44 | 56.41 % | 17,606.11 | 36.30 % | 9,755.33 | 20.11 % | 27,361.44 | 21,146.56 | 43.59 % |

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)

| Item | Heading | Final Credits | Commitments | % Comm / Credits | Payments | % Paym / Credits | Carry over | % Carry over /Final credits | Paym + Carry Over | Cancelled credits | % Cancelled credits / Final credits |
|------|---------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------------------|-------------------|-------------------|-------------------------------------|
| | | 1 | 2 | 3=2/1 | 4 | 5=4/1 | 6 | 7=6/1 | 8=4+6 | 9=1-8 | 10=9/1 |
| 2300 | Stationary and office supplies | 20,400.00 | 20,285.99 | 99.44 % | 18,089.65 | 88.67 % | 2,196.34 | 10.77 % | 20,285.99 | 114.01 | 0.56 % |
| | Total Article 230 | 20,400.00 | 20,285.99 | 99.44 % | 18,089.65 | 88.67 % | 2,196.34 | 10.77 % | 20,285.99 | 114.01 | 0.56 % |
| 2320 | Bank charges | 6,131.00 | 1,811.02 | 29.54 % | 1,476.90 | 24.09 % | 334.12 | 5.45 % | 1,811.02 | 4,319.98 | 70.46 % |
| 2321 | Exchange rate losses | 3,000.00 | 1,289.42 | 42.98 % | 1,278.60 | 42.62 % | 10.82 | 0.36 % | 1,289.42 | 1,710.58 | 57.02 % |
| 2329 | Other financial charges | 1,000.00 | 698.92 | 69.89 % | 698.92 | 69.89 % | 0.00 | 0.00 % | 698.92 | 301.08 | 30.11 % |
| | Total Article 232 | 10,131.00 | 3,799.36 | 37.50 % | 3,454.42 | 34.10 % | 344.94 | 3.40 % | 3,799.36 | 6,331.64 | 62.50 % |
| 2330 | Legal expenses | 20,798.00 | 15,882.51 | 76.37 % | 12,882.51 | 61.94 % | 0.00 | 0.00 % | 12,882.51 | 7,915.49 | 38.06 % |
| | Total Article 233 | 20,798.00 | 15,882.51 | 76.37 % | 12,882.51 | 61.94 % | 0.00 | 0.00 % | 12,882.51 | 7,915.49 | 38.06 % |
| 2340 | Damages | 5,000.00 | 5,000.00 | 100.00 % | 4,543.97 | 90.88 % | 0.00 | 0.00 % | 4,543.97 | 456.03 | 9.12 % |
| | Total Article 234 | 5,000.00 | 5,000.00 | 100.00 % | 4,543.97 | 90.88 % | 0.00 | 0.00 % | 4,543.97 | 456.03 | 9.12 % |
| 2352 | Internal meetings expenses | 9,366.00 | 6,000.79 | 64.07 % | 5,143.48 | 54.92 % | 857.31 | 9.15 % | 6,000.79 | 3,365.21 | 35.93 % |
| 2353 | Departmental removals | 5,623.00 | 278.40 | 4.95 % | 278.40 | 4.95 % | 0.00 | 0.00 % | 278.40 | 5,344.60 | 95.05 % |
| 2359 | Other expenditure | 523.00 | 443.09 | 84.72 % | 443.09 | 84.72 % | 0.00 | 0.00 % | 443.09 | 79.91 | 15.28 % |
| | Total Article 235 | 15,512.00 | 6,722.28 | 43.34 % | 5,864.97 | 37.81 % | 857.31 | 5.53 % | 6,722.28 | 8,789.72 | 56.66 % |
| | Total Chapter 23 | 71,841.00 | 51,690.14 | 71.95 % | 44,835.52 | 62.41 % | 3,398.59 | 4.73 % | 48,234.11 | 23,606.89 | 32.86 % |
| 2400 | Postage and delivery charges | 31,921.00 | 13,368.08 | 41.88 % | 10,324.65 | 32.34 % | 3,043.43 | 9.53 % | 13,368.08 | 18,552.92 | 58.12 % |
| | Total Article 240 | 31,921.00 | 13,368.08 | 41.88 % | 10,324.65 | 32.34 % | 3,043.43 | 9.53 % | 13,368.08 | 18,552.92 | 58.12 % |
| 2410 | Telephone, Telegraph, Telex,... | 165,000.00 | 142,440.16 | 86.33 % | 123,489.98 | 74.84 % | 18,950.18 | 11.48 % | 142,440.16 | 22,559.84 | 13.67 % |

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)

| Item | Heading | Final Credits | Commitments | % Comm / Credits | Payments | % Paym / Credits | Carry over | % Carry over /Final credits | Paym + Carry Over | Cancelled credits | % Cancelled credits / Final credits |
|------|--|---------------------|---------------------|------------------|---------------------|------------------|-------------------|-----------------------------|---------------------|-------------------|-------------------------------------|
| | | 1 | 2 | 3=2/1 | 4 | 5=4/1 | 6 | 7=6/1 | 8=4+6 | 9=1-8 | 10=9/1 |
| | Total Article 241 | 165,000.00 | 142,440.16 | 86.33 % | 123,489.98 | 74.84 % | 18,950.18 | 11.48 % | 142,440.16 | 22,559.84 | 13.67 % |
| | Total Chapter 24 | 196,921.00 | 155,808.24 | 79.12 % | 133,814.63 | 67.95 % | 21,993.61 | 11.17 % | 155,808.24 | 41,112.76 | 20.88 % |
| | Total Title 2 | 1,622,907.00 | 1,442,621.14 | 88.89 % | 1,087,070.47 | 66.98 % | 352,094.63 | 21.70 % | 1,439,165.10 | 183,741.90 | 11.32 % |
| 3001 | Focal point subsidy | 883,100.00 | 879,215.20 | 99.56 % | 364,441.50 | 41.27 % | 514,773.70 | 58.29 % | 879,215.20 | 3,884.80 | 0.44 % |
| 3002 | Focal Points & Experts meetings | 88,500.00 | 57,021.88 | 64.43 % | 25,421.88 | 28.73 % | 31,600.00 | 35.71 % | 57,021.88 | 31,478.12 | 35.57 % |
| | Total Article 300 | 971,600.00 | 936,237.08 | 96.36 % | 389,863.38 | 40.13 % | 546,373.70 | 56.23 % | 936,237.08 | 35,362.92 | 3.64 % |
| 3010 | Estab and manag info network Int | 193,223.42 | 189,525.89 | 98.09 % | 150,793.01 | 78.04 % | 38,732.88 | 20.05 % | 189,525.89 | 3,697.53 | 1.91 % |
| | Total Article 301 | 193,223.42 | 189,525.89 | 98.09 % | 150,793.01 | 78.04 % | 38,732.88 | 20.05 % | 189,525.89 | 3,697.53 | 1.91 % |
| 3020 | Risk Observatory | 1,028,500.00 | 987,178.92 | 95.98 % | 476,810.22 | 46.36 % | 510,368.70 | 49.62 % | 987,178.92 | 41,321.08 | 4.02 % |
| 3024 | Work environment | 1,060,230.00 | 1,059,068.34 | 99.89 % | 764,727.80 | 72.13 % | 294,340.54 | 27.76 % | 1,059,068.34 | 1,161.66 | 0.11 % |
| | Total Article 302 | 2,088,730.00 | 2,046,247.26 | 97.97 % | 1,241,538.02 | 59.44 % | 804,709.24 | 38.53 % | 2,046,247.26 | 42,482.74 | 2.03 % |
| 3030 | Org agency conf, seminars, wrkshp | 522,324.29 | 522,049.86 | 99.95 % | 291,622.36 | 55.83 % | 230,427.50 | 44.12 % | 522,049.86 | 274.43 | 0.05 % |
| 3032 | Other meetings | 10,057.86 | 10,057.86 | 100.00 % | 9,587.86 | 95.33 % | 470.00 | 4.67 % | 10,057.86 | 0.00 | 0.00 % |
| | Total Article 303 | 532,382.15 | 532,107.72 | 99.95 % | 301,210.22 | 56.58 % | 230,897.50 | 43.37 % | 532,107.72 | 274.43 | 0.05 % |
| 3040 | Publication dist results of studies... | 317,999.72 | 311,238.86 | 97.87 % | 203,957.87 | 64.14 % | 107,280.99 | 33.74 % | 311,238.86 | 6,760.86 | 2.13 % |
| 3044 | Editing | 81,250.00 | 80,456.10 | 99.02 % | 34,552.82 | 42.53 % | 45,903.28 | 56.50 % | 80,456.10 | 793.90 | 0.98 % |
| | Total Article 304 | 399,249.72 | 391,694.96 | 98.11 % | 238,510.69 | 59.74 % | 153,184.27 | 38.37 % | 391,694.96 | 7,554.76 | 1.89 % |
| 3060 | Translation study rep and work doc | 985,752.00 | 985,331.39 | 99.96 % | 859,562.84 | 87.20 % | 125,768.55 | 12.76 % | 985,331.39 | 420.61 | 0.04 % |

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)

| Item | Heading | Final Credits | Commitments | % Comm / Credits | Payments | % Paym / Credits | Carry over | % Carry over /Final credits | Paym + Carry Over | Cancelled credits | % Cancelled credits / Final credits |
|------|---|----------------------|----------------------|------------------|----------------------|------------------|---------------------|-----------------------------|----------------------|-------------------|-------------------------------------|
| | | 1 | 2 | 3=2/1 | 4 | 5=4/1 | 6 | 7=6/1 | 8=4+6 | 9=1-8 | 10=9/1 |
| | Total Article 306 | 985,752.00 | 985,331.39 | 99.96 % | 859,562.84 | 87.20 % | 125,768.55 | 12.76 % | 985,331.39 | 420.61 | 0.04 % |
| 3072 | Preparation, organisation & Management of European week for Safety and Health at Work | 795,000.00 | 794,651.54 | 99.96 % | 278,068.29 | 34.98 % | 516,583.25 | 64.98 % | 794,651.54 | 348.46 | 0.04 % |
| | Total Article 307 | 795,000.00 | 794,651.54 | 99.96 % | 278,068.29 | 34.98 % | 516,583.25 | 64.98 % | 794,651.54 | 348.46 | 0.04 % |
| 3080 | Meetings administrative board/bureau | 197,056.71 | 185,861.42 | 94.32 % | 115,503.42 | 58.61 % | 70,358.00 | 35.70 % | 185,861.42 | 11,195.29 | 5.68 % |
| | Total Article 308 | 197,056.71 | 185,861.42 | 94.32 % | 115,503.42 | 58.61 % | 70,358.00 | 35.70 % | 185,861.42 | 11,195.29 | 5.68 % |
| 3091 | Mission, duty travel and other ancillary expenditures | 239,351.00 | 239,351.00 | 100.00 % | 221,020.78 | 92.34 % | 18,330.22 | 7.66 % | 239,351.00 | 0.00 | 0.00 % |
| 3092 | MISSIONS, ENTERTAINMENT AND REPRESENTATION EXPENSES | 8,696.00 | 2,580.36 | 29.67 % | 2,146.36 | 24.68 % | 434.00 | 4.99 % | 2,580.36 | 6,115.64 | 70.33 % |
| | Total Article 309 | 248,047.00 | 241,931.36 | 97.53 % | 223,167.14 | 89.97 % | 18,764.22 | 7.56 % | 241,931.36 | 6,115.64 | 2.47 % |
| | Total Chapter 30 | 6,411,041.00 | 6,303,588.62 | 98.32 % | 3,798,217.01 | 59.24 % | 2,505,371.61 | 39.08 % | 6,303,588.62 | 107,452.38 | 1.68 % |
| 3300 | Healthy Workplace Initiative | 1,598,900.00 | 1,576,412.65 | 98.59 % | 1,173,925.28 | 73.42 % | 402,487.37 | 25.17 % | 1,576,412.65 | 22,487.35 | 1.41 % |
| | Total Article 330 | 1,598,900.00 | 1,576,412.65 | 98.59 % | 1,173,925.28 | 73.42 % | 402,487.37 | 25.17 % | 1,576,412.65 | 22,487.35 | 1.41 % |
| | Total Chapter 33 | 1,598,900.00 | 1,576,412.65 | 98.59 % | 1,173,925.28 | 73.42 % | 402,487.37 | 25.17 % | 1,576,412.65 | 22,487.35 | 1.41 % |
| | Total Title 3 | 8,009,941.00 | 7,880,001.27 | 98.38 % | 4,972,142.29 | 62.07 % | 2,907,858.98 | 36.30 % | 7,880,001.27 | 129,939.73 | 1.62 % |
| | GRAND TOTAL | 14,430,143.00 | 13,614,551.83 | 94.35 % | 10,054,994.70 | 69.68 % | 3,420,444.27 | 23.70 % | 13,475,438.97 | 954,704.03 | 6.62 % |

**Automatic carry over (C8).
Equivalences budgetary items 2007 and 2008**

| Item 2007 | Amount to carry over | Item 2008 | Amount carried over |
|--------------|----------------------|-----------|---------------------|
| 3001 | 514,773.70 | 3200 | 514,773.70 |
| 3002 | 31,600.00 | | |
| 3080 | 70,358.00 | 3300 | 102,428.00 |
| 3032 | 470.00 | | |
| 3010 | 38,732.88 | 3201 | 38,732.88 |
| 3020 | 510,368.70 | 3000 | 510,368.70 |
| 3024 | 294,340.54 | 3100 | 294,340.54 |
| 3030 | 230,427.50 | 3202 | 230,427.50 |
| 3040 | 107,280.99 | | |
| 3044 | 45,903.28 | 3203 | 153,184.27 |
| 3060 | 125,768.55 | 3304 | 125,768.55 |
| 3072 | 516,583.25 | 3204 | 919,070.62 |
| 3300 | 402,487.37 | | |
| | | 3009 | 1,964.23 |
| | | 3109 | 2,476.00 |
| 3091 | 18,330.22 | 3209 | 5,338.00 |
| | | 3309 | 8,551.99 |
| 3092 | 434.00 | 3302 | 434.00 |
| Total | 2,907,858.98 | | 2,907,858.98 |

BUDGETARY IMPLEMENTATION. APPROPRIATIONS CARRIED FORWARD

| Appropriations automatically carried forward (C8) | | | | | |
|--|--|-------------------|-------------------|------------------|--------------------|
| Item | Heading | Credits | Payments | Cancelled | % Cancelled |
| | | 1 | 2 | 3=1-2 | 4=3/1 |
| 1120 | Professional training of Staff | 17,836.62 | 13,206.30 | 4,630.32 | 25.96% |
| | Total Article 112 | 17,836.62 | 13,206.30 | 4,630.32 | 25.96% |
| 1175 | Interim Services | 40,220.04 | 16,777.95 | 23,442.09 | 58.28% |
| 1177 | DG ADMIN administrative help | 3,125.00 | 0.00 | 3,125.00 | 100.00% |
| | Total Article 117 | 43,345.04 | 16,777.95 | 26,567.09 | 61.29% |
| 1180 | Misc expenditure on staff recruit | 16,460.19 | 6,361.39 | 10,098.80 | 61.35% |
| 1183 | Removal expenses | 17,967.50 | 17,967.50 | 0.00 | 0.00% |
| | Total Article 118 | 34,427.69 | 24,328.89 | 10,098.80 | 29.33% |
| | Total Chapter 11 | 95,609.35 | 54,313.14 | 41,296.21 | 43.19% |
| 1410 | Medical service | 16,200.00 | 11,799.75 | 4,400.25 | 27.16% |
| | Total Article 141 | 16,200.00 | 11,799.75 | 4,400.25 | 27.16% |
| 1420 | Other welfare expenditure | 13,319.10 | 12,474.75 | 844.35 | 6.34% |
| | Total Article 142 | 13,319.10 | 12,474.75 | 844.35 | 6.34% |
| | Total Chapter 14 | 29,519.10 | 24,274.50 | 5,244.60 | 17.77% |
| | Total Title 1 | 125,128.45 | 78,587.64 | 46,540.81 | 37.19% |
| 2000 | Rent | 1,417.54 | 633.63 | 783.91 | 55.30% |
| | Total Article 200 | 1,417.54 | 633.63 | 783.91 | 55.30% |
| 2020 | Water, gas, electricity and heating | 6,177.21 | 4,477.03 | 1,700.18 | 27.52% |
| | Total Article 202 | 6,177.21 | 4,477.03 | 1,700.18 | 27.52% |
| 2030 | Cleaning and maintenance | 4,988.98 | 4,888.30 | 100.68 | 2.02% |
| | Total Article 203 | 4,988.98 | 4,888.30 | 100.68 | 2.02% |
| 2040 | Fitting-out of premises | 7,050.24 | 7,050.24 | 0.00 | 0.00% |
| | Total Article 204 | 7,050.24 | 7,050.24 | 0.00 | 0.00% |
| 2050 | Security and surveillance of buildings | 10,470.39 | 10,470.39 | 0.00 | 0.00% |
| | Total Article 205 | 10,470.39 | 10,470.39 | 0.00 | 0.00% |
| | Total Chapter 20 | 30,104.36 | 27,519.59 | 2,584.77 | 8.59% |
| 2100 | IT operating expenditure | 44,363.80 | 44,329.45 | 34.35 | 0.08% |
| | Total Article 210 | 44,363.80 | 44,329.45 | 34.35 | 0.08% |
| 2120 | Services provided by IT staff | 114,497.65 | 110,997.65 | 3,500.00 | 3.06% |
| | Total Article 212 | 114,497.65 | 110,997.65 | 3,500.00 | 3.06% |
| 2130 | New purchases | 114,682.00 | 114,471.89 | 210.11 | 0.18% |
| 2133 | Maintenance, use and repair | 1,243.63 | 890.21 | 353.42 | 28.42% |
| | Total Article 213 | 115,925.63 | 115,362.10 | 563.53 | 0.49% |
| | Total Chapter 21 | 274,787.08 | 270,689.20 | 4,097.88 | 1.49% |

| Appropriations automatically carried forward (C8) | | | | | |
|--|---|-------------------|-------------------|-------------------|--------------------|
| Item | Heading | Credits | Payments | Cancelled | % Cancelled |
| | | 1 | 2 | 3=1-2 | 4=3/1 |
| 2210 | New purchases | 8,764.66 | 8,764.66 | 0.00 | 0.00% |
| | Total Article 221 | 8,764.66 | 8,764.66 | 0.00 | 0.00% |
| 2232 | Upkeep, petrol, and hiring transp | 47.47 | 47.47 | 0.00 | 0.00% |
| | Total Article 223 | 47.47 | 47.47 | 0.00 | 0.00% |
| 2250 | Library stocks, purchase of books | 93.51 | 66.78 | 26.73 | 28.59% |
| 2251 | Special library, doc and reprod equip | 101.42 | 0.00 | 101.42 | 100.00% |
| | Total Article 225 | 194.93 | 66.78 | 128.15 | 65.74% |
| | Total Chapter 22 | 9,007.06 | 8,878.91 | 128.15 | 1.42% |
| 2300 | Stationary and office supplies | 6,083.76 | 5,665.87 | 417.89 | 6.87% |
| | Total Article 230 | 6,083.76 | 5,665.87 | 417.89 | 6.87% |
| 2320 | Bank charges | 458.85 | 458.85 | 0.00 | 0.00% |
| 2321 | Exchange rate losses | 43.44 | 43.44 | 0.00 | 0.00% |
| | Total Article 232 | 502.29 | 502.29 | 0.00 | 0.00% |
| 2330 | Legal expenses | 2,617.00 | 2,063.50 | 553.50 | 21.15% |
| 2331 | Internal audit services | 27,966.00 | 27,966.00 | 0.00 | 0.00% |
| | Total Article 233 | 30,583.00 | 30,029.50 | 553.50 | 1.81% |
| 2352 | Internal meetings expenses | 2,428.28 | 2,422.68 | 5.60 | 0.23% |
| | Total Article 235 | 2,428.28 | 2,422.68 | 5.60 | 0.23% |
| | Total Chapter 23 | 39,597.33 | 38,620.34 | 976.99 | 2.47% |
| 2400 | Postage and delivery charges | 10,247.52 | 8,404.75 | 1,842.77 | 17.98% |
| | Total Article 240 | 10,247.52 | 8,404.75 | 1,842.77 | 17.98% |
| 2410 | Telephone, Telegraph, Telex,... | 16,884.85 | 15,070.08 | 1,814.77 | 10.75% |
| | Total Article 241 | 16,884.85 | 15,070.08 | 1,814.77 | 10.75% |
| | Total Chapter 24 | 27,132.37 | 23,474.83 | 3,657.54 | 13.48% |
| | Total Title 2 | 380,628.20 | 369,182.87 | 11,445.33 | 3.01% |
| 3001 | Focal point subsidy | 416,278.50 | 268,194.50 | 148,084.00 | 35.57% |
| 3002 | Focal Points & Experts meetings | 30,000.00 | 12,536.46 | 17,463.54 | 58.21% |
| 3003 | External evaluation of the Agency and Focal Point network | 74,910.00 | 74,910.00 | 0.00 | 0.00% |
| | Total Article 300 | 521,188.50 | 355,640.96 | 165,547.54 | 31.76% |
| 3010 | Estab and manag info network Int | 107,321.66 | 107,100.00 | 221.66 | 0.21% |
| | Total Article 301 | 107,321.66 | 107,100.00 | 221.66 | 0.21% |
| 3020 | Risk Observatory | 88,171.48 | 88,171.48 | 0.00 | 0.00% |
| 3024 | Work environment | 226,597.22 | 174,119.34 | 52,477.88 | 23.16% |
| | Total Article 302 | 314,768.70 | 262,290.82 | 52,477.88 | 16.67% |
| 3030 | Org agency conf, seminars, wrkshp | 400,941.98 | 386,928.41 | 14,013.57 | 3.50% |
| 3032 | Other meetings | 24,743.75 | 9,205.00 | 15,538.75 | 62.80% |
| | Total Article 303 | 425,685.73 | 396,133.41 | 29,552.32 | 6.94% |

| Appropriations automatically carried forward (C8) | | | | | |
|--|---|---------------------|---------------------|-------------------|--------------------|
| Item | Heading | Credits | Payments | Cancelled | % Cancelled |
| | | 1 | 2 | 3=1-2 | 4=3/1 |
| 3040 | Publication dist results of studies... | 123,706.33 | 113,145.25 | 10,561.08 | 8.54% |
| 3044 | Editing | 76,839.25 | 73,104.55 | 3,734.70 | 4.86% |
| | Total Article 304 | 200,545.58 | 186,249.80 | 14,295.78 | 7.13% |
| 3060 | Translation study rep and work doc | 97,305.00 | 97,305.00 | 0.00 | 0.00% |
| | Total Article 306 | 97,305.00 | 97,305.00 | 0.00 | 0.00% |
| 3072 | Preparation, organisation & Management of European week for Safety and Health at Work | 204,802.53 | 188,080.73 | 16,721.80 | 8.16% |
| | Total Article 307 | 204,802.53 | 188,080.73 | 16,721.80 | 8.16% |
| 3080 | Meetings administrative board/bureau | 42,640.30 | 32,505.22 | 10,135.08 | 23.77% |
| | Total Article 308 | 42,640.30 | 32,505.22 | 10,135.08 | 23.77% |
| 3091 | Mission, duty travel and other ancillary expenditures | 28,518.28 | 28,518.28 | 0.00 | 0.00% |
| 3092 | MISSIONS, ENTERTAINMENT AND REPRESENTATION EXPENSES | 432.39 | 432.39 | 0.00 | 0.00% |
| | Total Article 309 | 28,950.67 | 28,950.67 | 0.00 | 0.00% |
| | Total Chapter 30 | 1,943,208.67 | 1,654,256.61 | 288,952.06 | 14.87% |
| 3300 | Healthy Workplace Initiative | 19,400.00 | 15,729.27 | 3,670.73 | 18.92% |
| | Total Article 330 | 19,400.00 | 15,729.27 | 3,670.73 | 18.92% |
| | Total Chapter 33 | 19,400.00 | 15,729.27 | 3,670.73 | 18.92% |
| | Total Title 3 | 1,962,608.67 | 1,669,985.88 | 292,622.79 | 14.91% |
| | GRAND TOTAL | 2,468,365.32 | 2,117,756.39 | 350,608.93 | 14.20% |

BUDGETARY IMPLEMENTATION. EARMARKED REVENUES

PHARE IV (CONTRACT 2006/116-030) BUDGET IMPLEMENTATION

| Item | Heading | Budget all years | Expenses | | | | Total expenses | % |
|------|--|-------------------|------------------|-------------------|--|-------------------|----------------|---|
| | | | Payments 2006 | Payments 2007 | Carry over pending invoices as of 31/12/2007 | | | |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | |
| 3400 | Salaries Expat/int. staff | 148,500.00 | 49,162.17 | 61,733.80 | 0.00 | 110,895.97 | 74.68% | |
| | Total Article 340 | 148,500.00 | 49,162.17 | 61,733.80 | 0.00 | 110,895.97 | 74.68% | |
| 3410 | Travel costs (international) | 57,600.00 | 3,236.80 | 19,369.23 | 0.00 | 22,606.03 | 39.25% | |
| 3411 | Mission expenses of project staff abroad | 6,510.00 | 0.00 | 5,622.57 | 0.00 | 5,622.57 | 86.37% | |
| 3412 | Mission expenses seminar/conference | 7,000.00 | 500.50 | 1,647.70 | 200.20 | 2,348.40 | 33.55% | |
| | Total Article 341 | 71,110.00 | 3,737.30 | 26,639.50 | 200.20 | 30,577.00 | 43.00% | |
| 3420 | Translation/Interpreters | 27,840.00 | 3,898.50 | 17,974.10 | 5,918.40 | 27,791.00 | 99.82% | |
| | Total Article 342 | 27,840.00 | 3,898.50 | 17,974.10 | 5,918.40 | 27,791.00 | 99.82% | |
| 3430 | European Week workshop | 37,200.00 | 0.00 | 20,930.00 | 0.00 | 20,930.00 | 56.26% | |
| | Total Article 343 | 37,200.00 | 0.00 | 20,930.00 | 0.00 | 20,930.00 | 56.26% | |
| 3440 | Webmasters, assistant Focal Points | 63,000.00 | 0.00 | 26,500.00 | 0.00 | 26,500.00 | 42.06% | |
| 3441 | Computer equipment | 4,800.00 | 0.00 | 2,863.81 | 0.00 | 2,863.81 | 59.66% | |
| | Total Article 344 | 67,800.00 | 0.00 | 29,363.81 | 0.00 | 29,363.81 | 43.31% | |
| 3450 | Furniture | 4,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| | Total Article 345 | 4,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| 3460 | Printing of information material | 18,000.00 | 0.00 | 16,220.21 | 0.00 | 16,220.21 | 90.11% | |
| | Total Article 346 | 18,000.00 | 0.00 | 16,220.21 | 0.00 | 16,220.21 | 90.11% | |
| 3470 | HWI campaign activities | 75,550.00 | 0.00 | 37,017.09 | 36,413.58 | 73,430.67 | 97.19% | |
| | Total Article 347 | 75,550.00 | 0.00 | 37,017.09 | 36,413.58 | 73,430.67 | 97.19% | |
| | Total | 450,000.00 | 56,797.97 | 209,878.51 | 42,532.18 | 309,208.66 | 68.71% | |

PROJECT NEW OSH ERA. BUDGET IMPLEMENTATION

| Item | Heading | Expenses | | | |
|------|-------------------------------|------------------|------------------|------------------------|------------------|
| | | Payments 2006 | Payments 2007 | Carry over commitments | Total |
| | | 1 | 2 | 3 | 4=1+2+3 |
| 3500 | Allowances and Other Expenses | 12,421.99 | 50,850.45 | 543.63 | 63,816.07 |
| | Total Article 350 | 12,421.99 | 50,850.45 | 543.63 | 63,816.07 |
| 3511 | Mission Expenses of project | 998.74 | 7,185.69 | 0.00 | 8,184.43 |
| | Total Article 351 | 998.74 | 7,185.69 | 0.00 | 8,184.43 |
| | Total | 13,420.73 | 58,036.14 | 543.63 | 72,000.50 |

CARDS (CONTRACT 2006/127-704) BUDGET IMPLEMENTATION

| Item | Heading | Budget | | Payments | | Carry over 2007 to 2008 | | |
|------|---|-------------------|-------------------|------------------|---------------|-------------------------|-------------------|-------------------|
| | | All years | 2007 | 2007 | % | Commitments | Credits | Total |
| | | 1 | 2 | 3 | 4=3/2 | 5 | 6 | 7=5+6 |
| 3600 | Salaries Expat/Int. Staff. | 81,600.00 | 43,700.00 | 41,806.02 | 95.67% | 1,893.98 | | 1,893.98 |
| | Total Article 360 | 81,600.00 | 43,700.00 | 41,806.02 | 95.67% | 1,893.98 | 0.00 | 1,893.98 |
| 3610 | Travel Costs (international) | 84,000.00 | 48,000.00 | 11,370.45 | 23.69% | | 36,629.55 | 36,629.55 |
| 3611 | Mission Expenses Of Project Staff Abroad | 6,600.00 | 3,300.00 | 1,417.97 | 42.97% | | 1,882.03 | 1,882.03 |
| 3612 | Mission Expenses Seminar/Conf. Participants | 12,800.00 | 8,000.00 | 2,201.90 | 27.52% | | 5,798.10 | 5,798.10 |
| | Total Article 361 | 103,400.00 | 59,300.00 | 14,990.32 | 25.28% | 0.00 | 44,309.68 | 44,309.68 |
| 3620 | Translation / Interpreters | 48,000.00 | 24,000.00 | 4,050.00 | 16.88% | 9,450.00 | 10,500.00 | 19,950.00 |
| | Total Article 362 | 48,000.00 | 24,000.00 | 4,050.00 | 16.88% | 9,450.00 | 10,500.00 | 19,950.00 |
| 3630 | Workshops / Conferences | 25,200.00 | 16,000.00 | 0.00 | 0.00% | | 16,000.00 | 16,000.00 |
| | Total Article 363 | 25,200.00 | 16,000.00 | 0.00 | 0.00% | 0.00 | 16,000.00 | 16,000.00 |
| 3640 | Webmasters | 90,000.00 | 45,100.00 | 0.00 | 0.00% | | 22,390.00 | 22,390.00 |
| 3641 | Furniture, Office Equipment | 6,000.00 | 6,000.00 | 0.00 | 0.00% | | 6,000.00 | 6,000.00 |
| 3642 | Equipment (computers, printers,...) | 21,000.00 | 21,000.00 | 0.00 | 0.00% | | 21,000.00 | 21,000.00 |
| | Total Article 364 | 117,000.00 | 72,100.00 | 0.00 | 0.00% | 0.00 | 49,390.00 | 49,390.00 |
| 3670 | Printing Of Information Material | 34,800.00 | 12,000.00 | 0.00 | 0.00% | | 12,000.00 | 12,000.00 |
| | Total Article 367 | 34,800.00 | 12,000.00 | 0.00 | 0.00% | 0.00 | 12,000.00 | 12,000.00 |
| | Total | 410,000.00 | 227,100.00 | 60,846.34 | 26.79% | 11,343.98 | 132,199.68 | 143,543.66 |

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;

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 waiting for the implementation in middle 2008 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 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 significant 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 | 31.12.2007 | 31.12.2006 |
|------------------------------|---|-----------|---------------------|---------------------|
| A. NON CURRENT ASSETS | | | | |
| | Intangible fixed assets | A1 | 44,493.24 | 71,240.41 |
| | Tangible fixed assets | A1 | 260,966.15 | 247,127.51 |
| | Land and buildings | | 0.00 | 0.00 |
| | Plant and equipment | | 42,244.12 | 40,862.40 |
| | Computer hardware | | 101,815.56 | 86,926.39 |
| | Furniture and vehicles | | 114,188.00 | 119,171.22 |
| | Other fixtures and fittings | | 2,718.47 | 167.50 |
| | Long-term receivables | | 4,260.31 | 4,260.31 |
| | Long-term receivables | A2 | 4,260.31 | 4,260.31 |
| | TOTAL NON CURRENT ASSETS | | 309,719.70 | 322,628.23 |
| B. CURRENT ASSETS | | | | |
| | Short-term pre-financing | | 329,745.50 | 434,879.50 |
| | Short-term pre-financing | A3 | 329,745.50 | 434,879.50 |
| | Short-term receivables | | 37,512.54 | 27,038.86 |
| | Current receivables | A4 | 5,594.29 | 751.10 |
| | Sundry receivables | A5 | 30,686.22 | 22,437.48 |
| | Other | A6 | 1,232.03 | 3,850.28 |
| | Accrued income | | 617.03 | 2,550.28 |
| | <i>Deferrals and Accruals with consolidated EC entities</i> | | 615.00 | 1,300.00 |
| | Cash and cash equivalents | A7 | 4,267,949.87 | 2,989,852.02 |
| | TOTAL CURRENT ASSETS | | 4,635,207.91 | 3,451,770.38 |
| | TOTAL | | 4,944,927.61 | 3,774,398.61 |

| | LIABILITIES | Note | 31.12.2007 | 31.12.2006 |
|-------------------------------|--|-----------|---------------------|---------------------|
| A. CAPITAL | | | | |
| | Accumulated surplus/deficit | | 1,730,372.62 | 1,820,135.58 |
| | Economic result of the year - profit+/-loss- | | 491,497.69 | -89,762.96 |
| | TOTAL NON CURRENT LIABILITIES | | 2,221,870.31 | 1,730,372.62 |
| D. CURRENT LIABILITIES | | | | |
| | Provisions for risks and charges | L1 | 69,838.00 | 63,250.04 |
| | Accounts payable | | 2,653,219.30 | 1,980,775.95 |
| | Current payables | L2 | 65,070.66 | 74,612.52 |
| | Sundry payables | L3 | 78,145.02 | 88,144.46 |
| | Other) | L4 | 1,747,595.71 | 1,302,258.52 |
| | <i>Accrued charges</i> | | 1,640,265.73 | 1,253,550.52 |
| | <i>Deferrals and accruals with consolidated EC entities</i> | | 107,329.98 | 48,708.00 |
| | <i>Accounts payable with consolidated EC entities</i> | | 762,407.91 | 515,760.45 |
| | <i>Pre-financing received from consolidated EC entities</i> | L5 | 558,897.60 | 362,817.57 |
| | <i>Other accounts payable against consolidated EC entities</i> | L6 | 203,510.31 | 152,942.88 |
| | TOTAL CURRENT LIABILITIES | | 2,723,057.30 | 2,044,025.99 |
| | TOTAL | | 4,944,927.61 | 3,774,398.61 |

ECONOMIC OUTTURN ACCOUNT

| | 2007 | 2006 |
|---|-----------------------|-----------------------|
| Other operating revenue | 13,481,043.79 | 13,369,518.52 |
| <i>EC subsidy: amount cashed</i> | 13,000,000.00 | 11,900,000.00 |
| <i>EC: budget outturn to reimburse</i> | -317,957.59 | -170,095.07 |
| <i>Accrued incomes EC (PHARE, CARDS).</i> | 131,909.99 | 103,817.50 |
| <i>Reversion operations accrual</i> | 175,892.22 | 1,330,070.55 |
| <i>Grants Spanish and Basque Governments</i> | 123,100.00 | 121,200.00 |
| <i>Project OSH-ERA(Earmarked)</i> | 56,456.37 | 13,420.23 |
| <i>Cofinancing agreement</i> | 0.00 | 66,500.00 |
| <i>Other (earmarked)</i> | 30,000.00 | 0.00 |
| <i>Reimbursement fees Translation Center</i> | 279,941.00 | 0.00 |
| <i>Others</i> | 1,701.80 | 4,605.31 |
| Revenues from administrative operations | 23,639.95 | 127,541.20 |
| Recovery of expenses | 0.00 | 51,370.98 |
| TOTAL OPERATING REVENUE | 13,504,683.74 | 13,548,430.70 |
| Administrative expenses | -5,788,333.91 | -5,604,316.67 |
| <i>Staff expenses</i> | -3,660,742.74 | -3,640,445.55 |
| <i>Fixed asset related expenses</i> | -136,476.42 | -139,044.70 |
| <i>Other administrative expenses</i> | -1,991,114.75 | -1,824,826.42 |
| Operational expenses | -7,221,872.53 | -8,027,981.45 |
| TOTAL OPERATING EXPENSES | -13,010,206.44 | -13,632,298.12 |
| SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES | 494,477.30 | -83,867.42 |
| <i>Financial expenses</i> | -2,979.61 | -5,895.54 |
| SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES | -2,979.61 | -5,895.54 |
| SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES | 491,497.69 | -89,762.96 |
| ECONOMIC RESULT OF THE YEAR | 491,497.69 | -89,762.96 |

BUDGET AND ECONOMIC OUTTURN: COMPARISON

| | |
|--|-------------------|
| Budget Outturn 2007 | 317,957.59 |
| Outturn to reimburse to the EC | -317,957.59 |
| PHARE IV- Prefinancing received | -97,396.35 |
| Open prefinancing received | -145,692.89 |
| Outstanding cost statements | 48,296.54 |
| Project NEW OSH ERA | -543.63 |
| Project CARDS | |
| Open prefinancing received | -204,390.00 |
| Outstanding cost statements | 60,846.34 |
| Prefinancing given | -198,566.76 |
| Prefinancing paid | 329,745.50 |
| Outstanding cost statements | -528,312.26 |
| Impact on fixed assets | -12,908.53 |
| Purchase | 123,567.89 |
| Depreciation | -136,476.42 |
| Reversal of accrual operations | 1,220,083.09 |
| Amounts paid C8 | -2,117,756.39 |
| Paid C8 | 2,117,756.39 |
| Adjustement of incomes | 5,925.82 |
| Accrued incomes | 1,082.63 |
| RO 2007 not cashed | 5,594.29 |
| Elimination RO 2006 | -751.10 |
| Adjustement of expenses | 2,421,883.48 |
| Elimination carry over | 3,715,835.55 |
| Accrued expenses | -1,334,720.55 |
| Cancellation unused C8 | -350,608.93 |
| Adjust. Carry over RO | -194,302.27 |
| Economic Outturn Account | 491,497.69 |

CASH-FLOW TABLE (INDIRECT METHOD)

| | 2007 | 2006 |
|--|---------------------|---------------------|
| Cash Flows from ordinary activities | | |
| Surplus/(deficit) from ordinary activities | 491,497.69 | -89,762.96 |
| Operating activities | | |
| Adjustments | | |
| Amortization (intangible fixed assets) + | 34,661.45 | 30,312.88 |
| Depreciation (tangible fixed assets) + | 101,814.97 | 108,379.35 |
| Increase/(decrease) in Provisions for risks and liabilities | 6,587.96 | 4,920.04 |
| (Increase)/decrease in Short term Pre-financing | 105,134.00 | 18,946.00 |
| (Increase)/decrease in Short term Receivables | -10,473.68 | 114,967.13 |
| Increase/(decrease) in Accounts payable | 426,016.37 | -100,766.77 |
| Increase/(decrease) in Liabilities related to consolidated EC entities | 246,426.98 | -366,930.58 |
| (Gains)/losses on sale of Property, plant and equipment | | 352.47 |
| Net cash Flow from operating activities | 1,401,665.74 | -279,582.44 |
| Cash Flows from investing activities | | |
| Purchase of tangible and intangible fixed assets (-) | -123,567.89 | -122,788.26 |
| Net cash flow from investing activities | -123,567.89 | -122,788.26 |
| Net increase/(decrease) in cash and cash equivalents | 1,278,097.85 | -402,370.70 |
| Cash and cash equivalents at the beginning of the period | 2,989,852.02 | 3,392,222.72 |
| Cash and cash equivalents at the end of the period | 4,267,949.87 | 2,989,852.02 |

STATEMENT OF CHANGES IN CAPITAL

| Capital | Accumulated Surplus / Deficit | Economic result of the year | Capital (total) |
|--|-------------------------------|-----------------------------|---------------------|
| Balance as of 31 December 2006 | 1,820,135.58 | -89,762.96 | 1,730,372.62 |
| Allocation of the Economic Result of Previous Year | -89,762.96 | 89,762.96 | 0.00 |
| Economic result of the year | | 491,497.69 | 491,497.69 |
| Balance as of 31 December 2007 | 1,730,372.62 | 491,497.69 | 2,221,870.31 |

OFF – BALANCE ITEMS: CONTINGENT ASSETS

| | 2007 | 2006 |
|--|---------|---------|
| Guarantees received. Contract OSHA/WE/2005/TCWE (2006) OSHA/WE/2007/TCWE (2007): | 187,500 | 273,866 |

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 | 2007 | 2006 |
|---|---------------------|---------------------|
| Contingent liabilities: | 72,893.94 | 72,893.94 |
| Guarantees given | 72,893.94 | 72,893.94 |
| Commitments for future funding: | 2,638,252.48 | 2,300,000.00 |
| RAL - Commitments against appropriations not yet consumed | 1,500,000.00 | 1,300,000.00 |
| Operating lease | 1,138,252.48 | 1,000,000.00 |
| TOTAL | 2,711,146.42 | 2,372,893.94 |

NOTES TO THE FINANCIAL STATEMENTS

A1. FIXED ASSETS.

Intangible fixed assets

| 2007 | Computer Software |
|---|--------------------|
| Depreciation rate (%) | 25 |
| Gross carrying amounts 01.01.2007 | 294,980.40 |
| Additions | 7,914.28 |
| Disposals | |
| Gross carrying amounts 31.12.2007 | 302,894.68 |
| Accumulated amortization and impairment 01.01.2007 | -223,739.99 |
| Amortization | -34,661.45 |
| Write-back of amortization | |
| Disposals | |
| Accumulated amortization and impairment 31.12.2007 | -258,401.44 |
| Net carrying amounts 31.12.2007 | 44,493.24 |

Tangible fixed assets

| 2007 | 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 | 407,618.24 | 514,971.47 | 359,496.49 | 8,046.03 | 1,290,132.23 |
| Additions | 24,268.44 | 64,975.65 | 22,967.22 | 3,442.30 | 115,653.61 |
| Disposals | | | | | 0.00 |
| Gross carrying amounts 31.12.2007 | 431,886.68 | 579,947.12 | 382,463.71 | 11,488.33 | 1,405,785.84 |
| Accumulated amortization and impairment 01.01.2007 | -366,755.84 | -428,045.08 | -240,325.27 | -7,878.53 | -1,043,004.72 |
| Depreciation | -22,886.72 | -50,086.48 | -27,950.44 | -891.33 | -101,814.97 |
| Write-back of depreciation | | | | | 0.00 |
| Disposals | | | | | 0.00 |
| Accumulated amortization and impairment 31.12.2007 | -389,642.56 | -478,131.56 | -268,275.71 | -8,769.86 | -1,144,819.69 |
| Net carrying amounts 31.12.2007 | 42,244.12 | 101,815.56 | 114,188.00 | 2,718.47 | 260,966.15 |

A2. Long term receivables.

Amounts paid in concept of guarantees

| | 2007 | 2006 |
|--|-----------------|-----------------|
| 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 2007

| Item | Commitment | Concept | Committed | Prefinancing paid 2007 | Pending 31/12/07 | Estimation expenses produced by the beneficiary in 2007 |
|-------------------|------------|--|---------------------|------------------------|-------------------|---|
| | | | 1 | 2 | 3=2-1 | |
| 3001 | 4677 | FOP SUBSIDY 2007/ CYPRUS - DEPARTMENT OF LABOUR INSPECTION - 30.000 € | 30,000.00 | 15,000.00 | 15,000.00 | 24,600.00(1) |
| 3001 | 4696 | FOP SUBSIDY 2007/ IT - ISPESL - 50.000 € | 50,000.00 | 25,000.00 | 25,000.00 | 41,000.00(1) |
| 3001 | 4704 | FOP SUBSIDY 2007/AT - BMWA - 29,113 € | 29,113.00 | 14,556.00 | 14,557.00 | 23,872.66(1) |
| 3001 | 4708 | FOP SUBSIDY 2007/HU - HUNGARIAN LBOUR INSPECTORATE - 5,184 € | 5,184.00 | 2,592.00 | 2,592.00 | 4,250.88(1) |
| 3001 | 4715 | FOP SUBSIDY 2007/EE - MINISTRY OF SOCIAL AFFAIRS - 30,000 € | 30,000.00 | 15,000.00 | 15,000.00 | 24,600.00(1) |
| 3001 | 4716 | FOP SUBSIDY 2007/GR - HELLENIC MINISTRY EMPLOYMENT & SOCIAL PROTECTION -40,000 € | 40,000.00 | 20,000.00 | 20,000.00 | 32,800.00(1) |
| 3001 | 4717 | FOP SUBSIDY 2007/LV - STATE LABOUR INSPECTORATE - 29,949 € | 29,949.00 | 14,974.00 | 14,975.00 | 24,558.18(1) |
| 3001 | 4726 | FOP SUBSIDY 2007/BG - MINISTRY LABOUR & SOCIAL POLICY - 18,314 € | 18,314.00 | 9,157.00 | 9,157.00 | 15,017.48(1) |
| 3001 | 4727 | FOP SUBSIDY 2007/ES - INSHT - 50,000 € | 50,000.00 | 25,000.00 | 25,000.00 | 41,000.00(1) |
| 3001 | 4728 | FOP SUBSIDY 2007/SK - NATIONAL LABOUR INSPECTORATE - 22,582 € | 22,582.00 | 11,291.00 | 11,291.00 | 18,517.24(1) |
| 3001 | 4730 | FOP SUBSIDY 2007/FI - MINISTRY SOCIAL AFFAIRS & HEALTH - 30.000 € | 30,000.00 | 15,000.00 | 15,000.00 | 24,600.00(1) |
| 3001 | 4731 | FOP SUBSIDY 2007/PL - CIOP-PIB - 50.000 € | 50,000.00 | 25,000.00 | 25,000.00 | 41,000.00(1) |
| 3001 | 4754 | FOP SUBSIDY 2007/RO -INSTITUTUL DE CERCETARE - DEZVOLTARE PENTRU - 44,470 € | 44,470.00 | 22,235.00 | 22,235.00 | 36,465.40(1) |
| 3001 | 4755 | FOP SUBSIDY 2007/UK - HEALTH & SAFETY EXECUTIVE - 8,748 € | 8,748.00 | 4,374.00 | 4,374.00 | 7,173.36(1) |
| 3001 | 4761 | FOP SUBSIDY 2007/BE - FEDERAL PUBLIC SERVICE EMPLOYMENT - 40,000 € | 40,000.00 | 20,000.00 | 20,000.00 | 32,800.00(1) |
| 3001 | 4762 | FOP SUBSIDY 2007/SI - MINISTRY OF LABOUR, FAMILY & SOCIAL AFFAIRS - 30,000 € | 30,000.00 | 15,000.00 | 15,000.00 | 24,600.00(1) |
| 3001 | 4777 | FOP SUBSIDY 2007/IE - HEALTH AND SAFETY AUTHORITY - 25,638 € | 25,638.00 | 12,819.00 | 12,819.00 | 21,023.16(1) |
| 3001 | 4843 | FOP SUBSIDY 2007/PT - INSTITUTO PARA SEGURANÇA E SAUDE NO TRABALHO - 40,000 € | 40,000.00 | 0.00 | 40,000.00 | 32,800.00(1) |
| 3001 | 4870 | FOP SUBSIDY 2007/LU - INSPECTION DU TRAVAIL ET DES MINES - 20,000 € | 20,000.00 | 10,000.00 | 10,000.00 | 16,400.00(1) |
| 3001 | 4879 | FOP SUBSIDY 2007/SE - ARBETSMILJÖVERKET - 25,895 € | 25,895.00 | 12,947.50 | 12,947.50 | 21,233.90(1) |
| Total 3001 | | | 619,893.00 | 289,945.50 | 329,947.50 | 508,312.26 |
| 3020 | 4929 | OSHA/ROU/2007/C1- EU SURVEY ENTERPRISES ON PSYCHOSOCIAL RISKS AT WORK | 398,000.00 | 39,800.00 | 358,200.00 | 20,000.00(2) |
| Total 3020 | | | 398,000.00 | 39,800.00 | 358,200.00 | 20,000.00 |
| TOTAL | | | 1,017,893.00 | 329,745.50 | 688,147.50 | 528,312.26 |

(1) According to average implementation of Focal Points 2007 (82 %)

(2) According to estimation of the desk officer

NOTE A4: CURRENT RECEIVABLES

| Recovery order number | Third party | 2007 | 2006 |
|------------------------------|-----------------------------------|-----------------|---------------|
| 446 | Preves VZW | | 751.10 |
| 506 | European Investment Bank | 988.02 | |
| 508 | Institute Maritime de Prevention | 1,193.35 | |
| 509 | Kooperationsstelle Hamburg | 419.76 | |
| 511 | Pearle | 136.16 | |
| 516 | Health & Safety Authority Ireland | 2,857.00 | |
| TOTAL | | 5,594.29 | 751.10 |

NOTE A5: SUNDRY RECEIVABLES

| Third party | 2007 | 2006 |
|--|------------------|------------------|
| Salary advances to 2 auxiliary agents | | 3,851.56 |
| Mission advances and plane tickets not regularized | 21,016.92 | 18,585.92 |
| Decrease of salary to be recovered to staff | 9,669.30 | |
| TOTAL | 30,686.22 | 22,437.48 |

NOTE A6: DEFERRALS AND ACCRUALS

| | 2007 | 2006 |
|-------------------------|---------------|-----------------|
| Accrued recovery orders | 617,03 | 3,850.28 |
| TOTAL | 617,03 | 3,850.28 |

With consolidated entities

| | 2007 | 2006 |
|---------------------------------------|---------------|-----------------|
| Incomes OPOCE | 465,60 | 1,300.00 |
| Debit note EC | 108,91 | |
| Debit note European Foundation Dublin | 40,49 | |
| TOTAL | 615,00 | 1,300.00 |

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.

| | 2007 | 2006 |
|--------------|---------------------|---------------------|
| Bank account | 4,266,950.64 | 2,986,852.02 |
| Petty cash | 999,23 | 3,000.00 |
| TOTAL | 4,267,949.87 | 2,989,852.02 |

NOTE L1: ACCOUNTS PROVISIONS FOR RISKS AND LIABILITES.

| | 2007 | 2006 |
|------------------------------|-------------|-------------|
| Untaken holidays end of year | 69,838.00 | 63,250.04 |

NOTE L2: CURRENT PAYABLES.

The amounts correspond to pending invoices arrived in 2007 and pending for payment at the year end.

| | 2007 | 2006 |
|--|-------------|-------------|
| Pending invoices arrived during the year | 65,070.66 | 74,612.52 |

NOTE L3: SUNDRY PAYABLES

The amount corresponds to miscellaneous amounts concerning staff expenses

| | 2007 | 2006 |
|--------------|------------------|------------------|
| TOTAL | 78,145.02 | 88,144.46 |

NOTE L4: DEFERRALS AND ACCRUALS

This amount corresponds to pending amounts owed, whose invoice were not arrived up to 31/12/07. Also the estimated expenses of prefinancement given of Focal Points 2007 (See note A3) are included.

| | 2007 | 2006 |
|---|---------------------|---------------------|
| Outstanding cost statements for year 2007, to be arrived the year 2008, not covered by prefinancing (eligible expenses) | 528,312.26 | 716,786.5 |
| Pending invoices, not arrived up to 31/12 of the year | 1,111,409.84 | 535,184.23 |
| Amount not spent project NEW OSHA ERA | 543,63 | 1,579.77 |
| TOTAL | 1,640,265.73 | 1,253,550.52 |

With consolidated entities:

| | 2007 | 2006 |
|-------------------------------|-------------------|------------------|
| Translation Center | 39,663.55 | 48,708.00 |
| EMSA- Agency | 12,355.16 | |
| Commission (DG ADMIN, PMO...) | 55,233.56 | |
| EAC- Agency | 77,71 | |
| TOTAL | 107,329.98 | 48,708.00 |

NOTE L5: PRE-FINANCING RECEIVED FROM CONSOLIDATED EC ENTITIES

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

| | 2007 | 2006 |
|---|-------------------|-------------------|
| Budget outturn (see table) | 317,957.59 | 170,095.07 |
| Pre-financing received PHARE III (Contract 2004/094-124): | | 129,276.75 |
| PHARE Contract 2004/094-124. Outstanding cost statements | | (116,296.28) |
| Open pre-financing PHARE IV (contract 2006/116-030) | 145,692.89 | 236,540.00 |
| PHARE Contract 2006/116-030 Outstanding cost statements | (48,296.54) | (56,797.97) |
| CARDS Contract 2007-535. Open pre-financing | 204,390.00 | |
| CARDS Contract 2007-535. outstanding cost statements | (60,846.34) | |
| TOTAL | 558,897.60 | 362,817.57 |

NOTE L6: OTHER ACCOUNTS PAYABLE AGAINST CONSOLIDATED EC ENTITIES.

| | 2007 | 2006 |
|---|-------------------|-------------------|
| Interest bank account | 166,474.94 | 114,942.23 |
| Other amounts consolidated entities (OPOCE 2006, DG Admin, PMO and EFSA 2007) | 37,035.37 | 38,000.65 |
| TOTAL | 203,510.31 | 152,942.88 |