

REPORT**on the annual accounts of the European Agency for Safety and Health at
Work for the financial year 2007 together with the Agency's replies**

(2008/C 311/08)

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INTRODUCTION

1. The European Agency for Safety and Health at Work (hereinafter referred to as the Agency) was established by Council Regulation (EC) No 2062/94 of 18 July 1994 ⁽¹⁾. The Agency's task is to collect and disseminate information on national and Community priorities in the field of safety and health at work, to support national and Community organisations involved in the formulation and implementation of policy and to provide information on preventive measures.

2. Table 1 summarises the Agency's competences and activities. Key data summarised from the financial statements drawn up by the Agency for the financial year 2007 are presented in Tables 2, 3 and 4 for information purposes.

STATEMENT OF ASSURANCE

3. This statement is addressed to the European Parliament and the Council in accordance with Article 185(2) of Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 ⁽²⁾; it was drawn up following an examination of the Agency's accounts, as required by Article 248 of the Treaty establishing the European Community.

4. The Agency's accounts for the financial year ended 31 December 2007 ⁽³⁾ were drawn up by its Director, pursuant to Article 14 of Regulation (EC) No 2062/94, and sent to the

Court, which is required to give a statement of assurance on their reliability and on the legality and regularity of the underlying transactions.

5. The Court conducted its audit in accordance with the IFAC and ISSAI ⁽⁴⁾ International Auditing Standards and Codes of Ethics, insofar as these are applicable in the European Community context. The audit was planned and performed to obtain reasonable assurance that the accounts are reliable and that the underlying transactions are legal and regular.

6. The Court has thus obtained a reasonable basis for the statement set out below:

Reliability of the accounts

The Agency's accounts for the financial year ended 31 December 2007 are, in all material respects, reliable.

Legality and regularity of the underlying transactions

The transactions underlying the Agency's annual accounts, taken as a whole, are legal and regular.

This report was adopted by the Court of Auditors in Luxembourg at its meeting of 18 September 2008.

For the Court of Auditors
Vitor Manuel da SILVA CALDEIRA
President

⁽¹⁾ OJ L 216, 20.8.1994, p. 1. The Regulation was last amended by Council Regulation (EC) No 1112/2005 of 24 June 2005 (OJ L 184, 15.7.2005, p. 5).

⁽²⁾ OJ L 248, 16.9.2002, p. 1.

⁽³⁾ These accounts were drawn up on 24 June 2008 and received by the Court on 26 June 2008.

⁽⁴⁾ International Federation of Accountants (IFAC) and International Standards of Supreme Audit Institutions (ISSAI).

Table 1
European Agency for Safety and Health at Work (Bilbao)

Areas of Community competence deriving from the Treaty	Competences of the Agency as defined in Council Regulation (EC) No 2062/94 as amended by Regulation (EC) No 1112/2005		Governance	Resources made available to the Agency in 2007 (Data for 2006)	Products and services provided during 2007
<p>Social provisions</p> <p>The Community and the Member States (...) shall have as their objectives (...) improved living and working conditions, so as to make possible their harmonisation while the improvement is being maintained (...).</p> <p>With a view to achieving the objectives of Article 136, the Community shall support and complement the activities of the Member States in the following fields: (a) improvement in particular of the working environment to protect workers' health and safety; (b) working conditions; (...)</p> <p><i>(Extracts from Article 136 and 137 of the Treaty)</i></p>	<p>Objectives</p> <p>In order to improve the working environment, as regards the protection of the safety and health of workers as provided for in the Treaty and successive Community strategies and action programmes concerning health and safety at the workplace, the aim of the Agency shall be to provide the Community bodies, the Member States, the social partners and those involved in the field with technical, scientific and economic information of use in the field of safety and health at work.</p>	<p>Tasks</p> <ul style="list-style-type: none"> — To collect, analyse and disseminate information on national and Community priorities and on research. — To promote cooperation and the exchange of information, including information on training programmes. — To supply the Community bodies and the Member States with information they require to formulate and implement policies, in particular as regards the impact on small and medium-sized enterprises. — To make available information on preventive activities. — To contribute to the development of strategies and Community action programmes. — To set up a network comprising national focal points and topic centres. 	<p>1. Governing board</p> <p><i>Composition</i></p> <ul style="list-style-type: none"> — one representative of the Government of each Member State. — one representative of the employers' organisations of each Member State. — one representative of the employees' organisations of each Member State. — three representatives of the Commission. <p>Members and alternate members from the first three categories shall be appointed from the members and alternate members of the Advisory Committee on Safety and Health at Work.</p> <p><i>Task</i></p> <p>To adopt the Agency's work programme, budget and annual general report.</p> <p>2. Bureau</p> <p><i>Composition</i></p> <ul style="list-style-type: none"> — Chairman and 3 vice-chairmen of the Board — Coordinators from each of the three interest groups — 1 additional member from each of the groups and the Commission 	<p>Final budget:</p> <ul style="list-style-type: none"> — 14,9 million euro (14,1 million euro) <p>Including:</p> <ul style="list-style-type: none"> — Community subsidy, DG Employment: 93,8 % (93,5 %) — Community subsidy, DG Enlargement: 2,9 % (4,5 %) — Miscellaneous revenue: 3,3 % (2 %) <p>Staff at 31 December 2007:</p> <p>42 (40) posts in the establishment plan, of which,</p> <p>Posts filled: 38 (33)</p> <p>Posts vacant: 4 (7)</p> <p>25 (26) other posts (auxiliary, contract, seconded national experts, and local staff).</p> <p><i>Total staff:</i> 63 (59)</p> <p>assigned to</p> <p>operational tasks: 47 (42)</p> <p>administrative tasks: 9 (9)</p> <p>mixed tasks: 7 (8)</p>	<p>Building the links — Networking:</p> <ul style="list-style-type: none"> — Finalization and follow-up on 2nd external evaluation of the Agency's performance. — Institutional capacity building in Candidate and Potential Candidate Countries (PHARE and CARDS programmes). <p>Communicating Information:</p> <ul style="list-style-type: none"> — European Safe Start! Summit — closing event of the European Week 2006 campaign on young workers. — Lighten the Load campaign — European campaign on work-related musculoskeletal disorders — EU 27+. — Healthy Workplace Initiative — SME-targeted campaign in EU 12, Turkey and Croatia (final round). — Multilingual web-based and printed information services on occupational safety and health. — Monitoring and evaluation: evaluation report of 2005 Stop that Noise campaign; online survey of website users; website benchmarking exercise. <p>Developing knowledge:</p> <ul style="list-style-type: none"> — Information products for national and European Week campaign 2007 (MSDs) and 2008 (Risk Assessment). — Information products for projects on OSH & Economic Performance, the HORECA Sector, Mainstreaming OSH into Education, and Cleaning Workers.

Areas of Community competence deriving from the Treaty	Competences of the Agency as defined in Council Regulation (EC) No 2062/94 as amended by Regulation (EC) No 1112/2005		Governance	Resources made available to the Agency in 2007 (Data for 2006)	Products and services provided during 2007
			<p><i>Task</i></p> <p>Overseeing the preparation and follow-up of the Board's decisions</p> <p>3. The director Appointed by the Governing Board on a proposal from the Commission.</p> <p>4. Committees Obligatory consultation of the Commission and the Advisory Committee on Safety and Health at Work in respect of the work programme and budget.</p> <p>5. External audit Court of Auditors.</p> <p>6. Discharge authority Parliament acting on a recommendation from the Council.</p>		<ul style="list-style-type: none"> — General improvements to the quality and accessibility of Good Practice information on the Agency's website and to the on-line Thesaurus. — European Risk Observatory: data collection on HORECA, ageing workers and transport. Reports on emerging biological risks, emerging psychosocial risks, and occupational skin exposure and work-related skin diseases. Literature review on the occupational safety and health of migrant workers. Launch of Phase I of the European Survey of Enterprises on New and Emerging Risks (ESENER). Third workshop on 'fostering research co-ordination in the EU'.

Source: Information supplied by the Agency.

Table 2
European Agency for Safety and Health at Work (Bilbao) — Implementation of the budget for the financial year 2007

(1 000 euro)

Revenue			Expenditure								
Source of revenue	Revenue entered in the final budget for the financial year	Revenue collected	Allocation of expenditure	Final budget appropriations					Appropriations carried over from the previous financial year		
				final	committed	paid	carried over	cancelled	available	paid	cancelled
Community subsidies	14 000	13 000	Title I Staff	4 797	4 292	3 996	160	641	125	79	47
Other revenue	430	443	Title II Administration	1 623	1 443	1 087	352	184	381	369	11
			Title III Operating activities	8 010	7 880	4 972	2 908	130	1 963	1 670	293
Assigned revenue	498	430	Assigned revenue	498	391	147	282	68	194	194	0
Total	14 928	13 873	Total	14 928	14 006	10 202	3 702	1 023	2 663	2 312	351

Source: Data supplied by the Agency. This table summarises the data provided by the Agency in its annual accounts. Revenue collected and payments are estimated on a cash basis.

Table 3

European Agency for Safety and Health at Work (Bilbao) — Economic outturn account for the financial years 2007 and 2006

	(1 000 euro)	
	2007	2006
Operating revenue		
Community subsidy	12 682	11 730
Other subsidies	343	238
Other income	480	1 580
Total (a)	13 505	13 548
Operating expenditure		
Staff expenditure	3 661	3 640
Fixed asset-related expenditure	137	139
Other administrative expenditure	1 991	1 825
Operational expenditure	7 222	8 028
Total (b)	13 011	13 632
Surplus/(deficit) from operating activities (c = a – b)	494	– 84
Financial expenditure (d)	– 3	– 3
Surplus/(deficit) from non operating activities (e = d)	– 3	– 6
Economic result for the year (f = c + e)	491	– 90

Source: Data supplied by the Agency. This table summarises the data provided by the Agency in its annual accounts.

Table 4

European Agency for Safety and Health at Work (Bilbao) — Balance sheet at 31 December 2007 and 2006

	(1 000 euro)	
	2007	2006
Non-current assets		
Intangible assets	44	71
Tangible assets	261	247
Long-term receivables	4	4
Current assets		
Short-term pre-financing	330	435
Short-term receivables	38	27
Cash and cash equivalents	4 268	2 990
Total assets	4 945	3 774
Current liabilities		
Provisions for risks and charges	70	63
Accounts payable	2 654	1 981
Total liabilities	2 724	2 044
Net assets	2 221	1 730
Reserves		
Accumulated surplus/deficit	1 730	1 820
Economic result for the year	491	– 90
Net capital	2 221	1 730

Source: Data supplied by the Agency. This table summarises the data provided by the Agency in its annual accounts.

THE AGENCY'S REPLY

1. The Agency has taken note of the Court's report.
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