



European Agency
for Safety and Health
at Work

ANNUAL ACCOUNTS FOR 2010

INCLUDING THE REPORT ON IMPLEMENTATION OF THE BUDGET

30 June 2011

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

EU-OSHA

Annual Accounts

Financial year 2010

These accounts have been prepared by the Accounting Officer on 28/2/2011 and drawn up by the Director on 30/5/2011. The opinion of the Management Board was given on 23/6/2011.

The present annual accounts, together with the opinion of the Management Board, have been sent to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council on 30/6/2011.

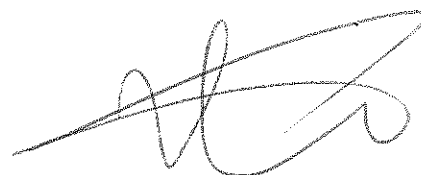
The accounts will be published on the EU-OSHA website:
<http://osha.europa.eu/en/about/finance/>.

Bilbao, 30th June 2011

The Director



The Accounting Officer



Certification text for the final accounts of the EU-OSHA

The annual accounts of the EU-OSHA for the year 2010 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.

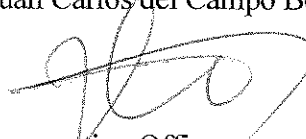
I acknowledge my responsibility for the preparation and presentation of the annual accounts of the EU-OSHA in accordance with art 61 of the Financial Regulation.

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 a true and fair view of the financial position of the EU-OSHA in all material aspects.

(signed)


Juan Carlos del Campo Benito

A handwritten signature in black ink, appearing to be 'JC Benito', written over a horizontal line.

Accounting Officer

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REPORT ON IMPLEMENTATION OF THE BUDGET FOR 2010

INTRODUCTION

A. Legal framework – Financial regulation

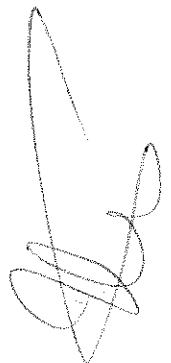
This report on budgetary and financial management has been prepared in accordance with Article 76 of the Financial Regulation of the Agency adopted on November 2009.

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.

A handwritten signature in black ink, consisting of a large, stylized 'L' shape with a loop at the bottom right.

REVENUES

Revenue entered in the 2010 budget is shown in the table below.

	2010 – Revenue entered in the budget	2010 – Actual revenue
100-European Commission subsidy	14,596,335	13,765,950.00
105- IPA II program (earmarked)	520,731 (1)	0.00(1)
200- Grant from the Basque Regional Government	100,000	66,000.00
202- Grant from the Spanish Government	100,000	60,100.00
540-Miscellaneous revenue	207 131	211,667.43(2)
602-Revenue from sale of publications	p.m.	327,20
Total	15 524 197	14,104,044.63

(1) Reinscription in the budget by 520,730.72, cashed in 2009.

(2) A refund from the Translation Centre for 207,131 is included.



EXPENDITURES. GENERAL TABLE.



BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2010

Budget outturn... describes how the budget was spent. It represents the difference between total revenue received and total payments made against that year's appropriations, with some adjustments¹

		2010	2009
REVENUE			
Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	+	13.765.950,00	12.517.169,00
Phare funds from Commission	+		759.550,00
Other contributions and funding received via the Commission	+		
Other donors	+	126.100,00	126.937,00
Fee income	+	327,20	873,00
Other revenue	+	211.667,43	18.611,30
TOTAL REVENUE (a)		14.104.044,63	13.423.140,30
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	5.056.619,42	4.525.066,57
Appropriations carried over	-	232.498,68	88.544,69
<i>Title II: Administrative Expenses</i>			
Payments	-	1.171.936,01	1.060.794,54
Appropriations carried over	-	446.488,19	420.679,84
<i>Title III: Operating Expenditure</i>			
Payments	-	5.046.290,40	3.898.961,65
Appropriations carried over	-	3.189.501,42	4.173.771,02
TOTAL EXPENDITURE (b)		15.143.334,12	14.167.818,31
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-1.039.289,49	-744.678,01
Cancellation of unused payment appropriations carried over from previous year	+	431.246,87	745.280,13
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	720.248,10	223.547,06
Exchange differences for the year (gain +/- loss -)		+/-	
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		112.205,48	224.149,18
Balance year N-1	+/-	224.149,18	506.566,81
Positive balance from year N-1 reimbursed in year N to the Commission	-	-224.149,18	-506.566,81
Result used for determining amounts in general accounting		112.205,48	224.149,18
Commission subsidy - agency registers accrued revenue and Commission accrued expense		13.653.744,52	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		112.205,48	
Interest generated by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission (liability)		+	
		20.239,77	53.410,19

¹ Brochure European Commission "Modernizing the EU accounts" available in http://ec.europa.eu/budget/library/publications/fin_manag_account/modernising_EU_accounts_en.pdf.

BUDGET 2010. AMENDING AND TRANSFERTS

Budget Title	Heading	Initial	Amended budget N°1	Amending budget N°2	Transfer of credits	New amount
ADMINISTRATIVE SUPPORT						
1	STAFF					
1 1	STAFF IN ACTIVE EMPLOYMENT					
1 1 0	Staff holding a post provided for in the establishment plan					
1 1 0 0	Basic salaries	2.807.705		-53.000	-15.000	2.739.705
1 1 0 1	Family allowances	393.808				393.808
1 1 0 2	Expatriation and foreign-residence allowances	390.422				390.422
1 1 0 3	Secretarial allowances	3.977				3.977
	Article 1 1 0	3.595.912	0	-53.000	-15.000	3.527.912
1 1 1	Other staff					
1 1 1 2	Local staff	34.588				34.588
1 1 1 3	Contract Agents	874.000	50.000	10.000	15.000	949.000
	Article 1 1 1	908.588	50.000	10.000	15.000	983.588
1 1 2	Professional training of staff					
1 1 2 0	Professional training of staff	110.000				110.000
	Article 1 1 2	110.000	0	0	0	110.000
1 1 3	Employer's social security contributions					
1 1 3 0	Insurance against sickness	120.000				120.000
1 1 3 1	Insurance against accidents and occupational disease	25.500				25.500
1 1 3 2	Insurance against unemployment	44.000				44.000
	Article 1 1 3	189.500	0	0	0	189.500
1 1 4	Miscellaneous allowances and grants					

Budget Title	Heading	Initial	Amended budget N°1	Amending budget N°2	Transfer of credits	New amount
1 1 4 0	Childbirth and death allowances and grants	1.000				1.000
1 1 4 1	Travel expenses for annual leave	70.000		15.000		85.000
	Article 1 1 4	71.000	0	15.000	0	86.000
1 1 7	Supplementary services					
1 1 7 5	Interim Services	80.000		18.000		98.000
1 1 7 6	Officials on secondment from Member States	92.000	-45.000			47.000
1 1 7 7	PMO administrative help	45.000				45.000
	Article 1 1 7	217.000	-45.000	18.000	0	190.000
1 1 8	Miscellaneous expenditure on staff recruitment and transfer					
1 1 8 0	Miscellaneous expenditure on staff recruitment	21.000	235.000			256.000
1 1 8 1	Travel expenses	4.200				4.200
1 1 8 2	Installation, resettlement and transfer allowances	31.500				31.500
1 1 8 3	Removal expenses	35.000				35.000
1 1 8 4	Temporary daily subsistence allowances	27.000				27.000
	Article 1 1 8	118.700	235.000	0	0	353.700
1 1 9	Salary weightings - Adjustments to remuneration					
1 1 9 0	Salary weightings	65.000	-35.000			30.000
	Article 1 1 9	65.000	-35.000	0	0	30.000
	CHAPTER 1 1	5.275.700	205.000	-10.000	0	5.470.700
1 4	SOCIOMEDICAL INFRASTRUCTURE					
1 4 1	Medical service	26.500		10.000		36.500

Budget Title	Heading	Initial	Amended budget N°1	Amending budget N°2	Transfer of credits	New amount
1 4 2	Other welfare expenditure	6.500				6.500
	CHAPTER 1 4	33.000	0	10.000	0	43.000
1 5	MOBILITY					
1 5 2	Mobility					
1 5 2 2	Trainees	20.000	-5.000			15.000
	Article 1 5 2	20.000	-5.000			15.000
	CHAPTER 1 5	20.000	-5.000	0	0	15.000
	TITLE 1	5.328.700	200.000	0	0	5.528.700
ACTIVITY ADMINISTRATIVE SUPPORT TO THE AGENCY						
2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE					
2 0	RENTAL OF BUILDINGS AND ASSOCIATED COSTS					
2 0 0	Rent					
2 0 0 0	Rent	701.577		25.077		726.654
2 0 1	Insurance					
2 0 1 0	Insurance	8.300				8.300
2 0 2	Water, gas, electricity and heating					
2 0 2 0	Water, gas, electricity and heating	92.490		21.510		114.000
2 0 3	Cleaning and maintenance					
2 0 3 0	Cleaning and maintenance	62.551		5.449		68.000
2 0 4	Fitting-out of premises					
2 0 4 0	Fitting-out of premises	28.259		6.241		34.500
2 0 5	Security and surveillance of buildings					
2 0 5 0	Security and surveillance of buildings	64.971		1.029		66.000
2 0 9	Administrative expenditure, taxes					
2 0 9 0	Administrative expenditure, taxes	487				487
	CHAPTER 2 0	958.635	0	59.306	0	1.017.941
2 1 0	I.T. operating expenditure					
2 1 0 0	I.T. operating expenditure	137.940		144.519		282.459
	Article 2 1 0	137.940	0	144.519	0	282.459
2 1 2	Services provided by I.T. staff					
2 1 2 0	Services provided by I.T. staff	108.014				108.014
	Article 2 1 2	108.014	0	0	0	108.014
2 1 3	Technical installations and electronic office equipment					

Budget Title	Heading	Initial	Amended budget N°1	Amending budget N°2	Transfer of credits	New amount
2 1 3 0	New and replacement purchases	101.500		24.500		126.000
2 1 3 3	Maintenance, use and repair	11.760		1.240		13.000
2 1 3 4	Electronic office equipment	224				224
	Article 2 1 3	113.484	0	25.740	0	139.224
	CHAPTER 2 1	359.438	0	170.259	0	529.697
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	25.500		8.000		33.500
	Article 2 2 1	25.500	0	8.000	0	33.500
2 2 3	Office vehicle					
2 2 3 2	Vehicle upkeep, petrol and hiring means of transport	1.574		700		2.274
	Article 2 2 3	1.574	0	700	0	2.274
2 2 5	Documentation and library expenditure					
2 2 5 0	Publications and subscriptions	9.388				9.388
2 2 5 1	Special library, documentation and reproduction equipment, binding and upkeep of library books	500				500
	Article 2 2 5	9.888	0	0	0	9.888
	CHAPTER 2 2	36.962	0	8.700	0	45.662
2 3	CURRENT ADMINISTRATIVE EXPENDITURE					
2 3 0	Stationery and office supplies					
2 3 0 0	Stationery and office supplies	22.129				22.129
	Article 2 3 0	22.129	0	0	0	22.129
2 3 2	Financial charges					
2 3 2 0	Bank charges	1.000				1.000
2 3 2 1	Exchange rate losses	500				500
2 3 2 9	Other financial charges	774				774
	Article 2 3 2	2.274	0	0	0	2.274
2 3 3	Outsourced services					
2 3 3 0	Legal expenses	20.000				20.000
	Article 2 3 3	20.000	0	0	0	20.000
2 3 5	Other operating expenditures					
2 3 5 2	Internal catering expenses	6.203				6.203
2 3 5 3	Departmental removals	610				610
2 3 5 9	Other expenditure	1.384				1.384
	Article 2 3 5	8.197	0	0	0	8.197
	CHAPTER 2 3	52.600	0	0	0	52.600
2 4	POSTAGE AND TELECOMMUNICATIONS					
2 4 0	Postage and delivery charges					

Budget Title	Heading	Initial	Amended budget N°1	Amending budget N°2	Transfer of credits	New amount
2 4 0 0	Postage and delivery charges	12.412		2.588		15.000
	Article 2 4 0	12.412	0	2.588	0	15.000
2 4 1	Telecommunications					
2 4 1 0	Telephone, telegraph, telex, radio and television subscriptions and charges	127.353		3.147		130.500
	Article 2 4 1	127.353	0	3.147	0	130.500
	CHAPTER 2 4	139.765	0	5.735	0	145.500
	TITLE 2	1.547.400	0	244.000	0	1.791.400
3	GENERAL OPERATING EXPENDITURE					
ACTIVITY EUROPEAN RISK OBSERVATORY - ANTICIPATING CHANGE						
3 0	EUROPEAN RISK OBSERVATORY - ANTICIPATING CHANGE					
3 0 0	European Risk Observatory - Anticipating Change					
3 0 0 0	European Risk Observatory	975.225		266.000		1.241.225
3 0 0 9	Mission expenses, duty travel expenses and other ancillary expenditure for "European Risk Observatory - Anticipating Change".	80.000		-20.000		60.000
	Article 3 0 0	1.055.225	0	246.000	0	1.301.225
	CHAPTER 3 0	1.055.225	0	246.000	0	1.301.225
ACTIVITY WORKING ENVIRONMENT INFORMATION						
3 1	WORKING ENVIRONMENT INFORMATION					
3 1 0	Information projects and schemes / Topic Centres (TC) and external contractors					
3 1 0 0	Working Environment Information	1.097.470		-10.000		1.087.470
3 1 0 9	Mission expenses, duty travel expenses and other ancillary expenditure for "Working Environment Information".	68.000				68.000
	Article 3 1 0	1.165.470	0	-10.000	0	1.155.470
	CHAPTER 3 1	1.165.470	0	-10.000	0	1.155.470
ACTIVITY COMMUNICATION, CAMPAIGNING AND PROMOTION						
3 2	COMMUNICATION, CAMPAIGNING AND PROMOTION					
3 2 0	Communication, Campaigning And Promotion					

Budget Title	Heading	Initial	Amended budget N°1	Amending budget N°2	Transfer of credits	New amount
3 2 0 0	Support to national focal point networks	1.050.000		-133.000		917.000
3 2 0 1	Establishment and management of the EU-OSHA information network on the Internet	400.000		106.500		506.500
3 2 0 2	Conferences, seminars, workshops, public events, promotional activities etc.	500.000		36.500		536.500
3 2 0 3	Publication and distribution of results of studies and of other information activities and corporate products	300.000				300.000
3 2 0 4	Pan - European awareness raising and information campaigns.	1.800.000		-310.000		1.490.000
3 2 0 9	Mission expenses, duty travel expenses and other ancillary expenditure for "Communication, Campaigning And Promotion".	60.000		20.000		80.000
	Article 3 2 0	4.110.000	0	-280.000	0	3.830.000
	CHAPTER 3 2	4.110.000	0	-280.000	0	3.830.000
ACTIVITY NETWORKING AND COORDINATION						
3 3	NETWORKING AND COORDINATION					
3 3 0	<i>Networking and Coordination</i>					
3 3 0 0	Networking and Coordination	382.423				382.423
3 3 0 2	Entertainment and representation expenses	15.000				15.000
3 3 0 4	Translation of studies, reports and working documents	1.038.579	-406.566	220.235		852.248
3 3 0 9	Mission expenses, duty travel expenses of "Networking and Coordination" and "Administrative Support" as well as other ancillary expenditure	147.000				147.000
	Article 3 3 0	1.583.002	-406.566	220.235	0	1.396.671
	CHAPTER 3 3	1.583.002	-406.566	220.235	0	1.396.671
	TITLE 3	7.913.697	-406.566	176.235	0	7.683.366
4 5	IPA II FOR WESTERN BALKANS AND TURKEY					
4 5 0	Instrument for pre-accession assistance for Western Balkans and Turkey (IPA II)	p.m.	520.731			520.731
	CHAPTER 4 5	p.m.	520.731		0	520.731
	TITLE 4	p.m.	520.731		0	520.731
	GRAND TOTAL	14.789.797	314.165	420.235	0	15.524.197

BUDGETARY IMPLEMENTATION

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)											
Item	Heading	Final credits	Committed	% Committed (2/1)	Paid	% Paid (5/1)	Carry forward	% carry forward	Paid + carry forward	Cancelled credits	% cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
A-1100	BASIC SALARIES	2 739 705.00	2 700 000.00	98.55 %	2 696 126.04	98.41%	0.00	0.00%	2 696 126.04	43 578.96	1.59%
A-1101	FAMILY ALLOWANCES	393 808.00	393 808.00	100.00 %	358 311.14	90.99%	0.00	0.00%	358 311.14	35 496.86	9.01%
A-1102	EXPATRIATION AND FOREIGN-RESIDENCE ALLOWANCES	390 422.00	380 000.00	97.33 %	378 046.19	96.83%	0.00	0.00%	378 046.19	12 375.81	3.17%
A-1103	SECRETARIAL ALLOWANCES	3 977.00	3 977.00	100.00 %	3 977.00	100.00%	0.00	0.00%	3 977.00	0.00	0.00%
A-1112	LOCAL STAFF	34 588.00	34 588.00	100.00 %	32 366.26	93.58%	0.00	0.00%	32 366.26	2 221.74	6.42%
A-1113	CONTRACT AGENTS	949 000.00	949 000.00	100.00 %	947 314.06	99.82%	0.00	0.00%	947 314.06	1 685.94	0.18%
A-1120	PROFESSIONAL TRAINING OF STAFF	110 000.00	109 687.16	99.72 %	61 530.32	55.94%	48 156.84	43.78%	109 687.16	312.84	0.28%
A-1130	INSURANCE AGAINST SICKNESS	120 000.00	120 000.00	100.00 %	118 746.33	98.96%	0.00	0.00%	118 746.33	1 253.67	1.04%
A-1131	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL	25 500.00	25 500.00	100.00 %	24 676.85	96.77%	0.00	0.00%	24 676.85	823.15	3.23%
A-	INSURANCE	44 000.00	44 000.00	100.00 %	42 475.17	96.53%	0.00	0.00%	42 475.17	1 524.83	3.47%

BUDGETARY IMPLEMENTATION - CURRENT APPROPRIATIONS (CI)											
Item	Heading	Final credits	Committed	% Committed (2/1)	Paid	% Paid (5/1)	Carry forward	% carry forward	Paid + carry forward	Cancelled credits	% cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
1132	AGAINST UNEMPLOYMENT										
A- 1140	CHILDBIRTH AND DEATH ALLOWANCES AND GRANTS	1,000.00		0,00 %		0,00 %	0,00	0,00 %		1,000.00	100,00 %
A- 1141	TRAVEL EXPENSES FOR ANNUAL LEAVE	85,000.00	85,000.00	100,00 %	68,209.58	80,25 %	0,00	0,00 %	68,209.58	16,790.42	19,75 %
A- 1175	INTERIM SERVICES	98,000.00	97,861.52	99,86 %	66,916.72	68,28 %	30,944.80	31,58 %	97,861.52	138.48	0,14 %
A- 1176	OFFICIALS ON SECONDMENT FROM MEMBER STATES	47,000.00	41,200.00	87,66 %	40,553.73	86,28 %	646.27	1,38 %	41,200.00	5,800.00	12,34 %
A- 1177	PMO ADMINISTRATIVE HELP	45,000.00	45,000.00	100,00 %	43,092.72	95,76 %	1,907.28	4,24 %	45,000.00	0,00	0,00 %
A- 1180	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	256,000.00	246,000.00	96,09 %	128,745.58	50,29 %	117,254.42	45,80 %	246,000.00	10,000.00	3,91 %
A- 1181	TRAVEL EXPENSES	4,200.00	1,200.00	28,57 %	657.76	15,66 %	0,00	0,00 %	657.76	3,542.24	84,34 %
A- 1182	INSTALLATION RESETTLEMENT	31,500.00	7,500.00	23,81 %	4,005.23	12,72 %	0,00	0,00 %	4,005.23	27,494.77	87,28 %

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (CI)											
Item	Heading	Final credits	Committed	% Committed (2/1)	Paid	% Paid (5/1)	Carry forward	% carry forward	Paid + carry forward	Cancelled credits	% cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
	AND TRANSFER ALLOW										
A-1183	REMOVAL EXPENSES	35,000,00	15,784,00	45,10 %	5,756,00	16,45%	10,028,00	28,65%	15,784,00	19,216,00	54,90%
A-1184	TEMPORARY DAILY SUBSISTENCE ALLOWANCES	27,000,00	27,000,00	100,00 %	10,373,73	38,42%	0,00	0,00%	10,373,73	16,626,27	61,58%
A-1190	SALARY WEIGHTINGS	30,000,00	12,000,00	40,00 %	45,45	0,15%	0,00	0,00%	45,45	29,954,55	99,85%
A-1410	MEDICAL SERVICE	36,500,00	33,268,15	91,15 %	13,147,08	36,02%	20,121,07	55,13%	33,268,15	3,231,85	8,85%
A-1420	OTHER WELFARE EXPENDITURE	6,500,00	3,907,50	60,12 %	467,50	7,19%	3,440,00	52,92%	3,907,50	2,592,50	39,88%
A-1522	TRAINEES	15,000,00	11,078,98	73,86 %	11,078,98	73,86%	0,00	0,00%	11,078,98	3,921,02	26,14%
	TOTAL TITLE I	5,528,700,00	5,387,360,31	97,44 %	5,056,619,42	91,46%	232,498,68	4,21%	5,289,118,10	239,581,90	4,33%
A-2000	RENT	726,654,00	680,846,06	93,70 %	673,993,77	92,75%	6,852,29	0,94%	680,846,06	45,807,94	6,30%
A-2010	INSURANCE	8,300,00	8,133,08	97,99 %	8,133,08	97,99%	0,00	0,00%	8,133,08	166,92	2,01%
A-2020	WATER GAS ELECTRICITY AND HEATING	114,000,00	103,384,24	90,69 %	100,016,15	87,73%	3,368,09	2,95%	103,384,24	10,615,76	9,31%
A-2030	CLEANING AND MAINTENANCE	68,000,00	57,613,74	84,73 %	13,944,27	20,51%	43,669,47	64,22%	57,613,74	10,386,26	15,27%

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)											
Item	Heading	Final credits	Committed	% Committed (2/1)	Paid	% Paid (5/1)	Carry forward	% carry forward	Paid + carry forward	Cancelled credits	% cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
A-2040	FITTING-OUT OF PREMISES	34.500,00	33.338,84	96,63 %	16.033,15	46,47%	17.305,69	50,16%	33.338,84	1.161,16	3,37%
A-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	66.000,00	64.238,95	97,33 %	50.168,66	76,01%	14.070,29	21,32%	64.238,95	1.761,05	2,67%
A-2090	ADMINISTRATIVE EXPENDITURE TAXES	487,00	483,80	99,34 %	483,80	99,34%	0,00	0,00%	483,80	3,20	0,66%
A-2100	I.T. OPERATING EXPENDITURE	282.459,00	243.826,47	86,32 %	116.119,32	41,11%	127.707,15	45,21%	243.826,47	38.632,53	13,68%
A-2120	SERVICES PROVIDED BY I.T. STAFF	108.014,00	81.469,26	75,42 %	36.265,86	33,58%	45.203,40	41,85%	81.469,26	26.544,74	24,58%
A-2130	NEW AND REPLACEMENT PURCHASES	126.000,00	115.841,44	91,94 %	48.790,73	38,72%	67.050,71	53,21%	115.841,44	10.158,56	8,06%
A-2133	MAINTENANCE USE AND REPAIR	13.000,00	12.178,65	93,68 %	6.860,83	52,78%	5.317,82	40,91%	12.178,65	821,35	6,32%
A-2134	ELECTRONIC OFFICE EQUIPMENT	224,00		0,00 %		0,00%	0,00	0,00%		224,00	100,00%
A-2210	NEW AND REPLACEMENT FURNITURE PURCHASES FURN	33.500,00	33.055,79	98,67 %	16.319,69	48,72%	16.736,10	49,96%	33.055,79	444,21	1,33%
A-	VEHICLE UPKEEP	2.274,00	2.274,00	100,00 %	1.701,06	74,80%	0,00	0,00%	1.701,06	572,94	25,20%

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)											
Item	Heading	Final credits	Committed	% Committed (2/1)	Paid	% Paid (5/1)	Carry forward	% carry forward	Paid + carry forward	Cancelled credits	% cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
2232	PETROL AND HIRING MEANS OF TRANSP										
A- 2250	PUBLICATIONS AND SUBSCRIPTIONS	9.388,00	9.388,00	100,00 %	7.388,78	78,70%	1.999,22	21,30%	9.388,00	0,00	0,00%
A- 2251	SPECIAL LIBRARY DOCUMENTATION AND REPRODUCTION	500,00		0,00 %		0,00%	0,00	0,00%		500,00	100,00%
A- 2300	STATIONERY AND OFFICE SUPPLIES	22.129,00	14.484,24	65,45 %	6.038,32	27,29%	8.445,92	38,17%	14.484,24	7.644,76	34,55%
A- 2320	BANK CHARGES	1.000,00	770,00	77,00 %	591,45	59,15%	0,00	0,00%	591,45	408,55	40,86%
A- 2321	EXCHANGE RATE LOSSES	500,00	500,00	100,00 %	500,00	100,00%	0,00	0,00%	500,00	0,00	0,00%
A- 2329	OTHER FINANCIAL CHARGES	774,00	730,28	94,35 %	730,28	94,35%	0,00	0,00%	730,28	43,72	5,65%
A- 2330	LEGAL EXPENSES	20.000,00	5.100,00	25,50 %		0,00%	5.100,00	25,50%	5.100,00	14.900,00	74,50%
A- 2352	INTERNAL CATERING EXPENSES	6.203,00	5.649,17	91,07 %	5.008,91	80,75%	640,26	10,32%	5.649,17	553,83	8,93%
A- 2353	DEPARTMENTAL REMOVALS	610,00	278,40	45,64 %	278,40	45,64%	0,00	0,00%	278,40	331,60	54,36%
A-	OTHER	1.384,00	1.384,00	100,00 %	792,56	57,27%	0,00	0,00%	792,56	591,44	42,73%

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (CI)											
Item	Heading	Final credits	Committed	% Committed (2/1)	Paid	% Paid (5/1)	Carry forward	% carry forward	Paid + carry forward	Cancelled credits	% cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
2359	EXPENDITURE										
A-2400	POSTAGE AND DELIVERY CHARGES	15.000,00	14.936,02	99,57 %	13.310,00	88,73%	1.626,02	10,84%	14.936,02	63,98	0,43%
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	130.500,00	129.862,70	99,51 %	48.466,94	37,14%	81.395,76	62,37%	129.862,70	637,30	0,49%
	TOTAL TITLE II	1.791.400,00	1.619.767,13	90,42 %	1.171.936,01	65,42 %	446.488,19	24,92 %	1.618.424,20	172.975,80	9,66 %
B3-000	RISK OBSERVATORY	1.241.225,00	1.205.624,37	97,13 %	353.051,03	28,44%	852.573,34	68,69%	1.205.624,37	35.600,63	2,87%
B3-009	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	60.000,00	60.000,00	100,00 %	49.882,51	83,14%	10.117,49	16,86%	60.000,00	0,00	0,00%
B3-100	WORKING ENVIRONMENT INFORMATION	1.087.470,00	1.069.926,74	98,39 %	590.213,20	54,27%	479.713,54	44,11%	1.069.926,74	17.543,26	1,61%
B3-109	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	68.000,00	68.000,00	100,00 %	57.034,62	83,87%	10.965,38	16,13%	68.000,00	0,00	0,00%
B3-200	SUPPORT TO NATIONAL FOCAL POINT NETWORKS	917.000,00	916.991,93	100,00 %	739.629,34	80,66%	177.362,59	19,34%	916.991,93	8,07	0,00%

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (C1)											
Item	Heading	Final credits	Committed	% Committed (2/1)	Paid	% Paid (5/1)	Carry forward	% carry forward	Paid + carry forward	Cancelled credits	% cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
B3-201	ESTABLISHMENT AND MANAGEMENT OF THE EU-OSHA	506.500,00	503.631,86	99,43 %	388.024,94	76,61%	115.606,92	22,82%	503.631,86	2.868,14	0,57%
B3-202	CONFERENCES SEMINARS WORKSHOPS PUBLIC EVENTS	536.500,00	506.341,54	94,38 %	422.529,19	78,76%	83.812,35	15,62%	506.341,54	30.158,46	5,62%
B3-203	PUBLICATION AND DISTRIBUTION OF RESULTS OF STUDIES	300.000,00	291.153,55	97,05 %	188.826,23	62,94%	102.327,32	34,11%	291.153,55	8.846,45	2,95%
B3-204	PAN - EUROPEAN AWARENESS RAISING AND INFORMATION	1.490.000,00	1.433.242,89	96,19 %	1.015.506,82	68,15%	417.736,07	28,04%	1.433.242,89	56.757,11	3,81%
B3-209	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	80.000,00	80.000,00	100,00 %	61.752,32	77,19%	18.247,68	22,81%	80.000,00	0,00	0,00%
B3-300	NETWORKING AND COORDINATION	382.423,00	374.608,31	97,96 %	146.181,70	38,23%	228.426,61	59,73%	374.608,31	7.814,69	2,04%
B3-302	ENTERTAINMENT AND REPRESENTATION EXPENSES	15.000,00	6.774,53	45,16 %	5.593,13	37,29%	1.181,40	7,88%	6.774,53	8.225,47	54,84%

BUDGETARY IMPLEMENTATION – CURRENT APPROPRIATIONS (CI)											
Item	Heading	Final credits	Committed	% Committed (2/1)	Paid	% Paid (5/1)	Carry forward	% carry forward	Paid + carry forward	Cancelled credits	% cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=4+6	9=1-8	10=9/1
B3-304	TRANSLATION OF STUDIES REPORTS AND WORKING	852.248,00	852.248,00	100,00 %	555.575,69	65,19%	296.672,31	34,81%	852.248,00	0,00	0,00%
B3-309	MISSION EXPENSES DUTY TRAVEL EXPENSES OF NETW	147.000,00	147.000,00	100,00 %	129.287,72	87,95%	17.712,28	12,05%	147.000,00	0,00	0,00%
	TOTAL TITLE III	7.683.366,00	7.515.543,72	97,82 %	4.703.088,44	61,21%	2.812.455,28	36,60%	7.515.543,72	167.822,28	2,18%
	TOTAL BUDGET	15.003.466,00	14.522.671,16	96,80 %	10.931.643,87	72,86%	3.491.442,15	23,27%	14.423.086,02	580.379,98	3,87%

BUDGETARY IMPLEMENTATION. APPROPRIATIONS CARRIED FORWARD (C8)						
Item	Heading	Final credits	Paid	% Paid (5/1)	Canceled credits	% cancelled credits
		1	2	3=2/1	9=1-8	10=9/1
A-1120	PROFESSIONAL TRAINING OF STAFF	47.050,33	43.611,53	92,69%	3.438,80	7,31%
A-1175	INTERIM SERVICES	20.725,82	15.643,56	75,48%	5.082,26	24,52%
A-1177	PMO ADMINISTRATIVE HELP	3.973,46	1.540,01	38,76%	2.433,45	61,24%
A-1410	MEDICAL SERVICE	13.479,08	13.259,96	98,37%	219,12	1,63%
A-1420	OTHER WELFARE EXPENDITURE	3.316,00	3.025,00	91,22%	291,00	8,78%
TOTAL TITLE I		88.544,69	77.080,06	87,05%	11.464,63	12,95%
A-2000	RENT	27.484,30	27.014,85	98,29%	469,45	1,71%
A-2020	WATER GAS ELECTRICITY AND HEATING	6.480,31	6.375,41	98,38%	104,90	1,62%
A-2030	CLEANING AND MAINTENANCE	41.832,81	41.832,81	100,00 %	0,00	0,00%
A-2040	FITTING-OUT OF PREMISES	3.691,34	3.691,34	100,00 %	0,00	0,00%
A-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	11.054,77	11.054,34	100,00 %	0,43	0,00%
A-2100	I.T. OPERATING EXPENDITURE	41.862,99	40.631,99	97,06%	1.231,00	2,94%
A-2120	SERVICES PROVIDED BY I.T. STAFF	108.785,00	108.644,42	99,87%	140,58	0,13%
A-2130	NEW AND REPLACEMENT PURCHASES	69.460,91	69.460,91	100,00 %	0,00	0,00%
A-2133	MAINTENANCE USE AND REPAIR	2.107,33	2.107,33	100,00 %	0,00	0,00%
A-2210	NEW AND REPLACEMENT FURNITURE PURCHASES FURN	14.506,83	14.506,83	100,00 %	0,00	0,00%
A-2250	PUBLICATIONS AND SUBSCRIPTIONS	4.455,67	767,25	17,22%	3.688,42	82,78%
A-2300	STATIONERY AND OFFICE SUPPLIES	1.767,33	1.767,33	100,00 %	0,00	0,00%
A-2352	INTERNAL CATERING EXPENSES	624,36	615,06	98,51%	9,30	1,49%
A-2353	DEPARTMENTAL REMOVALS	266,80	266,80	100,00 %	0,00	0,00%
A-2400	POSTAGE AND DELIVERY CHARGES	1.829,92	1.060,99	57,98%	768,93	42,02%
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	84.469,17	78.761,63	93,24%	5.707,54	6,76%
TOTAL TITLE II		420.679,84	408.559,29	97,12%	12.120,55	2,88%
B3-000	RISK OBSERVATORY	696.977,57	625.957,96	89,81%	71.019,61	10,19%
B3-009	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	19.318,76	7.763,58	40,19%	11.555,18	59,81%

BUDGETARY IMPLEMENTATION. APPROPRIATIONS CARRIED FORWARD (C8)						
Item	Heading	Final credits	Paid	% Paid (5/1)	Canceled credits	% cancelled credits
		1	2	3=2/1	9=1-8	10=9/1
B3-100	WORKING ENVIRONMENT INFORMATION	315.309,17	219.804,54	69,71%	95.504,63	30,29%
B3-109	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	15.206,04	4.025,99	26,48%	11.180,05	73,52%
B3-200	SUPPORT TO NATIONAL FOCAL POINT NETWORKS	240.704,90	228.075,04	94,75%	12.629,86	5,25%
B3-202	CONFERENCES SEMINARS WORKSHOPS PUBLIC EVENTS	145.219,97	130.821,72	90,09%	14.398,25	9,91%
B3-203	PUBLICATION AND DISTRIBUTION OF RESULTS OF STUDIES	185.223,36	173.350,48	93,59%	11.872,88	6,41%
B3-204	PAN - EUROPEAN AWARENESS RAISING AND INFORMATION	1.203.082,59	1.116.460,46	92,80%	86.622,13	7,20%
B3-209	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	5.240,79	2.750,45	52,48%	2.490,34	47,52%
B3-300	NETWORKING AND COORDINATION	197.897,03	124.686,41	63,01%	73.210,62	36,99%
B3-302	ENTERTAINMENT AND REPRESENTATION EXPENSES	1.259,12	528,16	41,95%	730,96	58,05%
B3-304	TRANSLATION OF STUDIES REPORTS AND WORKING	405.131,22	403.920,00	99,70%	1.211,22	0,30%
B3-309	MISSION EXPENSES DUTY TRAVEL EXPENSES OF NETW	22.952,40	7.716,44	33,62%	15.235,96	66,38%
TOTAL TITLE III		3.453.522,92	3.045.861,23	88,20%	407.661,69	11,80%
TOTAL C8		3.962.747,45	3.531.500,58	89,12%	431.246,87	10,88%

BUDGETARY IMPLEMENTATION, EARMARKED REVENUES, IPA II (R0)									
Credits		Committed		Paid		%	Carry forward comm. to 2011	Carry over credits to 2011	Amount
Total	2010	2010	2009	2010	Total				
1	2	3	4	5	6=4+5	7=6/1	8=3-5	9=1-6-8	
627 970,00	520 730,72	273 145,38	107 239,28	143 684,58	250 923,86	39,96%	129 460,80	247 585,34	

FINANCIAL STATEMENTS

Pursuant to articles 76 up to article 83 of the Financial Regulation of the Agency, and the account rule n°2², 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, the accounts are presented under accrual basis³. According with the existents 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 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 recognised when they occur... even if the payments (are) to be made the following year". See foot note 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 charges 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 (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

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)

	Annexe n°	31.12.2010	31.12.2009	Variation
ASSETS				
A. NON CURRENT ASSETS				
Intangible fixed assets	A1	34.390,20	14.881,30	19.508,90
Tangible fixed assets		241.741,05	267.753,43	-26.012,38
Plant and equipment		31.395,19	37.872,69	-6.477,50
Computer hardware		113.127,99	144.867,98	-31.739,99
Furniture and vehicles		96.172,18	84.017,79	12.154,39
Other fixtures and fittings		1.045,69	994,97	50,72
Long-term receivables	A2	4.260,31	4.260,31	0,00
Long-term receivables		4.260,31	4.260,31	0,00
TOTAL NON CURRENT ASSETS		280.391,56	286.895,04	-6.503,48
B. CURRENT ASSETS				
Short-term pre-financing	A3	15.593,10	131.618,60	-116.025,50
Short-term pre-financing		15.593,10	131.618,60	-116.025,50
Short-term receivables		103.641,49	326.932,77	-223.291,28
Current receivables	A4	73.900,00	0,00	73.900,00
Sundry receivables	A5	29.332,01	11.042,90	18.289,11
Other	A6	0,00	107.239,28	-107.239,28
Deferrals and Accruals with consolidated EU entities		0,00	107.239,28	-107.239,28
Short-term receivables with consolidated EU entities	A4	409,48	208.650,59	208.241,11
Cash and cash equivalents	A7	4.073.974,72	5.037.623,97	963.649,25
TOTAL CURRENT ASSETS		4.193.209,31	5.496.175,34	-1.302.966,03
TOTAL		4.473.600,87	5.783.070,38	-1.309.469,51
LIABILITIES				
A. Net Assets		2.494.567,38	2.665.588,27	-171.020,89
Accumulated surplus/deficit		2.665.588,27	2.942.455,21	276.866,94
Economic result of the year - profit+/loss-		-171.020,89	-276.866,94	105.846,05
C. NON CURRENT LIABILITIES		0,00	43.017,00	-43.017,00
Provisions for risks and charges	L1	0,00	43.017,00	-43.017,00
TOTAL A+B+C		2.494.567,38	2.708.605,27	-214.037,89
D. CURRENT LIABILITIES		1.979.033,49	3.074.465,11	-1.095.431,62
Accounts payable		1.979.033,49	3.074.465,11	-1.095.431,62
Current payables	L2	112.114,47	161.553,19	-49.438,72
Sundry payables	L3	44.862,16	36.546,76	8.315,40
Other		1.283.362,81	1.758.872,69	-475.509,88
Accrued charges	L4	1.076.727,81	1.729.462,69	-652.734,88
Deferrals and accruals with consolidated EU entities		206.635,00	29.410,00	177.225,00
Accounts payable with consolidated EU entities		538.694,05	1.117.492,47	-578.798,42
Pre-financing received from consolidated EU entities	L5	489.251,62	1.051.636,56	-562.384,94
Other accounts payable against consolidated EU entities	L6	49.442,43	65.855,91	-16.413,48
TOTAL D. CURRENT LIABILITIES		1.979.033,49	3.074.465,11	-1.095.431,62
TOTAL		4.473.600,87	5.783.070,38	-1.309.469,51

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)

	2010	2009	Variation
Revenues from administrative operations	0,00	3.197,68	-3.197,68
Other operating revenue	14.002.293,08	12.893.015,03	1.109.278,05
Total operating revenue	14.002.293,08	12.896.212,71	1.106.080,37
Administrative expenses	-7.329.641,68	-6.596.332,80	-733.308,88
All Staff expenses	-4.774.780,51	-4.625.440,81	-149.339,70
Fixed asset related expenses	-6.503,48	-11.775,23	5.271,75
Other administrative expenses	-2.548.357,69	-1.959.116,76	-589.240,93
Operational expenses	-6.842.387,62	-6.575.529,47	-266.858,15
Total operating expenses	-14.172.029,30	-13.171.862,27	-1.000.167,03
Surplus/(deficit) from operating activities	-169.736,22	-275.649,56	105.913,34
Financial expenses	-1.284,67	-1.217,38	-67,29
Surplus/ (deficit) from non operating activities	-1.284,67	-1.217,38	-67,29
Surplus/(deficit) from ordinary activities	-171.020,89	-276.866,94	105.846,05
Economic result of the year	-171.020,89	-276.866,94	105.846,05



BUDGETARY VERSUS ECONOMIC OUTTURN: COMPARISON

	Items included in economic, but not in budgetary outturn	Items included in budgetary, but not in economic outturn	TOTAL
Budget Outturn 2010		112.205,48	112.205,48
Outturn to reimburse to the EC	-112.205,48		-112.205,48
Project IPA II (205-943)			-377.046,14
Prefinancing received		-627.970,00	
Outstanding cost statements	250.923,86		
Prefinancing given			-198.212,50
Prefinancing paid 2010		210.054,10	
Outstanding cost statements 2010	-276.648,00		
Prefinancing 2009 cleared 2010	-131.618,60		
Impact on fixed assets			-6.503,48
Purchase	108.384,98		
Depreciation	-114.888,46		
Reversal of accrual operations			1.744.028,54
Expenses	1.908.142,19		
Reversion provision	43.017,00		
Incomes	-207.130,65		
Amounts paid C8			-3.531.500,58
Paid C8	-3.531.500,58		
Adjustment of incomes			73.900,00
RO 2010 not cashed	73.900,00		
Adjustment of expenses			2.450.547,82
Elimination carry over		3.868.488,29	
Accrued expenses 2010	-1.201.175,81		
Amounts payables 2010	-54.248,76		
Amount payables 2010 pending conforme aux faits	-69.787,27		
Amount payables 2009	12.283,69		
Cancellation unused C8		-431.246,87	-431.246,87
Economic Outturn Account			-171.020,89

CASH-FLOW TABLE (INDIRECT METHOD)

	2010	2009
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	-171.020,89	-276.866,94
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	10.798,69	20.965,25
Depreciation (tangible fixed assets) +	83.420,31	67.334,44
Increase/(decrease) in Provisions for risks and liabilities	-43.017,00	43.017,00
(Increase)/decrease in Short term Pre-financing	116.025,50	-93.118,60
(Increase)/decrease in Short term Receivables	15.050,17	-307.600,46
(Increase)/decrease in Receivables related to consolidated EU entities	208.241,11	-208.650,59
Increase/(decrease) in Accounts payable	-516.633,20	457.570,28
Increase/(decrease) in Liabilities related to consolidated EU entities	-578.798,42	393.874,23
Net cash Flow from operating activities	-875.933,73	96.524,61
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-108.384,98	-123.202,56
Proceeds from tangible and intangible fixed assets (+)	20.669,46	46.678,10
Net cash flow from investing activities	-87.715,52	-76.524,46
Net increase/(decrease) in cash and cash equivalents	-963.649,25	20.000,15
Cash and cash equivalents at the beginning of the period	5.037.623,97	5.017.623,82
Cash and cash equivalents at the end of the period	4.073.974,72	5.037.623,97

STATEMENT OF CHANGES IN NET ASSETS

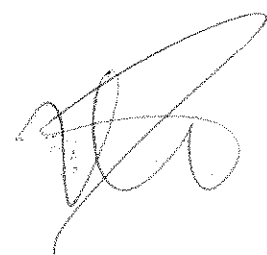
Net assets	Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
Balance as of 31 December 2009	2.942.455,21	-276.866,94	2.665.588,27
Balance as of 1 January 2010 (if restated)	2.942.455,21	-276.866,94	2.665.588,27
Allocation of the Economic Result of Previous Year	-276.866,94	276.866,94	0,00
Economic result of the year		-171.020,89	-171.020,89
Balance as of 31 December 2010	2.665.588,27	-171.020,89	2.494.567,38

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	2010	2009
Guarantees given	72.893,94	72.893,94
TOTAL	72.893,94	72.893,94
Commitments for future funding	2010	2009
RAL - Commitments against appropriations not yet consumed	2.000.000,00	1.800.000,00
Operating lease	1.972.895,00	2.123.010,00
TOTAL	3.972.895,00	3.923.010,00



NOTES TO THE FINANCIAL STATEMENTS

A1. FIXED ASSETS.

Intangible fixed assets

2010	Computer Software
Depreciation rate (%)	25
Gross carrying amounts 01.01.2010	314.001,79
Additions	30.307,59
Disposals	
Gross carrying amounts 31.12.2010	344.309,38
Accumulated amortization and impairment 01.01.2010	-299.120,49
Amortization	-10.798,69
Write-back of amortization	
Disposals	
Accumulated amortization and impairment 31.12.2010	-309.919,18
Net carrying amounts 31.12.2010	34.390,20

Tangible fixed assets

2010	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Depreciation rate (%)	25	25	10/25	25	
Gross carrying amounts 01.01.2010	438.064,57	564.507,08	408.994,12	11.488,33	1.423.054,10
Additions	13.626,64	30.769,25	32.764,55	916,95	78.077,39
Disposals	-20.669,46				-20.669,46
Gross carrying amounts 31.12.2010	431.021,75	595.276,33	441.758,67	12.405,28	1.480.462,03
Accumulated amortization and impairment 01.01.2010	-400.191,88	-419.639,10	-324.976,33	-10.493,36	-1.155.300,67
Depreciation	-20.104,14	-62.509,24	-20.610,16	-866,23	-104.089,77
Disposals	20.669,46				20.669,46
Accumulated amortization and impairment 31.12.2010	-399.626,56	-482.148,34	-345.586,49	-11.359,59	-1.238.720,98
Net carrying amounts 31.12.2010	31.395,19	113.127,99	96.172,18	1.045,69	241.741,05

A2. Long term receivables.

Amounts paid in concept of guarantees

	2010	2009
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 2010

Payment(s) intended to provide the beneficiary with a cash advance to carry out a project...it is recorded as an asset because it is not a definitive expense until the relevant contractual conditions are met. (See footnote 1)

Item	Commitment	Payment number	Concept	LE Key List	LE Name List	Committed 2010	Prefinancing paid 2010	RAL 2010	Estimation expenses incurred by the final beneficiary in 2010
3000	OSH.1998	OSH.3554	Tc-Osh - Osha/Sc/Rou/2010/02 - Lit Surv Nanomat Risk Perception	6000068183	Tyoterveyslaitos*Finnish Institute	25.000,00	5.000,00	20.000,00	17.000,00
	OSH.1999	OSH.3555	Tc-Osh - Osha/Sc/Rou/2010/03 - Review On Worker Involvement			39.875,00	7.975,00	31.900,00	23.925,00
	OSH.2000	OSH.3556	Tc-Osh - Osha/Sc/Rou/2010/04 - Risks And Trends Woman			47.345,00	9.469,00	37.876,00	35.982,00
	OSH.2001	OSH.3557	Tc-Osh - Osha/Sc/Rou/2010/05 - Occupational Burden Of Disease			74.500,00	14.900,00	59.600,00	56.620,00
	OSH.2511	OSH.4903	Tc-Osh - Osha/Sc/Rou/2010/09 - Oshwiki - Management Systems			74.700,00	14.940,00	59.760,00	0,00
	OSH.2512	OSH.4901	Tc-Osh - Osha/Sc/Rou/2010/10 - Oshwiki - Accident Prevention			74.700,00	14.940,00	59.760,00	0,00
	OSH.2513	OSH.4900	Tc-Osh - Osha/Sc/Rou/2010/11 - Oshwiki - Dangerous Substances			89.640,00	17.928,00	71.712,00	0,00
	OSH.2514	OSH.4899	Tc-Osh - Osha/Sc/Rou/2010/12 - Oshwiki - Musculo. Disorders			89.640,00	17.928,00	71.712,00	0,00
	OSH.2515	OSH.4898	Tc-Osh - Osha/Sc/Rou/2010/13 - Oshwiki - Psycho. Issues			89.640,00	17.928,00	71.712,00	0,00
	OSH.2516	OSH.4897	Tc-Osh - Osha/Sc/Rou/2010/14 - Oshwiki - Maintenance And Osh			67.230,00	13.446,00	53.784,00	0,00
	OSH.2540	OSH.4894	Hse - Osha/C/Rou/2009/02 - Foresight Project Phase 2			97.934,00	19.587,00	78.347,00	0,00
	OSH.1993	OSH.3564	Tc-Osh - Sc2010/16-State Of Art Review-Dangerous Substances-Fc Weiu-Rou/2008/01	6000075298	Health And Safety Executive	39.875,00	7.975,00	31.900,00	27.115,00
	OSH.1995	OSH.3566	Tc-Osh-Sc2010/18-Sect.Quest.-Prevention Solutions- Fcweiu-Rou/2008/01	6000068183	Tyoterveyslaitos*Finnish Institute	22.410,00	4.482,00	17.928,00	11.653,00
	OSH.1996	OSH.3567	Tc-Osh-Sc2010/15-Evidence Based Prevention Literature Review-Fc Weiu-Rou/2008/01			25.000,00	5.000,00	20.000,00	21.000,00
3100									

Item	Commitment	Payment number	Concept	LE Key List	LE Name List	Committed 2010	Prefinancing paid 2010	RAL 2010	Estimation expenses incurred by the final beneficiary in 2010
	OSH.2143	OSH.3860	Tc-Osh - Contract Osha/Sc/Weiu/2010/19 - Testing Ora Tool			60.000,00	12.000,00	48.000,00	36.876,00
3100	OSH.2154	OSH.4416	Tc-Osh - Contract Osha/Sc/Weiu/2010/21 - Article Prevention Solution	6000068183	Tyoterveyslaitos*Finnish Institute	14.940,00	2.988,00	11.952,00	5.378,00
	OSH.2155	OSH.4024	Tc-Osh - Contract Osha/Sc/Weiu/2010/22 - Review Social Innov. + Osh Perform.			39.875,00	7.975,00	31.900,00	35.975,00
Subtotal C1 budget						972.304,00	194.461,00	777.843,00	271.524,00
4500 (R0)	OSH.2146	OSH.4111	Zenelli Rozana - Contract Eu-Osha/C/Ipa2/2010/02 - Translation Service	6000005283	Republika E Shqiperise*Republique D	9.996,00	2.998,80	6.997,20	5.997,60
	OSH.2147	OSH.4761	Milojevic Ljiljana - Contract Eu-Osha/C/Ipa2/2010/03 - Translation Service	6000327256	Milojevic	10.000,00	3.000,00	7.000,00	5.800,00
	OSH.2148	OSH.4415	Nova Tercume Ltd - Contract Eu-Osha/C/Ipa2/2010/04 - Translation Service	6000280485	Nova Tercume Limited Sirketi	11.989,00	3.596,70	8.392,30	6.954,00
	OSH.2199	OSH.4110	Uros Zekovic - Translation Contract Eu-Osha/C/Ipa2/2010/06	6000263383	Zekovic	19.992,00	5.997,60	13.994,40	10.196,00
Subtotal Earmarked revenues						51.977,00	15.593,10	36.383,90	28.947,60

Only the operations R0 are taken into consideration in the assets of the balance sheet

NOTE A4: CURRENT RECEIVABLES

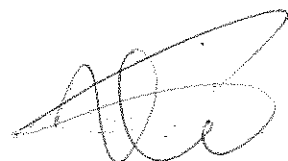
	2010	2009
ECHA Agency		44,88
Translation Centre		207.130,65
EC (PMO)	409,48	1.475,06
Member state (Spain)	73.900,00	0,00
TOTAL	74.309,48	208.650,59

NOTE A5: SUNDRY RECEIVABLES

	2010	2009
Mission advances and plane tickets not regularized	1.449,71	1.392,40
Decrease of salary to be recovered to staff	0,00	9.650,50
To be recovered to staff (HB 45202000)	27.882,30	0,00
TOTAL	29.332,01	11.042,90

NOTE A6: ACCRUED INCOMES CONSOLIDATED ENTITIES

	2010	2009
Outstanding cost statements IPA 2 project	See note L5	107.239,28



NOTE A7 CASH AND CASH EQUIVALENTS

The Agency held one bank account in BBVA, aligned with the conditions applied for the bank to the European Commission. The interest is paid half-yearly, June and December.

	2010	2009
Bank account	4.070.974,72	5.036.718,05
Petty cash	3.000,00	904,92
TOTAL	4.073.974,72	5.037.622,97

NOTE L1: PROVISION FOR RISKS AND CHARGES

	2010	2009
Refused salary increase	0,00	43.017,00

NOTE L2: CURRENT PAYABLES.

The amounts correspond to pending invoices arrived in 2010 and pending for payment at the year end.

	2010	2009
Pending invoices arrived during the year	112.114,47	161.553,19

NOTE L3: SUNDRY PAYABLES

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

	2010	2009
TOTAL	44.862,16	36.546,76

NOTE L4: DEFERRALS AND ACCRUALS

This amount corresponds to pending amounts owed, whose invoice were not arrived up to 31/12/10. Also the estimated expenses of prefinancement given (See note A3) are included.

	2010	2009
Outstanding cost statements for year N, to be arrived the year N+1, not covered by prefinancing (eligible expenses) – see note A3	77.063,00	66.210,00
Pending invoices, not arrived up to 31/12 of the year	845.795,63	1.543.010,69
Untaken annual leave	153.869,18	120.242,00
TOTAL	1.076.727,81	1.729.462,69

With consolidated entities:

	2010	2009
Translation Centre	206.635,00	29.410,00
TOTAL	206.635,00	29.410,00

NOTE L5: PRE-FINANCING RECEIVED FROM CONSOLIDATED EC ENTITIES

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

	2010	2009
Budget outturn (see table)	112.205,48	224.149,18
CARDS Contract 2007-535. Open prefinancing	0,00	211.663,00
CARDS Contract 2007-535. Outstanding cost statements	0,00	(49.418,75)
IPA I (146-685) Open prefinancing	0,00	198.740,00
IPA I (146-685) Outstanding cost statements	0,00	(161.466,87)
IPA II (205-943) Open prefinancing (See note A6)	627.970,00	627.970,00
IPA II. Outstanding cost statements	(250.923,86)	See note A6
TOTAL	489.251,62	1.051.636,56

NOTE L6: OTHER ACCOUNTS PAYABLE AGAINST CONSOLIDATED EC ENTITIES.

	2010	2009
Interest bank account	20.239,77	53.410,19
Other amounts consolidated entities (ECHA, IGEL, EC, OPOCE)	29.202,66	12.445,72
TOTAL	49.442,43	65.855,91

