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(Information)

COMMISSION

European Agency for Safety and Health at Work — Publication of the final accounts for the financial year 2004

(2005/C 269/01)

The complete version of the final accounts may be found at the following address:

<http://agency.osha.eu.int>

Table 1

Implementation of the budget for the financial year 2004

(million euro)

| Revenue | | | Expenditure | | | | | | | | | | | | | |
|---------------------|--|-------------------|-----------------------------------|------------------------------------|----------------|------|-----------------|----------------|--|------|----------------|--|----------------|------|-----------------|----------------|
| Source of revenue | Revenue entered in the final budget for the financial year | Revenue collected | Expenditure allocation | Appropriations in the final budget | | | | | Appropriations carried over from the previous financial year | | | Available appropriations (2004 budget and financial year 2003) | | | | |
| | | | | entered | commit- ted | paid | carried over | cancell- ed | outstan- ding commit- ments | paid | cancell- ed | appro- pria- tions | commit- ted | paid | carried over | cancell- ed |
| Community subsidies | 10,6 | 9,5 | Title I Staff | 4,3 | 3,7 | 3,4 | 0,1 | 0,9 | 0,1 | 0,1 | 0,0 | 4,4 | 3,8 | 3,4 | 0,1 | 0,9 |
| Own revenue | 0,0 | 0,0 | Title II Administration | 1,4 | 1,2 | 1,0 | 0,2 | 0,2 | 0,2 | 0,2 | 0,0 | 1,6 | 1,4 | 1,1 | 0,2 | 0,2 |
| Other subsidies | 0,2 | 0,1 | Title III Operating activities | 5,0 | 5,0 | 2,4 | 2,5 | 0,1 | 5,9 | 5,0 | 0,8 | 10,9 | 10,9 | 7,4 | 2,5 | 0,9 |
| Other revenue | 0,0 | 0,1 | Phare expenditure | | | | | | 0,5 | 0,4 | 0,1 | 0,5 | 0,5 | 0,4 | | 0,1 |
| Phare revenue | 0,0 | 0,1 | | | | | | | | | | | | | | |
| Total | 10,8 | 9,8 | Total | 10,8 | 10,0 | 6,8 | 2,9 | 1,2 | 6,6 | 5,6 | 1,0 | 17,4 | 16,6 | 12,4 | 2,9 | 2,2 |

NB: Differences in totals are due to the effects of rounding.

Table 2

Revenue and expenditure account for the financial years 2004 and 2003

(1 000 euro)

| | 2004 | 2003 |
|---|--------------|----------------|
| Revenue | | |
| Community subsidies | 9 542 | 11 641 |
| Other subsidies | 66 | 66 |
| Other revenue | 111 | 157 |
| Phare revenue | 121 | 824 |
| Total revenue (a) | 9 840 | 12 688 |
| Expenditure | | |
| <i>Staff — Title I of the budget</i> | | |
| Payments | 3 379 | 3 245 |
| Appropriations carried over | 60 | 87 |
| <i>Administration — Title II of the budget</i> | | |
| Payments | 966 | 1 146 |
| Appropriations carried over | 248 | 186 |
| <i>Operating activities — Title III of the budget</i> | | |
| Payments ⁽¹⁾ | 2 426 | 2 559 |
| Appropriations carried over | 2 549 | 5 859 |
| <i>Phare expenditure</i> | | |
| Payments | 0 | 548 |
| Appropriations carried over | 0 | 502 |
| Total expenditure (b) | 9 628 | 14 131 |
| Outturn for the financial year (c = a - b) ⁽²⁾ | 212 | - 1 443 |
| Balance carried over from the previous financial year | - 1 987 | - 1 108 |
| Appropriations carried over from the previous financial year and cancelled | 887 | 766 |
| Sums to be re-used carried over from the previous financial year and not used | 0 | 1 |
| RO (PhareII) | 144 | 0 |
| Payments against commitments cancelled in 2002 | 0 | - 191 |
| Exchange-rate differences | 0 | 4 |
| Phare amount to be refunded to the Commission | - 39 | 0 |
| Adjustment entries | 3 | - 16 |
| Outturn for the financial year before economic adjustments (d) | - 779 | - 1 987 |
| Budget revenue to be recovered | 0 | 850 |
| Other revenue to be recovered | 0 | 3 |
| Acquisitions of fixed assets | 58 | 207 |
| Depreciation | - 175 | - 186 |
| Stock | - 6 | 0 |
| Scrapping of fixed assets | - 91 | 0 |
| Depreciation | 88 | 0 |
| Miscellaneous expenditure | - 34 | - 1 |
| Economic adjustments (e) | - 161 | 873 |
| Balance for the financial year (d + e) | - 940 | - 1 113 |

⁽¹⁾ This sum includes payments made from the appropriations to be reused in 2004 (18 573 euro).

⁽²⁾ Calculation according to the principles of Article 15 of Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 (OJ L 130, 31.5.2000, p. 8).

NB: Differences in totals are due to the effects of rounding.

Table 3

Balance sheet at 31 December 2004 and 31 December 2003

(1 000 euros)

| Assets | 2004 | 2003 | Liabilities | 2004 | 2003 |
|------------------------------------|--------------|--------------|---|--------------|--------------|
| Fixed assets | | | Own capital | | |
| Computer software | 66 | 95 | Own capital | 431 | 431 |
| IT equipment | 90 | 136 | Balance for the financial year | - 67 | - 1 113 |
| Fittings and furniture | 169 | 215 | <i>Subtotal</i> | 365 | - 683 |
| Transportation equipment | 0 | 0 | Medium and long-term liabilities | | |
| <i>Subtotal</i> | 325 | 445 | Liabilities against assigned revenue | 0 | 0 |
| Medium and long-term assets | | | <i>Subtotal</i> | 0 | 0 |
| Community subsidies | 0 | 0 | Current liabilities | | |
| <i>Subtotal</i> | 0 | 0 | Non-automatic carry-overs | 0 | 135 |
| Stocks | | | Automatic carry-overs | 2 857 | 6 498 |
| Office supplies | 0 | 6 | Commission | 145 | 282 |
| <i>Subtotal</i> | 0 | 6 | Sundry accounts payable | 67 | 128 |
| Current assets | | | Payroll deductions | 0 | 73 |
| Community subsidies | 809 | 1 035 | Liabilities against assigned revenue | 0 | 0 |
| Sundry accounts receivable | 19 | 62 | <i>Subtotal</i> | 3 069 | 7 117 |
| Recoverable VAT | 0 | 0 | Suspense accounts | | |
| <i>Subtotal</i> | 828 | 1 097 | Recovery orders | 0 | 0 |
| Cash accounts | | | Revenue for re-use | 0 | 11 |
| Bank and cash | 2 305 | 4 889 | <i>Subtotal</i> | 0 | 11 |
| Imprest accounts | 3 | 1 | Provisions for risks and charges | | |
| <i>Subtotal</i> | 2 308 | 4 890 | Cases pending | 34 | 0 |
| Suspense accounts | | | <i>Subtotal</i> | 34 | 0 |
| Advances | 6 | 6 | | | |
| <i>Subtotal</i> | 6 | 6 | | | |
| Total | 3 468 | 6 445 | Total | 3 468 | 6 445 |

NB: Differences in totals are due to the effects of rounding.