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### Information and Notices

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## I

*(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														
<b>Total</b>	10,8	9,8	<b>Total</b>	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
<b>Revenue</b>		
Community subsidies	9 542	11 641
Other subsidies	66	66
Other revenue	111	157
Phare revenue	121	824
<b>Total revenue (a)</b>	<b>9 840</b>	<b>12 688</b>
<b>Expenditure</b>		
<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 <sup>(1)</sup>	2 426	2 559
Appropriations carried over	2 549	5 859
<i>Phare expenditure</i>		
Payments	0	548
Appropriations carried over	0	502
<b>Total expenditure (b)</b>	<b>9 628</b>	<b>14 131</b>
<b>Outturn for the financial year (c = a - b) <sup>(2)</sup></b>	<b>212</b>	<b>- 1 443</b>
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
<b>Outturn for the financial year before economic adjustments (d)</b>	<b>- 779</b>	<b>- 1 987</b>
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
<b>Economic adjustments (e)</b>	<b>- 161</b>	<b>873</b>
<b>Balance for the financial year (d + e)</b>	<b>- 940</b>	<b>- 1 113</b>

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

<sup>(2)</sup> 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
<b>Fixed assets</b>			<b>Own capital</b>		
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	<b>Medium and long-term liabilities</b>		
<i>Subtotal</i>	325	445	Liabilities against assigned revenue	0	0
<b>Medium and long-term assets</b>			<i>Subtotal</i>	0	0
Community subsidies	0	0	<b>Current liabilities</b>		
<i>Subtotal</i>	0	0	Non-automatic carry-overs	0	135
<b>Stocks</b>			Automatic carry-overs	2 857	6 498
Office supplies	0	6	Commission	145	282
<i>Subtotal</i>	0	6	Sundry accounts payable	67	128
<b>Current assets</b>			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	<b>Suspense accounts</b>		
<i>Subtotal</i>	828	1 097	Recovery orders	0	0
<b>Cash accounts</b>			Revenue for re-use	0	11
Bank and cash	2 305	4 889	<i>Subtotal</i>	0	11
Imprest accounts	3	1	<b>Provisions for risks and charges</b>		
<i>Subtotal</i>	2 308	4 890	Cases pending	34	0
<b>Suspense accounts</b>			<i>Subtotal</i>	34	0
Advances	6	6			
<i>Subtotal</i>	6	6			
<b>Total</b>	<b>3 468</b>	<b>6 445</b>	<b>Total</b>	<b>3 468</b>	<b>6 445</b>

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

**European Aviation Safety Agency — Publication of the final accounts for the financial year 2004**

(2005/C 269/02)

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

[http://www.easa.eu.int/home/finance\\_en.html](http://www.easa.eu.int/home/finance_en.html)

Table 1  
Implementation of the budget for the financial year 2004

(1 000 euro)

Revenue			Expenditure													
Origin 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			Appropriations available (2004 budget and financial year 2003)				
				entered	committ- ed	paid	carried over	cancelled	outstanding commit- ments	paid	cancelled	appro- priations	committ- ed	paid	carried over	cancelled
Community subsidies	11 050	11 050	Title I Staff	7 807	6 000	5 686	314	1 807	30 <sup>(1)</sup>	12	18	7 837	6 030	5 698	314	1 825
Other subsidies	287	248	Title II Administration	2 539	2 060	1 250	810	479	396	379	17	2 935	2 456	1 629	810	496
			Title III Operating expenditure	991	937	673	264	54	2 486	1 330	1 156	3 477	3 423	2 003	264	1 210
<b>Total</b>	11 337	11 298	<b>Total</b>	11 337	8 997	7 609	1 388	2 340	2 912	1 721	1 191	14 249	11 909	9 330	1 388	3 531

<sup>(1)</sup> This amount is a correction of a technical error of EUR 3 450 on appropriations carried over from 2003.



Table 2

Revenue and expenditure account for the financial years 2004 and 2003 <sup>(1)</sup>

(1 000 euro)

	2004	2003
<b>Operating revenue</b>		
Community subsidies	7 777	3 725
Other subsidies	248	0
Reimbursement of expenditure	3	0
Other revenue	350	0
<b>Total (a)</b>	<b>8 378</b>	<b>3 725</b>
<b>Operating expenditure</b>		
Staff	5 556	662
Buildings and related expenditure	689	92
Other administrative expenditure	743	82
Allocation to provisions	89	1
Operating expenditure	2 081	261
<b>Total (b)</b>	<b>9 158</b>	<b>1 098</b>
<b>Operating outturn (c = a - b)</b>	<b>- 780</b>	<b>2 627</b>
Financial income (d)	0	0
Financial expenses (e)	2	0
<b>Financial outturn (f = d - e)</b>	<b>- 2</b>	<b>0</b>
<b>Outturn for the financial year (g = c + f)</b>	<b>- 782</b>	<b>2 627</b>

<sup>(1)</sup> The data for the financial year 2003 have been restated to make them comparable, following the transition to accruals-based accounting.

Table 3

Balance sheet as at 31 December 2004 and at 31 December 2003 <sup>(1)</sup>

(1 000 euro)

Assets	2004	2003	Liabilities	2004	2003
<b>Intangible assets</b>	<b>69</b>	<b>27</b>	<b>Own capital</b>		
<b>Tangible assets</b>			Outturns carried over from previous financial years	2 627	0
Computer equipment	376	12	Outturn for the financial year	- 782	2 627
Furniture and vehicles	285	0	<i>Subtotal</i>	1 845	2 627
Other fittings and equipment	261	0	<b>Current liabilities</b>		
<i>Subtotal</i>	922	12	Current accounts payable	549	112
<b>Current assets</b>			Sundry accounts payable	61	6
Prefinancing	70	0	Amounts owed to Community institutions and bodies	3 843	32
Sundry accounts receivable	171	5	<i>Subtotal</i>	4 453	150
Other accounts receivable	68	5			
Amounts owned by Community institutions and bodies	20	1			
<i>Subtotal</i>	329	11			
<b>Liquid assets</b>	<b>4 978</b>	<b>2 727</b>			
<b>Total</b>	<b>6 298</b>	<b>2 777</b>	<b>Total</b>	<b>6 298</b>	<b>2 777</b>

(1) The data for the financial year 2003 have been restated to make them comparable, following the transition to accruals-based accounting.

**European Maritime Safety Agency — Publication of the final accounts for the financial year 2004**

(2005/C 269/03)

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

<http://emsa.eu.int>

Table 1

## Budget implementation for the financial year 2004

(EUR 1 000)

Revenue			Expenditure													
Source of revenue	Revenue entered in the final budget for the financial year	Revenue received	Allocation of expenditure	Final budget appropriations					Appropriations carried over from previous year			Appropriations available (2004 budget and financial year 2003)				
				entered	committed	paid	carried over	canceled	Commitments outstanding	paid	canceled	Appropriations	committed	paid	carried over	canceled
Community subsidies	13 340	12 800	Title I Staff	8 170	3 736	3 594	143	4 434	66	13	53	8 236	3 802	3 607	143	4 487
			Title II Operating expenditure	1 630	1 319	635	684	311	315	267	48	1 945	1 634	902	684	359
Other revenue		5	Title III Operational expenditure	3 540	2 448	437 <sup>(1)</sup>	2 074	1 092	155	5 <sup>(2)</sup>	150	3 695	2 603	442	2 074	1 242
<b>Total</b>	13 340	12 805	<b>Total</b>	13 340	7 503	4 666	2 901	5 837	536	285	251	13 876	8 039	4 951	2 901	6 089

<sup>(1)</sup> EMSA's operating appropriations are managed as differentiated appropriations. Payment appropriations for the year amounting to EUR 64 419 were used to pay outstanding commitments relating to differentiated appropriations from the previous year.

<sup>(2)</sup> All commitment appropriations carried over were paid from the appropriations for the year, except a payment of EUR 4 953.

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

Table 2

## Revenue and expenditure account for the financial years 2004 and 2003

(EUR 1 000)

	2004	2003 <sup>(1)</sup>
<b>Revenue</b>		
Community subsidies	12 800	2 630
Other revenue	5	2
<b>Total budget revenue (a)</b>	<b>12 805</b>	<b>2 632</b>
<b>Expenditure</b>		
<i>Staff — Title I of the budget</i>		
Payments	3 594	647
Appropriations carried over	143	66
<i>Operating expenditure — Title II of the budget</i>		
Payments	635	238
Appropriations carried over	684	315
<i>Operational expenditure — Title III of the budget</i>		
Payments	437	13
Appropriations carried over	2 074	155
<b>Total budget expenditure (b)</b>	<b>7 567</b>	<b>1 434</b>
<b>Balance (c = a - b)</b>	<b>5 238</b>	<b>1 198</b>
Appropriations carried over and cancelled	251	—
Exchange-rate differences	- 1	0
<b>Balance of the budget implementation for the financial year (d)</b>	<b>5 488</b>	<b>1 198</b>
Variation in automatic carry-overs of appropriations and invoices to be received	2 089	399
Variation in investments for the financial year	242	11
Variation in debts (Commission)	- 5 489	- 1 198
Depreciation for the financial year	- 43	- 3
Variation in advances to suppliers	56	—
<b>Outturn of the economic adjustments for the financial year (e)</b>	<b>2 343</b>	<b>407</b>

<sup>(1)</sup> The data for the financial year 2003 have been restated in order to comply with the principle of accruals-based accounting.

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

Table 3

## Balance sheets as at 31 December 2004 and 2003

(EUR 1 000)

ASSETS	2004	2003	LIABILITIES	2004	2003 <sup>(1)</sup>
Fixed assets			Own funds		
Computer software	30	11	Cumulative outturn	2 750	407
Plant and machinery	27	0	<i>Subtotal</i>	2 750	407
Computer hardware	193	0			
Depreciations	- 44	- 3			
<i>Subtotal</i>	206	8			
<b>Current assets</b>			<b>Long-term liabilities</b>		
Sundry accounts receivable	38	2	Balance of budget to be paid back (2004)	5 488	1 198
Recoverable VAT	2	0	<i>Subtotal</i>	5 488	1 198
Staff advances	19	17	Current liabilities		
Advances to Community bodies	1	1	Balance of budget to be paid back (2003)	1 198	
Advances to suppliers	56	0	Invoices to be received	413	137
Social security advances (ONSS)	22	0	Sundry accounts due	249	29
<i>Subtotal</i>	138	20	<i>Subtotal</i>	1 860	167
Cash in hand					
Banks	9 754	1 744			
<i>Subtotal</i>	9 754	1 744			
<b>Total</b>	<b>10 098</b>	<b>1 772</b>	<b>Total</b>	<b>10 098</b>	<b>1 772</b>

<sup>(1)</sup> The data for the financial year 2003 have been restated in order to comply with the principle of accruals-based accounting.

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

**European Environment Agency — Publication of the final accounts for the financial year 2004**

(2005/C 269/04)

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

<http://org.eea.eu.int/documents>

Table 1

## Implementation of the budget for the financial year 2004

(EUR 1 000)

Revenue			Expenditure														
Source of revenue	Revenue entered in the final budget for the financial year	Revenue received	Expenditure allocation	Appropriations under the final budget					Appropriations carried over from the previous financial year				Available appropriations (2003 budget and financial year 2002)				
				entered	commit- ted	paid	carried over	cancelled	entered	commit- ted	paid	cancelled	available	commit- ted	paid	carried over	cancelled
Community subsidies	27 200	27 200	Title I Staff	12 955	12 908	12 449	501	5	315	315	190	124	13 270	13 223	12 639	501	129
Other subsidies	6 412	3 455	Title II Administration	3 845	3 845	3 451	394	0	395	395	319	76	4 240	4 240	3 770	394	76
Other revenue	0	128	Title III Operating activities	16 812	14 425	9 548	7 264	1	7 008	7 008	6 701	307	23 820	21 433	16 249	7 264	308
<b>Total</b>	<b>33 612</b>	<b>30 783</b>	<b>Total</b>	<b>33 612</b>	<b>31 178</b>	<b>25 448</b>	<b>8 159</b>	<b>6</b>	<b>7 718</b>	<b>7 718</b>	<b>7 210</b>	<b>507</b>	<b>41 330</b>	<b>38 896</b>	<b>32 658</b>	<b>8 159</b>	<b>513</b>

NB: The totals may contain differences due to the effects of rounding.



Table 2

## Revenue and expenditure accounts for the financial years 2004 and 2003

(1 000 euros)

	2004	2003
<b>Revenue</b>		
EC subsidy	28 658	28 723
Subventions	1 998	1 080
Bank interest	128	89
<b>Total revenue (a)</b>	<b>30 784</b>	<b>29 891</b>
<b>Expenditure</b>		
<i>Total expenditure for Title 1</i>		
Payments	12 447	11 123
Payments — Grants	2	
Appropriations carried over	435	315
Appropriations carried over — Grants	66	
<i>Total expenditure for Title 2</i>		
Payments <sup>(1)</sup>	3 451	2 447
Appropriations carried over	394	395
<i>Total expenditure for Title 3</i>		
Payments	9 534	5 997
Payments — Grants	14	
Appropriations carried over	4 845	7 008
Appropriations carried over — Grants	2 419	
<b>Total expenditure (b)</b>	<b>33 606</b>	<b>27 284</b>
<b>Net result for the year (a - b)</b>	<b>- 2 822</b>	<b>2 607</b>
Appropriations carried over and cancelled	508	295
Refunds carried over and cancelled	0	36
Balance carried over from the previous year	- 4 190	- 7 427
Grants cancelled	98	322
Exchange rate differences	3	- 4
Regularisation regarding previous years	43	- 18
<b>Balance carried forward</b>	<b>- 6 360</b>	<b>- 4 190</b>

<sup>(1)</sup> Includes 905 823 euros of property taxes paid to the Danish government. The Agency is of the opinion that the amount should be refunded. The issue is currently negotiated with the Danish government.

NB: The totals may include differences due to rounding.

Table 3

## Balance sheet at 31 December 2004 and 2003

(1 000 euros)

Assets	2004	2003	Liabilities	2004	2003
<b>Fixed assets</b>			<b>Fixed capital</b>		
Buildings (deposit)	432	425	Own capital	1 838	1 265
Furniture	483	541	Revenue and expenditure balance	- 6 360	- 4 190
IT equipment	891	266			
<i>Sub-total</i>	1 806	1 232	<i>Sub-total</i>	- 4 522	- 2 925
<b>Stock (office supplies)</b>	32	33	<b>Short-term debts</b>		
			General cash carried forward	0	1 856
			New Member countries	0	1 066
			Earmarked projects	0	1 269
<b>Current assets</b>					
Sums to be recovered			Automatic carry-over	5 674	7 717
Commission	0	1 856	Automatic carry-over (grants)	2 708	1 135
Phare contribution	0	1 066	Carry-over of reused credits of the year	93	212
Other subventions to be received	0	1 269	Carry-over of reused credits of the precedent year	197	0
VAT recoverable	889	232	Social security and payroll	142	417
Sundry debtor	109	127	Recovery orders	38	65
Recovery orders	42	65			
Prepayments	271	0			
<i>Sub-total</i>	1 310	4 614	<i>Sub-total</i>	8 852	13 737
<b>Bank accounts and cash</b>					
Bank accounts	1 142	4 892			
Imprest accounts	39	40			
<b>Total</b>	<b>4 329</b>	<b>10 811</b>	<b>Total</b>	<b>4 329</b>	<b>10 811</b>

NB: The totals may include differences due to rounding.

**European Medicines Agency — Publication of the final accounts for the financial year 2004**

(2005/C 269/05)

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

[www.emea.eu.int](http://www.emea.eu.int)

Table 1

## Implementation of the budget for the financial year 2004

(million euro)

Revenue			Expenditure													
Origin 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			Appropriations available (2004 budget and financial year 2003)				
				entered	commit- ted	paid	carried over	cancell- ed	outstan- ding commit- ments	paid	cancell- ed	appro- priatio- ns	commit- ted	paid	carried over	cancell- ed
Community subsidies <sup>(1)</sup>	29 073	29 022	Title I Staff	36 064	34 151	33 509	642	1 913	534	424	110	36 598	34 685	33 933	642	2 023
Own revenue	67 000	67 350	Title II Administration	23 994	23 878	12 943	10 935	116	7 265	6 749	516	31 259	31 143	19 692	10 935	632
Other revenue	3 016	3 013	Title III Operating expenditure	39 031	38 686	27 512	11 174	345	8 316	7 878	438	47 347	47 002	35 390	11 174	783
<b>Total</b>	<b>99 089</b>	<b>99 385</b>	<b>Total</b>	<b>99 089</b>	<b>96 715</b>	<b>73 964</b>	<b>22 751</b>	<b>2 374</b>	<b>16 115</b>	<b>15 051</b>	<b>1 064</b>	<b>115 204</b>	<b>112 830</b>	<b>89 015</b>	<b>22 751</b>	<b>3 438</b>

<sup>(1)</sup> Includes subsidies received from the European Economic Area.

Table 2

## Revenue and expenditure accounts for the financial years 2004 and 2003

(1 000 euro)

	2004	2003
<b>Revenue</b>		
Fees relating to marketing authorisations	68 412	58 657
Commission subsidy including subsidies received from the EEA	20 529	19 786
Community subsidy for orphan medicines	4 026	2 814
Contributions for Community programmes	0	1 208
Administrative revenue	1 973	1 703
Sundry revenue	1 473	1 788
<b>Total (a)</b>	<b>96 413</b>	<b>85 956</b>
<b>Expenditure <sup>(1)</sup></b>		
Staff expenditure	34 333	29 663
Administrative expenditure	11 224	10 835
Operating expenditure	38 573	32 838
Depreciation	3 650	2 364
Other expenditure	280	0
<b>Total (b)</b>	<b>88 060</b>	<b>75 700</b>
<b>Surplus from operating activities (c = a - b)</b>	<b>8 353</b>	<b>10 256</b>
<b>Financial operations (e)</b>	<b>1 160</b>	<b>676</b>
<b>Economic result (f = c + e)</b>	<b>9 513</b>	<b>10 932</b>

(1) The portion of the appropriations carried over which is to be regarded as expenditure for the financial year has been evaluated on an overall basis rather than on the basis of examining individual transactions.

Table 3

## Balance sheet as at 31 December 2004 and 31 December 2003

(1 000 euro)

Assets	2004	2003	Liabilities	2004	2003
<b>Intangible assets</b>	<b>5 109</b>	<b>3 401</b>	<b>Own capital</b>		
<b>Fixed assets</b>			Economic outturn	9 513	10 932
Plant, machinery and tools	2 480	1 635	Outturn carried over from previous financial years	13 767	6 872
Furniture and vehicle fleet	1 375	1 011	<i>Subtotal</i>	23 280	17 804
Computer equipment	3 151	2 548			
<i>Subtotal</i>	7 006	5 194	<b>Current liabilities</b>		
			Salaries	320	0
<b>Current assets</b>			Amounts owed to Community institutions and bodies	4 910	479
VAT paid and to be recovered	1 888	1 105	Payment appropriations to be carried over	13 151	11 936
Amounts receivable from Community institutions and bodies	148	107	Sundry accounts payable	106	127
Sundry accounts receivable	1 795	1 034	Advances from customers	11 250	8 845
Sundry receivables	2 061	64	<i>Subtotal</i>	29 737	21 387
<i>Subtotal</i>	5 892	2 310			
<b>Available assets</b>	<b>35 010</b>	<b>28 286</b>			
<b>Total</b>	<b>53 017</b>	<b>39 191</b>	<b>Total</b>	<b>53 017</b>	<b>39 191</b>

**European Food Safety Authority — Publication of the final accounts for the financial year 2004**

(2005/C 269/06)

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

[http://www.efsa.eu.int/about\\_efsa/efsa\\_funding/accounts/catindex\\_en.html](http://www.efsa.eu.int/about_efsa/efsa_funding/accounts/catindex_en.html)

Table 1

## Implementation of the budget for the financial year 2004

(1 000 euro)

Revenue			Expenditure													
Origin 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			Appropriations available (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	29 092	18 000	Title I Staff	11 509	8 641	8 251	390	2 868	149	140	9	11 658	8 790	8 392	390	2 877
Other subsidies	0	0	Title II Administration	5 633	5 094	3 617	1 477	539	1 189	1 059	130	6 822	6 284	4 676	1 477	669
Other revenues	0	0	Title III Operating expenditure	11 950	7 517	4 051	3 818	4 081	2 895	2 020	875	14 845	10 412	6 071	3 818	4 956
<b>Total</b>	29 092	18 000	<b>Total</b>	29 092	21 252	15 919	5 684	7 488	4 233	3 219	1 014	33 325	25 486	19 139	5 684	8 502

NB: Variations 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 <sup>(1)</sup>
Operating revenue	20 591	10 171
<b>Total operating revenue</b>	<b>20 591</b>	<b>10 171</b>
Administrative expenditure		
Staff expenditure	- 7 564	- 3 213
Buildings and related expenditure	- 4 192	- 781
Other expenditure	- 1 263	- 536
Depreciation and write-off	- 333	- 204
Operating expenditure	- 6 431	- 2 159
<b>Total operating expenditure</b>	<b>- 19 783</b>	<b>- 6 894</b>
<b>Total operating profit/loss</b>	<b>808</b>	<b>3 277</b>
Revenue from financial operations	0	1
Expenditure from financial operations	- 7	- 3
<b>Profit/(loss) on financial operations</b>	<b>- 6</b>	<b>- 2</b>
<b>Current profit/(loss)</b>	<b>802</b>	<b>3 275</b>
Extraordinary revenue		402
Extraordinary expenditure	- 27	
<b>Extraordinary profit/(loss)</b>	<b>- 27</b>	<b>402</b>
<b>Economic outturn for the financial year</b>	<b>775</b>	<b>3 677</b>

<sup>(1)</sup> The data for the financial year 2003 have been restated to make them comply with the principle of accruals-based accounting.

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

Table 3

## Balance sheet at 31 December 2004 and at 31 December 2003

(1 000 euro)

Assets	2004	2003	Liabilities	2004	2003 <sup>(1)</sup>
<b>A. FIXED ASSETS</b>			<b>A. OWN CAPITAL</b>		
<i>Intangible assets</i>			<i>Balance carried over</i>	3 677	
Computer programmes	423	362	<i>Economic outturn for the financial year</i>	775	3 677
<i>Tangible assets</i>			<b>Total</b>	<b>4 452</b>	<b>3 677</b>
Computer equipment	1 035	701	<b>C. LIABILITIES</b>		
Furniture and mobile equipment	151	106	<i>Liabilities of a maximum of one year</i>		
Depreciation	- 537	- 204	Salary liabilities	13	8
			Fiscal and social liabilities	77	
<b>Total</b>	<b>1 071</b>	<b>965</b>	Consolidated entities (EC) <sup>(2)</sup>	2 069	146
<b>B. CURRENT ASSETS</b>			Expenditure to be allocated and revenue to be carried over	2 686	1 535
<i>Stocks</i>					
<i>Receivables of a maximum of one year</i>					
Advance financing	323				
Staff	50				
Current receivables	1	1			
Other receivables	36	40			
Consolidated entities (EC) <sup>(2)</sup>	4 568				
Expenditure to be carried over and revenue accrued	47	2			
<i>Available assets</i>					
Bank accounts	3 202	4 342			
Imprest accounts		15			
<b>Total</b>	<b>8 226</b>	<b>4 400</b>	<b>Total</b>	<b>4 845</b>	<b>1 688</b>
<b>Total assets</b>	<b>9 297</b>	<b>5 365</b>	<b>Total liabilities</b>	<b>9 297</b>	<b>5 365</b>

<sup>(1)</sup> The data for the financial year 2003 have been restated to make them comply with the principle of accruals-based accounting.

<sup>(2)</sup> Community institutions and bodies.

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

**Translation Centre for the bodies of the European Union — Publication of the final accounts for the financial year 2004**

(2005/C 269/07)

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

[www.cdt.eu.int](http://www.cdt.eu.int)

Table 1  
Implementation of the budget for the financial year 2004

(1 000 euro)

Revenue			Expenditure													
Source of revenue	Revenue entered in the final budget for the financial year	Revenue received	Allocation of expenditure	Final budget appropriations					Appropriations carried over from the previous financial year			Appropriations available (2004 budget and 2003 financial year)				
				entered	committ- ed	paid	carried over	cancelled	commit- ments outstand- ing	paid	cancelled	Appro- priations	committ- ed	paid	carried over	cancelled
Revenue paid by the bodies and institutions	25 169	19 489	Title I Staff	14 921	11 937	11 815	122	2 984	104	64	40	15 025	12 041	11 879	122	3 024
Financial income	250	387	Title II Administration	6 414	2 990	2 349	641	3 424	619	541	78	7 033	3 609	2 890	641	3 502
Miscellaneous revenue	p.m.	23	Title III Operating activities	7 949	6 074	5 084	990	1 875	493	487	6	8 442	6 567	5 571	990	1 881
Balance for the previous financial year	4 405	—	Title X Reserve and provisions	540	—	—	—	540	—	—	—	540	—	—	—	540
<b>Total</b>	<b>29 824</b>	<b>19 899</b>	<b>Total</b>	<b>29 824</b>	<b>21 001</b>	<b>19 248</b>	<b>1 753</b>	<b>8 823</b>	<b>1 216</b>	<b>1 092</b>	<b>124</b>	<b>31 040</b>	<b>22 217</b>	<b>20 340</b>	<b>1 753</b>	<b>8 947</b>

Table 2

## Revenue and expenditure account for the financial years 2004 and 2003

(1 000 euro)

	2004	2003
<b>Operating revenue</b>		
Invoicing for the financial year	23 423	22 075
Miscellaneous revenue	150	223
<b>Total (a)</b>	<b>23 573</b>	<b>22 298</b>
<b>Operating expenditure</b>		
Current expenses	11 929	10 347
Buildings, equipment and sundry operating expenditure	2 734	2 095
Operational expenditure	5 919	3 618
Allocation to provisions	1 410	2 195
<b>Total (b)</b>	<b>21 992</b>	<b>18 255</b>
<b>Operating result (c = a - b)</b>	<b>1 581</b>	<b>4 043</b>
<b>Financial income</b>		
Bank interest	387	387
Exchange-rate gain	1	1
<b>Total (d)</b>	<b>388</b>	<b>388</b>
<b>Financial expenses</b>		
Bank charges	7	10
<b>Total (e)</b>	<b>7</b>	<b>10</b>
<b>Financial result (f = d - e)</b>	<b>381</b>	<b>378</b>
<b>Result for ordinary activities (g = c + f)</b>	<b>1 962</b>	<b>4 421</b>
Exceptional income (h)	2 230	19
Exceptional expenses (i)	0	9
<b>Exceptional result (j = h - i)</b>	<b>2 230</b>	<b>10</b>
<b>Result for the financial year (g + j)</b>	<b>4 192</b>	<b>4 431</b>

Table 3

**Balance sheet at 31 December 2004 and 31 December 2003**

(1 000 euro)

Assets	2003	2002	Liabilities	2004	2003
<b>Intangible assets</b>	<b>466</b>	<b>760</b>	<b>Own capital</b>		
<b>Tangible assets</b>			Reserves	9 761	8 330
Furniture and vehicles	155	219	Outturns carried over from previous financial years	4 642	1 642
IT equipment	274	398	Economic outturn	4 192	4 431
Fixed assets under construction and advances paid	0	35	<i>Subtotal</i>	18 595	14 403
<i>Subtotal</i>	429	652	<b>Provisions for risks and liabilities <sup>(1)</sup></b>	<b>7 481</b>	<b>8 601</b>
<b>Current assets</b>			<b>Current liabilities</b>		
VAT paid and recoverable from the Member States	3	3	Supplier debts	832	784
Amounts owed by Community institutions and bodies	6 363	2 676	Sundry accounts payable	1	162
Sundry accounts receivable	2	10	Sundry liabilities	1	5
<i>Subtotal</i>	6 368	2 689	Advances to customers	256	500
<b>Disposable assets</b>	<b>19 903</b>	<b>20 354</b>	<i>Subtotal</i>	1 090	1 451
<b>Total</b>	<b>27 166</b>	<b>24 455</b>	<b>Total</b>	<b>27 166</b>	<b>24 455</b>

<sup>(1)</sup> For 2004 these provisions cover any payment of the employer's share of pension contributions for Translation Centre staff.

**European Centre for the Development of Vocational Training — Publication of the final accounts  
for the financial year 2004**

(2005/C 269/08)

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

[http://www.cedefop.eu.int/current\\_act.asp](http://www.cedefop.eu.int/current_act.asp)

Table 1

## Implementation of the budget for the financial year 2004

(1 000 euro)

Revenue			Expenditure										
Origin of revenue	Revenue entered in the final budget for the financial year	Revenue collected	Allocation of expenditure	Appropriations in the final budget					Appropriations carried over from the previous financial year				
				entered	committed	paid	carried over	cancelled	available	committed	paid	carried over	cancelled
Community subsidies	15 800	13 700	Title I Staff (NDA)	9 243	9 045	8 579	466	198	443	0	393	0	50
Financial and other revenue	72	42	Title II Administration (NDA)	1 395	1 310	768	542	85	358	0	352	0	6
Subsidy from non-Member States	359	277	Title III Operating activities (DA)										
Phare assigned revenue	315	359	CA	5 234	5 234	—	—	—	—	—	—	—	—
Other assigned revenue	0	88	PA	3 062	—	2 508	—	554	3 138	—	2 702	—	436
			Assigned revenue Phare and non-Member States	724	724	415	309	0	382	382	319	63	—
<b>Total</b>	16 546	14 466	<b>Total CA</b>	16 596	16 313	—	—	283	1 183	382	—		56
			<b>Total PA</b>	14 424	—	12 270	1 317	837	4 321	0	3 766	63	492

NB: The totals may contain differences due to the effects of rounding.

NDA: non-differentiated appropriations (commitment appropriations equal payment appropriations).

DA: differentiated appropriations (commitment appropriations may differ from payment appropriations).

CA: commitment appropriations in a differentiated appropriations system.

PA: payment appropriations in a differentiated appropriations system.



Table 2

## Revenue and expenditure account for the financial years 2004 and 2003

(1 000 euro)

	2004	2003
<b>Revenue</b>		
Commission subsidies	13 700	14 500
Revenue from previous financial years	0	0
Miscellaneous revenue	42	3
Assigned revenue (Phare and third countries)	724	792
Financial revenue	0	0
<b>Total revenue (a)</b>	<b>14 466</b>	<b>15 295</b>
<b>Budgetary expenditure for the financial year</b>		
<i>Staff — Title I of the budget</i>		
Payments	8 579	7 554
Appropriations carried over	466	443
<i>Administration — Title II of the budget</i>		
Payments	768	778
Appropriations carried over	542	358
<i>Operating activities — Title III of the budget (except for assigned revenue)</i>		
Payments	2 508	2 381
Payments on RAL (outstanding commitments) at 31.12.2003	2 702	
Appropriations carried over	0	3 138
<i>Assigned revenue (Phare and third countries)</i>		
Payments	416	546
Appropriations carried over	309	246
<b>Total expenditure (b)</b>	<b>16 290</b>	<b>15 444</b>
<b>Outturn for the financial year (a - b)</b>	<b>- 1 824</b>	<b>- 149</b>
Balance carried over from the previous financial year	- 993	0
Appropriations carried over and cancelled	56	399
Neutralisation of the carry-over n-1 in Title 3 linked to the change to differentiated appropriations	3 138	
Sums for reuse from the previous financial year not used	1	10
Refunds to the Commission		- 716
Exchange-rate differences	- 4	8
<b>Balance for the financial year</b>	<b>374</b>	<b>- 448</b>

Table 3

## Balance sheet at 31 December 2004 and 31 December 2003

(1 000 euro)

Assets	2004	2003	Liabilities	2004	2003
<b>Fixed assets <sup>(1)</sup></b>			<b>Fixed capital</b>		
Intangible fixed assets	183	14	Own capital	5 702	5 704
Buildings	5 059	5 179	Balance for the financial year	375	-993
Equipment and furniture	455	471	<i>Subtotal</i>	6 077	4 711
Financial fixed assets, guarantee	5	5	<b>Long-term liabilities</b>		
<i>Subtotal</i>	5 702	5 669	Liabilities on assigned revenue	—	—
<b>Stocks</b>			<i>Subtotal</i>	—	—
Office equipment		35	<b>Current liabilities</b>		
<i>Subtotal</i>	—	35	Liabilities on assigned revenue not received		315
<b>Long-term assets</b>			Appropriations carried over against Titles I, II and III	1 008	3 939
Staff loans		3	Appropriations carried over against assigned revenue	371	382
Commission subsidy	—	—	Recoverable amounts	0	0
<i>Subtotal</i>	—	3	Sundry accounts payable	90	86
<b>Current assets</b>			VAT/other taxes	91	90
Commission		315	Bank interest to be returned to the EU	148	64
Other advances	26	37	<i>Subtotal</i>	1 708	4 876
Recoverable VAT	34	34	<b>Suspense accounts</b>		
Sundry accounts receivable	74	81	Current payments	0	0
<i>Subtotal</i>	134	467	Sums to be reused		157
<b>Cash accounts</b>			<i>Subtotal</i>	0	157
Bank accounts <sup>(2)</sup>	1 905	3 532			
Cash	3	5			
Imprest account	41	33			
<i>Subtotal</i>	1 949	3 570			
<b>Total</b>	<b>7 785</b>	<b>9 744</b>	<b>Total</b>	<b>7 785</b>	<b>9 744</b>

<sup>(1)</sup> Fixed assets are shown net. The figures for 2002 have therefore been recalculated for purposes of comparison.

<sup>(2)</sup> The substantial volume of funds in bank accounts at the end of the financial year is due to the payments made by the Commission to finance transactions for which the appropriations were carried over to the following financial year.

**Eurojust — Publication of the final accounts for the financial year 2004**

(2005/C 269/09)

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

[www.eurojust.eu.int](http://www.eurojust.eu.int)

Table 1

## Implementation of the budget for the financial year 2004

(million euro)

Revenue			Expenditure													
Source of revenue	Revenue entered under the final budget for the financial year	Revenue received	Allocation of expenditure	Appropriations under the final budget					Appropriations carried over from the previous financial year			Available appropriations (2004 budget and the financial year 2003)				
				entered	com-mitted	paid	carried over	can-celled	outstan-ding commit-ments	paid	can-celled	appro-pria-tions	com-mitted	paid	carried over	can-celled
Community subsidies	9,3	9,3	Title I Staff	4,2	4,1	4,0	0,1	0,1	0,2	0,2	0,0	4,4	4,3	4,2	0,1	0,1
Financial interest	0,0	0,0	Title II Administration	3,6	3,5	3,1	0,4	0,0	1,0	0,6	0,4	4,6	4,5	3,7	0,4	0,4
Miscellaneous revenue			Title III Operational activities	1,5	1,5	1,1	0,3	0,1	0,1	0,1	0,0	1,6	1,6	1,2	0,3	0,1
<b>Total</b>	9,3	9,3	<b>Total</b>	9,3	9,1	8,2	0,9	0,2	1,3	0,9	0,4	10,6	10,4	9,1	0,9	0,6

Table 2

## Economic outturn accounts for the financial years 2004 and 2003

(1 000 euro)

	2004	2003 <sup>(1)</sup>
<b>Operating revenue</b>		
Community subsidies	8 726	6 441
Miscellaneous revenue	397	12
<b>Total (a)</b>	<b>9 123</b>	<b>6 453</b>
<b>Operating expenditure</b>		
Purchases of goods and services	4 476	3 228
Staff costs	4 142	2 112
Depreciation	332	211
<b>Total (b)</b>	<b>8 950</b>	<b>5 551</b>
<b>Outturn for the financial year (a – b)</b>	<b>173</b>	<b>902</b>

<sup>(1)</sup> The 2003 financial statements have been restated to account for the repayable amounts on the positive budgetary outturn to the European Commission for the years 2003 and 2002.

Table 3

## Balance sheet at 31 December 2004 and 31 December 2003

(1 000 euro)

Assets	2004	2003	Liabilities	2004	2003 <sup>(1)</sup>
<b>Intangible assets <sup>(2)</sup></b>	<b>134</b>	<b>62</b>	<b>Own capital</b>		
			Budget outturn (a)	574	684
<b>Fixed assets <sup>(2)</sup></b>			Result of adjustments (b)	- 401	218
Equipment, machinery and tools	145	114	Economic outturn (a + b)	173	902
Furniture and vehicles	726	492	Result carried over from previous years	1 717	815
Computer equipment	449	460	<i>Subtotal</i>	1 890	1 717
<i>Subtotal</i>	1 320	1 066			
			<b>Provisions for risks and charges</b>	<b>0</b>	<b>396</b>
<b>Financial assets</b>	<b>1</b>	<b>1</b>	<b>Current liabilities</b>		
			Current liabilities	1 312	708
<b>Current assets</b>			Other liabilities	517	305
Current assets	165	232	<i>Subtotal</i>	1 829	1 013
Sundry accounts receivable	17	34			
<i>Subtotal</i>	182	266			
<b>Disposable assets</b>	<b>2 082</b>	<b>1 731</b>			
<b>Total</b>	<b>3 719</b>	<b>3 126</b>	<b>Total</b>	<b>3 719</b>	<b>3 126</b>

<sup>(1)</sup> The 2003 financial statements have been restated to account for the repayable amounts on the positive budgetary outturn to the European Commission for the years 2003 and 2002.

<sup>(2)</sup> Intangible and fixed assets are depreciated on a monthly basis.

**European Training Foundation — Publication of the final accounts for the financial year 2004**

(2005/C 269/10)

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

<http://www.etf.eu.int/WebSite.nsf/Pages/Public+access+to+documents?OpenDocument>

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 received	Allocation of expenditure	Final budget appropriations					Appropriations carried over from the previous financial year			Appropriations available				
				entered	committed	paid	carried over	cancelled	commitments outstanding	paid	cancelled	Appropriations	committed	paid	carried over	cancelled
Community subsidies	18,4	18,4	Title I Staff	11,5	11,2	11,1	0,1	0,3	0,3	0,3	0,0	11,8	11,5	11,4	0,1	0,3
Other subsidies	0,0	0,8	Title II Administration	1,5	1,5	1,2	0,2	0,1	0,3	0,3	0,0	1,8	1,8	1,5	0,2	0,1
Other revenue	( <sup>1</sup> )	0,0	Title III Operating activities	4,6	4,6	3,4	1,2	0,0	1,1	0,9	0,2	5,7	5,7	4,3	1,2	0,2
			Earmarked revenue ( <sup>1</sup> )	0,8	0,8	0,3	0,5	0,0	0,2	0,2	0,0	1,0	0,8	0,5	0,5	0,0
<b>Total</b>	18,4	19,2	<b>Total</b>	18,4	18,1	16,0	2,0	0,4	1,9	1,7	0,2	20,3	19,8	17,7	2,0	0,6

(<sup>1</sup>) Earmarked revenue have not been included in the budget (see paragraph 8 of the report).

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

Table 2

Revenue and expenditure account for the financial years 2004 and 2003 <sup>(1)</sup>

(1 000 euro)

	2004	2003
<b>Revenue</b>		
Commission subsidies	17 600	18 100
Other donors	800	523
Miscellaneous revenue	80	17
Financial revenue	—	—
<b>Total revenue (a)</b>	<b>18 480</b>	<b>18 640</b>
<b>Expenditure</b>		
<i>Staff — Title I of the budget</i>		
Payments	11 122	10 771
Appropriations carried over	123	329
<i>Administration — Title II of the budget</i>		
Payments	1 213	1 076
Appropriations carried over	247	310
<i>Operating activities — Title III of the budget</i>		
Payments	3 449	3 396
Appropriations carried over	1 168	1 087
<i>Earmarked revenue</i>		
Payments	260	237
Appropriations carried over	540	286
<b>Total expenditure (b)</b>	<b>18 122</b>	<b>17 492</b>
<b>Outturn for the financial year (a - b)</b>	<b>358</b>	<b>1 148</b>
Balance carried over from the previous financial year	- 1 318	- 2 155
Appropriations carried over and cancelled	204	375
Reimbursements to the Commission	0	- 703
Exchange-rate differences	- 4	17
<b>Balance for the financial year</b>	<b>- 759</b>	<b>- 1 318</b>

(1) The revenue and expenditure account and balance sheet only take account of the Foundation's specific activities: they do not include programmes managed on behalf of the Commission.



Table 3

Balance sheet at 31 December 2004 and 31 December 2003 <sup>(1)</sup>

(1 000 euro)

Assets	2004	2003	Liabilities	2004	2003
<b>Intangible fixed assets</b>			<b>Fixed capital</b>		
Occupational rights	5 000	5 000	Own capital	3 516	3 852
Software licences	174	146	Balance for the financial year	- 759	- 1318
Depreciation	- 1 809	- 1 611	<i>Subtotal</i>	2 757	2 534
<i>Subtotal</i>	3 365	3 535	<b>Current liabilities</b>		
<b>Tangible fixed assets</b>			Automatic carry-overs of appropriations	1 538	1 726
Equipment and furniture	288	273	Automatic carry-overs of earmarked revenues	651	286
Computer equipment	1 189	1 438	Other contributors	134	30
Depreciation	- 1 325	- 1 444	Sundry accounts payable	1	1
<i>Subtotal</i>	152	267	Deferred revenue	43	83
<b>Stocks</b>			<i>Subtotal</i>	2 367	2 126
Office equipment	0	50			
<i>Subtotal</i>	0	50			
<b>Current assets</b>					
Commission subsidy receivable	0	0			
Other advances	2	4			
Recovery orders	24	43			
Sundry accounts receivable	0	39			
<i>Subtotal</i>	26	86			
<b>Cash accounts</b>					
Bank accounts	1 580	719			
Imprest account	3	3			
<i>Subtotal</i>	1 583	722			
<b>Total</b>	<b>5 125</b>	<b>4 660</b>	<b>Total</b>	<b>5 125</b>	<b>4 660</b>

<sup>(1)</sup> The revenue and expenditure account and balance sheet only take account of the Foundation's specific activities; they don't include programmes managed on behalf of the Commission.

**European Foundation for the Improvement of Living and Working Conditions — Publication of  
the final accounts for the financial year 2004**

(2005/C 269/11)

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

<http://www.eurofound.eu.int/about/publicaccess/categories/finance/2005.htm>

Table 1

## Implementation of the budget for the financial year 2004

(million euro)

Revenue			Expenditure													
Origin 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 (appropriations for the current financial year and appropriations carried over from the previous financial year)				
				entered	committ- ed	paid	carried over	cancelled	outstand- ing commit- ments	paid	cancelled	appro- priations	committ- ed	paid	carried over	cancelled
Community subsidies	18,0	18,0	Title I Staff	8,7	8,7	8,6	0,1	0,0	0,1	0,1	0,0	8,8	8,8	8,7	0,1	0,0
Other subsidies	—	—	Title II Administration	1,8	1,8	1,3	0,5	0,0	0,2	0,2	0,0	2,0	2,0	1,5	0,5	0,0
Other revenue	0,1	0,1	Title III Operating activ- ities	7,6	7,6	5,0	2,5	0,0	2,8	2,8	0,0	10,4	10,4	7,8	2,5	0,0
<b>Total</b>	<b>18,1</b>	<b>18,1</b>	<b>Total</b>	<b>18,1</b>	<b>18,1</b>	<b>14,9</b>	<b>3,1</b>	<b>0,0</b>	<b>3,1</b>	<b>3,1</b>	<b>0,0</b>	<b>21,2</b>	<b>21,2</b>	<b>18,0</b>	<b>3,1</b>	<b>0,0</b>

Table 2

## Revenue and expenditure accounts for the financial years 2004 and 2003

(1 000 euro)

	2004	2003
<b>Revenue</b>		
Commission subsidies	18 000	17 090
Miscellaneous revenue	85	47
Financial revenue	0	35
<b>Total revenue (a)</b>	<b>18 085</b>	<b>17 172</b>
<b>Expenditure</b>		
<i>Staff — Title I of the budget</i>		
Payments	8 606	8 927
Appropriations carried over	132	109
<i>Administration — Title II of the budget</i>		
Payments	1 267	968
Appropriations carried over	489	224
<i>Operating activities — Title III of the budget</i>		
Payments	5 056	3 733
Appropriations carried over	2 522	2 817
<b>Total expenditure (b)</b>	<b>18 072</b>	<b>16 778</b>
<b>Outturn for the financial year (a - b)</b>	<b>13</b>	<b>394</b>
Balance carried over from the previous financial year	- 1 296	- 1 836
Appropriations carried over and cancelled	35	118
Sums from the previous financial year for reuse that were not used	17	19
Exceptional result from previous years	2	0
Phare appropriations carried over and cancelled	8	0
Phare revenue collected	0	639
Phare revenue to be collected	0	361
Phare expenditure	0	- 1 000
Exchange-rate differences	- 4	9
<b>Balance for the financial year</b>	<b>- 1 225</b>	<b>-1 296</b>

Table 3

## Balance sheet as at 31 December 2004 and 31 December 2003

(1 000 euro)

Assets	2004	2003	Liabilities	2004	2003
<b>Fixed assets</b>			<b>Fixed capital</b>		
Intangible fixed assets	11	27	Own capital	3 068	4 389
Buildings <sup>(1)</sup>	14 426	15 682	Revaluation reserve	12 094	12 094
Furniture and vehicle transportation material	98	142	Balance for the financial year	- 1 225	- 1 296
Computer equipment	190	107	<i>Subtotal</i>	13 937	15 187
Technical and other equipment	431	518	<b>Current liabilities</b>		
Fixed assets under construction	0	0	Automatic carry-overs of appropriations	3 143	3 150
<i>Subtotal</i>	15 156	16 476	Non-automatic carry-overs of appropriations	0	0
<b>Stocks</b>			Phare liabilities	0	329
Office supplies	6	7	Salary deductions	1	0
<i>Subtotal</i>	6	7	Miscellaneous creditors	7	0
<b>Current assets</b>			Bank interests due to the Commission	48	0
Commission Phare receivables	100	361	<i>Subtotal</i>	3 199	3 479
Advances	1	2	<b>Suspense accounts</b>		
VAT to be recovered	229	281	Sums to be reused	0	22
Recovery orders to be collected	6	5	Deferred revenue	6	2
Sundry accounts receivable	1	41	Payments in progress	5	0
<i>Subtotal</i>	336	690	<i>Subtotal</i>	11	24
<b>Cash accounts</b>					
Banks	1 634	1 331			
Cash	3	3			
Imprest account	12	183			
<i>Subtotal</i>	1 649	1 517			
<b>Total</b>	<b>17 147</b>	<b>18 690</b>	<b>Total</b>	<b>17 147</b>	<b>18 690</b>

<sup>(1)</sup> The Foundation has decided to revalue its fixed assets (12,1 million euro).

**European Monitoring Centre for Drugs and Drug Addiction — Publication of the final accounts for the financial year 2004**

(2005/C 269/12)

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

<http://www.emcdda.eu.int/?nnodeid=6465>

Table 1

## Implementation of the budget for the financial year 2004

(1 000 euro)

Revenue			Final appropriations for the financial year						Appropriations carried over from previous financial years			
	Revenue entered in the final budget for the financial year	Revenue collected		entered	committed	paid	carried over	cancelled	available	committed	paid	cancelled
Commission subsidy	11 730	11 730	Title I Staff (NDA)	6 171	5 998	5 831	122	218	80	80	61	18
Subsidy from Norway	514	514	Title II Administration (NDA)	1 479	1 444	1 088	356	35	267	267	210	57
Miscellaneous revenue		33	Title III Operating activities (DA)						1 469	1 452	1 299	170
PHARE assigned revenue		211	— CA	4 594	4 509			85				
Assigned revenue — third countries			— PA	4 594		2 342	1 260	992				
Other assigned revenue			Assigned revenue						223	218	201	22
	12 244	12 488	<b>Total CA</b>	12 244	11 951							
			<b>Total PA</b>	12 244		9 262	1 737	1 245	2 039	2 016	1 771	267

NDA: non-differentiated appropriations (commitment appropriations are equal in amount to payment appropriations).

DA: differentiated appropriations (commitment appropriations may differ in amount to payment appropriations).

CA: commitment appropriations in the context of differentiated appropriations.

PA: payment appropriations in the context of differentiated appropriations.

Table 2

## Revenue and expenditure accounts for the financial years 2004 and 2003

(1 000 euro)

	2004	2003
<b>Revenue</b>		
Subsidies from the Commission	11 730	9 300
Subsidies from Norway	514	421
Assigned revenue	211	335
Miscellaneous revenue	33	67
<b>Total revenue (a)</b>	<b>12 488</b>	<b>10 122</b>
<b>Budgetary expenditure for the financial year</b>		
<i>Staff — Title I of the budget</i>		
Payments	5 832	5 189
Appropriations carried over	122	80
<i>Administration — Title II of the budget</i>		
Payments	1 088	555
Appropriations carried over	355	267
<i>Operating activities — Title III of the budget (except assigned revenue)</i>		
Payments against payment appropriations for the financial year	2 342	2 057
Appropriations carried over	1 260	1 469
<i>Assigned revenue (Phare and third countries)</i>	201	500
<b>Total expenditure (b)</b>	<b>11 200</b>	<b>10 117</b>
<b>Outturn for the financial year (a - b)</b>	<b>1 288</b>	<b>5</b>
Balance carried over from the previous financial year	295	1 626
Appropriations carried over and cancelled	245	221
Sums for reuse from the previous financial year not used	15	21
Refunds to the Commission	- 3	- 1 584
Refunds to Norway	81	
Exchange-rate differences	- 1	6
<b>Balance for the financial year</b>	<b>1 920</b>	<b>295</b>



Table 3

## Balance sheet as at 31 December 2004 and 31 December 2003

(1 000 euro)

Assets	2004	2003	Liabilities	2004	2003
<b>Fixed assets</b>			<b>Fixed capital</b>		
Intangible assets	129	94	Own capital	2 951	3 057
Buildings	3 559	3 559	Balance for the financial year	1 920	295
Equipment and furniture	164	157	<i>Subtotal</i>	4 870	3 352
Transport equipment	50	50	<b>Current liabilities</b>		
Computer equipment	716	659	Phare carry-overs		223
Depreciation	- 1 713	- 1 496	Appropriations carried over against Titles I, II and III	1 737	1 815
<i>Subtotal</i>	2 905	3 023	Sundry accounts payable	54	18
<b>Stocks</b>			Recovery orders	0	55
Office supplies		34	<i>Subtotal</i>	1 791	2 111
<i>Subtotal</i>		34	<b>Suspense accounts</b>		
<b>Long-term assets</b>			Revenue for reuse	25	
Staff loans	23	0	Deferred revenue		123
<i>Subtotal</i>	23	0	<i>Subtotal</i>	25	123
<b>Current assets</b>					
Phare	26				
Other advances	8	78			
Recoverable VAT	47	94			
Sundry accounts receivable	32	66			
<i>Subtotal</i>	113	238			
<b>Cash accounts</b>					
Bank accounts	3 640	2 291			
Cash	4				
<i>Subtotal</i>	3 644	2 291			
<b>Suspense accounts</b>		0			
<i>Subtotal</i>		0			
<b>Total</b>	<b>6 686</b>	<b>5 586</b>	<b>Total</b>	<b>6 686</b>	<b>5 586</b>

**European Monitoring Centre on Racism and Xenophobia — Publication of the final accounts for the financial year 2004**

(2005/C 269/13)

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

<http://eumc.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 received	Allocation of expenditure	Final budget appropriations					Appropriations carried over from the previous financial year			Available appropriations (2004 budget and financial year 2003)				
				entered	committ- ed	paid	carried over	cancelled	commit- ments outstand- ing	paid	cancelled	appro- priations	committ- ed	paid	carried over	cancelled
Community subsidies	7,8	5,7	Title I Staff	3,3	2,7	2,6	0,1	0,6	0,1	0,0	0,0	3,4	2,8	2,7169	0,1	0,6
Other revenue	0,175	0,5	Title II Administration	0,7	0,5	0,4	0,1	0,3	0,1	0,0	0,0	0,8	0,5	0,5	0,0	0,3
			Title III Operating activ- ities	3,8	3,1	2,4	0,7	0,7	1,2	1,0	0,2	5,0	4,3	3,3	0,7	0,9
<b>Total</b>	<b>8,0</b>	<b>6,2</b>	<b>Total</b>	<b>7,9</b>	<b>6,3</b>	<b>5,4</b>	<b>0,9</b>	<b>1,6</b>	<b>1,3</b>	<b>1,0</b>	<b>0,2</b>	<b>9,2</b>	<b>7,6</b>	<b>6,5</b>	<b>0,8</b>	<b>1,8</b>

NB: Totals may include differences due to rounding.

Table 2

## Revenue and expenditure account for the financial years 2004 and 2003

(1 000 euro)

	2004	2003
<b>Revenue</b>		
Community subsidies	5 675	7 318
Other revenue	421	374
Sundry revenue	35	
Financial revenue	21	1
PHARE revenue	82	676
<b>Total revenue (a)</b>	<b>6 234</b>	<b>8 369</b>
<b>Expenditure</b>		
<i>Staff — Title I of the budget</i>		
Payments	2 645	2 618
Appropriations carried over	85	64
<i>Administration — Title II of the budget</i>		
Payments	447	412
Appropriations carried over	37	51
<i>Operating activities — Title III of the budget</i>		
Payments	2 352	1 678
Appropriations carried over	745	1 162
Assigned revenue (Phare and other)		
Payments	7	377
Appropriations carried over	0	694
<b>Total expenditure (b)</b>	<b>6 318</b>	<b>7 055</b>
<b>Outturn for the financial year (a - b)</b>	<b>- 84</b>	<b>1 334</b>
Balance carried over from the previous financial year	98	- 1 579
Appropriations carried over, cancelled	241	301
Appropriations for reuse from the previous financial year, not used	0	38
Amounts due written off	- 23	0
Exchange-rate differences	- 1	5
Amounts refunded to the Commission		0
<b>Balance for the financial year</b>	<b>231</b>	<b>98</b>

NB: Totals may include differences due to rounding.

Table 3

## Balance sheet at 31 December 2004 and 31 December 2003

(1 000 euro)

Assets	2004	2003	Liabilities	2004	2003
<b>Fixed assets</b>			<b>Own capital</b>		
Computer software	82	72	Own capital	123	108
Computer equipment	206	148	Balance for the financial year	231	98
Furniture and other equipment	252	250	<i>Subtotal</i>	354	206
Depreciation	- 417	- 362	<b>Current liabilities</b>		
<i>Subtotal</i>	123	108	Automatic carry-overs of appropriations	867	1 277
<b>Current assets</b>			Automatic carry-overs of assigned revenue and Phare	41	694
Community subsidies	0	23	Taxes and other related expenditure	113	454
Recoverable VAT	159	456	EC Commission	214	0
Phare subsidy	0	169	Sundry accounts payable	110	275
Sundry accounts receivable	138	77	<i>Subtotal</i>	1 345	2 700
<i>Subtotal</i>	297	725			
<b>Cash accounts</b>					
Bank accounts	1 279	2 073			
<i>Subtotal</i>	1 279	2 073			
<b>Total</b>	<b>1 699</b>	<b>2 906</b>	<b>Total</b>	<b>1 699</b>	<b>2 906</b>

NB: Totals may include differences due to rounding.

**Community Plant Variety Office — Publication of the final accounts for the financial year 2004**

(2005/C 269/14)

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

<http://www.cpvo.eu.int/default.php?res=1&w=1016&h=547&lang=en&page=ocvv/financement.html>

Table 1

## Implementation of the budget for the financial year 2004

(million euro)

Revenue			Expenditure															
Origin 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 2003 financial year)					
				entered	committed	paid	carried over	cancelled	outstanding commitments	paid	cancelled	carried over	appropriations	committed	paid	carried over	cancelled	
Own revenue	7,5	8,4	Title I — Staff	3,7	3,7	3,6	0,0	0,1	0,0	0,0	0,0	0,0	0,0	3,8	3,7	3,7	0,0	0,1
Administrative revenue	0,0	0,0	Title II — Administration	2,0	1,6	0,9	0,7	0,5	0,2	0,1	0,1	0,0	2,2	1,8	1,0	0,7	0,5	
Miscellaneous revenue	0,0	0,0	Title III — Operating activities	5,5	4,6	0,5	4,1	0,9	7,1	3,0	0,4	3,7	12,7	11,8	3,5	7,8	1,3	
Financial revenue	0,4	0,4																
Budgetary balance from the previous financial year	3,5	0,0																
<b>Total</b>	11,3	8,8	<b>Total</b>	11,3	9,9	5,0	4,9	1,4	7,4	3,2	0,5	3,7	18,6	17,2	8,2	8,6	1,9	

NB: The totals may include differences due to rounding.

Table 2

## Revenue and expenditure account for the financial years 2004 and 2003

(1 000 euro)

	2004	2003
<b>Revenue</b>		
Own revenue	8 358	8 199
Miscellaneous revenue	30	156
Financial revenue	371	401
<b>Total revenue (a)</b>	<b>8 759</b>	<b>8 757</b>
<b>Expenditure</b>		
<i>Staff — Title I of the budget</i>		
Payments	3 635	3 245
Appropriations carried over	38	98
<i>Administration — Title II of the budget</i>		
Payments	861	583
Appropriations carried over	705	195
<i>Operating activities — Title III of the budget</i>		
Payments	494	1 179
Appropriations carried over	4 175	4 863
<b>Total expenditure (b)</b>	<b>9 908</b>	<b>10 164</b>
<b>Outturn for the financial year (a - b)</b>	<b>- 1 149</b>	<b>- 1 407</b>
Balance carried over from the previous financial year	12 825	13 977
Appropriations carried over and cancelled	462	249
Exchange-rate differences	0	0
Future provision	0	5
Extraordinary income	127	0
Extraordinary expenses	- 43	0
<b>Balance for the financial year</b>	<b>12 222</b>	<b>12 825</b>

NB: The totals may include differences due to rounding.



Table 3

## Balance sheet at 31 December 2004 and 31 December 2003

(1 000 euro)

Assets	2004	2003	Liabilities	2004	2003
<b>Fixed assets</b>			<b>Fixed capital</b>		
Computer software	110	78	Own capital	2 508	2 538
Buildings	2 460	2 427	Reserve	12 825	13 977
Computer equipment	260	219	Balance for the financial year	- 603	- 1 153
Equipment and furniture	203	161	<i>Subtotal</i>	14 730	15 363
Depreciation	- 525	- 345	<b>Current liabilities</b>		
<i>Subtotal</i>	2 508	2 538	Outstanding commitments in respect of carry-overs from 2003	3 711	2 145
<b>Indemnities and guarantees</b>	<b>3</b>	<b>3</b>	Automatic carry-overs	4 869	5 156
<b>Current assets</b>			Suppliers	0	1
Recovery orders	19	3	Advances from customers	125	194
Sundry accounts receivable	11	29	VAT to be paid	216	216
VAT to be recovered	434	371	Deductions from salaries	83	9
<i>Subtotal</i>	464	403	<i>Subtotal</i>	9 004	7 721
<b>Cash accounts</b>					
Banks	20 684	20 065			
Imprest account	75	75			
<i>Subtotal</i>	20 759	20 140			
<b>Total</b>	<b>23 734</b>	<b>23 084</b>	<b>Total</b>	<b>23 734</b>	<b>23 084</b>

NB: The totals may include differences due to rounding.

**Office for Harmonization in the Internal Market (Trade Marks and Designs) — Publication of the final accounts for the financial year 2004**

(2005/C 269/15)

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

<http://oami.eu.int/en/office/marque/finan.htm>

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 received	Allocation of expenditure	Final budget appropriations					Appropriations carried over from the previous financial year			Appropriations available (2004 budget and financial year 2003)				
				entered	committ- ed	paid	carried over	cancelled	commit- ments outstand- ing	paid	cancelled	appro- priations	committ- ed	paid	carried over	cancelled
Fees	113,8	126,4	Title I Staff	58,2	55,1	53,7	1,0	3,1	1,2	0,8	0,4	59,4	56,3	54,5	1,0	3,5
Other revenue	3,8	4,2	Title II Administration	29,6	27,2	18,3	8,9	2,4	7,9	7,1	0,8	37,5	35,1	25,4	8,9	3,2
Outturn for the previous finan- cial year	72,4	72,4	Title III Operating activ- ities	40,9	32,8	16,4	16,3	8,1	9,2	8,6	0,6	50,1	42,0	25,0	16,3	8,7
			Title X Reserve	61,4	0,0	0,0	0,0	61,4	0,0	0,0	0,0	0,0	61,4	0,0	0,0	0,0
<b>Total</b>	190,0	203,0	<b>Total</b>	190,1	115,1	88,4	26,2	75,0	18,3	16,5	1,8	208,4	133,4	104,9	26,2	76,8

NB: Totals may include differences due to rounding.

Table 2

## Revenue and expenditure account for the financial years 2004 and 2003

(1 000 euro)

	2004	2003
<b>Revenue</b>		
Own revenue	127 466	107 056
Financial revenue	3 190	3 460
<b>Total revenue (a)</b>	<b>130 656</b>	<b>110 516</b>
<b>Budgetary expenditure for the financial year</b>		
<i>Staff — Title I of the budget</i>	—	—
Payments	53 665	47 416
Appropriations carried over	1 001	1 168
<i>Administration — Title II of the budget</i>	—	—
Payments	18 324	16 366
Appropriations carried over	8 890	7 891
<i>Operating activities — Title III of the budget</i>	—	—
Payments	16 455	14 137
Appropriations carried over	16 323	9 262
<b>Total expenditure (b)</b>	<b>114 658</b>	<b>96 240</b>
<b>Outturn for the financial year (a - b)</b>	<b>15 998</b>	<b>14 276</b>
<b>Other expenditure/provisions for the year</b>		
Provision for procedural expenditure	1 398	1 094
<i>Subtotal</i>	1 398	1 094
Balance carried over from the previous financial year	72 353	55 368
Appropriations carried over and cancelled	1 828	1 506
Sums for reuse from the previous financial year not used	0	115
Provision for procedural expenditure from previous financial years	0	0
Exchange-rate differences and extraordinary revenue	- 8	- 6
<b>Balance for the financial year</b>	<b>91 569</b>	<b>72 353</b>

NB: Totals may include differences due to rounding.

Table 3

## Balance sheet as at 31 December 2004 and 31 December 2003

(1 000 euro)

Assets	2004	2003	Liabilities	2004	2003
<b>Fixed assets</b>			<b>Fixed capital</b>		
Buildings	27 915	26 747	Own capital	27 655	27 921
Equipment and furniture	3 800	3 828	Balance for the financial year	91 569	72 353
Transport equipment	97	115	<i>Subtotal</i>	119 224	100 274
Computer equipment	12 606	11 241	<b>Long-term debt</b>	—	—
Intangible assets	372	24	Long-term creditors	25	24
Depreciation	- 17 135	- 14 035	<i>Subtotal</i>	25	24
<i>Subtotal</i>	27 655	27 920	<b>Current liabilities</b>	—	—
<b>Current assets</b>	—	—	Automatic carry-overs of appropriations	26 214	18 322
Suppliers and missions	174	200	Advances from clients	26 582	29 395
Other sundry accounts receivable	90	107	Amounts outstanding	37	51
<i>Subtotal</i>	264	307	Sundry accounts payable	229	757
<b>Cash accounts</b>	—	—	Provision for procedural expenditure	12 246	13 644
Bank accounts	156 637	134 239	<i>Subtotal</i>	65 308	62 169
Cash	1	1	<b>Suspense accounts</b>	—	—
<i>Subtotal</i>	156 638	134 240	Revenue to be reused	0	0
	—	—	<i>Subtotal</i>	0	0
<b>Total</b>	<b>184 557</b>	<b>162 467</b>	<b>Total</b>	<b>184 557</b>	<b>162 467</b>

NB: Totals may include differences due to rounding.