



## **Final Annual Accounts**

**Financial year 2008**

**Financial statements and  
reports on the implementation of the budget**

**Report on budgetary and financial management during the year**

Helsinki, 15 June 2009

<b>Table of Contents</b>	<b>Page</b>
INTRODUCTION.....	4
CERTIFICATE OF THE ACCOUNTING OFFICER.....	6
1. FINANCIAL STATEMENTS .....	7
1.1. Balance Sheet – Assets .....	7
1.2. Balance Sheet – Liabilities.....	7
1.3. Economic Outturn Account .....	8
1.4. Cash Flow Statement (Indirect method) .....	9
1.5. Statement of Changes in Capital.....	10
2. NOTES TO THE FINANCIAL STATEMENTS .....	10
2.1. Notes to the balance sheet.....	10
2.1.1. Fixed assets .....	10
2.1.2. Short-term pre-financing given.....	12
2.1.3. Current receivables .....	12
2.1.4. Sundry receivables .....	12
2.1.5. Deferrals and accruals (asset).....	12
2.1.6. Cash & cash equivalents .....	13
2.1.7. Short-term provision for risks and liabilities .....	13
2.1.8. Current payables.....	13
2.1.9. Sundry payables .....	13
2.1.10. Deferrals and accruals (liability).....	13
2.1.11. Pre-financing liability and other payables against consolidated entities	14
2.2. Notes to the economic outturn account.....	14
2.2.1. Operating revenues.....	14
2.2.2. Operating expenses .....	15
2.2.3. Financial revenue and expenses.....	16
2.3. Off balance sheet items and notes.....	16
2.4. Related party disclosures.....	16
2.5. Events after the balance sheet date.....	16
2.6. Accounting principles, rules and methods .....	17
3. REPORTS ON THE IMPLEMENTATION OF THE BUDGET .....	18
3.1. Budget outturn account .....	18
3.2. Reconciliation of economic outturn and budgetary outturn.....	19
4. REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT DURING THE YEAR.....	20

4.1. Budget revenue .....	20
4.2. Budget Expenditure.....	21
4.3. Financial management .....	25
4.4. Summary of transfers of appropriations among the various budget lines.....	25

Appendix 1 – Budget Execution / Fund source C1 – Current year appropriations

Appendix 2 – Budget Execution / Fund source C8 – Appropriations carried over as at 31.12.2007 by the Commission and transferred to ECHA on 01.01.2008 for payment execution in 2008

## INTRODUCTION

### *Basis for preparation*

The European Chemicals Agency became financially independent from the Commission on 1 January 2008 and these are the first financial statements of the Agency.

The final annual accounts of the European Chemicals Agency include the financial statements and the report on implementation of the budget. They are accompanied by the report on budget and financial management during the year.

The financial statements comprise the balance sheet and the economic outturn account at 31 December, the cash flow table and the statement of changes in capital. The notes to the financial statements supplement and comment on the information presented in the statements.

The objectives of financial statements are to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For a public sector entity such as the European Chemicals Agency, the objectives are more specifically to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it.

The financial statements have been prepared in accordance with the Financial Regulation of the European Chemicals Agency adopted by the Management Board on 24 September 2008 and with the EC accounting rules and methods adopted by the European Commission's Accounting Officer following the principles of accrual based accounting. The budget execution reports are prepared on the basis of the modified cash accounting principle.

### *Reporting entity*

The European Chemicals Agency is a public sector entity established by the Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency.

The Agency is established for the purposes of managing and in some cases carrying out the technical, scientific and administrative aspects of the REACH Regulation and to ensure consistency at Community level in relation to these aspects (art. 75 of the REACH Regulation).

The Agency shall also provide the Member States and the institutions of the Community with the best possible scientific and technical advice on questions relating to chemicals which fall within its remit and which are referred to it in accordance with the provisions of the REACH Regulation.

The Agency also has tasks related to the classification and labelling of chemical substances deriving from the CLP Regulation (EC) 1278/2008. In particular, the Agency shall provide Member States and the Institutions of the Community with the best possible scientific advice and provide industry and Member State authorities with technical and scientific guidance.

The Agency became operational on 1 June 2008 when the entry into force of the REACH Regulation took place. The first year of financial independence was characterised by rapid growth.

The Agency is a consolidated entity in accordance with article 185 of the general Financial Regulation. The Agency's expenditures are financed from an annual subsidy from the general budget of the European Communities and from fee-generated income.

## **Certificate of the Accounting Officer**

The annual accounts of the European Chemicals Agency for the year 2008 have been prepared in accordance with the Financial Regulation of the Agency and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and community bodies.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the Agency in accordance with Article 43 of the Financial Regulation of the Agency.

I have obtained from the authorising officer, who guaranteed its reliability, all the information necessary for the production of the accounts that show the Agency'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 Agency in all material aspects.



*Helene Lillgäls*  
*Accounting Officer*

**1. FINANCIAL STATEMENTS****1.1. Balance Sheet – Assets**

EUR

	Note	31.12.2008
<b>NON CURRENT ASSETS</b>		
<b>Intangible fixed assets</b>	<b>2.1.1.</b>	915 816,00
<b>Tangible fixed assets</b>	<b>2.1.1.</b>	
Computer hardware		1 821 209,00
Furniture and vehicles		14 888,00
Other fixtures and fittings		123 684,00
<b>TOTAL NON CURRENT ASSETS</b>		<b>2 875 597,00</b>

<b>CURRENT ASSETS</b>		
<b>Short-term pre-financing</b>	<b>2.1.2.</b>	12 975,00
<b>Short-term receivables</b>		
Current receivables	<b>2.1.3.</b>	159 280,00
Sundry receivables	<b>2.1.4.</b>	3 321 493,07
Deferrals and accruals	<b>2.1.5.</b>	403 967,02
Short-term receivables with consolidated EC entities		107 205,33
<b>Cash and cash equivalents</b>	<b>2.1.6.</b>	18 747 210,75
<b>TOTAL CURRENT ASSETS</b>		<b>22 752 131,17</b>
<b>TOTAL</b>		<b>25 627 728,17</b>

**1.2. Balance Sheet – Liabilities**

EUR

	Note	31.12.2008
<b>CAPITAL</b>		
<b>Accumulated surplus/deficit</b>		0,00
<b>Economic result of the year - profit+/loss-</b>		11 123 447,83
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>11 123 447,83</b>

<b>CURRENT LIABILITIES</b>		
Provisions for risks and charges	<b>2.1.7.</b>	40 000,00
Current payables	<b>2.1.8.</b>	1 268 724,15
Sundry payables	<b>2.1.9.</b>	43 619,57
Deferrals and accruals	<b>2.1.10.</b>	3 031 953,67
Deferrals and accruals with consolidated entities	<b>2.1.10.</b>	748 681,80
Pre-financing received from consolidated entities	<b>2.1.11.</b>	8 702 945,23
Other accounts payable against consolidated entities	<b>2.1.11.</b>	668 355,92
<b>TOTAL CURRENT LIABILITIES</b>		<b>14 504 280,34</b>
<b>TOTAL</b>		<b>25 627 728,17</b>

**1.3. Economic Outturn Account**

		EUR
	<b>Note</b>	<b>2008</b>
Fee income		563 692,08
Operating revenue		54 380 296,46
<b>TOTAL OPERATING REVENUE</b>	<b>2.2.1.</b>	<b>54 943 988,54</b>
Administrative expenses		
Staff expenses		-19 221 997,97
Fixed asset related expenses		-207 000,11
Other administrative expenses		-15 094 872,88
Operating expenses		
Other operating expenses		-9 299 127,52
<b>TOTAL OPERATING EXPENSES</b>	<b>2.2.2.</b>	<b>-43 822 998,48</b>
<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>11 120 990,06</b>
Financial revenues	<b>2.2.3.</b>	2 930,71
Financial expenses	<b>2.2.3.</b>	-472,94
<b>SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES</b>		<b>2 457,77</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>11 123 447,83</b>



**1.4. Cash Flow Statement (Indirect method)**

	EUR
	<b>2008</b>
<b>Cash flows from ordinary activities</b>	
<b>Surplus/(deficit) from ordinary activities</b>	<b>11 123 447,83</b>
<u>Adjustments</u>	
Amortization (intangible fixed assets) +	491 976,92
Depreciation (tangible fixed assets) +	1 067 709,34
Increase/(decrease) in Provisions for risks and liabilities	40 000,00
Increase/(decrease) in Value reduction for doubtful debts	0,00
(Increase)/decrease in Stock	0,00
(Increase)/decrease in Long term Pre-financing	0,00
(Increase)/decrease in Short term Pre-financing	-12 975,00
(Increase)/decrease in Long term Receivables	0,00
(Increase)/decrease in Short term Receivables	-3 884 740,09
(Increase)/decrease in Receivables related to consolidated EC entities	-107 205,33
Increase/(decrease) in Other Long term liabilities	0,00
Increase/(decrease) in Accounts payable	5 092 979,19
Increase/(decrease) in Liabilities related to consolidated EC entities	9 371 301,15
(Gains)/losses on sale of Property, plant and equipment	0,00
<b>Net cash flow from operating activities</b>	<b>23 182 494,01</b>
<b>Cash flows from investing activities</b>	
Increase of tangible and intangible fixed assets (-)	-4 435 283,26
Proceeds from tangible and intangible fixed assets (+)	0,00
<b>Net cash flow from investing activities</b>	<b>-4 435 283,26</b>
Net increase/(decrease) in cash and cash equivalents	18 747 210,75
<b>Cash and cash equivalents at the beginning of the period</b>	<b>0,00</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>18 747 210,75</b>

## 1.5. Statement of Changes in Capital

Capital	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
	Fair value reserve	Other reserves			
Allocation of the economic result of previous year					0,00
Economic result of the year			0,00	11 123 447,83	11 123 447,83
Balance as of 31 December 2008	0,00	0,00	0,00	11 123 447,83	11 123 447,83

## 2. NOTES TO THE FINANCIAL STATEMENTS

### 2.1. Notes to the balance sheet

#### 2.1.1. Fixed assets

		Computer Software (Intangible)	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
<b>Gross carrying amounts 1.1.2008</b>	+	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
Additions	+	1 407 792,92	2 863 396,87	15 527,90	148 565,57	4 435 283,26
Disposals	-					0,00
Transfer between headings	+/-					0,00
Other changes	+/-					0,00
<b>Gross carrying amounts 31.12.2008</b>		<b>1 407 792,92</b>	<b>2 863 396,87</b>	<b>15 527,90</b>	<b>148 565,57</b>	<b>4 435 283,26</b>
<b>Accumulated depreciation/amortization and impairment 1.1.2008</b>	-	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
Depreciation/Amortization	-	-491 976,92	-1 042 187,87	-639,90	-24 881,57	-1 559 686,26
Write-back of depreciation/amortization	+					0,00
Disposals	+					0,00
Impairment	-					0,00
Write-back of impairment	+					0,00
Transfer between headings	+/-					0,00
Other changes	+/-					0,00
<b>Accumulated depreciation/amortization and impairment 31.12.2008</b>		<b>-491 976,92</b>	<b>-1 042 187,87</b>	<b>-639,90</b>	<b>-24 881,57</b>	<b>-1 559 686,26</b>
<b>Net carrying amounts 31.12.2008</b>		<b>915 816,00</b>	<b>1 821 209,00</b>	<b>14 888,00</b>	<b>123 684,00</b>	<b>2 875 597,00</b>

Items acquired whose purchase price is € 420 or above, with a period of use greater than one year, are recorded in the fixed assets accounts. Items with an acquisition price value below € 420 have been reflected in the accounts as running expenses.

The assets are valued at their acquisition price, less depreciation and impairment. The depreciation method chosen is the monthly straight-line method. The annual depreciation rates per asset type are as follows:

Intangible fixed assets:

Computer software	25%
-------------------	-----

Tangible fixed assets:

Furniture and vehicles	10% to 25%
Computer hardware	25%
Other fixtures and fittings	10% to 33%

**Intangible fixed assets** are mainly computer software and acquired licences.

**Tangible fixed assets** are stated at historical cost. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Agency and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the economic outturn account during the financial period in which they are incurred.

None of the fixed assets recorded as at 31.12.2008 are subject to finance lease agreements.

The asset management program (ABAC Assets) was brought into use in spring 2008, four months after the start-up of the main financial and accounting system ABAC. To fill the need to register acquired items in a timely and accurate manner, the Agency had an agreement with its parent DG (Enterprise and Industry) that the assets were to be registered in the accounting system of the European Commission until the asset management program was brought into use. In fact, a substantial number of IT equipment items had already been purchased by the European Commission in the years 2006 and 2007 for the use of the Agency from the moment of start-up.

The accounting transfer of all fixed assets and other items registered in the inventory took place as at 30 November 2008 from the Commission to the Agency. The assets were taken over at gross acquisition price, less accumulated depreciation until the transfer date. The net value of the transferred assets is € 2.144.701,61 and this amount is reflected as revenue in the economic outturn account of the Agency.

As year 2008 was characterised by settling into the premises and as the information concerning the transferred items only became available in the asset management system of the Agency towards the end of the year 2008, the Agency will carry out a complete inventory exercise during year 2009 to comply with article 90 of the Financial Regulation of the Agency.

### *2.1.2. Short-term pre-financing given*

At the end of the year 2008 a total amount of € 188.637,40 was outstanding in respect of pre-financing given to contractors. Estimated accrued charges on paid pre-financing were € 175.662,40.

### *2.1.3. Current receivables*

The total amount of receivables for invoices sent to private companies subject to registration and notification under the REACH Regulation (fee income) is € 159.280,00 at the end of the year 2008. This amount corresponds to 36 open invoices.

### *2.1.4. Sundry receivables*

Current receivables comprise mainly of recoverable value added tax (VAT) from the Finnish Authorities. According to the Seat Agreement signed between the Government of Finland and the Agency, the latter can file an application of reimbursement of VAT paid on purchases in Finland if the invoice is greater than € 80 including VAT. The total amount € 3.097.129,01 relates to the recovery of VAT for the whole year 2008.

Bank interest to be received from the bank for the 4th quarter of 2008 (€ 150.785,57) but to be reimbursed to the European Commission in 2009 is also included in sundry receivables (the counterpart is current payables with consolidated entities).

Furthermore sundry receivables consist of advances paid to staff and of amounts put on hold during the monthly salary payment procedure.

### *2.1.5. Deferrals and accruals (asset)*

Accrued income (€ 1.890,02) consists of bank interest to be received for the 4<sup>th</sup> quarter of 2008 for fee income funds kept in a separate bank account and which is the agency's own revenue (the counterpart is financial revenues).

Deferred charges (€ 402.077) mainly consist of rent for January 2009.

#### *2.1.6. Cash & cash equivalents*

At the end of the year 2008 the Agency held three bank accounts, all of them with Pohjola Bank Plc in Helsinki. The balances are as follows:

Pohjola Bank – Subsidy and payments	18.341.837,48
Pohjola Bank – Fee income from registrations	405.373,27
Pohjola Bank – Fee income from appeals	<u>0,00</u>
TOTAL	18.747.210,75

The bank interest is received quarterly. The interest yielded (€ 2.930,71) on the bank account used for fee income has been recognised as financial revenues for the Agency.

The bank interest yielded (€ 640.076,69) on the bank account used for contributions from the European Commission and for outgoing payments is recognised under short-term liabilities as a debt against the Commission.

#### *2.1.7. Short-term provision for risks and liabilities*

This heading includes a provision amounting to € 40.000,00 for an ongoing legal case related to procurement. An amount of € 1.500.000,00 related to this same case is included in contingent liabilities.

#### *2.1.8. Current payables*

The current payables consist of invoices from suppliers.

#### *2.1.9. Sundry payables*

Sundry payables mainly relate to amounts put on hold during the monthly salary payment procedure. An amount of € 5.651,70 related to recorded fixed assets for which no invoice was received yet is also included.

#### *2.1.10. Deferrals and accruals (liability)*

The accrued charges is the amount estimated by the authorising officers of the cost incurred for services and goods delivered in year 2008 but not yet invoiced or processed by the end of the year. The total amount is € 3.780.635,47. A breakdown of the accrued expenses by main area of activity is provided below:

**Administrative expenses**

Staff salaries	28.600,00
Staff allowances	380.705,63
Staff missions and staff recruitment	645.008,00
Untaken annual leave	633.989,92
Interim staff	128.980,60
IT contracts	178.608,50
Maintenance and security	66.264,53
Other administrative costs	182.762,72
<b>Total</b>	<b>2.244.919,90</b>

**Operational expenses**

Management Board meetings	42.256,17
Committee meetings	85.485,46
Operational missions	141.698,68
REACH	341.248,80
IT contracts	81.357,53
Translations	782.349,80
Other operational costs	61.319,13
<b>Total</b>	<b>1.535.715,57</b>

**TOTAL** **3.780.635,47**

*2.1.11. Pre-financing liability and other payables against consolidated entities*

The budgetary net result 2008 shows a budgetary surplus of € 8.702.945,23 to be reimbursed to the Commission. This amount is registered as pre-financing liability.

Other payables against consolidated entities mainly consist of bank interest yielded on Commission subsidy and to be reimbursed to the Commission (€ 640.076,69).

**2.2. Notes to the economic outturn account**

*2.2.1. Operating revenues*

Fee income

The Agency executes its fee income in accordance with the Regulation (EC) No 1907/2006 (the “REACH Regulation”) and the Commission Regulation No 340/2008 on the fees and charges payable to the European Chemicals Agency (the “Fee Regulation”). Fee income is entered as revenue in the accounts when the service is rendered. The service is considered to be rendered by ECHA when the company submits a request for registration or submits a notification. An invoice is created and sent to the company normally within 2 days. Every submission undergoes a technical and financial completeness check during the registration/notification period which is 3 weeks for registrations and 2 weeks for PPORD (Product and process oriented research and development) notifications from the date of submission by the company. Fee income for the year 2008 generated revenue for the Agency of € 563.692,08.

### Other operating revenue

Other operating revenue consists of the Commission subsidy (€ 52.230.662,10), the net value of transferred fixed assets from the Commission to the Agency (€ 2.144.701,61), miscellaneous administrative revenue (€ 4.641,90) and exchange rate gains (€ 290,85).

### 2.2.2. *Operating expenses*

The operating expenses of year 2008 amount to € 43.822.998,48 and are specified as follows:

#### **Administrative expenses**

Staff related expenses	18.928.661,50
Costs related to Seconded National Experts	293.336,47
Recruitment related expenses	1.051.914,91
Interim staff	952.418,28
Missions	98.763,56
Training	280.501,82
Rent	1.685.579,73
Conference centre installation	7.996.197,42
Other building costs	339.847,21
Depreciation/Amortisation	207.000,11
Operating lease	27.525,82
Other	2.662.124,13
<b>Total - Administrative expenses</b>	<b>34.523.870,96</b>

#### **Operational expenses**

Management Board meetings	251.963,31
Committee meetings	685.669,90
Operational missions	332.313,27
Translations	3.830.395,29
REACH (IT etc)	2.960.852,07
Other	1.237.933,68
<b>Total - Operational expenses</b>	<b>9.299.127,52</b>

Included in the expenses 2008 are also expenses incurred by invoices paid by the Agency in 2008 but for which the commitments were originally entered into by DG Enterprise of the European Commission in year 2007. On 1 January 2008, the date of entry into force of financial independence of the Agency, these open commitments were transferred to the Agency from the Commission via the financial system (ABAC). The value of services and goods already delivered in 2007, stemming from the transferred commitments, but included in the economic outturn account of the Agency in 2008 is € 1.119.279,51. This is to be seen as an exceptional situation due to the fact that transactions related to the start up of the agency were still pending at the moment of the Agency's financial independence.

### 2.2.3. *Financial revenue and expenses*

#### **Revenue**

Bank interest on fee income	2.930,71
-----------------------------	----------

#### **Expenses**

Bank charges	340,38
Interest on late payments	132,56

### **2.3. Off balance sheet items and notes**

Contingent assets and liabilities are off balance sheet items. It is uncertain whether they may occur in the future depending on the outcome of past events.

The **contingent assets** (€ 417.750,00) consist of two bank guarantees for paid pre-financing related to procurement contracts. The pre-financing amounts were cleared with final payments in December 2008 and the guarantees will be released early 2009.

The **contingent liabilities** consist of an ongoing legal case (€ 1.500.000) for which there is also a provision for risks and liabilities of € 40.000 and of a possible but highly unlikely further legal case (€ 10.427,34).

**Commitments for future funding** are also off balance sheet items. They are specified as follows:

Commitments against appropriations not yet consumed	10.502.940,15
Operating lease (building and copy machines)	54.511.915,05
Contractual commitments for which budget commitments have not yet been made (maintenance, cleaning, security)	963.428,90
<b>Total</b>	<b>65.978.284,10</b>

Commitments against appropriations not yet consumed is the remaining net amount to be paid (RAL) after deducting eligible expenses (cut-off postings) that have already been booked in the economic outturn account.

### **2.4. Related party disclosures**

The highest staff grade of the Agency in 2008 was AD15 (Executive Director-Authorising officer).

### **2.5. Events after the balance sheet date**

No material issues came to the attention of the accounting officer of the Agency or were reported to her that would require separate disclosure under this section.



## **2.6. Accounting principles, rules and methods**

### **Accounting principles**

The final annual accounts of the Agency have been prepared according to Article 78 of the Agency's Financial Regulation which sets out the following accounting principles to be applied in drawing up the financial statements:

- going concern basis;
- prudence;
- consistent accounting methods;
- comparability of information;
- materiality;
- no netting;
- reality over appearance;
- accrual-based accounting

and according to the accounting rules and methods adopted by the Commissions' Accounting Officer (Article 43(1) of the Financial Regulation).

The accounting system of ECHA comprises general accounts and budget accounts. These are kept in Euro on the basis of the calendar year.

### **Transactions and balances in foreign currency**

Foreign currency transactions are converted into Euros using the exchange rates prevailing at the dates of the transactions.

Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the economic outturn account.

### **Use of estimates**

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management. Significant estimates include, but are not limited to, accrued income and charges, contingent assets and liabilities. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

### **Receivables**

Receivables are carried at original invoice amounts less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that the Agency will not be able to collect all amounts due according to the original terms of receivables.

### 3. REPORTS ON THE IMPLEMENTATION OF THE BUDGET

#### 3.1. Budget outturn account

		2008
<b>REVENUE</b>		
Commission subsidy 2008	+	60 933 607,33
Commission subsidy Dec 2007 (reimbursed in 2008)	+	1 922 588,56
Fee income	+	365 429,58
Other revenue	+	2 602,96
<b>TOTAL REVENUE (a)</b>		<b>63 224 228,43</b>
<b>EXPENDITURE</b>		
<i>Title I: Staff</i>		
Payments	-	20 208 389,51
Appropriations carried over	-	1 605 826,16
<i>Title II: Administrative Expenses</i>		
Payments	-	12 391 335,50
Appropriations carried over	-	4 652 805,82
<i>Title III: Operating Expenditure</i>		
Payments	-	7 379 854,79
Appropriations carried over	-	6 359 119,92
<b>TOTAL EXPENDITURE (b)</b>		<b>52 597 331,70</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>10 626 896,73</b>
Cancellation of unused payment appropriations carried over from previous year	+	0,00
Exchange differences for the year (gain +/-)	+/-	-1 362,94
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>10 625 533,79</b>
Reimbursed in year 2008 to the Commission	-	-1 922 588,56
<b>BUDGET OUTTURN 2008</b>		<b>8 702 945,23</b>

The detailed budget execution is set out in:

**Appendix 1 – Budget Execution / Fund source C1 – Current year appropriations**

**Appendix 2 – Budget Execution / Fund source C8 – Appropriations carried over as at 31.12.2007 by the Commission and transferred to ECHA on 01.01.2008 for payment execution in 2008**

### 3.2. Reconciliation of economic outturn and budgetary outturn

The Agency's financial statements are prepared on an accrual basis by which transactions are recorded in the period to which they relate. The result for the year using this basis is indicated in the economic outturn account. However, the Agency uses a modified cash accounting system for preparing the budget outturn account and its other budgetary reporting. In this system, only the payments made and revenues received in the period are recorded. The difference between the budgetary outturn and the economic outturn is explained as follows:

		amount
<b>Economic result (- for loss)</b>	+/-	<b>11 123 447,83</b>
<i>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</i>		
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-	0,00
Adjustments for Accrual Cut-off (cut-off 31.12.N)	+	3 552 330,85
Amount from liaison account with Commission booked in the Economic Outturn Account	-	0,00
Unpaid invoices at year end but booked in charges (class 6)	+	1 091 298,46
Depreciation of intangible and tangible fixed assets (1)	+	207 000,11
Provisions (1)	+	40 000,00
Value reductions (1)	+	0,00
Recovery Orders issued in class 7 and not yet cashed	-	-3 079,63
Pre-financing given in previous year and cleared in the year	+	0,00
Pre-financing received in previous year and cleared in the year	-	0,00
Payments made from carry over of payment appropriations	+	0,00
Other (2)	+/-	-2 342 884,61
Exchange rate differences	+/-	0,00
<i>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</i>		
Asset acquisitions (less unpaid amounts)	-	-863 054,80
New pre-financing paid in the year and remaining open as at	-	-188 637,40
New pre-financing received in the year and remaining open as at	+	8 702 945,23
Budgetary recovery orders issued before and cashed in the year	+	0,00
Budgetary recovery orders issued in on balance sheet accounts (not 7 or 6 accounts) and cashed	+	1 458,27
Capital payments on financial leasing (they are budgetary payments but not in the economic result)	-	0,00
Payment appropriations carried over to 2009	-	-12 617 751,90
Cancellation of unused carried over payment appropriations from previous year	+	0,00
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	0,00
Payments for pensions ( they are budgetary payments but booked against provisions)	-	0,00
Other (3)	+/-	-127,18
<b>total</b>		<b>8 702 945,23</b>
<b>Budgetary result (+ for surplus) (4)</b>		<b>8 702 945,23</b>
Delta not explained		0,00

- 1) Impact of the year
- 2) Net value of fixed assets transfer from the Commission (€ 2.144.701,61) and fee income debit notes (invoices) sent without recovery order (€198.183,00) in accordance with Article 59 of the Financial Regulation.
- 3) Miscellaneous corrections
- 4) Equals the budget outturn 2008

#### 4. REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT DURING THE YEAR

As stated in Article 76 of the Financial Regulation applicable to the budget of ECHA, the annual accounts of the Agency are accompanied by a report on budgetary and financial management during the year.

##### 4.1. Budget revenue

ECHA is financed by fees paid by industry for registrations of chemical substances in accordance with the REACH Regulation (No 1907/2006) and by a Community subsidy in accordance with Article 185 of the general Financial Regulation. The funding of the budget of ECHA in 2008 was as follows:

In order to guarantee the cash needs of the Agency in January 2008, the Commission paid a

Budget line	Fund source	Budget heading	Budget	Entitlements established	Revenue received	Outstanding
100	IC1	Fee income	3 806 000,00	365 429,58	365 429,58	0,00
200	IC1	Commission subsidy 2008	62 619 000,00	60 933 607,33	60 933 607,33	0,00
200	IC1	Commission subsidy 2007 (reimbursed in 2008)		1 922 588,56	1 922 588,56	
501	IC1	Reimbursement of miscellaneous expenditure	0,00	104,00	104,00	0,00
502	IC1	Revenue from bank interest on fee income	0,00	1 040,69	1 040,69	0,00
501	IC4	Reimbursement of miscellaneous expenditure	0,00	2 276,03	1 458,27	817,76
504	IC4	Administrative revenue from institutions and bodies	0,00	2 261,87	0,00	2 261,87
Total			66 425 000,00	63 227 308,06	63 224 228,43	3 079,63

temporary subsidy to the Agency in December 2007 (€ 1.922.588,56). In this way the Agency was able to meet its legal obligations such as salary payments to staff in January 2008 before receiving the first instalment of the 2008 subsidy at the end of the same month. The € 1.922.588,56 were reimbursed to the Commission in July 2008.

##### Fee income

In accordance with article 58a of the Agency's Financial Regulation, the accounting officer shall indicate decisions by the authorising officer to waive or partially waive recovery of established amounts. The list shall be added to the Agency's report on budgetary and financial management. In year 2008 the following fee income invoices were partially waived due to bank charges deducted by the sender's bank:

Invoice number	Amount	Received payment	Waived (EUR)
10000225	50,00	41,75	8,25
10000273	1.120,00	1.102,75	17,25
10000378	1.120,00	1.093,00	27,00
10000407	6.100,00	6.073,00	27,00
		<b>Total</b>	<b>79,50</b>

In accordance with article 59 of the Agency's Financial Regulation, the accounting officer shall provide the number of the debit notes and the global amount in the Agency's report on budgetary and financial management.

In year 2008 the invoicing was as follows:

Number	Type	Amount (EUR)
365	Debit notes	595.480,00
17	Credit notes	-26.950,00
10	Not paid within second deadline	- 4.850,00
1	Payments received in excess	12,08
<b>Total</b>		<b>563.692,08</b>

In accordance with article 59 of the Agency's Financial Regulation, where fees and charges are entirely determined by legislation or decisions of the Management Board, the authorising officer may abstain from issuing recovery orders and directly draw up debit notes after having established the amount receivable. Where the Agency uses a separate invoicing system, the accounting officer shall regularly, and at least on a monthly basis, enter the accumulated sum of fees and charges received into the accounts.

The fees and charges collected by ECHA are determined by the REACH Regulation and by the Fee Regulation. The Agency uses a separate invoicing and creditors system for daily transactions related to fee income; the REACH invoicing module. In year 2008, ECHA registered sent debit notes in the central accounting system SAP on a monthly basis and registered received payments with a summary recovery order in the budgetary accounts in the ABAC system also on a monthly basis. The budgetary revenue from fee income in 2008 in terms of cashed amounts is € 365.429,58.

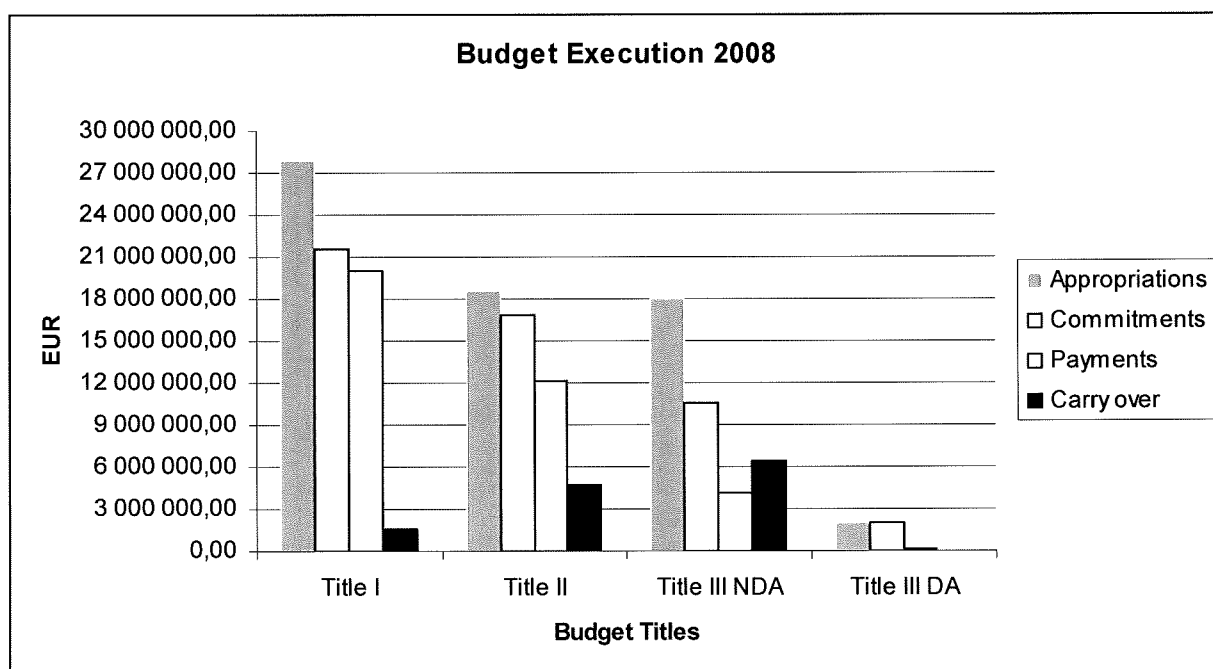
## 4.2. Budget Expenditure

Budget expenditure includes payments made during the year plus carry over of budgetary appropriations. The following table and chart present a summary of the budget expenditure execution:

2008	Commitments Appropriations	Commitments Established	%	Payments Appropriations	Payments Executed	%	Carry over	%
Title 1	27 829 000,00	21 571 960,15	77,52%	27 829 000,00	19 963 787,26	71,74%	1 605 826,16	7,44%
Title 2	18 577 000,00	16 849 135,84	90,70%	18 577 000,00	12 196 330,02	65,65%	4 652 805,82	27,61%
Title 3 NDA 1)	18 019 000,00	10 521 145,96	58,39%	18 019 000,00	4 163 484,31	23,11%	6 357 661,65	60,43%
Title 3 DA 2)	2 000 000,00	1 998 950,00	99,95%	2 000 000,00	79 975,00	4,00%	0,00	0,00%
<b>Total</b>	<b>66 425 000,00</b>	<b>50 941 191,95</b>	<b>76,69%</b>	<b>66 425 000,00</b>	<b>36 403 576,59</b>	<b>54,80%</b>	<b>12 616 293,63</b>	<b>24,77%</b>

1) NDA=Non-differentiated appropriations

2) DA=Differentiated appropriations



### Carry over from the Commission as at 1.1.2008

It is to be noted that included in the payments 2008 are also payments of invoices in 2008 but for which the commitments were originally entered into by DG Enterprise of the European Commission in year 2007 on behalf of the Agency. On 1 January 2008, the date of entry into force of the financial independence of the Agency, a set of open commitments were transferred to the Agency from the Commission in the financial system (ABAC) as C8 credits to be executed by the Agency in 2008. Given the under-execution of the budget 2008 the Agency was able to finance these C8 payments from the cash received for C1 credits. The execution of the commitments taken over by the Agency is as follows:

Carried over from 2007	Commitment Appropriations	Payments Appropriations	Payments Executed	%
Title 1	522 850,00	522 850,00	244 602,25	46,78%
Title 2	1 004 556,24	1 004 556,24	195 005,48	19,41%
Title 3 NDA	3 305 197,50	3 305 197,50	3 136 395,48	94,89%
<b>Total</b>	<b>4 832 603,74</b>	<b>4 832 603,74</b>	<b>3 576 003,21</b>	<b>74,00%</b>

The paid € 3,1m on Title 3 mainly relates to the development of the REACH IT system, translations, the helpdesk, and the Management Board meeting of December 2007.

The following table shows the budget execution by chapter, including information about transfers of appropriations:

Ch	Description	Initial budget	Transfers	Commitments Appropriations	Commitments Established	%	Payments Appropriations	Payments Executed	%
11	Staff in active employment	23 277 000,00	-5 715 000,00	17 562 000,00	16 761 754,78	95%	17 562 000,00	16 759 408,05	95%
12	Misc exp on staff recruitment	6 912 000,00	190 000,00	7 102 000,00	2 986 348,57	42%	7 102 000,00	1 861 554,78	26%
13	Missions	375 000,00	0,00	375 000,00	82 378,45	22%	375 000,00	52 378,45	14%
14	Socio-medical infrastruct	374 000,00	0,00	374 000,00	70 460,31	19%	374 000,00	12 176,86	3%
15	Training	658 000,00	0,00	658 000,00	387 500,00	59%	658 000,00	290 547,80	44%
16	External services	1 708 000,00	25 000,00	1 733 000,00	1 276 518,04	74%	1 733 000,00	983 516,36	57%
17	Entertainment and represent. exp	25 000,00	0,00	25 000,00	7 000,00	28%	25 000,00	4 204,96	17%
<b>T1</b>		<b>33 329 000,00</b>	<b>-5 500 000,00</b>	<b>27 829 000,00</b>	<b>21 571 960,15</b>	<b>78%</b>	<b>27 829 000,00</b>	<b>19 963 787,26</b>	<b>72%</b>
20	Rental of buildings and associat. costs	3 470 000,00	9 076 395,90	12 546 395,90	12 432 454,66	99%	12 546 395,90	9 902 941,77	79%
21	ICT	8 239 000,00	-3 287 320,50	4 951 679,50	3 858 163,69	78%	4 951 679,50	1 902 111,92	38%
22	Movable property and associat. costs	726 000,00	-279 221,94	446 778,06	275 437,35	62%	446 778,06	200 994,50	45%
23	Current administrative expenditure	272 000,00	-9 853,46	262 146,54	152 896,22	58%	262 146,54	136 913,04	52%
24	Postal charges and telecom	350 000,00	0,00	350 000,00	126 183,92	36%	350 000,00	50 444,64	14%
25	Meetings expenditure	20 000,00	0,00	20 000,00	4 000,00	20%	20 000,00	2 924,15	15%
<b>T2</b>		<b>13 077 000,00</b>	<b>5 500 000,00</b>	<b>18 577 000,00</b>	<b>16 849 135,84</b>	<b>91%</b>	<b>18 577 000,00</b>	<b>12 196 330,02</b>	<b>66%</b>
30	Operating expenditure	1 190 000,00	0,00	1 190 000,00	709 618,71	60%	1 190 000,00	433 268,71	36%
31	Helpdesk and technical guidance	1 093 000,00	0,00	1 093 000,00	393 708,37	36%	1 093 000,00	214 418,37	20%
32	Communication	6 710 000,00	-1 288 966,60	5 421 033,40	2 677 765,62	49%	5 421 033,40	1 852 111,93	34%
33	The Committees and Forum	3 300 000,00	0,00	3 300 000,00	1 196 231,69	36%	3 300 000,00	552 823,55	17%
34	IT support for REACH operations	3 661 000,00	1 288 966,60	4 949 966,60	4 597 010,75	93%	4 949 966,60	753 411,15	15%
35	REACH operations	1 560 000,00	-35 000,00	1 525 000,00	821 400,98	54%	1 525 000,00	347 775,76	23%
36	Board of appeal	200 000,00	0,00	200 000,00	25 000,00	13%	200 000,00	9 265,00	5%
37	Activities with Instit. & Memb. States	55 000,00	60 000,00	115 000,00	100 000,00	87%	115 000,00	0,00	0%
38	International activities	2 250 000,00	-25 000,00	2 225 000,00	1 999 359,84	90%	2 225 000,00	80 384,84	4%
<b>T3</b>		<b>20 019 000,00</b>	<b>0,00</b>	<b>20 019 000,00</b>	<b>12 520 095,96</b>	<b>63%</b>	<b>20 019 000,00</b>	<b>4 243 459,31</b>	<b>21%</b>
	<b>TOTAL</b>	<b>66 425 000,00</b>	<b>0,00</b>	<b>66 425 000,00</b>	<b>50 941 191,95</b>	<b>77%</b>	<b>66 425 000,00</b>	<b>36 403 576,59</b>	<b>55%</b>

## **Title 1**

In comparing actual committed vs. budgeted expenditure, the expenditure of Title 1 was 35,3% less than budgeted (€ 21,6m vs. € 33,3m) due to slower recruitment than foreseen during the first half of the year. Nevertheless, at the end of the year the Agency had achieved 95% (210 temporary agents vs. 220 budgeted) execution of the establishment plan. The total number of staff in payroll more than doubled during the first year of operation of the Agency. From the appropriation surplus in Title 1 € 5.500.000,00 was transferred to Title 2.

## **Title 2**

In comparing actual committed vs. budgeted expenditure, the expenditure of Title 2 was 42,0% more than budgeted (€ 18,6m vs. € 13,1m) due to the amended payment schedule for the construction costs of the conference centre. The funds for this construction project were not foreseen in the preliminary draft budget 2008 prepared by the Commission in 2007. Instead the investment cost for the building of the conference centre was to be covered through increased rent. The Agency was to pay 7% of the final construction cost annually during the duration of the rental contract, i.e. until the end of 2019.

The Management Board of the Agency endorsed the proposal to fund the construction work related to the ECHA conference centre from the 2008 budget instead of including the costs in the rental payments for the years 2009 to 2019. In this way, the impact of the construction of the conference centre on the Community budget could be absorbed in the year when the construction project was effectuated and finalised. The conference centre construction was in progress throughout the year and the centre was taken into use in late December 2008. Changing from the anticipated method of increased rental payments to the reimbursement of the investment expenditure was considered to be in line with the principle of annuality. The amount paid in 2008 is € 7.996.197,42.

## **Title 3**

In comparing actual committed vs. budgeted expenditure, the expenditure of Title 3 was 37,5% less than budgeted (€ 12,5m vs. € 20,0m). It was necessary to increase the appropriations for the development of REACH IT (+ € 0,3 mio) and the development of the Chemical Safety Assessment/Chemical Safety Report Tool (CSA/CSR) (+ € 1,0 mio) by decreasing the appropriations for translations related to operational activities (- € 1,3 mio).

## **Carry over to budget year 2009**

Commitments are entered in the accounts on the basis of the legal commitments entered into up to 31 December and payments on the basis of the payments made by the accounting officer by 31 December of that year, by the latest.



Non-differentiated appropriations corresponding to obligations duly contracted at the close of the financial year shall be carried over automatically to the following financial year only.

During year 2008 the Agency's Management Board approved the modification of the budget line 3801 – "Contracts related to scientific and technical services" from non-differentiated appropriations to differentiated appropriations. Payment appropriations for differentiated appropriations are not carried over to the following year. The RAL (commitments entered into for which future payment appropriations are necessary) for budget line 3801 is € 1.918.975,00 as at 31.12.2008.

The carry over of appropriations (€ 12.616.293,63) to C8 mainly relates to the REACH IT project, renovations of the premises and staff recruitment costs. The carry-over percentage is 24,77% of established commitments.

An amount of € 1.458,27 relating to miscellaneous administrative expenditure reimbursed to the Agency was carried over from C4 credits to C5 credits.

### **4.3. Financial management**

In year 2008, the main achievements were:

- Internal procurement guidelines were developed and published
- The assets and inventory management system was implemented
- Guidance for fee income was developed and implemented
- A significant effort on financial training of staff was made
- The revised Financial Regulation of the Agency was adopted by the Management Board in September 2008
- The Management Board adopted the ECHA Quality and Internal Control Standards in September 2008, which are based on the Commission's Internal Control Standards and the quality management standard ISO 9001.

In July 2008, the Internal Audit Service of the European Commission visited ECHA and made a limited review on the implementation of the internal control standards in the Agency. It was considered that the overall process, structure and management of the setting up of the Agency, with the initial activities and management undertaken by the parent DG of the Commission through a sequenced handover, and the employment of experienced seconded Commission officials during the process - could be considered best practice.

### **4.4. Summary of transfers of appropriations among the various budget lines**

According to Article 76 of the Agency's Financial Regulation, the report on budgetary and financial management during the year shall give an account, *inter alia*, of the rate of implementation of the appropriations together with summary information on the transfers of appropriations among the various budget items.

According to the Article 23 of ECHA's Financial Regulation

“1. The Executive Director may make transfers from one chapter to another and from one article to another without limit and from one title to another up to a maximum of 10 % of the appropriations for the financial year shown on the line from which the transfer is made.

2. Beyond the limit referred in paragraph 1, the Executive Director may propose to the Management Board transfers of appropriations from one title to another. The Management Board shall have three weeks in which to oppose such transfers. After this time-limit they shall be deemed to be adopted.

3. Proposals for transfers and transfers carried out under paragraphs 1 and 2 shall be accompanied by appropriate and detailed supporting documents showing the implementation of appropriations and estimates of requirements up to the end of the financial year, both for the headings to be credited and for those from which the appropriations are drawn.

4. The Executive Director shall inform the Management Board as soon as possible of all transfers made. He shall inform the budgetary authority of all transfers carried out under paragraph 2.”

**Group I - In line with paragraph 1 of Article 23:**

1. On 29/05/2008 transfer within Article 300 - Meetings/Conferences

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	3002	315 000,00	0,00	315 000,00	-7 702,00	-7 702,00	2,45%	307 298,00
2	3000	360 000,00	0,00	40 500,00	7 702,00			48 202,00
	Sum	675 000,00		355 500,00	0,00			355 500,00

2. On 30/05/2008 transfer within Article 210 - ICT equipment, software and related training

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	2100	4 200 000,00	0,00	3 883 328,63	-1 740 000,00	-1 740 000,00	41,43%	2 143 328,63
2	2103	873 000,00	0,00	15 400,00	1 740 000,00			1 755 400,00
	Sum	5 073 000,00		3 898 728,63	0,00			3 898 728,63

3. On 08/07/2008 transfer within Article 300 - Meetings/Conferences

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	3002	315 000,00	-7 702,00	307 298,00	-37 200,90	-44 902,90	14,25%	270 097,10
2	3001	84 000,00	0,00	16 149,10	37 200,90			53 350,00
	Sum	399 000,00		323 447,10	0,00			323 447,10

4. On 28/07/2008 transfer within Article 160 - External services

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	1603	250 000,00	0,00	250 000,00	-165 000,00	-165 000,00	66,00%	85 000,00
2	1602	800 000,00	0,00	0,00	165 000,00			165 000,00
	Sum	1 050 000,00		250 000,00	0,00			250 000,00

5. On 08/08/2008 transfer within Article 160 – External Services

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	1603	250 000,00	-165 000,00	85 000,00	-34 866,00	-199 866,00	79,95%	50 134,00
2	1601	272 000,00	0,00	60 834,00	34 866,00			95 700,00
	Sum	522 000,00		145 834,00	0,00			145 834,00

6. On 13/8/2008 transfer within chapter 20, from item 2040 - Fitting out of premises to Article 2050 - Security and surveillance of the building

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	2040	800 000,00	0,00	597 580,00	-545 000,00	-545 000,00	68,13%	52 580,00
2	2050	150 000,00	0,00	90 100,00	545 000,00			635 100,00
	Sum	950 000,00		687 680,00	0,00			687 680,00

7. On 07/10/2008 transfer within Chapter 11 from item 1114 – Trainees to item 1142 – Other allowances and grants

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	1114	57 000,00	0,00	57 000,00	-12 279,88	-12 279,88	21,54%	44 720,12
2	1142	0,00	0,00	0,00	12 279,88			12 279,88
	Sum	57 000,00		57 000,00	0,00			57 000,00

8. On 28/10/2008 transfer within Article 300 - Meetings/Conferences

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	3002	315 000,00	-44 902,90	270 097,10	-5 672,00	-50 574,90	16,06%	264 425,10
2	3000	84 000,00	0,00	34 000,00	5 672,00			39 672,00
	Sum	399 000,00		304 097,10	0,00			304 097,10

9. On 29/10/2008 transfer within Chapter 11 from item 1190 – Salary weightings to item 1114 - Trainees

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	1190	3 410 000,00	0,00	1 346 060,00	-12 279,88	-12 279,88	0,36%	1 333 780,12
2	1114	57 000,00	-12 279,88	44 720,12	12 279,88			57 000,00
	Sum	3 467 000,00		1 390 780,12	0,00			1 390 780,12

10. On 30/10/2008 transfer from Title 1 - Staff to Title 2 – Building, equipment and miscellaneous expenditure (transfer approved by the Management Board by the written procedure MB\_66\_2008 that was concluded on 24/10/2008).

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	1100	13 712 000,00	0,00	3 715 594,00	-3 400 000,00	-3 400 000,00	24,80%	315 594,00
2	1101	1 134 000,00	0,00	308 000,00	-305 000,00	-305 000,00	26,90%	3 000,00
3	1102	2 709 000,00	0,00	1 560 956,00	-400 000,00	-400 000,00	14,77%	1 160 956,00
4	1112	690 000,00	0,00	481 500,00	-390 000,00	-390 000,00	56,52%	91 500,00
5	1113	471 000,00	0,00	161 000,00	-148 000,00	-148 000,00	31,42%	13 000,00
6	1114	57 000,00	0,00	57 000,00	-57 000,00	-57 000,00	100,00%	0,00
7	1130	467 000,00	0,00	127 057,00	-115 000,00	-115 000,00	24,63%	12 057,00
8	1131	98 000,00	0,00	27 020,00	-25 000,00	-25 000,00	25,51%	2 020,00
9	1132	188 000,00	0,00	53 432,00	-45 000,00	-45 000,00	23,94%	8 432,00
10	1190	3 397 720,12	-12 279,88	1 333 780,12	-615 000,00	-627 279,88	18,46%	718 780,12
11	2000	1 970 000,00	0,00	770 000,00	5 500 000,00			6 270 000,00
	Sum	24 893 720,12		8 595 339,12	0,00			8 595 339,12

11. On 30/10/2008 transfer within Title 2 from Chapter 21 – Information and communication technology and Chapter 22 – Movable property and associated costs to Chapter 20 – Rental of buildings and associated costs

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	2100	2 460 000,00	-1 740 000,00	1 654 757,42	-1 215 000,00	-2 955 000,00	120,12%	439 757,42
2	2102	500 000,00	0,00	360 195,00	-255 000,00	-255 000,00	51,00%	105 195,00
3	2104	980 000,00	0,00	641 320,50	-641 320,50	-641 320,50	65,44%	0,00
4	2105	1 186 000,00	0,00	1 186 000,00	-1 176 000,00	-1 176 000,00	99,16%	10 000,00
5	2200	250 000,00	0,00	232 927,40	-212 679,50	-212 679,50	85,07%	20 247,90
6	2000	1 970 000,00	0,00	770 000,00	3 500 000,00	3 500 000,00	177,66%	4 270 000,00
	Sum	7 346 000,00		4 845 200,32	0,00			4 845 200,32

12. On 30/10/2008 transfer within Title 3, from Chapter 32 - Communication to Chapter 34 – IT support for REACH operations

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	3200	5 600 000,00	0,00	2 600 000,00	-700 000,00	-700 000,00	12,50%	1 900 000,00
2	3202	990 000,00	0,00	867 815,00	-588 966,60	-588 966,60	59,49%	278 848,40
3	3411	1 468 000,00	0,00	1 064 200,00	254 179,00	254 179,00	17,31%	1 318 379,00
4	3412	500 000,00	0,00	453 265,00	1 034 787,60	1 034 787,60	206,96%	1 488 052,60
	Sum	8 558 000,00		4 985 280,00	0,00			4 985 280,00

13. On 06/11/2008 transfer within Chapter 11 – Staff in active employment

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	1100	10 312 000,00	0,00	315594,00	484 406,00	484 406,00	4,70%	800 000,00
2	1101	829 000,00	0,00	3000,00	147 000,00	147 000,00	17,73%	150 000,00
3	1102	2 309 000,00	-400 000,00	1160956,00	-670 897,00	-1 070 897,00	46,38%	490 059,00
4	1130	352 000,00	0,00	12057,00	17 943,00	17 943,00	5,10%	30 000,00
5	1131	73 000,00	0,00	2020,00	4 980,00	4 980,00	6,82%	7 000,00
6	1132	143 000,00	0,00	8432,00	1 568,00	1 568,00	1,10%	10 000,00
8	1140	0,00	0,00	0,00	3 000,00	3 000,00	0,00%	3 000,00
10	1142	12 279,88	0,00	0,00	12 000,00	12 000,00	97,72%	12 000,00
	Sum	14 030 279,88		1 502 059,00	0,00			1 502 059,00

14. On 19/11/2008 transfer within Title 3, from Chapter 35 – REACH operations to Chapter 37 – Activities with other institutions and member states

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	3501	30 000,00	0,00	21 308,68	-21 000,00	-21 000,00	70,00%	308,68
2	3502	30 000,00	0,00	20 058,80	-14 000,00	-14 000,00	46,67%	6 058,80
3	3701	40 000,00	0,00	40 000,00	35 000,00	35 000,00	87,50%	75 000,00
	Sum	100 000,00		81 367,48	0,00			81 367,48

15. On 26/11/2008 transfer within Title 2, from Chapter 20 – Rental of buildings and associated costs – to Chapter 22 Movable property and associated costs

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	2020	100 000,00	0,00	75 000,00	-58 000,00	-58 000,00	58,00%	17 000,00
2	2230	0,00	0,00	0,00	58 000,00			58 000,00
	Sum	100 000,00		75 000,00	0,00			75 000,00

16. On 01/12/2008 transfer within Article 340 – IT infrastructure for the REACH operations.

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	3400	832 000,00	0,00	341 371,30	-9 691,14	-9 691,14	1,16%	331 680,16
2	3401	50 000,00	0,00	17 404,14	9 691,14	9 691,14	19,38%	27 095,28
	Sum	882 000,00		358 775,44	0,00			358 775,44

17. On 05/12/2008 transfer from Chapter 38 – International Activities to Chapter 37 – Activities with other institutions and member states

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	3701	40 000,00	35 000,00	75 000,00	25 000,00	60 000,00	150,00%	100 000,00
2	3800	50 000,00	0,00	49 505,00	-25 000,00	-25 000,00	50,00%	24 505,00
	Sum	90 000,00		124 505,00	0,00			124 505,00

18. On 05/12/2008 transfer from Item 1190 – Salary weightings to Item 1100 – Basic salaries, Item 1101 – Family allowances, Item 1200 – Recruitment expenses and item 1602 – Interim services

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	1100	13 712 000,00	-2 915 594,00	0,00	20 000,00	-2 895 594,00	21,12%	20 000,00
2	1101	1 134 000,00	-158 000,00	0,00	15 000,00	-143 000,00	12,61%	15 000,00
3	1200	1 240 000,00	0,00	0,00	190 000,00	190 000,00	15,32%	190 000,00
4	1602	800 000,00	165 000,00	0,00	10 000,00	175 000,00	21,88%	10 000,00
5	1190	3 410 000,00	-627 279,88	268 780,12	-235 000,00	-862 279,88	25,29%	33 780,12
	Sum	20 296 000,00		268 780,12	0,00			268 780,12

## 19. On 09/12/2008 transfer within Chapter 14 – Socio-medical infrastructure and social welfare

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	1410	129000,00	0,00	114000,00	-15 000,00	-15 000,00	11,63%	99 000,00
2	1441	0,00	0,00	0,00	15 000,00	15 000,00	0,00%	15 000,00
	Sum	129 000,00		114 000,00	0,00			114 000,00

## 20. On 12/12/2008 transfer from Item 1190 – Salary weightings to Item 1602 – Interim services

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	1602	800 000,00	175 000,00	0,00	15 000,00	190 000,00	23,75%	15 000,00
2	1190	3 410 000,00	-862 279,88	33780,12	-15 000,00	-877 279,88	25,73%	18 780,12
	Sum	4 210 000,00		33 780,12	0,00			33 780,12

## 21. On 17/1/2008 transfer within Chapter 11 – Staff in active employment

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	1100	13 712 000,00	-2 895 594,00	0,00	3 000,00	-2 892 594,00	21,10%	3 000,00
2	1101	1 134 000,00	-143 000,00	0,00	3 000,00	-140 000,00	12,35%	3 000,00
3	1190	3 410 000,00	-877 279,88	18 780,12	-6 000,00	-883 279,88	25,90%	12 780,12
	Sum	18 256 000,00		18 780,12	0,00			18 780,12

## 22. On 19/12/2008 transfer within Title 2 , from Chapter 22 – Movable property and associated costs and from Chapter 23 – Current administrative expenditure to Chapter 20 – Rental of buildings and associated costs.

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	2010	100 000,00	0,00	93 970,42	-93 970,42	-93 970,42	93,97%	0,00
2	2020	100 000,00	-58 000,00	1 448,64	-1 448,64	-59 448,64	59,45%	0,00
3	2030	250 000,00	0,00	174 689,00	-163 291,24	-163 291,24	65,32%	11 397,76
4	2040	800 000,00	-545 000,00	238 911,84	-238 911,84	-783 911,84	97,99%	0,00
5	2050	150 000,00	545 000,00	30 476,55	-30 476,55	514 523,45	343,02%	0,00
6	2051	100 000,00	0,00	100 000,00	-100 000,00	-100 000,00	100,00%	0,00
7	2210	365 000,00	0,00	124 542,44	-124 542,44	-124 542,44	34,12%	0,00
8	2350	13 000,00	0,00	10 660,00	-9 853,46	-9 853,46	75,80%	806,54
9	2000	1 970 000,00	9 000 000,00	572 505,41	762 494,59	9 762 494,59	495,56%	1 335 000,00
	Sum	3 848 000,00		1 347 204,30	0,00			1 347 204,30

**Group II - In line with paragraph 2 of Article 23:**

23. Transfer between titles, to have the funds available in Title 2 for advanced payment of the additional rental cost due to the build of the conference centre. On 30/10/2008 transfer from Title 1 - Staff to Title 2 – Building, equipment and miscellaneous expenditure (transfer approved by the Management Board by the written procedure MB\_66\_2008 that was concluded on 24/10/2008)

:

A/A	Budget item	Initial Budget	Previous Transfers	Available (non committed) Budget	Current Transfer	Total Transfers	% of the source Budget Item	Total available appropriations
		A	B	C	D	E	F=E/A	G=C+D
1	1100	13 712 000,00	0,00	3 715 594,00	-3 400 000,00	-3 400 000,00	24,80%	315 594,00
2	1101	1 134 000,00	0,00	308 000,00	-305 000,00	-305 000,00	26,90%	3 000,00
3	1102	2 709 000,00	0,00	1 560 956,00	-400 000,00	-400 000,00	14,77%	1 160 956,00
4	1112	690 000,00	0,00	481 500,00	-390 000,00	-390 000,00	56,52%	91 500,00
5	1113	471 000,00	0,00	161 000,00	-148 000,00	-148 000,00	31,42%	13 000,00
6	1114	57 000,00	0,00	57 000,00	-57 000,00	-57 000,00	100,00%	0,00
7	1130	467 000,00	0,00	127 057,00	-115 000,00	-115 000,00	24,63%	12 057,00
8	1131	98 000,00	0,00	27 020,00	-25 000,00	-25 000,00	25,51%	2 020,00
9	1132	188 000,00	0,00	53 432,00	-45 000,00	-45 000,00	23,94%	8 432,00
10	1190	3 397 720,12	-12 279,88	1 333 780,12	-615 000,00	-627 279,88	18,46%	718 780,12
11	2000	1 970 000,00	0,00	770 000,00	5 500 000,00			6 270 000,00
	Sum	24 893 720,12		8 595 339,12	0,00			8 595 339,12



**Appendix 1 - Budget Execution / Fund source C1 - Current year appropriations**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	Carried over RAL (C8) (2)-(4)	Carried over on C9, included in cancelled	Cancelled (1)-(2)
1100	Basic salaries	10 819 406,00	10 818 056,00	99,99%	10 819 406,00	10 818 052,19	99,99%	0,00	3,81	1 353,81
1101	Family allowances	994 000,00	992 750,00	99,87%	994 000,00	992 734,36	99,87%	0,00	15,64	1 265,64
1102	Expatriation and foreign residence allowances	1 638 103,00	1 233 411,13	75,30%	1 638 103,00	1 233 277,97	75,29%	0,00	133,16	404 825,03
	<b>Total Article 110</b>	<b>13 044 509,00</b>	<b>13 044 217,13</b>	<b>96,97%</b>	<b>13 044 509,00</b>	<b>13 044 064,54</b>	<b>96,97%</b>	<b>0,00</b>	<b>152,61</b>	<b>407 444,48</b>
1112	Contract agents	300 000,00	202 127,66	67,38%	300 000,00	201 679,14	67,23%	0,00	448,52	98 320,86
1113	Seconded national experts	323 000,00	293 336,47	90,82%	323 000,00	293 336,47	90,82%	0,00	0,00	29 663,53
1114	Trainees	0,00	0,00	0,00%	0,00	0,00	0,00%	0,00	0,00	0,00
	<b>Total Article 111</b>	<b>623 000,00</b>	<b>495 464,13</b>	<b>79,53%</b>	<b>623 000,00</b>	<b>495 015,61</b>	<b>79,46%</b>	<b>0,00</b>	<b>448,52</b>	<b>127 984,39</b>
1130	Insurance against sickness	369 943,00	369 004,22	99,75%	369 943,00	368 826,37	99,70%	0,00	177,85	1 116,63
1131	Insur against accidents and occupational disease	77 980,00	77 019,60	98,77%	77 980,00	76 946,98	98,68%	0,00	72,62	1 033,02
1132	Unemployment insurance	144 568,00	143 810,60	99,48%	144 568,00	143 687,11	99,39%	0,00	123,49	880,89
	<b>Total Article 113</b>	<b>592 491,00</b>	<b>589 834,42</b>	<b>99,55%</b>	<b>592 491,00</b>	<b>589 460,46</b>	<b>99,49%</b>	<b>0,00</b>	<b>373,96</b>	<b>3 030,54</b>
1140	Childbirth and death allowances and grants	3 000,00	993,24	33,11%	3 000,00	793,24	26,44%	0,00	200,00	2 206,76
1141	Travel expenses for annual leave	341 000,00	265 814,75	77,95%	341 000,00	265 715,60	77,92%	0,00	99,15	75 284,40
1142	Other allowances and grants	24 279,88	12 779,88	52,64%	24 279,88	12 648,26	52,09%	0,00	131,62	11 631,62
	<b>Total Article 114</b>	<b>368 279,88</b>	<b>279 587,87</b>	<b>75,92%</b>	<b>368 279,88</b>	<b>279 157,10</b>	<b>75,80%</b>	<b>0,00</b>	<b>430,77</b>	<b>89 122,78</b>
1190	Salary weightings	2 526 720,12	2 352 651,23	93,11%	2 526 720,12	2 351 710,36	93,07%	0,00	940,87	175 009,76
	<b>Total Article 119</b>	<b>2 526 720,12</b>	<b>2 352 651,23</b>	<b>93,11%</b>	<b>2 526 720,12</b>	<b>2 351 710,36</b>	<b>93,07%</b>	<b>0,00</b>	<b>940,87</b>	<b>175 009,76</b>
	<b>Total Chapter 11</b>	<b>17 562 000,00</b>	<b>16 761 754,78</b>	<b>95,44%</b>	<b>17 562 000,00</b>	<b>16 759 408,05</b>	<b>95,43%</b>	<b>0,00</b>	<b>2 346,73</b>	<b>802 591,95</b>
1200	Recruitment expenses	1 430 000,00	1 186 348,57	82,96%	1 430 000,00	442 260,41	30,93%	744 088,16		243 651,43
1201	Installation, resettlement, removal, daily allow., travel	5 672 000,00	1 800 000,00	31,73%	5 672 000,00	1 419 294,37	25,02%	380 705,63		3 872 000,00
	<b>Total Article 120</b>	<b>7 102 000,00</b>	<b>2 986 348,57</b>	<b>42,05%</b>	<b>7 102 000,00</b>	<b>1 861 554,78</b>	<b>26,21%</b>	<b>1 124 793,79</b>		<b>4 115 651,43</b>
	<b>Total Chapter 12</b>	<b>7 102 000,00</b>	<b>2 986 348,57</b>	<b>42,05%</b>	<b>7 102 000,00</b>	<b>1 861 554,78</b>	<b>26,21%</b>	<b>1 124 793,79</b>		<b>4 115 651,43</b>
1300	Missions expenses, duty travel exp and ancillary exp	375 000,00	82 378,45	21,97%	375 000,00	52 378,45	13,97%	30 000,00		292 621,55
	<b>Total Article 130</b>	<b>375 000,00</b>	<b>82 378,45</b>	<b>21,97%</b>	<b>375 000,00</b>	<b>52 378,45</b>	<b>13,97%</b>	<b>30 000,00</b>		<b>292 621,55</b>
	<b>Total Chapter 13</b>	<b>375 000,00</b>	<b>82 378,45</b>	<b>21,97%</b>	<b>375 000,00</b>	<b>52 378,45</b>	<b>13,97%</b>	<b>30 000,00</b>		<b>292 621,55</b>
1400	Restaurants and canteens	200 000,00	11 964,81	5,98%	200 000,00	6 868,03	3,43%	5 096,78		188 035,19
	<b>Total Article 140</b>	<b>200 000,00</b>	<b>11 964,81</b>	<b>5,98%</b>	<b>200 000,00</b>	<b>6 868,03</b>	<b>3,43%</b>	<b>5 096,78</b>		<b>188 035,19</b>
1410	Medical service	114 000,00	15 000,00	13,16%	114 000,00	130,00	0,11%	14 870,00		99 000,00
	<b>Total Article 141</b>	<b>114 000,00</b>	<b>15 000,00</b>	<b>13,16%</b>	<b>114 000,00</b>	<b>130,00</b>	<b>0,11%</b>	<b>14 870,00</b>		<b>99 000,00</b>
1430	Social contacts between staff	45 000,00	28 495,50	63,32%	45 000,00	5 178,83	11,51%	23 316,67		16 504,50
	<b>Total Article 143</b>	<b>45 000,00</b>	<b>28 495,50</b>	<b>63,32%</b>	<b>45 000,00</b>	<b>5 178,83</b>	<b>11,51%</b>	<b>23 316,67</b>		<b>16 504,50</b>
1441	Schooling	15 000,00	15 000,00	100,00%	15 000,00	0,00	0,00%	15 000,00		0,00
	<b>Total Article 144</b>	<b>15 000,00</b>	<b>15 000,00</b>	<b>100,00%</b>	<b>15 000,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>15 000,00</b>		<b>0,00</b>
	<b>Total Chapter 14</b>	<b>374 000,00</b>	<b>70 460,31</b>	<b>18,84%</b>	<b>374 000,00</b>	<b>12 176,86</b>	<b>3,26%</b>	<b>58 283,45</b>		<b>303 539,69</b>
1500	Language and other training	658 000,00	387 500,00	58,89%	658 000,00	290 547,80	44,16%	96 952,20		270 500,00
	<b>Total Article 150</b>	<b>658 000,00</b>	<b>387 500,00</b>	<b>58,89%</b>	<b>658 000,00</b>	<b>290 547,80</b>	<b>44,16%</b>	<b>96 952,20</b>		<b>270 500,00</b>
	<b>Total Chapter 15</b>	<b>658 000,00</b>	<b>387 500,00</b>	<b>58,89%</b>	<b>658 000,00</b>	<b>290 547,80</b>	<b>44,16%</b>	<b>96 952,20</b>		<b>270 500,00</b>
1600	Administrative translation and interpret. costs	386 000,00	0,00	0,00%	386 000,00	0,00	0,00%	0,00		386 000,00
1601	Administ assistance from Community institutions	306 866,00	286 518,04	93,37%	306 866,00	266 518,04	86,85%	20 000,00		20 347,96
1602	Interim services	990 000,00	990 000,00	100,00%	990 000,00	716 998,32	72,42%	279 001,68		0,00
1603	Consultancy	50 134,00	0,00	0,00%	50 134,00	0,00	0,00%	0,00		50 134,00
	<b>Total Article 160</b>	<b>1 733 000,00</b>	<b>1 276 518,04</b>	<b>73,66%</b>	<b>1 733 000,00</b>	<b>983 516,36</b>	<b>56,75%</b>	<b>293 001,68</b>		<b>456 481,96</b>
	<b>Total Chapter 16</b>	<b>1 733 000,00</b>	<b>1 276 518,04</b>	<b>73,66%</b>	<b>1 733 000,00</b>	<b>983 516,36</b>	<b>56,75%</b>	<b>293 001,68</b>		<b>456 481,96</b>
1700	Entertainment and representation expenses	25 000,00	7 000,00	28,00%	25 000,00	4 204,96	16,82%	2 795,04		18 000,00
	<b>Total Article 170</b>	<b>25 000,00</b>	<b>7 000,00</b>	<b>28,00%</b>	<b>25 000,00</b>	<b>4 204,96</b>	<b>16,82%</b>	<b>2 795,04</b>		<b>18 000,00</b>
	<b>Total Chapter 17</b>	<b>25 000,00</b>	<b>7 000,00</b>	<b>28,00%</b>	<b>25 000,00</b>	<b>4 204,96</b>	<b>16,82%</b>	<b>2 795,04</b>		<b>18 000,00</b>
	<b>Total Title 1</b>	<b>27 829 000,00</b>	<b>21 571 960,15</b>	<b>77,52%</b>	<b>27 829 000,00</b>	<b>19 963 787,26</b>	<b>71,74%</b>	<b>1 605 826,16</b>	<b>2 346,73</b>	<b>6 259 386,58</b>

**Appendix 1 - Budget Execution / Fund source C1 - Current year appropriations**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	Carried over RAL (C8) (2)-(4)	Cancelled (1)-(2)
2000	Rental costs	11 732 494,59	11 732 494,59	100,00%	11 732 494,59	9 684 682,05	82,55%	2 047 812,54	0,00
	<b>Total Article 200</b>	<b>11 732 494,59</b>	<b>11 732 494,59</b>	<b>100,00%</b>	<b>11 732 494,59</b>	<b>9 684 682,05</b>	<b>82,55%</b>	<b>2 047 812,54</b>	<b>0,00</b>
2010	Insurance	6 029,58	6 029,58	100,00%	6 029,58	6 029,58	100,00%	0,00	0,00
	<b>Total Article 201</b>	<b>6 029,58</b>	<b>6 029,58</b>	<b>100,00%</b>	<b>6 029,58</b>	<b>6 029,58</b>	<b>100,00%</b>	<b>0,00</b>	<b>0,00</b>
2020	Water, gas, electricity, heating	40 551,36	40 551,36	100,00%	40 551,36	40 551,36	100,00%	0,00	0,00
	<b>Total Article 202</b>	<b>40 551,36</b>	<b>40 551,36</b>	<b>100,00%</b>	<b>40 551,36</b>	<b>40 551,36</b>	<b>100,00%</b>	<b>0,00</b>	<b>0,00</b>
2030	Cleaning and maintenance	86 708,76	75 311,00	86,86%	86 708,76	75 143,00	86,66%	168,00	11 397,76
	<b>Total Article 203</b>	<b>86 708,76</b>	<b>75 311,00</b>	<b>86,86%</b>	<b>86 708,76</b>	<b>75 143,00</b>	<b>86,66%</b>	<b>168,00</b>	<b>11 397,76</b>
2040	Fitting out of premises	16 088,16	16 088,16	100,00%	16 088,16	10 454,01	64,98%	5 634,15	0,00
	<b>Total Article 204</b>	<b>16 088,16</b>	<b>16 088,16</b>	<b>100,00%</b>	<b>16 088,16</b>	<b>10 454,01</b>	<b>64,98%</b>	<b>5 634,15</b>	<b>0,00</b>
2050	Security and surveillance of the building	664 523,45	561 979,97	84,57%	664 523,45	86 081,77	12,95%	475 896,20	102 543,48
2051	Other building expenditure	0,00	0,00	0,00%	0,00	0,00	0,00%	0,00	0,00
	<b>Total Article 205</b>	<b>664 523,45</b>	<b>561 979,97</b>	<b>84,57%</b>	<b>664 523,45</b>	<b>86 081,77</b>	<b>12,95%</b>	<b>475 896,20</b>	<b>102 543,48</b>
	<b>Total Chapter 20</b>	<b>12 546 395,90</b>	<b>12 432 454,66</b>	<b>99,09%</b>	<b>12 546 395,90</b>	<b>9 902 941,77</b>	<b>78,93%</b>	<b>2 529 512,89</b>	<b>147 710,24</b>
2100	ICT Equipment - Hardware and software	1 245 000,00	1 097 289,76	88,14%	1 245 000,00	605 221,46	48,61%	492 068,30	113 941,24
2101	ICT Maintenance	500 000,00	219 293,63	43,66%	500 000,00	152 161,23	30,43%	67 132,40	280 706,37
2102	ICT External services and training	245 000,00	14 805,00	6,04%	245 000,00	14 805,00	6,04%	0,00	230 195,00
2103	Analysis, progr. techn assis. for admin of agency	2 613 000,00	2 277 220,80	87,15%	2 613 000,00	1 064 922,82	40,75%	1 212 297,98	335 779,20
2104	ICT Security	338 679,50	249 554,50	73,68%	338 679,50	65 001,41	19,19%	184 553,09	89 125,00
2105	Other ICT expenditure	10 000,00	0,00	0,00%	10 000,00	0,00	0,00%	0,00	10 000,00
	<b>Total Article 210</b>	<b>4 951 679,50</b>	<b>3 858 163,69</b>	<b>77,92%</b>	<b>4 951 679,50</b>	<b>1 902 111,92</b>	<b>38,41%</b>	<b>1 956 051,77</b>	<b>1 093 515,81</b>
	<b>Total Chapter 21</b>	<b>4 951 679,50</b>	<b>3 858 163,69</b>	<b>77,92%</b>	<b>4 951 679,50</b>	<b>1 902 111,92</b>	<b>38,41%</b>	<b>1 956 051,77</b>	<b>1 093 515,81</b>
2200	Technical equipment and installations	37 320,50	19 772,60	52,98%	37 320,50	2 920,50	7,83%	16 852,10	17 547,90
2201	Maintenance and repair of technical equipment	30 000,00	5 074,10	16,91%	30 000,00	430,42	1,43%	4 643,68	24 925,90
	<b>Total Article 220</b>	<b>67 320,50</b>	<b>24 846,70</b>	<b>36,91%</b>	<b>67 320,50</b>	<b>3 350,92</b>	<b>4,98%</b>	<b>21 495,78</b>	<b>42 473,80</b>
2210	Office furniture	240 457,56	240 457,56	100,00%	240 457,56	192 511,36	80,06%	47 946,20	0,00
2211	Maintenance and repair of office furniture	11 000,00	0,00	0,00%	11 000,00	0,00	0,00%	0,00	11 000,00
	<b>Total Article 221</b>	<b>251 457,56</b>	<b>240 457,56</b>	<b>95,63%</b>	<b>251 457,56</b>	<b>192 511,36</b>	<b>76,56%</b>	<b>47 946,20</b>	<b>11 000,00</b>
2230	Vehicles	58 000,00	0,00	0,00%	58 000,00	0,00	0,00%	0,00	58 000,00
	<b>Total Article 223</b>	<b>58 000,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>58 000,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00</b>	<b>58 000,00</b>
2250	Documentation and library expenditure	70 000,00	10 133,09	14,48%	70 000,00	5 132,22	7,33%	5 000,87	59 866,91
	<b>Total Article 225</b>	<b>70 000,00</b>	<b>10 133,09</b>	<b>14,48%</b>	<b>70 000,00</b>	<b>5 132,22</b>	<b>7,33%</b>	<b>5 000,87</b>	<b>59 866,91</b>
2300	Stationary and office supplies	446 778,06	275 437,35	61,65%	446 778,06	200 994,50	44,99%	74 442,85	171 340,71
	<b>Total Article 230</b>	<b>150 000,00</b>	<b>128 807,42</b>	<b>85,87%</b>	<b>150 000,00</b>	<b>128 807,42</b>	<b>85,87%</b>	<b>0,00</b>	<b>21 192,58</b>
2320	Bank charges	10 000,00	500,00	5,00%	10 000,00	170,28	1,70%	329,72	9 500,00
	<b>Total Article 232</b>	<b>10 000,00</b>	<b>500,00</b>	<b>5,00%</b>	<b>10 000,00</b>	<b>170,28</b>	<b>1,70%</b>	<b>329,72</b>	<b>9 500,00</b>
2330	Legal expenses	50 000,00	15 500,00	31,00%	50 000,00	2 500,00	5,00%	13 000,00	34 500,00
	<b>Total Article 233</b>	<b>50 000,00</b>	<b>15 500,00</b>	<b>31,00%</b>	<b>50 000,00</b>	<b>2 500,00</b>	<b>5,00%</b>	<b>13 000,00</b>	<b>34 500,00</b>
2350	Miscellaneous insurance	3 146,54	2 340,00	74,37%	3 146,54	340,00	10,81%	2 000,00	806,54
2351	Departmental removals	14 000,00	4 756,34	33,97%	14 000,00	4 102,88	29,31%	653,46	9 243,66
2353	Other operating expenditure	5 000,00	100,00	2,00%	5 000,00	100,00	2,00%	0,00	4 900,00
	<b>Total Article 235</b>	<b>22 146,54</b>	<b>7 196,34</b>	<b>32,49%</b>	<b>22 146,54</b>	<b>4 542,88</b>	<b>20,51%</b>	<b>2 653,46</b>	<b>14 950,20</b>
2390	Publications	30 000,00	892,46	2,97%	30 000,00	892,46	2,97%	0,00	29 107,54
	<b>Total Article 239</b>	<b>30 000,00</b>	<b>892,46</b>	<b>2,97%</b>	<b>30 000,00</b>	<b>892,46</b>	<b>2,97%</b>	<b>0,00</b>	<b>29 107,54</b>
	<b>Total Chapter 23</b>	<b>262 146,54</b>	<b>152 896,22</b>	<b>58,32%</b>	<b>262 146,54</b>	<b>136 913,04</b>	<b>52,23%</b>	<b>15 983,18</b>	<b>109 250,32</b>

**Appendix 1 - Budget Execution / Fund source C1 - Current year appropriations**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	Carried over RAL (C8) (2)-(4)	Cancelled (1)-(2)
2400	Postage and delivery charges	50 000,00	15 000,00	30,00%	50 000,00	11 982,93	23,97%	3 017,07	35 000,00
	<b>Total Article 240</b>	<b>50 000,00</b>	<b>15 000,00</b>	<b>30,00%</b>	<b>50 000,00</b>	<b>11 982,93</b>	<b>23,97%</b>	<b>3 017,07</b>	<b>35 000,00</b>
2410	Telecommunication charges	200 000,00	55 324,75	27,66%	200 000,00	38 461,71	19,23%	16 863,04	144 675,25
2411	Telecommunications equipment	100 000,00	55 859,17	55,86%	100 000,00	0,00	0,00%	55 859,17	44 140,83
	<b>Total Article 241</b>	<b>300 000,00</b>	<b>111 183,92</b>	<b>37,06%</b>	<b>300 000,00</b>	<b>38 461,71</b>	<b>12,82%</b>	<b>72 722,21</b>	<b>188 816,08</b>
	<b>Total Chapter 24</b>	<b>350 000,00</b>	<b>126 183,92</b>	<b>36,05%</b>	<b>350 000,00</b>	<b>50 444,64</b>	<b>14,41%</b>	<b>75 739,28</b>	<b>223 816,08</b>
2500	General meeting expenditures	20 000,00	4 000,00	20,00%	20 000,00	2 924,15	14,62%	1 075,85	16 000,00
	<b>Total Article 250</b>	<b>20 000,00</b>	<b>4 000,00</b>	<b>20,00%</b>	<b>20 000,00</b>	<b>2 924,15</b>	<b>14,62%</b>	<b>1 075,85</b>	<b>16 000,00</b>
	<b>Total Chapter 25</b>	<b>20 000,00</b>	<b>4 000,00</b>	<b>20,00%</b>	<b>20 000,00</b>	<b>2 924,15</b>	<b>14,62%</b>	<b>1 075,85</b>	<b>16 000,00</b>
	<b>Total Title 2</b>	<b>18 577 000,00</b>	<b>16 849 135,94</b>	<b>90,70%</b>	<b>18 577 000,00</b>	<b>12 196 330,02</b>	<b>65,65%</b>	<b>4 652 805,82</b>	<b>1 727 864,16</b>
3000	Reimbursements of persons - meetings and conferences	373 374,00	223 178,69	59,77%	373 374,00	168 178,69	45,04%	55 000,00	150 195,31
3001	Catering and venue	121 200,90	106 821,99	88,14%	121 200,90	35 471,99	29,27%	71 350,00	14 378,91
3002	Other expenditure	264 425,10	0,00	0,00%	264 425,10	0,00	0,00%	0,00	264 425,10
	<b>Total Article 300</b>	<b>759 000,00</b>	<b>330 000,68</b>	<b>43,48%</b>	<b>759 000,00</b>	<b>203 650,68</b>	<b>26,83%</b>	<b>126 350,00</b>	<b>428 999,32</b>
3010	Mission expenses, duty travel exp. and ancillary expend.	360 000,00	343 715,18	95,48%	360 000,00	193 715,18	53,81%	150 000,00	16 284,82
	<b>Total Article 301</b>	<b>360 000,00</b>	<b>343 715,18</b>	<b>95,48%</b>	<b>360 000,00</b>	<b>193 715,18</b>	<b>53,81%</b>	<b>150 000,00</b>	<b>16 284,82</b>
3020	Specialised technical training for staff	41 000,00	27 494,98	67,06%	41 000,00	27 494,98	67,06%	0,00	13 505,02
3021	Specialised technical training for stakeholders	30 000,00	8 407,87	28,03%	30 000,00	8 407,87	28,03%	0,00	21 592,13
	<b>Total Article 302</b>	<b>71 000,00</b>	<b>35 902,85</b>	<b>50,57%</b>	<b>71 000,00</b>	<b>35 902,85</b>	<b>50,57%</b>	<b>0,00</b>	<b>35 097,15</b>
	<b>Total Chapter 30</b>	<b>1 190 000,00</b>	<b>709 618,71</b>	<b>59,63%</b>	<b>1 190 000,00</b>	<b>433 268,71</b>	<b>36,41%</b>	<b>276 350,00</b>	<b>480 381,29</b>
3100	Reimbursements of persons - meetings and conferences	300 000,00	115 704,19	38,57%	300 000,00	90 344,19	30,11%	25 360,00	184 295,81
3101	Catering and venue	72 000,00	34 466,18	47,87%	72 000,00	34 266,18	47,59%	200,00	37 533,82
3102	Other expenditure	62 000,00	0,00	0,00%	62 000,00	0,00	0,00%	0,00	62 000,00
	<b>Total Article 310</b>	<b>434 000,00</b>	<b>150 170,37</b>	<b>34,60%</b>	<b>434 000,00</b>	<b>124 610,37</b>	<b>28,71%</b>	<b>25 560,00</b>	<b>283 829,63</b>
3110	Helpdesk activity support tools	300 000,00	70 848,00	23,62%	300 000,00	64 908,00	21,64%	5 940,00	229 152,00
3111	Technical guidance dissemination	247 000,00	172 690,00	69,91%	247 000,00	24 900,00	10,08%	147 790,00	74 310,00
3112	Other contracts	112 000,00	0,00	0,00%	112 000,00	0,00	0,00%	0,00	112 000,00
	<b>Total Article 311</b>	<b>659 000,00</b>	<b>243 538,00</b>	<b>36,96%</b>	<b>659 000,00</b>	<b>89 808,00</b>	<b>13,63%</b>	<b>153 730,00</b>	<b>415 462,00</b>
	<b>Total Chapter 31</b>	<b>1 093 000,00</b>	<b>393 708,37</b>	<b>36,02%</b>	<b>1 093 000,00</b>	<b>214 418,37</b>	<b>19,62%</b>	<b>179 290,00</b>	<b>699 291,63</b>

**Appendix 1 - Budget Execution / Fund source C1 - Current year appropriations**

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	Carried over RAL (C8) (2)-(4)	Cancelled (1)-(2)
3200	Translation	4 900 000,00	2 569 526,51	52,44%	4 900 000,00	1 748 309,69	35,64%	823 216,82	2 330 473,49
3201	Publications	120 000,00	24 333,00	20,28%	120 000,00	21 933,00	18,28%	2 400,00	95 667,00
3202	Other communication costs	401 033,40	83 906,11	20,92%	401 033,40	83 869,24	20,91%	36,87	317 127,29
	<b>Total Article 320</b>	<b>5 421 033,40</b>	<b>2 677 765,62</b>	<b>49,40%</b>	<b>5 421 033,40</b>	<b>1 852 111,93</b>	<b>34,17%</b>	<b>825 653,69</b>	<b>2 743 267,78</b>
	<b>Total Chapter 32</b>	<b>5 421 033,40</b>	<b>2 677 765,62</b>	<b>49,40%</b>	<b>5 421 033,40</b>	<b>1 852 111,93</b>	<b>34,17%</b>	<b>825 653,69</b>	<b>2 743 267,78</b>
3300	Reimbursement of Members expert costs - meetings	1 450 000,00	841 087,69	58,01%	1 450 000,00	396 073,32	27,32%	445 014,37	608 912,31
3301	Catering and venue	350 000,00	267 724,00	76,49%	350 000,00	143 570,23	41,02%	124 153,77	82 276,00
3302	Other expenditure	300 000,00	1 240,00	0,41%	300 000,00	580,00	0,19%	660,00	298 760,00
	<b>Total Article 330</b>	<b>2 100 000,00</b>	<b>1 110 051,69</b>	<b>52,86%</b>	<b>2 100 000,00</b>	<b>540 223,55</b>	<b>25,72%</b>	<b>569 828,14</b>	<b>989 948,31</b>
3310	Rapporteurs of Committees - RAC and SEAC	300 000,00	0,00	0,00%	300 000,00	0,00	0,00%	0,00	300 000,00
3311	Other Contracts in accordance to Art. 87(3) of REACH	400 000,00	0,00	0,00%	400 000,00	0,00	0,00%	0,00	400 000,00
3312	Other contracts	500 000,00	86 180,00	17,24%	500 000,00	12 600,00	2,52%	73 580,00	413 820,00
	<b>Total Article 331</b>	<b>1 200 000,00</b>	<b>86 180,00</b>	<b>7,18%</b>	<b>1 200 000,00</b>	<b>12 600,00</b>	<b>1,05%</b>	<b>73 580,00</b>	<b>1 113 820,00</b>
	<b>Total Chapter 33</b>	<b>3 300 000,00</b>	<b>1 196 231,69</b>	<b>36,25%</b>	<b>3 300 000,00</b>	<b>552 823,55</b>	<b>16,75%</b>	<b>643 408,14</b>	<b>2 103 768,31</b>
3400	Hardware, software, licenses	822 308,86	754 476,97	91,75%	822 308,86	460 821,95	56,02%	293 855,02	67 831,89
3401	Maintenance of hard- and software	59 691,14	59 691,14	100,00%	59 691,14	29 859,76	50,02%	29 831,38	0,00
3402	Telecommunication	50 000,00	23 039,10	46,08%	50 000,00	0,00	0,00%	23 039,10	26 960,90
	<b>Total Article 340</b>	<b>932 000,00</b>	<b>837 207,21</b>	<b>89,83%</b>	<b>932 000,00</b>	<b>490 481,71</b>	<b>52,63%</b>	<b>346 725,50</b>	<b>94 792,79</b>
3410	IUCIID Database	561 000,00	561 000,00	100,00%	561 000,00	0,00	0,00%	561 000,00	0,00
3411	REACH-IT	1 722 179,00	1 660 591,94	96,42%	1 722 179,00	209 515,34	12,17%	1 451 076,60	61 587,06
3412	Chem Safety Assessm/Chem Safety Rport Tool (CSA/C/SR)	1 534 787,60	1 520 277,60	99,05%	1 534 787,60	35 480,10	2,31%	1 484 797,50	14 510,00
3413	Other software development - contracts REACH	200 000,00	17 934,00	8,97%	200 000,00	17 934,00	8,97%	0,00	182 066,00
	<b>Total Article 341</b>	<b>4 017 966,60</b>	<b>3 759 803,54</b>	<b>93,57%</b>	<b>4 017 966,60</b>	<b>262 929,44</b>	<b>6,54%</b>	<b>3 496 874,10</b>	<b>258 163,06</b>
	<b>Total Chapter 34</b>	<b>4 949 966,60</b>	<b>4 597 010,75</b>	<b>92,87%</b>	<b>4 949 966,60</b>	<b>753 411,15</b>	<b>15,22%</b>	<b>3 843 599,60</b>	<b>352 955,85</b>
3500	Studies and consultancy	1 500 000,00	803 460,68	53,56%	1 500 000,00	329 835,46	21,99%	473 625,22	696 539,32
3501	Reimbursement of third parties - support REACH	9 000,00	8 691,32	96,57%	9 000,00	8 691,32	96,57%	0,00	308,68
3502	Meetings	16 000,00	9 248,98	57,81%	16 000,00	9 248,98	57,81%	0,00	6 751,02
	<b>Total Article 350</b>	<b>1 525 000,00</b>	<b>821 400,98</b>	<b>53,86%</b>	<b>1 525 000,00</b>	<b>347 775,76</b>	<b>22,80%</b>	<b>473 625,22</b>	<b>703 599,02</b>
	<b>Total Chapter 35</b>	<b>1 525 000,00</b>	<b>821 400,98</b>	<b>53,86%</b>	<b>1 525 000,00</b>	<b>347 775,76</b>	<b>22,80%</b>	<b>473 625,22</b>	<b>703 599,02</b>
3600	Appeal proceedings	150 000,00	0,00	0,00%	150 000,00	0,00	0,00%	0,00	150 000,00
3601	Translation and other costs - Board of Appeal	50 000,00	25 000,00	50,00%	50 000,00	9 265,00	18,53%	15 735,00	25 000,00
	<b>Total Article 360</b>	<b>200 000,00</b>	<b>25 000,00</b>	<b>12,50%</b>	<b>200 000,00</b>	<b>9 265,00</b>	<b>4,63%</b>	<b>15 735,00</b>	<b>175 000,00</b>
	<b>Total Chapter 36</b>	<b>200 000,00</b>	<b>25 000,00</b>	<b>12,50%</b>	<b>200 000,00</b>	<b>9 265,00</b>	<b>4,63%</b>	<b>15 735,00</b>	<b>175 000,00</b>
3700	Studies and consultancy	15 000,00	0,00	0,00%	15 000,00	0,00	0,00%	0,00	15 000,00
3701	Meetings and conferences and related expenditure	100 000,00	100 000,00	100,00%	100 000,00	0,00	0,00%	100 000,00	0,00
	<b>Total Article 370</b>	<b>115 000,00</b>	<b>100 000,00</b>	<b>86,96%</b>	<b>115 000,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>100 000,00</b>	<b>15 000,00</b>
	<b>Total Chapter 37</b>	<b>115 000,00</b>	<b>100 000,00</b>	<b>86,96%</b>	<b>115 000,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>100 000,00</b>	<b>15 000,00</b>
3800	Meetings, conferences, workshops	25 000,00	409,84	1,64%	25 000,00	409,84	1,64%	0,00	24 590,16
3801*	Contracts related to scientific and technical services	2 000 000,00	1 998 950,00	99,95%	2 000 000,00	79 975,00	4,00%	0,00	1 920 025,00
3802	Other expenditure	200 000,00	0,00	0,00%	200 000,00	0,00	0,00%	0,00	200 000,00
	<b>Total Article 380</b>	<b>2 225 000,00</b>	<b>1 999 359,84</b>	<b>89,86%</b>	<b>2 225 000,00</b>	<b>80 384,84</b>	<b>3,61%</b>	<b>0,00</b>	<b>2 144 615,16</b>
	<b>Total Chapter 38</b>	<b>2 225 000,00</b>	<b>1 999 359,84</b>	<b>89,86%</b>	<b>2 225 000,00</b>	<b>80 384,84</b>	<b>3,61%</b>	<b>0,00</b>	<b>2 144 615,16</b>
	<b>Total Title 3</b>	<b>20 019 000,00</b>	<b>12 520 095,96</b>	<b>62,54%</b>	<b>20 019 000,00</b>	<b>4 243 459,31</b>	<b>21,20%</b>	<b>6 357 661,65</b>	<b>9 417 879,04</b>
	<b>GRAND TOTAL</b>	<b>66 425 000,00</b>	<b>50 941 191,95</b>	<b>76,69%</b>	<b>66 425 000,00</b>	<b>36 403 576,59</b>	<b>54,80%</b>	<b>12 616 293,63</b>	<b>17 405 129,78</b>

\*The appropriations on budget line 3801 are of the type differentiated appropriations. The commitment therefore extends over more than one financial year.

**Appendix 2 - Budget Execution / Fund source C8 - Appropriations carried over as at 31.12.2007 by the Commission and transferred to ECHA on 01.01.2008 for payment execution in 2008**

Budget line	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	CANCELLED (2)-(4)
1410	Medical service	143 000,00	143 000,00	5 400,00	3,78%	137 600,00
	<b>Total Article 141</b>	<b>143 000,00</b>	<b>143 000,00</b>	<b>5 400,00</b>	<b>3,78%</b>	<b>137 600,00</b>
1430	Social contacts between staff	15 900,00	15 900,00	10 381,67	65,29%	5 518,33
	<b>Total Article 143</b>	<b>15 900,00</b>	<b>15 900,00</b>	<b>10 381,67</b>	<b>65,29%</b>	<b>5 518,33</b>
	<b>Total Chapter 14</b>	<b>158 900,00</b>	<b>158 900,00</b>	<b>15 781,67</b>	<b>9,93%</b>	<b>143 118,33</b>
1500	Language and other training	62 500,00	62 500,00	47 189,19	75,50%	15 310,81
	<b>Total Article 150</b>	<b>62 500,00</b>	<b>62 500,00</b>	<b>47 189,19</b>	<b>75,50%</b>	<b>15 310,81</b>
	<b>Total Chapter 15</b>	<b>62 500,00</b>	<b>62 500,00</b>	<b>47 189,19</b>	<b>75,50%</b>	<b>15 310,81</b>
1602	Interim services	281 450,00	281 450,00	176 166,14	62,59%	105 283,86
	<b>Total Article 160</b>	<b>281 450,00</b>	<b>281 450,00</b>	<b>176 166,14</b>	<b>62,59%</b>	<b>105 283,86</b>
	<b>Total Chapter 16</b>	<b>281 450,00</b>	<b>281 450,00</b>	<b>176 166,14</b>	<b>62,59%</b>	<b>105 283,86</b>
1700	Entertainment and representation expenses	20 000,00	20 000,00	5 465,25	27,33%	14 534,75
	<b>Total Article 170</b>	<b>20 000,00</b>	<b>20 000,00</b>	<b>5 465,25</b>	<b>27,33%</b>	<b>14 534,75</b>
	<b>Total Chapter 17</b>	<b>20 000,00</b>	<b>20 000,00</b>	<b>5 465,25</b>	<b>27,33%</b>	<b>14 534,75</b>
	<b>Total Title 1</b>	<b>522 850,00</b>	<b>522 850,00</b>	<b>244 602,25</b>	<b>46,78%</b>	<b>278 247,75</b>
2000	Rental costs	321 365,29	321 365,29	66 395,06	20,66%	254 970,23
	<b>Total Article 200</b>	<b>321 365,29</b>	<b>321 365,29</b>	<b>66 395,06</b>	<b>20,66%</b>	<b>254 970,23</b>
2040	Fitting out of premises	60 000,00	60 000,00	6 380,66	10,63%	53 619,34
	<b>Total Article 204</b>	<b>60 000,00</b>	<b>60 000,00</b>	<b>6 380,66</b>	<b>10,63%</b>	<b>53 619,34</b>
	<b>Chapter 20</b>	<b>381 365,29</b>	<b>381 365,29</b>	<b>72 775,72</b>	<b>19,08%</b>	<b>308 589,57</b>
2103	Analysis, progr, techn assis. for admin of agency	460 500,00	460 500,00	36 750,00	7,98%	423 750,00
	<b>Total Article 210</b>	<b>460 500,00</b>	<b>460 500,00</b>	<b>36 750,00</b>	<b>7,98%</b>	<b>423 750,00</b>
	<b>Chapter 21</b>	<b>460 500,00</b>	<b>460 500,00</b>	<b>36 750,00</b>	<b>7,98%</b>	<b>423 750,00</b>
2200	Technical equipment and installations	17 172,08	17 172,08	0,00	0,00%	17 172,08
2201	Maintenance and repair of technical equipment	19 027,92	19 027,92	0,00	0,00%	19 027,92
	<b>Total Article 220</b>	<b>36 200,00</b>	<b>36 200,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>36 200,00</b>
2210	Office furniture	35 708,16	35 708,16	25 152,63	70,44%	10 555,53
	<b>Total Article 221</b>	<b>35 708,16</b>	<b>35 708,16</b>	<b>25 152,63</b>	<b>70,44%</b>	<b>10 555,53</b>
2250	Documentation and library expenditure	49 194,60	49 194,60	28 697,23	58,33%	20 497,37
	<b>Total Article 225</b>	<b>49 194,60</b>	<b>49 194,60</b>	<b>28 697,23</b>	<b>58,33%</b>	<b>20 497,37</b>
	<b>Chapter 22</b>	<b>121 102,76</b>	<b>121 102,76</b>	<b>53 849,86</b>	<b>44,47%</b>	<b>67 252,90</b>
2300	Stationary and office supplies	30 000,00	30 000,00	30 000,00	100,00%	0,00
	<b>Total Article 230</b>	<b>30 000,00</b>	<b>30 000,00</b>	<b>30 000,00</b>	<b>100,00%</b>	<b>0,00</b>
2320	Bank charges	50,00	50,00	0,00	0,00%	50,00
	<b>Total Article 232</b>	<b>50,00</b>	<b>50,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>50,00</b>
	<b>Chapter 23</b>	<b>30 050,00</b>	<b>30 050,00</b>	<b>30 000,00</b>	<b>99,83%</b>	<b>50,00</b>
2400	Postage and delivery charges	3 246,19	3 246,19	1 629,90	50,21%	1 616,29
	<b>Total Article 240</b>	<b>3 246,19</b>	<b>3 246,19</b>	<b>1 629,90</b>	<b>50,21%</b>	<b>1 616,29</b>
2410	Telecommunication charges	8 292,00	8 292,00	0,00	0,00%	8 292,00
	<b>Total Article 241</b>	<b>8 292,00</b>	<b>8 292,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>8 292,00</b>
	<b>Chapter 24</b>	<b>11 538,19</b>	<b>11 538,19</b>	<b>1 629,90</b>	<b>14,13%</b>	<b>9 908,29</b>
	<b>Total Title 2</b>	<b>1 004 556,24</b>	<b>1 004 556,24</b>	<b>195 005,48</b>	<b>19,41%</b>	<b>809 550,76</b>
3101	Catering and venue	3 930,00	3 930,00	0,00	0,00%	3 930,00
	<b>Total Article 310</b>	<b>3 930,00</b>	<b>3 930,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>3 930,00</b>
3110	Helpdesk activity support tools	100 980,00	100 980,00	36 828,00	36,47%	64 152,00
	<b>Total Article 311</b>	<b>100 980,00</b>	<b>100 980,00</b>	<b>36 828,00</b>	<b>36,47%</b>	<b>64 152,00</b>
3200	Translation	927 912,50	927 912,50	927 912,50	100,00%	0,00
	<b>Total Article 320</b>	<b>927 912,50</b>	<b>927 912,50</b>	<b>927 912,50</b>	<b>100,00%</b>	<b>0,00</b>
3300	Rimnt of Mbers and inv exps cost rel attend to mtg	100 000,00	100 000,00	34 818,91	34,82%	65 181,09
3301	Catering and venue	24 875,00	24 875,00	22 201,58	89,25%	2 673,42
	<b>Total Article 330</b>	<b>124 875,00</b>	<b>124 875,00</b>	<b>57 020,49</b>	<b>45,66%</b>	<b>67 854,51</b>
3411	REACH-IT	2 147 500,00	2 147 500,00	2 114 634,49	98,47%	32 865,51
	<b>Total Article</b>	<b>2 147 500,00</b>	<b>2 147 500,00</b>	<b>2 114 634,49</b>	<b>98,47%</b>	<b>32 865,51</b>
	<b>Title 3</b>	<b>3 305 197,50</b>	<b>3 305 197,50</b>	<b>3 136 395,48</b>	<b>94,89%</b>	<b>168 802,02</b>
	<b>GRAND TOTAL</b>	<b>4 832 603,74</b>	<b>4 832 603,74</b>	<b>3 576 003,21</b>	<b>74,00%</b>	<b>1 256 600,53</b>