



Final Annual Accounts

Financial year 2009

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

accompanied by

Report on budgetary and financial management during the year

Helsinki, 16 June 2010

| Table of Contents | Page |
|--|-------------|
| APPENDICES TO THE BUDGETARY OUTTURN ACCOUNT: | 2 |
| INTRODUCTION..... | 3 |
| 1. FINANCIAL STATEMENTS | 5 |
| 1.1. Balance Sheet – Assets | 5 |
| 1.2. Balance Sheet – Liabilities..... | 6 |
| 1.3. Economic Outturn Account | 7 |
| 1.4. Cash Flow Statement (Indirect method) | 8 |
| 1.5. Statement of Changes in Capital..... | 9 |
| 2. NOTES TO THE FINANCIAL STATEMENTS | 9 |
| 2.1. Notes to the balance sheet..... | 9 |
| 2.1.1. Fixed assets | 9 |
| 2.1.2. Short-term pre-financing (given) | 11 |
| 2.1.3. Current receivables | 11 |
| 2.1.4. Sundry receivables | 11 |
| 2.1.5. Deferrals and accruals (asset)..... | 12 |
| 2.1.6. Cash and cash equivalents..... | 12 |
| 2.1.7. Long-term and short-term provisions for risks and liabilities..... | 12 |
| 2.1.8. Current payables..... | 13 |
| 2.1.9. Sundry payables | 13 |
| 2.1.10. Deferrals and accruals (liability)..... | 14 |
| 2.1.11. Pre-financing liability and other payables against consolidated entities | 14 |
| 2.2. Notes to the economic outturn account..... | 15 |
| 2.2.1. Operating revenue | 15 |
| 2.2.2. Operating expenses | 15 |
| 2.2.3. Financial revenue and expenses..... | 16 |
| 2.3. Notes to the statement of changes in capital | 16 |
| 2.3.1. Restatement of the accounts 2008..... | 16 |
| 2.4. Off balance sheet items | 17 |
| 2.5. Related party disclosures..... | 17 |
| 2.6. Events after the balance sheet date..... | 17 |

| | |
|--|----|
| 2.7. Accounting principles, rules and methods | 18 |
| 3. REPORTS ON THE IMPLEMENTATION OF THE BUDGET | 19 |
| 3.1. Budget outturn account | 19 |
| 3.2. Reconciliation of economic outturn and budgetary outturn..... | 20 |
| 4. REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT DURING THE YEAR..... | 21 |
| 4.1. Budget..... | 21 |
| 4.2. Budget revenue | 21 |
| 4.3. Budget Expenditure..... | 23 |
| 4.4. Financial management | 26 |

APPENDICES TO THE BUDGETARY OUTTURN ACCOUNT:

| | |
|------------|---|
| Appendix 1 | Budget Execution / Fund source C1 – Current year appropriations |
| Appendix 2 | Budget Execution / Fund sources C4, C5 and R0 – Assigned revenue |
| Appendix 3 | Differentiated appropriations (Budget line 3801) |
| Appendix 4 | Budget Execution / Fund source C8 – Appropriations carried over |
| Appendix 5 | Summary of transfers of appropriations among the various budget lines |

INTRODUCTION

Basis for preparation

The final annual accounts of the European Chemicals Agency include the financial statements and the budgetary implementation reports. They are accompanied by the report on budget and financial management during the year drawn up under the responsibility of the Executive Director.

The financial statements comprise the balance sheet, the economic outturn account, 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 and with the EC accounting rules and methods adopted by the European Commission's Accounting Officer following the principles of accrual based accounting. The budgetary implementation 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).

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 is a consolidated entity in accordance with article 185 of the general Financial Regulation. The Agency's expenditures 2009 were 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 2009 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, agencies and joint undertakings.

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 | 31.12.2009 | 31.12.2008 |
| | 2.3.1 | | (restated, see Note 2.3.1) |
| NON CURRENT ASSETS | | | |
| Intangible fixed assets | 2.1.1 | 1 484 507,00 | 915 816,00 |
| Tangible fixed assets | 2.1.1 | | |
| Computer hardware | | 2 095 860,00 | 1 821 209,00 |
| Furniture and vehicles | | 148 081,43 | 14 888,00 |
| Other fixtures and fittings | | 9 635 808,08 | 123 684,00 |
| Tangible fixed assets under construction | | 0,00 | 7 996 197,42 |
| TOTAL NON CURRENT ASSETS | | 13 364 256,51 | 10 871 794,42 |
| CURRENT ASSETS | | | |
| Short-term pre-financing | 2.1.2 | 1 537 748,09 | 12 975,00 |
| Short-term receivables | | | |
| Current receivables | 2.1.3 | 2 502 523,79 | 159 280,00 |
| Sundry receivables | 2.1.4 | 2 315 735,48 | 3 321 493,07 |
| Deferrals and accruals | 2.1.5 | 258 417,17 | 403 967,02 |
| Short-term receivables with consolidated EC entities | | 30 173,71 | 107 205,33 |
| Cash and cash equivalents | 2.1.6 | 22 694 642,73 | 18 747 210,75 |
| TOTAL CURRENT ASSETS | | 29 339 240,97 | 22 752 131,17 |
| TOTAL | | 42 703 497,48 | 33 623 925,59 |

1.2. Balance Sheet – Liabilities

| | | EUR | |
|--|--------|----------------------|---|
| | Note | 31.12.2009 | 31.12.2008 (restated, see Note 2.3.1) |
| CAPITAL | | | |
| Accumulated surplus/deficit | | 19 119 645,25 | 0,00 |
| Economic result of the year - profit+/loss- | | 10 347 751,47 | 19 119 645,25 |
| NON CURRENT LIABILITIES | | | |
| Provisions for risks and charges | 2.1.7 | 357 857,63 | 0,00 |
| TOTAL NON CURRENT LIABILITIES | | 29 825 254,35 | 19 119 645,25 |
| CURRENT LIABILITIES | | | |
| Provisions for risks and charges | 2.1.7 | 616 738,08 | 40 000,00 |
| Current payables | 2.1.8 | 874 474,76 | 1 268 724,15 |
| Sundry payables | 2.1.9 | 662 326,31 | 43 619,57 |
| Deferrals and accruals | 2.1.10 | 3 178 732,90 | 3 031 953,67 |
| Deferrals and accruals with consolidated entities | 2.1.10 | 237 576,78 | 748 681,80 |
| Pre-financing received from consolidated entities | 2.1.11 | 7 083 681,26 | 8 702 945,23 |
| Other accounts payable against consolidated entities | 2.1.11 | 224 713,04 | 668 355,92 |
| TOTAL CURRENT LIABILITIES | | 12 878 243,13 | 14 504 280,34 |
| TOTAL | | 42 703 497,48 | 33 623 925,59 |

1.3. Economic Outturn Account

| | | EUR | |
|---|--------------|-----------------------|---------------------------------------|
| | Note | 2009 | 2008 (restated, see Note 2.3.1) |
| Fee income | | 2 573 845,25 | 563 692,08 |
| Operating revenue | | 61 592 053,29 | 54 380 296,46 |
| TOTAL OPERATING REVENUE | 2.2.1 | 64 165 898,54 | 54 943 988,54 |
| Administrative expenses | | | |
| Staff expenses | | -28 348 211,81 | -19 221 997,97 |
| Fixed asset related expenses | | -2 302 228,77 | -207 000,11 |
| Other administrative expenses | | -12 359 218,50 | -7 098 675,46 |
| Operating expenses | | | |
| Other operating expenses | | -10 824 500,72 | -9 299 127,52 |
| TOTAL OPERATING EXPENSES | 2.2.2 | -53 834 159,80 | -35 826 801,06 |
| SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES | | 10 331 738,74 | 19 117 187,48 |
| Financial revenues | 2.2.3 | 16 555,54 | 2 930,71 |
| Financial expenses | 2.2.3 | -542,81 | -472,94 |
| SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES | | 16 012,73 | 2 457,77 |
| | | | |
| ECONOMIC RESULT OF THE YEAR | | 10 347 751,47 | 19 119 645,25 |

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

EUR

| | 2009 | 2008 |
|--|----------------------|----------------------------|
| Cash flows from ordinary activities | | (restated, see Note 2.3.1) |
| Surplus/(deficit) from ordinary activities | 10 347 751,47 | 19 119 645,25 |
| <u>Adjustments</u> | | |
| Amortization (intangible fixed assets) + | 408 849,29 | 491 976,92 |
| Depreciation (tangible fixed assets) + | 1 893 379,48 | 1 067 709,34 |
| Increase/(decrease) in Provisions for risks and liabilities | 934 595,71 | 40 000,00 |
| Increase/(decrease) in Value reduction for doubtful debts | | |
| (Increase)/decrease in Stock | | |
| (Increase)/decrease in Long term Pre-financing | | |
| (Increase)/decrease in Short term Pre-financing | -1 524 773,09 | -12 975,00 |
| (Increase)/decrease in Long term Receivables | | |
| (Increase)/decrease in Short term Receivables | -1 191 936,35 | -3 884 740,09 |
| (Increase)/decrease in Receivables related to consolidated EC entities | 77 031,62 | -107 205,33 |
| Increase/(decrease) in Other Long term liabilities | | |
| Increase/(decrease) in Accounts payable | -139 868,44 | 5 092 979,19 |
| Increase/(decrease) in Liabilities related to consolidated EC entities | -2 062 906,85 | 9 371 301,15 |
| | | |
| (Gains)/losses on sale of Property, plant and equipment | | |
| Net cash flow from operating activities | 8 742 122,84 | 31 178 691,43 |
| Cash flows from investing activities | | |
| Increase of tangible and intangible fixed assets (-) | -4 794 690,86 | -12 431 480,68 |
| Proceeds from tangible and intangible fixed assets (+) | | |
| Net cash flow from investing activities | -4 794 690,86 | -12 431 480,68 |
| Net increase/(decrease) in cash and cash equivalents | 3 947 431,98 | 18 747 210,75 |
| Cash and cash equivalents at the beginning of the period | 18 747 210,75 | 0,00 |
| Cash and cash equivalents at the end of the period | 22 694 642,73 | 18 747 210,75 |

1.5. Statement of Changes in Capital

4. Statement of Changes in Capital

EUR

| Capital | Reserves | | Accumulated Surplus / Deficit | Economic result of the year | Capital (total) |
|--|--------------------|----------------|-------------------------------|-----------------------------|-----------------|
| | Fair value reserve | Other reserves | | | |
| Balance as of 31 December 2008 | | | | 11 123 447,83 | 11 123 447,83 |
| Fundamental errors (Note 2.3.1) | | | | 7 996 197,42 | 7 996 197,42 |
| Balance as of 1 January 2009 (restated) | 0,00 | 0,00 | 0,00 | 19 119 645,25 | 19 119 645,25 |
| Allocation of the economic result of previous year | | | 19 119 645,25 | -19 119 645,25 | 0,00 |
| Economic result of the year | | | 0,00 | 10 347 751,47 | 10 347 751,47 |
| Balance as of 31 December 2009 | 0,00 | 0,00 | 19 119 645,25 | 10 347 751,47 | 29 467 396,72 |

2. NOTES TO THE FINANCIAL STATEMENTS

2.1. Notes to the balance sheet

2.1.1. Fixed assets

EUR

| | | Computer Software (Intangible) | Computer hardware | Furniture and vehicles | Other Fixtures and Fittings | Tangible fixed assets under construction | Total |
|--|-----|--------------------------------|----------------------|------------------------|-----------------------------|--|----------------------|
| Gross carrying amounts 1.1.2009 | + | 1 407 792,92 | 2 863 396,87 | 15 527,90 | 148 565,57 | 7 996 197,42 | 12 431 480,68 |
| Additions | + | 977 540,29 | 1 186 268,45 | 143 812,03 | 2 487 070,09 | | 4 794 690,86 |
| Disposals | - | | | | | | 0,00 |
| Transfer between headings | +/- | | | | 7 996 197,42 | -7 996 197,42 | 0,00 |
| Other changes | +/- | | | | | | 0,00 |
| Gross carrying amounts 31.12.2009 | | 2 385 333,21 | 4 049 665,32 | 159 339,93 | 10 631 833,08 | 0,00 | 17 226 171,54 |
| Accumulated depreciation/amortization and impairment 1.1.2009 | - | -491 976,92 | -1 042 187,87 | -639,90 | -24 881,57 | | -1 559 686,26 |
| Depreciation/Amortization | - | -408 849,29 | -911 617,45 | -10 618,60 | -971 143,43 | | -2 302 228,77 |
| 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 |
| Accumulated depreciation/amortization and impairment 31.12.2009 | | -900 826,21 | -1 953 805,32 | -11 258,50 | -996 025,00 | | -3 861 915,03 |
| Net carrying amounts 31.12.2009 | | 1 484 507,00 | 2 095 860,00 | 148 081,43 | 9 635 808,08 | | 13 364 256,51 |

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 31.12.2009 are subject to finance lease agreements.

Other fixtures and fittings mainly consist of the activation of the installation of the conference centre (€ 8,6 mio) and the activation of the renovation cost (€ 1,4 mio) of the 2nd floor of the rented building. During 2009, ECHA corrected the accounting treatment of leasehold improvements for buildings. Therefore the treatment of the cost relating to the installation of the conference centre in year 2008 was changed in the accounts. For more information please see note 2.3.1 on the restatement of the accounts 2008.

The Agency carried out an inventory exercise concerning IT equipment during year 2009 to comply with article 90 of the Financial Regulation of the Agency.

2.1.2. *Short-term pre-financing (given)*

| | 31.12.2009 | 31.12.2008 |
|----------------------------|---------------------|-------------------|
| Renovation works contract | 1.225.000,00 | 0.00 |
| IT development contracts | <u>382.540,09</u> | <u>188.637,40</u> |
| Total | 1.607.540,09 | 188.637,40 |
| Less Accrued charges | 69.792,00 | 175.662,40 |
| Total pre-financing | 1.537.748,09 | 12.975,00 |

2.1.3. *Current receivables*

| | 31.12.2009 | 31.12.2008 |
|---|---------------------|-------------------|
| REACH Fee income receivables | 42.793,00 | 159.280,00 |
| VAT receivable from Finnish Authorities | <u>2.459.730,79</u> | <u>0,00</u> |
| Total | 2.505.523,79 | 159.280,00 |

REACH fee income is received from companies subject to registration and notification under the REACH Regulation.

The receivable value added tax (VAT) concerns invoices paid in years 2008 and 2009 for the construction work related to the ECHA conference centre. The recoverable VAT was invoiced to the Finnish authorities in late 2009 after the control of the last invoices for the project. After the balance sheet date it came to the knowledge of the Agency that the Finnish Authorities have declined to reimburse part of the claimed VAT (€ 565.738,08) and therefore at the time of establishing the final accounts the Agency has introduced a provision for expense amounting to € 565.738,08. The Agency intends to pursue the issue.

2.1.4. *Sundry receivables*

| | 31.12.2009 | 31.12.2008 |
|---|---------------------|---------------------|
| VAT receivable from Finnish Authorities | 2.234.725,93 | 3.097.129,01 |
| Staff | 42.381,94 | 70.628,44 |
| Bank interest receivable for 10-12/2009 | 38.430,57 | 150.785,57 |
| Miscellaneous | <u>197,04</u> | <u>2.950,05</u> |
| Total | 2.315.735,48 | 3.321.493,07 |

Sundry 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 € 2.234.725,93 relates to the recovery of VAT for the whole year 2009 excluding the VAT mentioned under point 2.1.3 here above and that has already been claimed. The reimbursement request will take place in 2010 at which point it becomes a current receivable.

Bank interest to be received from the bank for the 4th quarter of 2009 amounting to € 38.430,57 (€ 150.785,57 in 2008) but to be reimbursed to the European Commission in 2010 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. It is to be noted that salary advances and mission advances have been taken into account as appropriate also in accrued expenses.

2.1.5. *Deferrals and accruals (asset)*

Accrued income amounting to € 5.892,20 (€ 1.890,02 in 2008) consists of bank interest to be received for the 4th quarter of 2009 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 amounting to € 252.524,97 (€ 402.077,00 in 2008) mainly consist of prepaid maintenance fees for purchased software and subscription or membership charges.

2.1.6. *Cash and cash equivalents*

At the end of the year 2009 the Agency held three bank accounts, all of them with Pohjola Bank Plc in Helsinki. The balances were as follows:

| | 31.12.2009 | 31.12.2008 |
|--|----------------------|----------------------|
| Pohjola Bank – Subsidy and payments | 19.551.523,85 | 18.341.837,48 |
| Pohjola Bank – Fee income from registrations | 3.143.118,88 | 405.373,27 |
| Pohjola Bank – Fee income from appeals | <u>0,00</u> | <u>0,00</u> |
| Total | 22.694.642,73 | 18.747.210,75 |

The bank interest is received quarterly. The interest yielded on the bank account used for fee income has been recognised as financial revenues for the Agency (€ 16.555,54 in 2009 and € 2.930,71 in 2008).

The bank interest yielded 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 (€ 220.028,69 in 2009 and € 640.076,69 in 2008).

2.1.7. *Long-term and short-term provisions for risks and liabilities*

| | 31.12.2009 | 31.12.2008 |
|-----------------------|-------------------|-------------------|
| Long-term provisions | 357.857,63 | 0,00 |
| Short-term provisions | <u>616.738,08</u> | <u>40.000,00</u> |
| Total | 974.595,71 | 40.000,00 |

A long-term provision of € 246.857,63 has been made to cover an appeal put forward by the European Commission to the Court of Justice due to the refusal by the Council of the European Union to pay the total salary increase 2009 to the EU officials including Agencies' staff. The amount provided for by ECHA is the cost of the unpaid salary increase for ECHA staff. In addition a long-term provision of € 111.000,00 for an ongoing legal case related to the inclusion of a substance in the candidate list for substances of very high concern has been made.

One short-term provision of € 51.000,00 relates to a legal case concerning a procurement procedure. An amount of € 1.500.000,00 related to the procurement case is also included in contingent liabilities.

The second short-term provision relates to the Agency's claim for reimbursement for VAT concerning the installation costs for the conference centre. After the balance sheet date it came to the knowledge of the Agency that the Finnish Authorities have declined to reimburse part of the claimed VAT (€ 565.738,08) and therefore at the time of establishing the final accounts the Agency has introduced a provision for expense amounting to € 565.738,08. The Agency intends to pursue the issue.

2.1.8. *Current payables*

The current payables consist of suppliers as follows:

| | 31.12.2009 | 31.12.2008 |
|-----------|-------------------|-------------------|
| Suppliers | 874.474,76 | 1.268.724,15 |

2.1.9. *Sundry payables*

| | 31.12.2009 | 31.12.2008 |
|--|-------------------|-------------------|
| Sundry payables to staff | 11.945,46 | 26.403,62 |
| Social security contrib. & income tax payable | 89.146,23 | 0,00 |
| Fixed assets received waiting for supplier invoice | 526.374,62 | 5.651,70 |
| REACH fees to be refunded or reallocated | 34.860,00 | 0,00 |
| Miscellaneous | <u>0,00</u> | <u>11.564,25</u> |
| Total | 662.326,31 | 43.619,57 |

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 2009 but not yet invoiced or processed by the end of the year. The total amount is € 3.416.309,68 (€ 3.780.635,47 in 2008). A breakdown of the accrued expenses by main area of activity is provided below:

| EUR | | |
|--|---------------------|---------------------|
| Administrative expenses | 2009 | 2008 |
| Staff related expenses | 202 289,14 | 409 305,63 |
| Untaken leave | 705 753,84 | 633 989,92 |
| Recruitment related expenses | 37 212,18 | 615 008,00 |
| Interim staff | 125 000,00 | 128 980,60 |
| Missions | 11 381,74 | 30 000,00 |
| Training | 35 464,08 | 27 927,47 |
| Building costs | 118 592,10 | 66 264,53 |
| Other | 614 652,45 | 333 443,75 |
| Total - Administrative expenses | 1 850 345,53 | 2 244 919,90 |
| Operational expenses | 2009 | 2008 |
| Management Board meetings | 30 332,55 | 42 256,17 |
| Committee meetings and workshops | 36 860,66 | 85 485,46 |
| Operational missions | 57 038,08 | 141 698,68 |
| Translations | 33 320,00 | 782 349,80 |
| REACH IT and other IT expenses | 1 305 657,10 | 422 606,33 |
| Other | 102 755,76 | 61 319,13 |
| Total - Operational expenses | 1 565 964,15 | 1 535 715,57 |
| TOTAL | 3 416 309,68 | 3 780 635,47 |

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

The budgetary net result 2009 shows a budgetary surplus of € 6.947.271,26 (€ 8.702.945,23 in 2008) to be reimbursed to the European Commission. This amount is registered as pre-financing liability.

IPA funds amounting to € 136.410,00 received in late December from the European Commission are also registered as a pre-financing liability.

Other payables against consolidated entities mainly consist of bank interest yielded on European Commission subsidy and to be reimbursed to the European Commission in 2010 (€ 220.028,69 in 2009 and € 640.076,69 in 2008).

2.2. Notes to the economic outturn account*2.2.1. Operating revenue*

Fees accrual revenue was € 2.573.845,25 in 2009 (€ 563.692,08 in 2008). 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. If needed, a second deadline both for the technical and financial completeness check is given.

Operating revenue

| | 31.12.2009 | 31.12.2008 |
|--|----------------------|----------------------|
| European Commission subsidy | 59.504.316,74 | 52.230.662,10 |
| REACH Fee income | 2.573.845,25 | 563.692,08 |
| Transferred fixed assets from the EC | 0,00 | 2.144.701,61 |
| EFTA contribution received via the EC | 1.599.454,35 | 0,00 |
| Reimbursement from European Translation Centre | 467.675,00 | 0,00 |
| Miscellaneous administrative revenue | 19.532,40 | 4.641,90 |
| Exchange rate gains | 1.074,80 | 290,85 |
| Total | 64.165.898,54 | 54.943.988,54 |

2.2.2. Operating expenses

The operating expenses for year 2009 amounted to € 53.834.159,80 (€ 35.826.801,06 in 2008) and are specified as follows:

OPERATING

EUR

| Administrative expenses | 2009 | 2008 |
|---|----------------------|----------------------|
| Staff related expenses | 28 071 149,69 | 18 928 661,50 |
| Expenses related to Seconded National Experts | 277 062,12 | 293 336,47 |
| Recruitment related expenses | 854 850,74 | 1 051 914,91 |
| Interim staff | 1 372 767,79 | 952 418,28 |
| Missions | 111 544,09 | 98 763,56 |
| Training | 475 526,49 | 280 501,82 |
| Rent | 4 208 398,51 | 1 685 579,73 |
| Building costs | 806 674,38 | 339 847,21 |
| Depreciation/Amortization | 2 302 228,77 | 207 000,11 |
| Operating lease | 9 307,93 | 27 525,82 |
| Other | 4 520 148,57 | 2 662 124,13 |
| Total - Administrative expenses | 43 009 659,08 | 26 527 673,54 |

| Operational expenses | 2009 | 2008 |
|-------------------------------------|----------------------|----------------------|
| Management Board meetings | 141 588,31 | 251 963,31 |
| Committee meetings and workshops | 1 084 750,03 | 685 669,90 |
| Operational missions | 291 072,59 | 332 313,27 |
| Translations | 1 257 919,51 | 3 830 395,29 |
| REACH IT and other IT expenses | 6 304 610,36 | 2 960 852,07 |
| Other | 1 744 559,92 | 1 237 933,68 |
| Total - Operational expenses | 10 824 500,72 | 9 299 127,52 |
| TOTAL | 53 834 159,80 | 35 826 801,06 |

The staff related expenses increased by 48% in comparison to the previous year. To cater for the substantial increase of staff more office space was rented. This explains the high increase of rental expenses.

The reasons for the important increase of depreciation/amortization costs of fixed assets were substantial new purchases in year 2009 and the full-year impact of the fixed assets transferred at the end of year 2008 from the European Commission to the Agency. In addition, the yearly depreciation of the conference centre amounts to € 862.292,88 starting from 1 January 2009.

The development of the REACH IT system and other IT projects was the biggest operational cost.

2.2.3. *Financial revenue and expenses*

| | 2009 | 2008 |
|-----------------------------|-------------|-------------|
| Revenue | | |
| Bank interest on fee income | 16.555,54 | 2.930,71 |
| Expenses | | |
| Bank charges | 467,09 | 340,38 |
| Interest on late payments | 75,72 | 132,56 |

2.3. **Notes to the statement of changes in capital**

2.3.1. *Restatement of the accounts 2008*

During 2009, ECHA corrected the accounting treatment of leasehold improvements for buildings. Therefore the treatment of the cost relating to the installation of the conference centre in year 2008 was changed in the accounts. Although the ownership of the conference centre is with the landlord, ECHA financed 77% of the installation cost and ECHA's share has now been capitalized as a leasehold improvement in accordance with the EC accounting rule n° 7, part IV.2.1 and EC accounting rule n° 8, part IV.2.1.

This change has been accounted for retrospectively and the 2008 accounts have therefore been restated. The effect of the change is a decrease in administrative expenses of € 7.996.197,42 and

an increase in fixed assets under construction (fixtures and fittings) of € 7.996.197,42 in 2008 after the restatement. The change therefore substantially impacts on the economic result of year 2008 (an increase from € 11.123.447,83 to € 19.119.645,25). The opening accumulated surplus for 1.1.2009 has accordingly been increased by € 7.996.197,42.

The conference centre was taken into use in January 2009 when also the first rental payment for the conference centre took place. The amount of € 7.996.197,42 was transferred from fixed assets under construction to the fixed asset category “Fixtures and fittings” at 1.1.2009, the date from which the depreciation started. The depreciation period is linear over 10 years.

2.4. Off balance sheet items

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 Agency had no **contingent assets** as at 31.12.2009.

The **contingent liabilities** consist of an ongoing legal case (€ 1.500.000,00) for which there is also a provision for risks and liabilities of € 51.000,00 and of a possible but highly unlikely further legal case (€ 11.908,00).

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

| | 31.12.2009 | 31.12.2008 |
|---|----------------------|----------------------|
| Commitments against appropriations not yet consumed | 18.673.317,64 | 10.502.940,15 |
| Operating lease (building and copy machines) | 64.025.517,20 | 54.511.915,05 |
| Contractual commitments for which budget commitments have not yet been made (maintenance, cleaning, security) | 830.801,68 | 963.428,90 |
| Total | 83.529.636,52 | 65.978.284,10 |

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.

2.5. Related party disclosures

The highest staff grade (Executive Director-Authorising officer) of the Agency in 2009 was AD15 (*AD15 in 2008*).

2.6. Events after the balance sheet date

After the balance sheet date it came to the knowledge of the Agency that the Finnish Authorities have declined to reimburse part of the claimed VAT (€ 565.738,08) relating to the costs for the conference centre. Therefore at the time of establishing the final accounts a provision for expense amounting to € 565.738,08 has been introduced. The Agency intends to pursue the issue.

No other 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.

2.7. 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

| | | EUR | |
|---|-----|----------------------|----------------------|
| | | 2009 | 2008 |
| REVENUE | | | |
| Commission subsidy | + | 68 051 042,35 | 62 856 195,89 |
| IPA funds | + | 136 410,00 | 0,00 |
| Fee income | + | 2 658 572,25 | 365 429,58 |
| Other revenue | + | 503 194,89 | 2 602,96 |
| TOTAL REVENUE (a) | | 71 349 219,49 | 63 224 228,43 |
| EXPENDITURE | | | |
| <i>Title I: Staff</i> | | | |
| Payments | - | 31 180 604,56 | 20 208 389,51 |
| Appropriations carried over | - | 1 272 735,44 | 1 605 826,16 |
| <i>Title II: Administrative Expenses</i> | | | |
| Payments | - | 9 088 290,54 | 12 391 335,50 |
| Appropriations carried over | - | 6 478 379,99 | 4 652 805,82 |
| <i>Title III: Operating Expenditure</i> | | | |
| Payments | - | 6 636 641,65 | 7 379 854,79 |
| Appropriations carried over | - | 12 402 108,54 | 6 359 119,92 |
| TOTAL EXPENDITURE (b) | | 67 058 760,72 | 52 597 331,70 |
| OUTTURN FOR THE FINANCIAL YEAR (a-b) | | 4 290 458,77 | 10 626 896,73 |
| Cancellation of unused payment appropriations carried over from previous year | + | 2 658 578,48 | 0,00 |
| Adjustment for carry-over from the previous year of appropriation available at 31.12. arising from assigned revenue | + | 1 458,27 | 0,00 |
| Exchange differences for the year (gain +/- loss -) | +/- | -3 224,26 | -1 362,94 |
| BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR | | 6 947 271,26 | 10 625 533,79 |
| Balance year N-1 | +/- | 8 702 945,23 | |
| Positive balance from year N-1 reimbursed in year N to the Commission | - | -8 702 945,23 | -1 922 588,56 |
| BUDGET OUTTURN | | 6 947 271,26 | 8 702 945,23 |

The detailed budget execution is set out in:

- Appendix 1 Budget Execution / Fund source C1 – Current year appropriations
- Appendix 2 Budget Execution / Fund sources C4, C5 and R0 – Assigned revenue
- Appendix 3 Differentiated appropriations (Budget line 3801)
- Appendix 4 Budget Execution / Fund source C8 – Appropriations carried over
- Appendix 5 Summary of transfers of appropriations among the various budget lines

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. In this system, only the payments made and the revenues received in the period as well as the carry-over of appropriations are recorded. The difference between the budgetary outturn and the economic outturn is explained as follows:

| | | EUR |
|---|--------------|----------------------|
| Economic result (- for loss) | +/- | 10 347 751,47 |
| <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) | - | -4 325 462,90 |
| Adjustments for Accrual Cut-off (cut-off 31.12.N) | + | 3 237 903,44 |
| Amount from liaison account with Commission booked in the Economic Outturn Account | - | |
| Unpaid invoices at year end but booked in charges (class 6) | + | 556 944,77 |
| Depreciation of intangible and tangible fixed assets (1) | + | 2 302 228,77 |
| Provisions (1) | + | 934 595,71 |
| Value reductions (1) | + | 0,00 |
| Recovery Orders issued in class 7 and not yet cashed | - | 0,00 |
| Pre-financing given in previous year and cleared in the year | + | 108 662,40 |
| Pre-financing received in previous year and cleared in the year | - | 0,00 |
| Payments made from carry over of payment appropriations | + | 9 959 173,42 |
| Other (2) | +/- | -138 303,27 |
| Exchange rate differences | +/- | |
| <i>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</i> | | |
| Asset acquisitions (less unpaid amounts) | - | -4 073 671,13 |
| New pre-financing paid in the year and remaining open as at | - | -1 527 565,09 |
| New pre-financing received in the year and remaining open as at | + | 7 083 681,26 |
| Budgetary recovery orders issued before and cashed in the year | + | 3 079,63 |
| Budgetary recovery orders issued in on balance sheet accounts (not 7 or 6 accounts) and cashed | + | 0,00 |
| Capital payments on financial leasing (they are budgetary payments but not in the economic result) | - | 0,00 |
| Payment appropriations carried over to 2009 | - | -20 153 223,97 |
| Cancellation of unused carried over payment appropriations from previous year | + | 2 658 578,48 |
| Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue | + | 1 458,27 |
| Payments for pensions (they are budgetary payments but booked against provisions) | - | |
| Other (3) | +/- | -28 560,00 |
| | total | 6 947 271,26 |
| Budgetary result (+ for surplus) | | 6 947 271,26 |
| Delta not explained | | 0,00 |

- 1) Impact of the year
- 2) Fee income debit notes (invoices) sent without recovery order (€138.816,00) in accordance with Article 59 of the Financial Regulation, FVO 512,73
- 3) Fee income registered in budget 2009 but to be refunded in year 2010 (€ 28.560,00)

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. This report is drawn up under the responsibility of the Executive Director and the relevant part will be part of his Annual Activity Report.

4.1. Budget

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 initial budgetary payment appropriations for 2009 as voted by the Management Board in December 2008 amounted to € 71.635.588,00. In December 2009 the Management Board adopted the amending budget n° 1/2009 decreasing the fee income by € 1.350.000,00 due to less registrations than expected and correspondingly decreasing the credits foreseen for translations on the expenditure side. The amending budget also added € 136.410,00 in accordance with Contribution Agreement 2009/214-524, Article 4(2) signed with DG ELARG on 23 October 2009 for preparatory measures for the participation of candidate countries and potential candidates in and their cooperation with ECHA, funded under the provisions of the Community's external assistance Instrument for Pre-Accession (IPA).

4.2. Budget revenue

The funding of the budget of ECHA in 2009 was as follows:

| Heading | Initial budget | Amending budget 1/2009 | Final budget | Entitlements established | Revenue received |
|---|----------------------|------------------------|----------------------|--------------------------|----------------------|
| Fees and charges collected from registrations | 3 473 000,00 | -1 350 000,00 | 2 123 000,00 | 2 658 572,25 | 2 658 572,25 |
| Fees and charges from appeals | 120 000,00 | | 120 000,00 | | |
| European Community contribution | 66 451 588,00 | | 66 451 588,00 | 66 451 588,00 | 66 451 588,00 |
| IPA European Community contribution | | 136 410,00 | 136 410,00 | 136 410,00 | 136 410,00 |
| EFTA contributions | 1 511 000,00 | | 1 511 000,00 | 1 599 454,35 | 1 599 454,35 |
| Revenue from bank interest on fee income | 80 000,00 | | 80 000,00 | 12 553,36 | 12 553,36 |
| Administrative revenue from institutions and bodies | p.m. | | p.m. | 471 675,00 | 471 675,00 |
| Other | p.m. | | p.m. | 18 966,53 | 18 966,53 |
| | 71 635 588,00 | -1 213 590,00 | 70 421 998,00 | 71 349 219,49 | 71 349 219,49 |

Fee income

The fees and charges collected by ECHA are determined by the REACH Regulation and by the Fee Regulation.

In accordance with article 59 of the Agency's Financial Regulation, the number of the debit notes issued and their global amount shall be provided in the Agency's report on budgetary and financial management.

In year 2009 the fee income invoicing was as follows:

| Number of documents | | Type of document | Amount (EUR) | |
|---------------------|------|--|---------------------|-------------------|
| 2009 | 2008 | | 2009 | 2008 |
| 643 | 365 | Debit notes | 2.954.167,00 | 595.480,00 |
| 36 | 17 | Credit notes | -420.255,00 | -26.950,00 |
| 9 | 10 | Not paid within deadlines (rejected submissions) | -18.185,00 | -4.850,00 |
| 2 | 1 | Payments received in excess | 54,00 | 12,08 |
| | | Total | 2.515.781,00 | 563.692,08 |
| | | Cashed during the budgetary year | 2.658.572,25 | 365.429,58 |

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 2009 bank charges were deducted by the senders' banks for 10 invoices related to fee income. For management efficiency reasons these invoices were considered paid and therefore a total amount of € 95,75 (€ 79,50 in 2008) was waived.

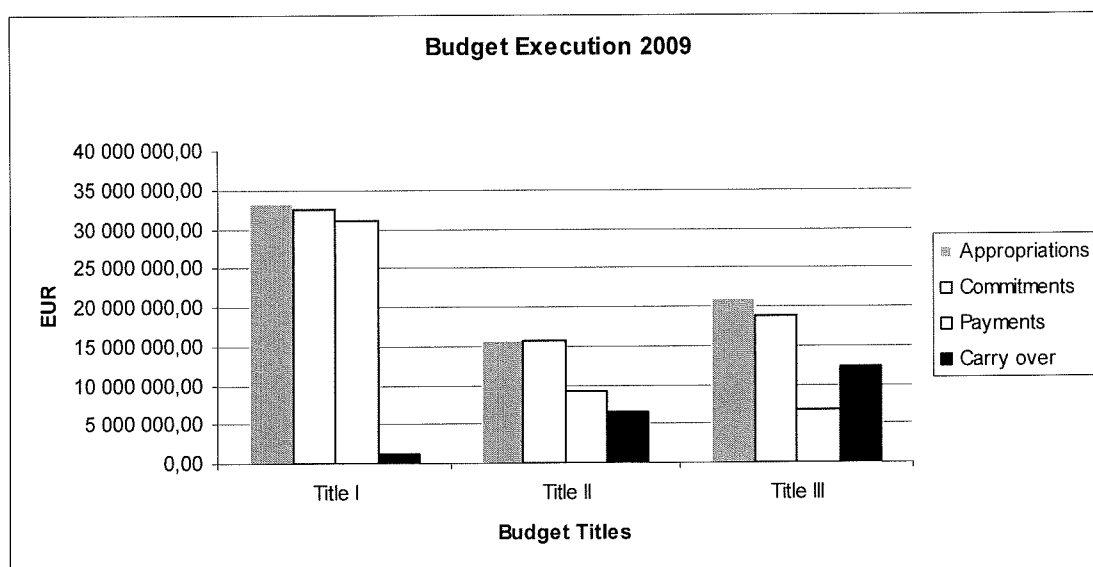
In accordance with article 59 of the Agency's Financial Regulation, where fees and charges are entirely determined by legislation or decisions of the Management Board, the authorising officer may abstain from issuing recovery orders and directly draw up debit notes after having established the amount 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 Agency uses a separate invoicing and creditors system for daily transactions related to fee income; the REACH IT invoicing module. In year 2009, ECHA registered sent debit notes in the central accounting system SAP/ABAC 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 2009 in terms of cashed amounts is € 2.658.572,25 (€ 365.429,58 in 2008).

4.3. 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 (C1 and R1 credits):

| 2009 | Commitments Appropriations (voted budget + amending budget + internal transfers) | Commitments Established | % | Payments Appropriations (voted budget + amending budget + internal transfers) | Payments Executed | % | Carry over | % |
|--------------|--|-------------------------|---------------|---|----------------------|---------------|----------------------|---------------|
| Title 1 | 33 234 000,00 | 32 445 294,00 | 97,63% | 33 234 000,00 | 31 174 372,38 | 93,80% | 1 270 921,62 | 3,92% |
| Title 2 | 15 703 888,00 | 15 566 670,53 | 99,13% | 15 703 888,00 | 9 088 290,54 | 57,87% | 6 478 379,99 | 41,62% |
| Title 3 | 21 068 000,00 | 18 698 261,89 | 88,75% | 21 347 700,00 | 6 636 641,65 | 31,09% | 12 253 370,24 | 65,53% |
| Total | 70 005 888,00 | 66 710 226,42 | 95,29% | 70 285 588,00 | 46 899 304,57 | 66,73% | 20 002 671,85 | 29,98% |



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

| Ch | Description | Fund source | Initial budget (Commitment appropriations) | Amending budget | Transfers | Commitments Appropriations | Commitments Established | Com % | Payments Appropriations | Payments Executed | Pay% |
|-----------|---|-------------|--|----------------------|----------------------|----------------------------|-------------------------|------------|-------------------------|----------------------|------------|
| 11 | STAFF IN ACTIVE EMPLOYMENT | C1 | 31 918 000,00 | | -4 606 068,00 | 27 311 932,00 | 26 773 448,11 | 98% | 27 311 932,00 | 26 773 448,11 | 98% |
| 12 | MISCELL. EXPEND ON STAFF RECRUITMENT AND TRANSFER | C1 | 3 513 000,00 | | -984 620,41 | 2 528 379,59 | 2 527 429,59 | 100% | 2 528 379,59 | 2 096 894,50 | 83% |
| 13 | MISSIONS AND DUTY TRAVEL | C1 | 300 000,00 | | -210 000,00 | 90 000,00 | 90 000,00 | 100% | 90 000,00 | 64 586,94 | 72% |
| 14 | SOCIO-MEDICAL INFRASTRUCTURE AND SOCIAL WELFARE | C1 | 365 000,00 | | 34 188,41 | 399 188,41 | 277 224,27 | 69% | 399 188,41 | 154 562,05 | 39% |
| 15 | TRAINING | C1 | 800 000,00 | | | 800 000,00 | 771 806,13 | 96% | 800 000,00 | 551 032,67 | 69% |
| 16 | EXTERNAL SERVICES | C1 | 1 208 000,00 | | 866 500,00 | 2 074 500,00 | 1 995 868,96 | 96% | 2 074 500,00 | 1 526 480,68 | 74% |
| 17 | ENTERTAINMENT AND REPRESENTATION EXPENSES | C1 | 30 000,00 | | | 30 000,00 | 9 516,94 | 32% | 30 000,00 | 7 367,43 | 25% |
| T1 | | | 38 134 000,00 | 0,00 | -4 900 000,00 | 33 234 000,00 | 32 445 294,00 | 98% | 33 234 000,00 | 31 174 372,38 | 94% |
| 20 | RENTAL OF BUILDINGS AND ASSOCIATED COSTS | C1 | 5 755 000,00 | | 5 127 146,56 | 10 882 146,56 | 10 869 305,61 | 100% | 10 882 146,56 | 6 195 871,35 | 57% |
| 21 | INFORMATION AND COMMUNICATION TECHNOLOGY | C1 | 3 480 000,00 | | -207 376,14 | 3 272 623,86 | 3 238 837,77 | 99% | 3 272 623,86 | 1 847 123,26 | 56% |
| 22 | MOVABLE PROPERTY AND ASSOCIATED COSTS | C1 | 608 000,00 | | 462 230,46 | 1 070 230,46 | 1 063 954,05 | 99% | 1 070 230,46 | 724 261,27 | 68% |
| 23 | CURRENT ADMINISTRATIVE EXPENDITURE | C1 | 578 888,00 | | -313 682,14 | 265 205,86 | 199 072,82 | 75% | 265 205,86 | 183 070,56 | 69% |
| 24 | POSTAL CHARGES AND TELECOMMUNICATIONS | C1 | 362 000,00 | | -157 219,92 | 204 780,08 | 196 599,10 | 96% | 204 780,08 | 130 163,36 | 64% |
| 25 | MEETINGS EXPENDITURE | C1 | 20 000,00 | | -11 098,82 | 8 901,18 | 8 901,18 | 100% | 8 901,18 | 7 800,74 | 88% |
| T2 | | | 10 803 888,00 | 0,00 | 4 900 000,00 | 15 703 888,00 | 15 566 670,53 | 98% | 15 703 888,00 | 9 088 280,54 | 58% |
| 30 | OPERATING EXPENDITURE | C1 | 1 340 000,00 | | -31 007,40 | 1 308 992,60 | 975 185,10 | 74% | 1 308 992,60 | 644 391,18 | 49% |
| 31 | HELPSK AND TECHNICAL GUIDANCE | C1 | 1 290 000,00 | | -156 439,34 | 1 133 560,66 | 1 029 401,77 | 91% | 1 133 560,66 | 305 654,34 | 27% |
| 32 | COMMUNICATION | C1 | 6 500 000,00 | | -1 350 000,00 | 3 784 660,97 | 3 086 161,42 | 82% | 3 784 660,97 | 1 396 200,51 | 37% |
| 33 | THE COMMITTEES AND THE FORUM | C1 | 2 700 000,00 | | | 888 048,56 | 736 564,10 | 75% | 988 048,56 | 523 730,32 | 53% |
| 34 | IT SUPPORT FOR REACH OPERATIONS | C1 | 7 453 000,00 | | 5 228 832,10 | 12 681 832,10 | 12 080 032,18 | 95% | 12 681 832,10 | 3 167 092,65 | 25% |
| 35 | REACH OPERATIONS | C1 | 2 225 000,00 | | -1 509 540,00 | 715 460,00 | 549 392,29 | 77% | 715 460,00 | 195 957,62 | 27% |
| 36 | BOARD OF APPEAL | C1 | 400 000,00 | | -260 000,00 | 140 000,00 | 37 944,64 | 27% | 140 000,00 | 10 444,64 | 7% |
| 37 | ACTIVITIES WITH OTHER INSTITUT. AND MEMBER STATES | C1 | 60 000,00 | | -19 554,89 | 40 445,11 | 3 580,39 | 9% | 40 445,11 | 1 420,39 | 4% |
| 38 | INTERNATIONAL ACTIVITIES | C1 | 450 000,00 | | -175 000,00 | 275 000,00 | 200 000,00 | 73% | 554 700,00 | 391 750,00 | 71% |
| T3 | | | 22 418 000,00 | -1 350 000,00 | 0,00 | 21 068 000,00 | 18 698 261,89 | 89% | 21 347 700,00 | 6 636 641,65 | 31% |
| | | Sum: | 71 355 888,00 | -1 350 000,00 | 0,00 | 70 005 888,00 | 66 710 226,42 | 95% | 70 285 588,00 | 46 893 304,57 | 67% |
| 11 | STAFF IN ACTIVE EMPLOYMENT | C4 | | | | 2 772,75 | 2 772,75 | 100% | 2 772,75 | 2 772,75 | 100% |
| 13 | MISSIONS AND DUTY TRAVEL | C4 | | | | 3 814,98 | 2 001,16 | 52% | 3 814,98 | 2 001,16 | 52% |
| 30 | OPERATING EXPENDITURE | C4 | | | | 448,05 | 0,00 | 0% | 448,05 | 0,00 | 0% |
| 33 | THE COMMITTEES AND THE FORUM | C4 | | | | 304,00 | 304,00 | 100% | 304,00 | 0,00 | 0% |
| 34 | IT SUPPORT FOR REACH OPERATIONS | C4 | | | | 11 576,25 | 11 576,25 | 100% | 11 576,25 | 0,00 | 0% |
| | | Sum: | | | | 18 916,03 | 16 654,16 | 88% | 18 916,03 | 4 773,91 | 25% |
| 11 | STAFF IN ACTIVE EMPLOYMENT | C5 | | | | 1 458,27 | 1 458,27 | 100% | 1 458,27 | 1 458,27 | 100% |
| 38 | INTERNATIONAL ACTIVITIES | R0 | | 136 410,00 | | | 0,00 | 0% | 136 410,00 | 0,00 | 0% |
| | | Sum: | 71 355 888,00 | -1 213 590,00 | 0,00 | 70 162 672,30 | 66 728 338,85 | 95% | 70 442 372,30 | 46 905 636,75 | 67% |

Title 1

When comparing actual committed vs. budgeted expenditure, the expenditure of Title 1 was 15% less than budgeted (€32.445.294 vs. € 38.134.000) mainly due to the difference between the estimated and actual execution of appropriations reserved for salary costs (Chapter 11). ECHA statutory staff increased in 2009 by 83 temporary and 17 contract agents, representing a total increase of 45% from 220 to 320 persons. When the staff growth is at such a considerable level, the uncertainties related to recruitment of new staff have a significant impact on budget forecasting. Despite these challenges, almost 100% of posts in the establishment plan were filled at the end of the year with 90% of posts occupied by staff in service and another 9% blocked for candidates already in the process of being recruited. From the appropriation surplus in Title 1 €4.900.000 was transferred to Title 2.

Title 2

When comparing actual committed vs. budgeted expenditure, the expenditure of Title 2 was 44% more than budgeted (€15.566.670 vs. € 10.803.888). This increase is the result of renting of the additional space within the Agency's building in Helsinki and of the undertaking of the necessary renovation works in order to transform this part of the building from commercial retail space into office space. This was absolutely necessary from the space requirements and the security points of view. The Agency notified the European Parliament's Committee on Budget of its intentions on 2 October 2009 and the reply received on 1 December 2009 informed ECHA of their decision not to issue an opinion.

Title 3

When comparing actual committed vs. budgeted expenditure, the expenditure of Title 3 was 12% (€2.506.148) less than budgeted (€18.698.261 vs. €21.204.410).

The majority of the expenditure was due to major IT development projects and the related infrastructure amounting to 68% of Title 3. The support and technical guidance given to Industry and to the Member States amounted to 6% and Translation activities to 11%.

The major elements of the final surplus on this Title are the lower than foreseen costs of travelling and catering for meetings, the delay in the production of documents requiring translation and the lower cost of some IT projects, such as IUCLID.

Carry over to budget year 2010

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 are carried over automatically to the following financial year only.

For budget line 3801 – “Contracts related to scientific and technical services” which has differentiated appropriations, the RAL (commitments entered into for which future payment appropriations are necessary) was € 1.727.225 as at 31.12.2009 (*€ 1.918.975 as at 31.12.2008*).

The carry over of appropriations (€ 20.002.672) to C8 mainly relates to IT costs for support to operations (€8.924.516) as well as to the general administration of the Agency (€1.391.714). Another major carry over item is the cost of the renovation of the premises and general building expenditure (€4.673.434). Communication costs carried over include translations ordered, the Eurobarometer survey and other communications costs (€1.689.961). Furthermore, it was necessary to carry over reimbursements costs of participants to meetings organised by ECHA (€565.132), staff related costs such as reimbursement to candidates invited to interviews, missions, medical examinations etc (€799.383) and external services such as consultancy, interim staff and administrative assistance from other institutions (€469.388). The carry-over percentage is 30% of established commitments.

Cancellations of appropriations on C8

An amount of € 2.658.578 was cancelled from the appropriations carried over from budget 2008. It concerned mainly Title 3 and in particular the Chemicals safety reporting tool for which the original contract had to be cancelled and the tool developed in-house instead.

4.4. Financial management

In year 2009, the main achievements were:

- Securing the Agency’s budget 2010 through the use of a temporary reimbursable Community subsidy as a means of bridge financing until the expected fees income would materialise towards the end of 2010.
- Establishment of major framework contracts in the areas of IT development and consulting
- Defining a range of improvements to the REACH-IT invoicing module
- Design of a mechanism to manage and invest the Agency’s cash reserves
- Drafting of the Implementing rules for the Agency’s Financial Regulation with a view of adopting them in 2010, conditional of a favourable opinion from the Commission
- Design and implementation of a new budget structure to reflect an activity-based approach
- Establishment of the first annual financial statements of the Agency.

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 (C6) (2)-(4) | Cancelled (1)-(2) |
|--------------------------|--|---|--------------------------------|---------------------|--|-----------------------------|----------------|-------------------------------|-------------------|
| 1100 | Basic salaries | 17 215 000,00 | 16 903 090,69 | 98,19% | 17 215 000,00 | 16 903 090,69 | 98,19% | 0,00 | 311 909,31 |
| 1101 | Family allowances | 1 792 633,00 | 1 745 332,79 | 97,36% | 1 792 633,00 | 1 745 332,79 | 97,36% | 0,00 | 47 300,21 |
| 1102 | Expatriation and foreign residence allowances | 1 911 000,00 | 1 875 631,66 | 98,15% | 1 911 000,00 | 1 875 631,66 | 98,15% | 0,00 | 35 368,34 |
| Total article 110 | | 20 918 633,00 | 20 524 055,14 | 98,11% | 20 918 633,00 | 20 524 055,14 | 98,11% | 0,00 | 394 577,86 |
| 1112 | Contract agents | 607 457,00 | 571 017,34 | 94,00% | 607 457,00 | 571 017,34 | 94,00% | 0,00 | 36 439,66 |
| 1113 | Seconded national experts | 276 000,00 | 274 289,37 | 99,38% | 276 000,00 | 274 289,37 | 99,38% | 0,00 | 1 710,63 |
| 1114 | Trainees | 69 000,00 | 67 629,73 | 98,01% | 69 000,00 | 67 629,73 | 98,01% | 0,00 | 1 370,27 |
| Total article 111 | | 952 457,00 | 912 936,44 | 95,85% | 952 457,00 | 912 936,44 | 95,85% | 0,00 | 39 520,56 |
| 1130 | Insurance against sickness | 591 500,00 | 580 605,84 | 98,16% | 591 500,00 | 580 605,84 | 98,16% | 0,00 | 10 894,16 |
| 1131 | Insur against accidents and occupational disease | 123 500,00 | 120 873,14 | 97,95% | 123 500,00 | 120 973,14 | 97,95% | 0,00 | 2 526,86 |
| 1132 | Unemployment insurance | 222 842,00 | 218 729,79 | 98,15% | 222 842,00 | 218 729,79 | 98,15% | 0,00 | 4 112,21 |
| Total article 113 | | 937 842,00 | 920 308,77 | 98,13% | 937 842,00 | 920 308,77 | 98,13% | 0,00 | 17 533,23 |
| 1140 | Childbirth and death allowances and grants | 2 000,00 | 1 388,17 | 69,41% | 2 000,00 | 1 388,17 | 69,41% | 0,00 | 611,83 |
| 1141 | Travel expenses for annual leave | 556 000,00 | 528 404,33 | 95,04% | 556 000,00 | 528 404,33 | 95,04% | 0,00 | 27 595,67 |
| Total article 114 | | 558 000,00 | 529 792,50 | 94,94% | 558 000,00 | 529 792,50 | 94,94% | 0,00 | 28 207,50 |
| 1150 | Overtime | 30 000,00 | 16 346,35 | 54,49% | 30 000,00 | 16 346,35 | 54,49% | 0,00 | 13 653,65 |
| Total article 115 | | 30 000,00 | 16 346,35 | 54,49% | 30 000,00 | 16 346,35 | 54,49% | 0,00 | 13 653,65 |
| 1190 | Salary weightings | 3 915 000,00 | 3 870 008,91 | 98,85% | 3 915 000,00 | 3 870 008,91 | 98,85% | 0,00 | 44 991,09 |
| Total article 119 | | 3 915 000,00 | 3 870 008,91 | 98,85% | 3 915 000,00 | 3 870 008,91 | 98,85% | 0,00 | 44 991,09 |
| Total Chapter 11 | | 27 311 932,00 | 26 773 448,11 | 98,03% | 27 311 932,00 | 26 773 448,11 | 98,03% | 0,00 | 538 483,89 |
| 1200 | Recruitment expenses | 1 027 879,59 | 1 027 429,59 | 99,96% | 1 027 879,59 | 1 027 429,59 | 99,96% | 248 853,68 | 450,00 |
| 1201 | Install, resettl, removal and daily allow. and tra | 1 500 500,00 | 1 500 000,00 | 99,97% | 1 500 500,00 | 1 318 318,59 | 87,86% | 181 681,41 | 500,00 |
| Total article 120 | | 2 528 379,59 | 2 527 429,59 | 99,96% | 2 528 379,59 | 2 096 894,50 | 82,93% | 430 535,09 | 950,00 |
| Total Chapter 12 | | 2 528 379,59 | 2 527 429,59 | 99,96% | 2 528 379,59 | 2 096 894,50 | 82,93% | 430 535,09 | 950,00 |
| 1300 | Missions exp. duty travel exp and ancillary exp | 90 000,00 | 90 000,00 | 100,00% | 90 000,00 | 64 586,94 | 71,76% | 25 413,06 | 0,00 |
| Total article 130 | | 90 000,00 | 90 000,00 | 100,00% | 90 000,00 | 64 586,94 | 71,76% | 25 413,06 | 0,00 |
| Total Chapter 13 | | 90 000,00 | 90 000,00 | 100,00% | 90 000,00 | 64 586,94 | 71,76% | 25 413,06 | 0,00 |
| 1400 | Restaurants and canteens | 70 000,00 | 67 000,00 | 95,71% | 70 000,00 | 57 297,41 | 81,85% | 9 702,59 | 3 000,00 |
| Total article 140 | | 70 000,00 | 67 000,00 | 95,71% | 70 000,00 | 57 297,41 | 81,85% | 9 702,59 | 3 000,00 |
| 1410 | Medical service | 234 868,41 | 127 500,00 | 54,29% | 234 868,41 | 65 334,34 | 27,82% | 62 165,66 | 107 368,41 |
| Total Article 141 | | 234 868,41 | 127 500,00 | 54,29% | 234 868,41 | 65 334,34 | 27,82% | 62 165,66 | 107 368,41 |
| 1430 | Social contacts between staff | 60 000,00 | 52 724,27 | 87,87% | 60 000,00 | 18 938,45 | 31,56% | 33 785,82 | 7 275,73 |
| Total Article 143 | | 60 000,00 | 52 724,27 | 87,87% | 60 000,00 | 18 938,45 | 31,56% | 33 785,82 | 7 275,73 |
| 1441 | Schooling | 34 320,00 | 30 000,00 | 87,41% | 34 320,00 | 12 991,85 | 37,86% | 17 008,15 | 4 320,00 |
| Total Article 144 | | 34 320,00 | 30 000,00 | 87,41% | 34 320,00 | 12 991,85 | 37,86% | 17 008,15 | 4 320,00 |
| Total Chapter 14 | | 399 188,41 | 277 224,27 | 69,45% | 399 188,41 | 154 562,05 | 38,72% | 122 662,22 | 121 964,14 |
| 1500 | Language and other training | 800 000,00 | 771 806,13 | 96,48% | 800 000,00 | 551 032,67 | 68,88% | 220 773,46 | 28 193,87 |
| Total Article 150 | | 800 000,00 | 771 806,13 | 96,48% | 800 000,00 | 551 032,67 | 68,88% | 220 773,46 | 28 193,87 |
| Total Chapter 15 | | 800 000,00 | 771 806,13 | 96,48% | 800 000,00 | 551 032,67 | 68,88% | 220 773,46 | 28 193,87 |
| 1600 | Administrative translation and interpret. costs | 70 000,00 | 0,00 | 0,00% | 70 000,00 | 0,00 | 0,00% | 0,00 | 70 000,00 |
| 1601 | Administ assistance from Community institutions | 540 000,00 | 539 850,00 | 99,97% | 540 000,00 | 411 834,76 | 76,27% | 128 015,24 | 150,00 |
| 1602 | Interim services | 1 343 000,00 | 1 343 000,00 | 100,00% | 1 343 000,00 | 1 061 806,44 | 79,06% | 281 193,56 | 0,00 |
| 1603 | Consultancy | 121 500,00 | 113 018,96 | 93,02% | 121 500,00 | 52 839,48 | 43,49% | 60 179,48 | 8 481,04 |
| Total Article 160 | | 2 074 500,00 | 1 995 868,96 | 96,21% | 2 074 500,00 | 1 526 480,68 | 73,58% | 469 388,28 | 78 631,04 |
| Total Chapter 16 | | 2 074 500,00 | 1 995 868,96 | 96,21% | 2 074 500,00 | 1 526 480,68 | 73,58% | 469 388,28 | 78 631,04 |
| 1700 | Entertainment and representation expenses | 30 000,00 | 9 516,94 | 31,72% | 30 000,00 | 7 367,43 | 24,56% | 2 149,51 | 20 483,06 |
| Total Article 170 | | 30 000,00 | 9 516,94 | 31,72% | 30 000,00 | 7 367,43 | 24,56% | 2 149,51 | 20 483,06 |
| Total Chapter 17 | | 30 000,00 | 9 516,94 | 31,72% | 30 000,00 | 7 367,43 | 24,56% | 2 149,51 | 20 483,06 |
| Total Title 1 | | 33 234 000,00 | 32 445 294,00 | 97,63% | 33 234 000,00 | 31 174 372,38 | 93,80% | 1 270 921,62 | 788 706,00 |

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 | 4 233 964,88 | 4 222 590,29 | 99,73% | 4 233 964,88 | 4 222 590,29 | 99,73% | 0,00 | 11 374,59 |
| | Total Article 200 | 4 233 964,88 | 4 222 590,29 | 99,73% | 4 233 964,88 | 4 222 590,29 | 99,73% | 0,00 | 11 374,59 |
| 2010 | Insurance | 10 000,00 | 10 000,00 | 100,00% | 10 000,00 | 6 891,24 | 68,91% | 3 108,76 | 0,00 |
| | Total Article 201 | 10 000,00 | 10 000,00 | 100,00% | 10 000,00 | 6 891,24 | 68,91% | 3 108,76 | 0,00 |
| 2020 | Water, gas, electricity, heating | 265 000,00 | 265 000,00 | 100,00% | 265 000,00 | 161 772,35 | 61,05% | 103 227,65 | 0,00 |
| | Total Article 202 | 265 000,00 | 265 000,00 | 100,00% | 265 000,00 | 161 772,35 | 61,05% | 103 227,65 | 0,00 |
| 2030 | Cleaning and maintenance | 159 019,96 | 157 796,08 | 99,23% | 159 019,96 | 129 814,52 | 81,63% | 27 981,56 | 1 223,88 |
| | Total Article 203 | 159 019,96 | 157 796,08 | 99,23% | 159 019,96 | 129 814,52 | 81,63% | 27 981,56 | 1 223,88 |
| 2040 | Fitting out of premises | 5 670 167,72 | 5 670 167,72 | 100,00% | 5 670 167,72 | 1 296 356,43 | 22,86% | 4 373 811,29 | 0,00 |
| | Total Article 204 | 5 670 167,72 | 5 670 167,72 | 100,00% | 5 670 167,72 | 1 296 356,43 | 22,86% | 4 373 811,29 | 0,00 |
| 2050 | Security and surveillance of the building | 543 994,00 | 543 751,52 | 99,96% | 543 994,00 | 378 446,52 | 69,57% | 165 305,00 | 242,48 |
| 2051 | Other building expenditure | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 |
| | Total Article 205 | 543 994,00 | 543 751,52 | 99,96% | 543 994,00 | 378 446,52 | 69,57% | 165 305,00 | 242,48 |
| | Total Chapter 20 | 10 882 146,56 | 10 869 305,61 | 99,89% | 10 882 146,56 | 6 195 871,35 | 56,94% | 4 673 434,26 | 12 840,95 |
| 2100 | ICT Equipment - Hardware and software | 873 552,15 | 873 552,12 | 100,00% | 873 552,15 | 516 394,81 | 59,11% | 357 157,31 | 0,00 |
| 2101 | ICT Maintenance | 292 579,94 | 287 672,88 | 98,32% | 292 579,94 | 231 993,74 | 79,29% | 55 679,14 | 4 907,06 |
| 2102 | ICT External services and training | 143 100,00 | 143 100,00 | 100,00% | 143 100,00 | 72 941,25 | 50,97% | 70 158,75 | 0,00 |
| 2103 | Analysis, progr. techn assis. for admin of agency | 1 522 831,84 | 1 493 952,84 | 98,10% | 1 522 831,84 | 860 174,63 | 56,49% | 633 778,21 | 28 879,00 |
| 2104 | ICT Security | 440 559,93 | 440 559,93 | 100,00% | 440 559,93 | 165 618,83 | 37,59% | 274 941,10 | 0,00 |
| 2105 | Other ICT expenditure | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 |
| | Total Article 210 | 3 272 623,86 | 3 238 837,77 | 98,97% | 3 272 623,86 | 1 847 123,26 | 56,44% | 1 391 714,51 | 33 786,09 |
| | Total Chapter 21 | 3 272 623,86 | 3 238 837,77 | 98,97% | 3 272 623,86 | 1 847 123,26 | 56,44% | 1 391 714,51 | 33 786,09 |
| 2200 | Technical equipment and installations | 141 544,10 | 141 544,10 | 100,00% | 141 544,10 | 102 609,88 | 72,49% | 38 934,22 | 0,00 |
| 2201 | Maintenance and repair of technical equipment | 24 853,65 | 24 853,65 | 100,00% | 24 853,65 | 12 010,11 | 48,32% | 12 843,54 | 0,00 |
| | Total Article 220 | 166 397,75 | 166 397,75 | 100,00% | 166 397,75 | 114 619,99 | 68,88% | 51 777,76 | 0,00 |
| 2210 | Office furniture | 695 640,81 | 687 605,81 | 98,84% | 695 640,81 | 556 850,61 | 80,05% | 130 755,20 | 8 035,00 |
| 2211 | Maintenance and repair of office furniture | 3 475,41 | 3 475,41 | 100,00% | 3 475,41 | 3 475,41 | 100,00% | 0,00 | 0,00 |
| | Total Article 221 | 699 116,22 | 691 081,22 | 98,85% | 699 116,22 | 560 326,02 | 80,15% | 130 755,20 | 8 035,00 |
| 2231 | Maintenance repair ins fuel of vehicles | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 |
| | Total Article 223 | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 |
| 2250 | Documentation and library expenditure | 204 716,49 | 196 475,08 | 95,97% | 204 716,49 | 49 315,26 | 24,09% | 147 159,82 | 8 241,41 |
| | Total Article 225 | 204 716,49 | 196 475,08 | 95,97% | 204 716,49 | 49 315,26 | 24,09% | 147 159,82 | 8 241,41 |
| 2300 | Stationary and office supplies | 1 070 230,46 | 1 053 954,05 | 98,48% | 1 070 230,46 | 724 261,27 | 67,67% | 329 692,78 | 16 276,41 |
| | Total Article 230 | 1 070 230,46 | 1 053 954,05 | 98,48% | 1 070 230,46 | 724 261,27 | 67,67% | 329 692,78 | 16 276,41 |
| 2320 | Bank charges | 461,94 | 461,94 | 100,00% | 461,94 | 346,94 | 75,10% | 115,00 | 0,00 |
| | Total Article 232 | 461,94 | 461,94 | 100,00% | 461,94 | 346,94 | 75,10% | 115,00 | 0,00 |
| 2330 | Legal expenses | 83 533,04 | 22 000,00 | 26,34% | 83 533,04 | 11 088,84 | 13,27% | 10 911,16 | 61 533,04 |
| | Total Article 233 | 83 533,04 | 22 000,00 | 26,34% | 83 533,04 | 11 088,84 | 13,27% | 10 911,16 | 61 533,04 |
| 2350 | Miscellaneous insurance | 7 629,30 | 3 029,30 | 39,71% | 7 629,30 | 400,00 | 5,24% | 2 629,30 | 4 600,00 |
| 2351 | Departmental removals | 4 643,00 | 4 643,00 | 100,00% | 4 643,00 | 4 643,00 | 100,00% | 0,00 | 0,00 |
| 2353 | Other operating expenditure | 1 714,00 | 1 714,00 | 100,00% | 1 714,00 | 764,27 | 44,59% | 949,73 | 0,00 |
| | Total Article 235 | 13 986,30 | 9 386,30 | 67,11% | 13 986,30 | 5 807,27 | 41,52% | 3 579,03 | 4 600,00 |
| 2390 | Publications | 2 000,00 | 2 000,00 | 100,00% | 2 000,00 | 905,86 | 45,29% | 1 094,14 | 0,00 |
| | Total Article 239 | 2 000,00 | 2 000,00 | 100,00% | 2 000,00 | 905,86 | 45,29% | 1 094,14 | 0,00 |
| | Total Chapter 23 | 265 205,86 | 199 072,82 | 75,06% | 265 205,86 | 183 070,56 | 69,03% | 16 002,26 | 66 133,04 |

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 | 28 000,00 | 28 000,00 | 100,00% | 28 000,00 | 20 032,23 | 71,54% | 7 967,77 | 0,00 |
| | Total Article 240 | 28 000,00 | 28 000,00 | 100,00% | 28 000,00 | 20 032,23 | 71,54% | 7 967,77 | 0,00 |
| 2410 | Telecommunication charges | 109 761,46 | 101 580,48 | 92,55% | 109 761,46 | 86 859,00 | 79,13% | 14 721,48 | 8 180,98 |
| 2411 | Telecommunications equipment | 67 018,62 | 67 018,62 | 100,00% | 67 018,62 | 23 272,13 | 34,72% | 43 746,49 | 0,00 |
| | Total Article 241 | 176 780,08 | 168 599,10 | 95,37% | 176 780,08 | 110 131,13 | 62,30% | 58 467,97 | 8 180,98 |
| | Total Chapter 24 | 204 780,08 | 196 599,10 | 96,00% | 204 780,08 | 130 163,36 | 63,56% | 66 435,74 | 8 180,98 |
| 2500 | General meeting expenditures | 8 901,18 | 8 901,18 | 100,00% | 8 901,18 | 7 800,74 | 87,64% | 1 100,44 | 0,00 |
| | Total Article 250 | 8 901,18 | 8 901,18 | 100,00% | 8 901,18 | 7 800,74 | 87,64% | 1 100,44 | 0,00 |
| | Total Chapter 25 | 8 901,18 | 8 901,18 | 100,00% | 8 901,18 | 7 800,74 | 87,64% | 1 100,44 | 0,00 |
| | Total Title 2 | 15 703 888,00 | 15 566 670,53 | 99,13% | 15 703 888,00 | 9 088 290,54 | 57,87% | 6 478 379,99 | 137 217,47 |
| 3000 | Reimburs. of pers. invit. attend mtngs and confer | 400 000,00 | 302 411,21 | 75,60% | 400 000,00 | 172 590,06 | 43,15% | 129 821,15 | 97 588,79 |
| 3001 | Catering and venue | 170 000,00 | 92 188,06 | 54,23% | 170 000,00 | 41 467,06 | 24,39% | 50 721,00 | 77 811,94 |
| | Total Article 300 | 570 000,00 | 394 599,27 | 69,23% | 570 000,00 | 214 057,12 | 37,55% | 180 542,15 | 175 400,73 |
| 3010 | Mission, duty travel exp. and ancillary expend. | 400 000,00 | 320 000,00 | 80,00% | 400 000,00 | 311 110,68 | 77,78% | 8 889,32 | 80 000,00 |
| | Total Article 301 | 400 000,00 | 320 000,00 | 80,00% | 400 000,00 | 311 110,68 | 77,78% | 8 889,32 | 80 000,00 |
| 3020 | Specialised technical training for staff | 270 000,00 | 209 593,23 | 77,63% | 270 000,00 | 79 857,92 | 29,58% | 129 735,31 | 60 406,77 |
| 3021 | Specialised technical training for stakeholders | 68 992,60 | 50 992,60 | 73,91% | 68 992,60 | 39 365,46 | 57,06% | 11 627,14 | 18 000,00 |
| | Total Article 302 | 338 992,60 | 260 585,83 | 76,87% | 338 992,60 | 119 223,38 | 35,17% | 141 362,45 | 78 406,77 |
| | Total Chapter 30 | 1 308 992,60 | 975 185,10 | 74,50% | 1 308 992,60 | 644 391,18 | 49,23% | 330 793,92 | 333 807,50 |
| 3100 | Reimburs. of pers. invit. attend mtngs and confer | 462 536,52 | 383 092,01 | 82,82% | 462 536,52 | 160 805,69 | 34,77% | 222 286,32 | 79 444,51 |
| 3101 | Catering and venue | 42 000,00 | 20 165,62 | 48,01% | 42 000,00 | 10 974,51 | 26,13% | 9 191,11 | 21 834,38 |
| | Total Article 310 | 504 536,52 | 403 257,63 | 79,93% | 504 536,52 | 171 780,20 | 34,05% | 231 477,43 | 101 278,89 |
| 3110 | Helpdesk activity support tools | 248 000,00 | 248 000,00 | 100,00% | 248 000,00 | 77 760,00 | 31,35% | 170 240,00 | 0,00 |
| 3111 | Technical guidance dissemination | 381 024,14 | 378 144,14 | 99,24% | 381 024,14 | 56 114,14 | 14,73% | 322 030,00 | 2 880,00 |
| 3112 | Other contracts | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 |
| | Total Article 311 | 629 024,14 | 626 144,14 | 99,54% | 629 024,14 | 133 874,14 | 21,28% | 492 270,00 | 2 880,00 |
| | Total Chapter 31 | 1 133 560,66 | 1 029 401,77 | 90,81% | 1 133 560,66 | 305 654,34 | 26,96% | 723 747,43 | 104 158,89 |

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 | 2 665 541,85 | 2 011 083,99 | 75,45% | 2 665 541,85 | 1 270 089,99 | 47,65% | 740 994,00 | 654 457,86 |
| 3201 | Publications | 100 000,00 | 62 528,31 | 62,53% | 100 000,00 | 33 094,48 | 33,09% | 29 433,83 | 37 471,69 |
| 3202 | Other communication costs | 1 019 119,12 | 1 012 549,12 | 99,36% | 1 019 119,12 | 93 016,04 | 9,13% | 919 533,08 | 6 570,00 |
| Total Article 320 | | 3 784 660,97 | 3 086 161,42 | 81,54% | 3 784 660,97 | 1 396 200,51 | 36,89% | 1 689 960,91 | 698 499,55 |
| Total Chapter 32 | | 3 784 660,97 | 3 086 161,42 | 81,54% | 3 784 660,97 | 1 396 200,51 | 36,89% | 1 689 960,91 | 698 499,55 |
| 3300 | Rimnt of Mbers and inv expts cost rel attend to mtg | 834 761,85 | 607 409,71 | 72,76% | 834 761,85 | 464 050,55 | 55,59% | 143 359,16 | 227 352,14 |
| 3301 | Catering and venue | 93 261,71 | 69 129,39 | 74,12% | 93 261,71 | 59 679,77 | 63,99% | 9 449,62 | 24 132,32 |
| Total Article 330 | | 928 023,56 | 676 539,10 | 72,90% | 928 023,56 | 523 730,32 | 56,44% | 152 808,78 | 251 484,46 |
| 3310 | RAC and SEAC | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 |
| 3311 | Oth. Contracts in accordance to Art. 87(3) of REAC | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 |
| 3312 | Other contracts | 60 025,00 | 60 025,00 | 100,00% | 60 025,00 | 0,00 | 0,00% | 60 025,00 | 0,00 |
| Total Article 331 | | 60 025,00 | 60 025,00 | 100,00% | 60 025,00 | 0,00 | 0,00% | 60 025,00 | 0,00 |
| Total Chapter 33 | | 988 048,56 | 736 564,10 | 74,55% | 988 048,56 | 523 730,32 | 53,01% | 212 833,78 | 251 484,46 |
| 3400 | Hardware, software, licenses | 3 694 558,98 | 3 689 684,79 | 99,87% | 3 694 558,98 | 448 600,38 | 12,14% | 3 241 084,41 | 4 874,19 |
| 3401 | Maintenance of hard- and software | 988 203,57 | 920 140,39 | 93,11% | 988 203,57 | 200 089,44 | 20,25% | 720 050,95 | 68 063,18 |
| 3402 | Telecommunication | 30 736,80 | 30 736,80 | 100,00% | 30 736,80 | 22 168,76 | 72,12% | 8 568,04 | 0,00 |
| 3403 | Other expenditure | 408 000,00 | 335 847,00 | 82,32% | 408 000,00 | 76 723,50 | 18,80% | 259 123,50 | 72 153,00 |
| Total Article 340 | | 5 121 499,35 | 4 976 408,98 | 97,17% | 5 121 499,35 | 747 582,08 | 14,60% | 4 228 826,90 | 145 090,37 |
| 3410 | IUCIID Database | 1 021 760,00 | 700 000,00 | 68,51% | 1 021 760,00 | 0,00 | 0,00% | 700 000,00 | 321 760,00 |
| 3411 | REACH-IT | 5 305 539,55 | 5 245 491,54 | 98,87% | 5 305 539,55 | 1 760 205,28 | 33,18% | 3 485 286,26 | 60 048,01 |
| 3412 | Chem Sfty Assessm/Chem Sfty Rport Tool (CSA/CSR) | 833 033,20 | 833 031,66 | 100,00% | 833 033,20 | 536 302,12 | 64,38% | 296 729,54 | 1,54 |
| 3413 | Oth sftw dvlpmt and maint ctrls rel. to REACH opr | 400 000,00 | 325 100,00 | 81,28% | 400 000,00 | 123 003,17 | 30,75% | 202 096,83 | 74 900,00 |
| Total Article 341 | | 7 560 332,75 | 7 103 632,20 | 93,98% | 7 560 332,75 | 2 419 510,57 | 32,00% | 4 684 112,63 | 456 709,55 |
| Total Chapter 34 | | 12 681 832,10 | 12 080 032,18 | 95,25% | 12 681 832,10 | 3 167 092,55 | 24,97% | 8 912 939,53 | 601 799,92 |
| 3500 | Studies and consultancy | 575 460,00 | 472 366,94 | 82,09% | 575 460,00 | 120 832,72 | 21,00% | 351 534,22 | 103 093,06 |
| 3501 | Reimburs of third parties supp REACH | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 |
| 3502 | Meetings | 140 000,00 | 77 025,35 | 55,02% | 140 000,00 | 75 124,90 | 53,66% | 1 900,45 | 62 974,65 |
| Total Article 350 | | 715 460,00 | 549 392,29 | 76,79% | 715 460,00 | 195 957,62 | 27,39% | 353 434,67 | 166 067,71 |
| Total Chapter 35 | | 715 460,00 | 549 392,29 | 76,79% | 715 460,00 | 195 957,62 | 27,39% | 353 434,67 | 166 067,71 |
| 3600 | Appeal proceedings | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 |
| 3601 | Transl. and oth costs rel. to Board of Appeal | 140 000,00 | 37 944,64 | 27,10% | 140 000,00 | 10 444,64 | 7,46% | 27 500,00 | 102 055,36 |
| Total Article 360 | | 140 000,00 | 37 944,64 | 27,10% | 140 000,00 | 10 444,64 | 7,46% | 27 500,00 | 102 055,36 |
| Total Chapter 36 | | 140 000,00 | 37 944,64 | 27,10% | 140 000,00 | 10 444,64 | 7,46% | 27 500,00 | 102 055,36 |
| 3700 | Studies and consultancy | 445,11 | 0,00 | 0,00% | 445,11 | 0,00 | 0,00% | 0,00 | 445,11 |
| 3701 | Meetings and conferences and related expenditure | 40 000,00 | 3 580,39 | 8,95% | 40 000,00 | 1 420,39 | 3,55% | 2 160,00 | 36 419,61 |
| Total Article 370 | | 40 445,11 | 3 580,39 | 8,85% | 40 445,11 | 1 420,39 | 3,51% | 2 160,00 | 36 864,72 |
| Total Chapter 37 | | 40 445,11 | 3 580,39 | 8,85% | 40 445,11 | 1 420,39 | 3,51% | 2 160,00 | 36 864,72 |
| 3800 | Meetings, conferences, workshops | 50 000,00 | 0,00 | 0,00% | 50 000,00 | 0,00 | 0,00% | 0,00 | 50 000,00 |
| 3801* | Contracts related to scientific and technical serv | 225 000,00 | 200 000,00 | 88,89% | 504 700,00 | 391 750,00 | 77,62% | 0,00 | 25 000,00 |
| 3802 | Other expenditure | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 | 0,00% | 0,00 | 0,00 |
| Total Article 380 | | 275 000,00 | 200 000,00 | 72,73% | 554 700,00 | 391 750,00 | 70,62% | 0,00 | 75 000,00 |
| Total Chapter 38 | | 275 000,00 | 200 000,00 | 72,73% | 554 700,00 | 391 750,00 | 70,62% | 0,00 | 75 000,00 |
| Total Title 3 | | 21 068 000,00 | 18 698 261,89 | 88,75% | 21 347 700,00 | 6 636 641,65 | 31,09% | 12 253 370,24 | 2 369 738,11 |
| GRAND TOTAL | | 70 005 888,00 | 66 710 226,42 | 95,29% | 70 285 588,00 | 46 899 304,57 | 66,73% | 20 002 671,85 | 3 295 661,58 |

* The appropriations on budget line 3801 are of the type differentiated appropriations.

Appendix 2 - Budget Execution / Fund sources C4, C5 and R0 - Assigned revenue

| Budget Line | Description | Fund source | Commitments Appropriations | Commitments Established | Com % | Payments Appropriations | Payments Executed | Pay% | Carried over commitment appropriations | Carried over payments appropriations |
|--------------|--|-------------|----------------------------|-------------------------|----------------|-------------------------|-------------------|----------------|--|--------------------------------------|
| 1113 | Seconded national experts | C4 | 2 772,75 | 2 772,75 | 100,00% | 2 772,75 | 2 772,75 | 100,00% | 0,00 | 0,00 |
| 1300 | Missions exp. duty travel exp and ancillary exp | C4 | 3 814,98 | 2 001,16 | 52,46% | 3 814,98 | 2 001,16 | 52,46% | 1 813,82 | 1 813,82 |
| 3010 | Mission, duty travel exp. and ancillary expend. | C4 | 448,05 | 0,00 | 0,00% | 448,05 | 0,00 | 0,00% | 448,05 | 448,05 |
| 3300 | Rimnt of Mbers and inv exps cost rel attend to mtg | C4 | 304,00 | 304,00 | 100,00% | 304,00 | 0,00 | 0,00% | 0,00 | 304,00 |
| 3411 | REACH-IT | C4 | 11 576,25 | 11 576,25 | 100,00% | 11 576,25 | 0,00 | 0,00% | 0,00 | 11 576,25 |
| Total | | | 18 916,03 | 16 654,16 | 88,04% | 18 916,03 | 4 773,91 | 25,24% | 2 261,87 | 14 142,12 |
| 1100 | Basic salaries | C5 | 1 458,27 | 1 458,27 | 100,00% | 1 458,27 | 1 458,27 | 100,00% | 0,00 | 0,00 |
| Total | | | 1 458,27 | 1 458,27 | 100,00% | 1 458,27 | 1 458,27 | 100,00% | 0,00 | 0,00 |
| 3800 | Meetings, conferences, workshops | R0 | 136 410,00 | 0,00 | 0,00% | 136 410,00 | 0,00 | 0,00% | 136 410,00 | 136 410,00 |
| Total | | | 136 410,00 | 0,00 | 0,00% | 136 410,00 | 0,00 | 0,00% | 136 410,00 | 136 410,00 |

European Chemicals Agency - Final Annual Accounts 2009 drawn up by the Executive Director on 16 June 2010

Appendix 3 - Differentiated appropriations

| Budget line | Heading | Committed | | Payment schedule | | | | | |
|------------------|--|--------------|------------|------------------|------------|------------|------------|------------|------------|
| | | 2008 | 2009 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
| Budget line 3801 | Contracts related to scientific and technical services | 1 998 950,00 | 200 000,00 | 79 975,00 | 391 750,00 | 671 555,00 | 383 880,00 | 383 880,00 | 287 910,00 |

Appendix 4 - Budget Execution / Fund source C8 - Appropriations carried over

| Budget Line | Description | Commitments Appropriations | Commitments Established | Com % | Payments Appropriations | Payments Executed | Pay% | Cancelled |
|----------------|--|----------------------------|-------------------------|----------------|-------------------------|---------------------|---------------|---------------------|
| 1200 | Recruitment expenses | 744 088,16 | 744 088,16 | 100,00% | 744 088,16 | 589 605,42 | 79,24% | 154 482,74 |
| 1201 | Install, resettl, removal and daily allow. and tra | 380 705,63 | 380 705,63 | 100,00% | 380 705,63 | 380 705,63 | 100,00% | 0,00 |
| 1300 | Missions exp, duty travel exp and ancillary exp | 30 000,00 | 30 000,00 | 100,00% | 30 000,00 | 15 567,56 | 51,89% | 14 432,44 |
| 1400 | Restaurants and canteens | 5 096,78 | 5 096,78 | 100,00% | 5 096,78 | 2 310,35 | 45,33% | 2 786,43 |
| 1410 | Medical service | 14 870,00 | 14 870,00 | 100,00% | 14 870,00 | 5 196,29 | 34,94% | 9 673,71 |
| 1430 | Social contacts between staff | 23 316,67 | 23 316,67 | 60,98% | 23 316,67 | 14 217,92 | 60,98% | 9 098,75 |
| 1441 | Schooling | 15 000,00 | 15 000,00 | 100,00% | 15 000,00 | 11 806,39 | 78,71% | 3 193,61 |
| 1500 | Language and other training | 96 952,20 | 96 952,20 | 100,00% | 96 952,20 | 77 884,75 | 80,33% | 19 067,45 |
| 1601 | Administ assistance from Community institutions | 20 000,00 | 20 000,00 | 100,00% | 20 000,00 | 20 000,00 | 100,00% | 0,00 |
| 1602 | Interim services | 273 001,68 | 273 001,68 | 100,00% | 273 001,68 | 224 024,24 | 82,06% | 48 977,44 |
| 1700 | Entertainment and representation expenses | 2 795,04 | 2 795,04 | 100,00% | 2 795,04 | 794,12 | 28,41% | 2 000,92 |
| Title 1 | | 1 605 826,16 | 1 605 826,16 | 100,00% | 1 605 826,16 | 1 342 112,67 | 83,58% | 263 713,49 |
| 2000 | Rental costs | 2 047 812,54 | 2 047 812,54 | 100,00% | 2 047 812,54 | 2 047 812,54 | 100,00% | 0,00 |
| 2030 | Cleaning and maintenance | 168,00 | 168,00 | 100,00% | 168,00 | 168,00 | 100,00% | 0,00 |
| 2040 | Fitting out of premises | 5 634,15 | 5 634,15 | 100,00% | 5 634,15 | 5 632,87 | 99,98% | 1,28 |
| 2050 | Security and surveillance of the building | 475 898,20 | 475 898,20 | 100,00% | 475 898,20 | 378 442,06 | 79,52% | 97 456,14 |
| 2100 | ICT Equipment - Hardware and software | 492 068,30 | 492 068,30 | 100,00% | 492 068,30 | 489 524,33 | 99,48% | 2 543,97 |
| 2101 | ICT Maintenance | 67 132,40 | 67 132,40 | 100,00% | 67 132,40 | 65 787,43 | 98,00% | 1 344,97 |
| 2103 | Analysis, progr, techn assis. for admin of agency | 1 212 297,98 | 1 212 297,98 | 100,00% | 1 212 297,98 | 866 207,30 | 71,45% | 346 090,68 |
| 2104 | ICT Security | 184 553,09 | 184 553,09 | 70,89% | 184 553,09 | 130 828,50 | 70,89% | 53 724,59 |
| 2200 | Technical equipment and installations | 16 852,10 | 16 852,10 | 89,60% | 16 852,10 | 15 099,92 | 89,60% | 1 752,18 |
| 2201 | Maintenance and repair of technical equipment | 4 643,68 | 4 643,68 | 19,88% | 4 643,68 | 922,94 | 19,88% | 3 720,74 |
| 2210 | Office furniture | 47 946,20 | 47 946,20 | 100,00% | 47 946,20 | 44 898,20 | 93,64% | 3 048,00 |
| 2250 | Documentation and library expenditure | 5 000,87 | 5 000,87 | 100,00% | 5 000,87 | 4 451,51 | 89,01% | 549,36 |
| 2320 | Bank charges | 329,72 | 329,72 | 100,00% | 329,72 | 85,60 | 25,96% | 244,12 |
| 2330 | Legal expenses | 13 000,00 | 13 000,00 | 100,00% | 13 000,00 | 13 000,00 | 100,00% | 0,00 |
| 2350 | Miscellaneous insurance | 2 000,00 | 2 000,00 | 100,00% | 2 000,00 | 1 197,33 | 59,87% | 802,67 |
| 2351 | Departmental removals | 653,46 | 653,46 | 100,00% | 653,46 | 653,46 | 100,00% | 0,00 |
| 2400 | Postage and delivery charges | 3 017,07 | 3 017,07 | 100,00% | 3 017,07 | 3 017,07 | 100,00% | 0,00 |
| 2410 | Telecommunication charges | 16 863,04 | 16 863,04 | 61,02% | 16 863,04 | 10 289,28 | 61,02% | 6 573,76 |
| 2411 | Telecommunications equipment | 55 859,17 | 55 859,17 | 100,00% | 55 859,17 | 55 859,17 | 100,00% | 0,00 |
| 2500 | General meeting expenditures | 1 075,85 | 1 075,85 | 100,00% | 1 075,85 | 482,55 | 44,85% | 593,30 |
| Title 2 | | 4 652 805,82 | 4 652 805,82 | 100,00% | 4 652 805,82 | 4 134 360,06 | 88,86% | 518 445,76 |
| 3000 | Reimburs. of pers. invit. attend mtngs and confer | 55 000,00 | 55 000,00 | 53,13% | 55 000,00 | 29 223,23 | 53,13% | 25 776,77 |
| 3001 | Catering and venue | 71 350,00 | 71 350,00 | 63,71% | 71 350,00 | 45 453,84 | 63,71% | 25 896,16 |
| 3010 | Mission, duty travel exp. and ancillary expend. | 150 000,00 | 150 000,00 | 43,41% | 150 000,00 | 65 122,49 | 43,41% | 84 877,51 |
| 3100 | Reimburs. of pers. invit. attend mtngs and confer | 25 360,00 | 25 360,00 | 0,00% | 25 360,00 | 0,00 | 0,00% | 25 360,00 |
| 3101 | Catering and venue | 200,00 | 200,00 | 0,00% | 200,00 | 0,00 | 0,00% | 200,00 |
| 3110 | Helpdesk activity support tools | 5 940,00 | 5 940,00 | 60,00% | 5 940,00 | 3 564,00 | 60,00% | 2 376,00 |
| 3111 | Technical guidance dissemination | 147 790,00 | 147 790,00 | 97,17% | 147 790,00 | 143 603,07 | 97,17% | 4 186,93 |
| 3200 | Translation | 823 216,82 | 823 216,82 | 85,33% | 823 216,82 | 702 489,82 | 85,33% | 120 727,00 |
| 3201 | Publications | 2 400,00 | 2 400,00 | 100,00% | 2 400,00 | 2 400,00 | 100,00% | 0,00 |
| 3202 | Other communication costs | 36,87 | 36,87 | 100,00% | 36,87 | 36,87 | 100,00% | 0,00 |
| 3300 | Rimnt of Mbers and inv exps cost rel attend to mtg | 445 014,37 | 445 014,37 | 45,77% | 445 014,37 | 203 696,59 | 45,77% | 241 317,78 |
| 3301 | Catering and venue | 124 153,77 | 124 153,77 | 58,27% | 124 153,77 | 72 342,90 | 58,27% | 51 810,87 |
| 3302 | Other expenditure | 660,00 | 660,00 | 0,00% | 660,00 | 0,00 | 0,00% | 660,00 |
| 3312 | Other contracts | 73 580,00 | 73 580,00 | 95,04% | 73 580,00 | 69 931,71 | 95,04% | 3 648,29 |
| 3400 | Hardware, software, licenses | 293 855,02 | 293 855,02 | 100,00% | 293 855,02 | 293 855,02 | 100,00% | 0,00 |
| 3401 | Maintenance of hard- and software | 29 831,38 | 29 831,38 | 100,00% | 29 831,38 | 29 831,38 | 100,00% | 0,00 |
| 3402 | Telecommunication | 23 039,10 | 23 039,10 | 100,00% | 23 039,10 | 23 039,10 | 100,00% | 0,00 |
| 3410 | IUCLID Database | 561 000,00 | 561 000,00 | 98,47% | 561 000,00 | 552 413,14 | 98,47% | 8 586,86 |
| 3411 | REACH-IT | 1 451 076,60 | 1 451 076,60 | 95,02% | 1 451 076,60 | 1 378 842,44 | 95,02% | 72 234,16 |
| 3412 | Chem Sfty Assessm/Chem Sfty Rport Tool (CSA/CSR) | 1 484 797,50 | 1 484 797,50 | 36,86% | 1 484 797,50 | 547 274,66 | 36,86% | 937 522,84 |
| 3500 | Studies and consultancy | 473 625,22 | 473 625,22 | 53,59% | 473 625,22 | 253 825,48 | 53,59% | 219 799,74 |
| 3601 | Transl. and oth costs rel. to Board of Appeal | 15 735,00 | 15 735,00 | 100,00% | 15 735,00 | 15 735,00 | 100,00% | 0,00 |
| 3701 | Meetings and conferences and related expenditure | 100 000,00 | 100 000,00 | 48,56% | 100 000,00 | 48 561,68 | 48,56% | 51 438,32 |
| Title 3 | | 6 357 661,65 | 6 357 661,65 | 100,00% | 6 357 661,65 | 4 481 242,42 | 70,49% | 1 876 419,23 |
| TOTAL | | 12 616 293,63 | 12 616 293,63 | 100,00% | 12 616 293,63 | 9 957 715,15 | 78,93% | 2 658 578,48 |

Appendix 5 - Summary of transfers of appropriations among the various budget lines

| Item | Heading | Voted + | | | | | | | | | | | | Total | | |
|------|--|---------------------------|------|------|-----------|-------------|------|------|------|------|------|------|------|-------|---------------|---------------|
| | | Amending Budget 2009 (PA) | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | | DEC | |
| 1100 | Basic salaries | 19 924 530,00 | 0,00 | 0,00 | -1 000,00 | -700 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -1 805 210,00 | 17 215 000,00 |
| 1101 | Family allowances | 1 714 633,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -90 000,00 | 1 792 633,00 |
| 1102 | Expatriation and foreign residence allowances | 2 284 111,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -373 111,00 | 1 911 000,00 |
| 1112 | Contract agents | 917 457,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -310 000,00 | 607 457,00 |
| 1113 | Seconded national experts | 378 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -102 000,00 | 276 000,00 |
| 1114 | Trainees | 188 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -119 000,00 | 69 000,00 |
| 1130 | Insurance against sickness | 677 434,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -85 934,00 | 591 500,00 |
| 1131 | Insurance against accidents and occupational disease | 141 465,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -17 965,00 | 123 500,00 |
| 1132 | Unemployment insurance | 280 842,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -58 000,00 | 222 842,00 |
| 1133 | Constitution or maintenance of pension rights | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 1140 | Childbirth and death allowances and grants | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 1141 | Travel expenses for annual leave | 600 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 1142 | Other allowances and grants | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -44 000,00 | 556 000,00 |
| 1150 | Overtime | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 1190 | Salary weightings | 4 811 528,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -751 328,00 | 3 915 000,00 |
| 1200 | Recruitment expenses | 1 513 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -485 120,41 | 1 027 879,59 |
| 1201 | Installation, resettlement, removal and daily allowances and travel expenses | 2 000 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -21 500,00 | 1 500 500,00 |
| 1300 | Missions expenses, duty travel expenses and ancillary expenditure | 300 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -210 000,00 | 90 000,00 |
| 1400 | Restaurants and canteens | 100 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -30 000,00 | 70 000,00 |
| 1410 | Medical service | 205 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -25 331,59 | 234 868,41 |
| 1420 | Special assistance grants | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 1421 | Special allowance for handicapped | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 1422 | Other social welfare expenditure | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 1430 | Social contacts between staff | 60 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 1440 | Early Childhood Centres and Other Creches | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 1441 | Schooling | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 1500 | Language and other training | 800 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 34 320,00 |
| 1600 | Administrative translation and interpretation costs | 70 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 800 000,00 |
| 1601 | Administrative assistance from Community institutions | 455 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 70 000,00 |
| 1602 | Interim services | 583 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 85 000,00 | 540 000,00 |
| 1603 | Consultancy | 100 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 1 343 000,00 |
| 1700 | Entertainment and representation expenses | 30 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 121 500,00 |
| | | | | | | | | | | | | | | | | 30 000,00 |

Appendix 5 - Summary of transfers of appropriations among the various budget lines

| Item | Heading | Voted + Amending Budget 2009 (PA) | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | Total |
|------|--|--|------|---------------|------|------|-------------|------|-------------|------------|-------------|------|-------------|--------------|--------------|
| 2000 | Rental costs | 3 800 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 343 704,92 | 90 259,96 | 4 233 964,88 |
| 2010 | Insurance | 105 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -50 640,81 | -44 359,19 | 10 000,00 |
| 2020 | Water, gas, electricity, heating | 100 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 125 000,00 | 0,00 | 40 000,00 | 0,00 | 265 000,00 |
| 2030 | Cleaning and maintenance | 200 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | -25 000,00 | 0,00 | 12 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | -27 980,04 | 159 019,96 |
| 2040 | Fitting out of premises | 1 000 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | -40 000,00 | 0,00 | -12 000,00 | 0,00 | -125 000,00 | 0,00 | -383 704,92 | 5 230 872,64 | 5 670 167,72 |
| 2050 | Security and surveillance of the building | 450 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 93 994,00 | 543 994,00 | 0,00 |
| 2051 | Other building expenditure | 100 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | -85 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -15 000,00 | 0,00 |
| 2060 | Preliminary expenditure to construction, acquisition or rental of immovable property | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 2100 | ICT Equipment - Hardware and software | 1 750 000,00 | 0,00 | -1 100 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 223 552,15 | 873 552,15 |
| 2101 | ICT Maintenance | 200 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 65 288,40 | 0,00 | 0,00 | 0,00 | 0,00 | 27 291,54 | 292 579,94 |
| 2102 | ICT External services and training | 400 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -90 000,00 | 0,00 | 0,00 | 0,00 | -166 900,00 | 143 100,00 |
| 2103 | Analysis, programming and technical assistance for the administration of the agency | 530 000,00 | 0,00 | 1 100 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -107 168,16 | 1 522 831,84 |
| 2104 | ICT Security | 400 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 123 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | -82 440,07 | 440 559,93 |
| 2105 | Other ICT expenditure | 200 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -188 288,40 | 0,00 | 0,00 | 0,00 | 0,00 | -11 711,60 | 0,00 |
| 2200 | Technical equipment and installations | 250 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | -120 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -11 544,10 | 141 544,10 |
| 2201 | Maintenance and repair of technical equipment | 30 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -5 146,35 | 24 853,65 |
| 2210 | Office furniture | 250 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 340 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 50 640,81 | 55 000,00 | 695 640,81 |
| 2211 | Maintenance and repair of office furniture | 20 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | -10 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -6 524,59 | 3 475,41 |
| 2230 | Vehicles | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 2231 | Maintenance and repair of vehicles | 8 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -8 000,00 | 0,00 |
| 2250 | Documentation and library expenditure | 50 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 90 000,00 | 0,00 | 0,00 | 64 716,49 | 0,00 | 204 716,49 |
| 2300 | Stationary and office supplies | 225 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | -60 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 224,58 | 165 224,58 |
| 2320 | Bank charges | 9 888,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -9 426,06 | 461,94 |
| 2321 | Other financial charges | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 2330 | Legal expenses | 260 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -64 716,49 | -111 750,47 | 83 533,04 |
| 2331 | Damages and interest | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 2350 | Miscellaneous insurance | 14 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -6 370,70 | 7 629,30 |
| 2351 | Departmental removals | 35 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -30 357,00 | 4 643,00 |
| 2352 | Archives expenditure | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 2353 | Other operating expenditure | 5 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -3 286,00 | 1 714,00 |
| 2390 | Publications | 30 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -28 000,00 | 2 000,00 |
| 2400 | Postage and delivery charges | 40 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -12 000,00 | 28 000,00 |
| 2410 | Telecommunication charges | 222 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -112 238,54 | 109 761,46 |
| 2411 | Telecommunications equipment | 100 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -32 981,38 | 67 018,62 |
| 2500 | General meeting expenditures | 20 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -11 098,82 | 8 901,18 |

Appendix 5 - Summary of transfers of appropriations among the various budget lines

| Item | Heading | Voted + Amending Budget 2009 (PA) | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | Total |
|------|---|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|----------------------|
| 3000 | Reimbursement of persons invited to attend meetings and conferences | 400 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 400 000,00 |
| 3001 | Catering and venue | 170 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 170 000,00 |
| 3002 | Other expenditure | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 3010 | Mission expenses, duty travel expenses and ancillary expenditure | 400 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 400 000,00 |
| 3020 | Specialised technical training for staff | 70 000,00 | 0,00 | 200 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 270 000,00 |
| 3021 | Specialised technical training for stakeholders | 300 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -231 007,40 | 68 992,60 |
| 3100 | Reimbursement of persons invited to attend meetings and conferences | 300 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 230 344,00 | -67 807,48 | 462 536,52 |
| 3101 | Catering and venue | 42 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 42 000,00 |
| 3102 | Other expenditure | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 3110 | Helpdesk activity support tools | 248 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 248 000,00 |
| 3111 | Technical guidance dissemination | 600 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -218 975,88 | 381 024,14 |
| 3112 | Other contracts | 100 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -100 000,00 | 0,00 |
| 3200 | Translation | 4 100 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -186 000,00 | 0,00 | 0,00 | 0,00 | -321 760,00 | -255 344,00 | -661 354,15 | 2 665 541,85 |
| 3201 | Publications | 100 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 100 000,00 |
| 3202 | Other communications costs | 950 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 69 119,12 | 1 019 119,12 |
| 3300 | Reimbursement of Members and invited experts costs related to their attendance to the meetings | 1 600 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -765 238,15 | 834 761,85 |
| 3301 | Catering and venue | 200 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -106 738,29 | 93 261,71 |
| 3302 | Other expenditure | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 3310 | Rapporteurs of the Committee for Risk Assessment (RAC) and the Committee for Socio-economic Analysis (SEAC) | 300 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -300 000,00 | 0,00 |
| 3311 | Other contracts in accordance to Article 87(3) of REACH | 400 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -400 000,00 | 0,00 |
| 3312 | Other contracts | 200 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -139 975,00 | 60 025,00 |
| 3400 | Hardware, software, licenses | 800 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 138 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 2 756 558,98 | 3 694 558,98 |
| 3401 | Maintenance of hard- and software | 500 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 488 203,57 | 988 203,57 |
| 3402 | Telecommunication | 103 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -72 263,20 | 30 736,80 | |
| 3403 | Other expenditure | 350 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 58 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 408 000,00 |
| 3410 | International Uniform Chemical Information Database (IUCLID) | 700 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 321 760,00 | 0,00 | 0,00 | 1 021 760,00 |
| 3411 | REACH-IT | 3 600 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 1 705 539,55 | 5 305 539,55 |
| 3412 | Chemical Safety Assessment/Chemical Safety Report Tool (CSA/CSR) | 1 000 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -166 966,80 | 833 033,20 |
| 3413 | Other software development and maintenance contracts in relation to the REACH operations. | 400 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 400 000,00 |
| 3500 | Studies and consultancy | 2 000 000,00 | 0,00 | -200 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -1 224 540,00 | 575 460,00 |
| 3501 | Reimbursement of third parties for support to REACH operations | 150 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -65 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | -85 000,00 | 0,00 |
| 3502 | Meetings | 75 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 65 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 140 000,00 |
| 3503 | Other costs related to the REACH implementation | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 3600 | Appeal proceedings | 260 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -260 000,00 | 0,00 |
| 3601 | Translation and other costs related to the Board of Appeal and appeal procedure | 140 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 140 000,00 |
| 3700 | Studies and consultancy | 20 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -19 554,89 | 445,11 |
| 3701 | Meetings and conferences and related expenditure | 40 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 40 000,00 |
| 3800 | Meetings, conferences, workshops | 186 410,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 186 410,00 |
| 3801 | Contracts related to scientific and technical services | 479 700,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 25 000,00 | 0,00 | 504 700,00 |
| 3802 | Other expenditure | 200 000,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | -200 000,00 | 0,00 |
| | | 70 421 998,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 70 421 998,00 |