European Agency for Safety and Health at Work

ACCOUNTS FOR 2015

INCLUDING THE BUDGETARY IMPLEMENTATION REPORT

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CERTIFICATION TEXT FOR ANNUAL ACCOUNTS OF THE EU-OSHA

The annual accounts of the EU-OSHA for the year 2015 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the EU-OSHA in accordance with art 68 of the General Financial Regulation.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show the EU-OSHA's assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the EU-OSHA.

Bilbao, 4th May 2016

Juan Carlos del Campo Benito
Accounting Officer

Adopted on 10th May 2016

Christa Sedlatschek
Director

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1 BUDGETARY IMPLEMENTARION REPORT FOR 2015

1.1 INTRODUCTION

A. Legal framework – Financial regulation

This report on the implementation of the budget has been prepared in accordance with Article 97 of the Financial Regulation of the Agency adopted on 15th January 2014.

B. Management information systems

The budget accounts are maintained by ABAC.

ABAC/ SAP are used as software for general accounting.

Various budgetary and financial reports are produced using the Business Object system.

1.2 REVENUES

Revenue entered in the 2015 budget is shown in the table below.

	2015 Revenue entered in the budget	2015 Actual revenue
100/101/102 - European Commission subsidy	15.110.660	14.732.995
200 - Grant from the Basque Regional Government	40.000	40.000,00
202 - Grant from the Spanish Government	60.100	60.100,00
220 – IPA III (earmarked)	58.401,78 (1)	0,00
221 - "Older workers" project (earmarked)	1.343.840,68(1)	0,00
222 – ENPI Project (earmarked)	297.924,93 (2)	184.828,00
223 – NEW IPA 367-495	410.000	410.000
520 – Bank interest and others	p.m.	5.399,05
540 - Miscellaneous revenue	p.m.	73.190,99
590- Other revenue from adm. operations	p.m.	88,03
Total	**17.320.927,39**	**15.506.601,07**

(1) Reinscription in the budget from 2014.
(2) Reinscription in the budget from 2014 plus 184.828 € cashed in 2015

1.3 EXPENDITURES – GENERAL TABLE

	2014					2015					2015/2014	
Title	Credits	Committed	%	Payments	%	Credits	Committed	%	Payments	%	Comparative rates of execution	
	1	2	3=2/1	4	5=4/1	6	7	8=7/6	9	10=9/6	11=8/3	12=10/5
1	5.556.100	5.451.741	98,1%	5.284.861	95,1%	5.491.200	5.287.680	96,3%	5.160.876	94,0%	98,1%	98,8%
2	1.370.575	1.321.932	96,5%	878.520	64,1%	1.426.755	1.389.802	97,4%	1.025.062	71,8%	101,0%	112,1%
3	7.692.946	7.648.876	99,4%	4.887.056	63,5%	8.292.805	8.157.093	98,4%	4.774.041	57,6%	98,9%	90,6%
Total	14.619.621	14.422.550	98,7%	11.050.437	75,6%	15.210.760	14.834.575	97,5%	10.959.979	72,1%	98,9%	95,3%

1.4 BUDGET OUTURN ACCOUNT

	2015	2014
REVENUE		
Balancing Commission subsidy	14.732.995,00	14.229.072,00
Other subsidy from Commission (earmarked) (Phare, IPA,...)	594.828,00	658.138,00
Fee income	78.678,07	23.622,70
Other income	100.100,00	100.100,00
TOTAL REVENUE (a)	**15.506.601,07**	**15.010.932,70**
EXPENDITURE		
Title I:Staff		
Payments	5.160.876,28	5.284.861,37
Appropriations carried over	126.803,94	166.781,01
Title II: Administrative Expenses		
Payments	1.025.061,77	878.519,91
Appropriations carried over	364.740,36	443.412,09
Title III Operating Expenditure		
Payments	4.774.041,03	4.887.055,79
Appropriations carried over	3.383.051,81	2.761.820,35
Title IV Earmarked revenues		
Payments	620.813,41 (1)	1.121.065,34
Appropriations carried over	1.489.353,98	1.515.339,39
TOTAL EXPENDITURE (b)	**16.944.742,58**	**17.058.855,25**
RESULT FOR THE FINANCIAL YEAR (a-b)	**-1.438.141,51**	**-2.047.922,55**
Cancellation of unused payment appropriations carried over from previous year	87.910,81	86.092,09
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	1.515.339,39	1.978.266,73
Exchange differences for the year (gain +/loss -)		
BALANCE OF THE RESULT ACCOUNT FOR THE FINANCIAL YEAR	**165.108,69**	**16.436,27**
Balance year N-1	**16.436,27**	
Positive balance from year N-1 reimbursed in year N to the Commission	**- 16.436,27**	
Result used for determining amounts in general accounting	**165.108,69**	**16.436,27**
Commission subsidy - agency registers accrued revenue and Commission accrued expense	**14.567.886,31**	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	**165.108,69**	

(1). Including the amount finally reimbursed to the EC.

1.5 BUDGET 2015. AMENDING AND BUDGET TRANSFERS

Budget Item		Appropriations 2015				
		Initial	Amendment 1	Amendment 2	Transfers	Current
Code	Description					
1100	Basic Salaries	2.877.750		-175.000	-16.500	2.686.250
1101	Family allowances	510.000		-40.000	15.200	485.200
1102	Expat+Foreign res. allow.	415.000		-30.000	1.300	386.300
1103	Secretarial allowances	4.250				4.250
1112	Local staff	33.000			300	33.300
1113	Contract agents	1.170.000		-50.000	-3.100	1.116.900
1120	Profess.training of staff	80.000		80.000		160.000
1130	Insurance ag. sickness	128.000			2.500	130.500
1131	Insurance ag. accidents	25.600				25.600
1132	Insurance ag. unemploy.	48.000			300	48.300
1140	Childbirth/death allow.	600				600
1141	Travel exp. annual leave	55.000				55.000
1175	Interim Services	80.000		80.000		160.000
1177	PMO admin. help	49.000				49.000
1178	Inter-agencies secretariat	1.000				1.000
1180	Misc exp staff recruitm.	15.000		20.000		35.000
1181	Travel expenses	3.000				3.000
1182	Inst, reset & transfer allow	25.000				25.000
1183	Removal expenses	20.000				20.000
1184	Temp daily subs allow.	18.000				18.000
1410	Medical service	28.000				28.000
1420	Other welfare serv.	5.000				5.000
1522	Trainees	15.000				15.000

Budget Item		Appropriations 2015				
		Initial	Amendment 1	Amendment 2	Transfers	Current
Code	Description					
1...	TOTAL T1 - Staff	5.606.200		-115.000		5.491.200
2000	Rent	381.555		-40.000		341.555
2010	Insurance	8.750				8.750
2020	Water, gas, elect, heating	100.000				100.000
2030	Cleaning & maintenance	64.000				64.000
2040	Fitting-out of premises	22.000				22.000
2050	Security&Surv. Buildings	61.500		10.700		72.200
2100	IT operating expenditure	180.000		17.500		197.500
2120	Serv. provided by IT external	263.000		64.500		327.500
2130	New & repl. Purchases	62.000		53.000		115.000
2133	Mainten, use and repair	500				500
2134	Electronic office equipm.	300				300
2210	Replacement purchases	28.650		-6.700		21.950
2232	Vehicle upkeep, petrol	2.500				2.500
2250	Public. & subscriptions	8.000		-4.000		4.000
2300	Stationery & office supp.	11.000				11.000
2320	Bank charges	1.000				1.000
2330	Legal expenses	10.000		-8.000		2.000
2331	Audit services	26.000		-12.000		14.000
2352	Internal catering exp.	6.500				6.500
2400	Post. & deliv. charges	10.500				10.500
2410	Teleph, telegraph, etc.	124.000		-20.000		104.000
2...	TOTAL T2 - Infrastructure	1.371.755		55.000		1.426.755
3203	Comm., Camp. & Promotion	3.646.500		205.000		3.851.500
3209	Mission CPU	75.500		-25.500		50.000

Budget Item		Appropriations 2015				
		Initial	Amendment 1	Amendment 2	Transfers	Current
Code	Description					
3300	Networking and Coordination	676.000		-100.000		576.000
3302	Representation	9.000				9.000
3304	Translations	725.805		100.000	73.000	898.805
3309	Mission NS	160.000				160.000
3400	PRU	2.879.000		-179.500	-73.000	2.626.500
3409	Mission PRU	121.000				121.000
3...	TOTAL T3 - Operational	8.292.805				8.292.805
	TOTAL CURRENT BUDGET	15.270.760		-60.000		15.210.760
4700	Older Workers	p.m.	1.343.841			1.343.841
4800	ENPI- Preparatory measures...	p.m.	297.925			297.925
4900	New IPA II programme		p.m.			p.m.
4...	TOTAL T4 - Earmarked		1.641.766			1.641.766
	GRAND TOTAL	15.270.760	1.641.766	-60.000		16.852.526

BUDGET 2015. TRANSFERS OF APPROPRIATIONS

#	Ref.	Title	from to	item	Amounts	Transfer	Total transfers
TR/01/15	OSH.3898	Title 1	from	1100	- 20.000,00	20.000,00	20.000,00
			to	1180	20.000,00		

Justification: Post vacancies will lead to recruitment processes initially not foreseen. Therefore further appropriations (EUR 20,000) are necessary to cover recruitment related costs. The new total appropriations is EUR 35,000.

#	Ref.	Title	from to	item	Amounts	Transfer	Total transfers
TR/02/15	OSH.3904	Title 1	from	1100	- 60.000,00	80.000,00	100.000,00
				1113	- 20.000,00		
			to	1175	80.000,00		

Justification : Due to unforeseen absences of statutory staff (sickness, parental leaves, workload, etc), support by interim staff is necessary and a further need of EUR 80,000 in commitment & payment appropriations has been identified for a new total of EUR 160,000.

#	Ref.	Title	from to	item	Amounts	Transfer	Total transfers
TR/03/15	OSH.3910	Title 1	from	1113	- 30.000,00	30.000,00	130.000,00
			to	1120	30.000,00		

Justification : Reinforcement of the Learning & Development in EU-OSHA leads to a further need of appropriations of EUR 30,000 for delivering trainings in 2015. The new total of appropriations for budget item 1120 is EUR 110,000.

#	Ref.	Title	from to	item	Amounts	Transfer	Total transfers
TR/04/15	OSH.3915	Title 3	from	3300	- 100.000,00	100.000,00	230.000,00
			to	3304	100.000,00		

Justification : Additional resources are required in order to be able to meet increased translation needs in respect of the portfolio offer to focal points, the websites and the translation of the core campaign material for the 2016-2017 healthy workplaces campaign. The new total of appropriations for budget item 3304 is EUR 825,805.

BUDGET 2015. TRANSFERS OF APPROPRIATIONS

#	Ref.	Title	from to	item	Amounts	Transfer	Total transfers
TR/05/15	OSH.3921	Title 1	from	1100	- 50.000,00	50.000,00	280.000,00
			to	1120	50.000,00		

Justification : Additional appropriations (EUR 50,000) are necessary for covering newly identified needs in delivering support for organisational development in EU-OSHA.

The new total of appropriations for budget item 1120 is EUR 160,000.

TR/06/15	OSH.3923	Title 2	from	2210	- 6.700,00	10.700,00	290.700,00
				2250	- 4.000,00		
			to	2050	10.700,00		

Justification : Additional appropriations (EUR 10,700) are necessary for covering the cost of new installations and repairs in order to improve security and safety systems as required after last emergency drill conducted in quarter 3 2015. The new total of appropriations for budget item 2050 is EUR 72,200.

TR/07/15	OSH.3926	Title 3	from	3400	- 179.500,00	205.000,00	495.700,00
				3209	- 25.500,00		
			to	3203	205.000,00		

Justification: Mission planning for CPU (budget item 3209) and budget forecast at year-end for PRU (budget item 3400) indicate availability of appropriations for a total of EUR 276,500. In particular EUR 25,500 form budget item 3209 and EUR 251,000 from budget item 3400. Out of EUR 251,000 (PRU), EUR 179,500 are made available from respectively activity "1.2. Large Scale foresight" (EUR 11,500)

and activity "2.4. OSH overview: Work-related diseases" (EUR 168,000) as per detailed explanation attached (annex Director's decision).

A total of EUR 248,915 are necessary for financing in 2015 further needs identified for activities "4.3. Healthy Workplaces Campaign (HWC) : 2016-17 " (EUR 173,500) & "6.3. Corporate communications" (EUR 75,415). The increase in appropriations is the result of the transfer between budget items 3209/3400 & 3203 (EUR 205,000) and redistribution of appropriations between activities under budget item 3203 (EUR 43,915).

Justifications and redistribution as per detailed table attached.

The new total of appropriations for budget item 3203 is EUR 3,851,500.

BUDGET 2015. TRANSFERS OF APPROPRIATIONS

#	Ref.	Title	from to	item	Amounts	Transfer	Total transfers
TR/08/15	OSH.3929	Title 1	from	1100	- 45.000,00	115.000,00	610.700,00
				1101	- 40.000,00		
				1102	- 30.000,00		
		Title 2	from	2410	- 20.000,00	20.000,00	630.700,00
		Tilte 2	to	2100	17.500,00		
				2120	64.500,00		
				2130	53.000,00		

Justification : Estimated occupation of 40,2 temporary agents (out of 42) in 2015 makes available commitment & payment appropriations in Chapter 11 of the Agency's budget for transfer(s) within and/or to other titles (2 and 3). Better market conditions (mainly for internet & mobile) leads to a decreased need in appropriations for telecommunications in 2015. There is therefore an availability of EUR 20,470 in budget item 2410.

2410

Further needs have been identified for IT services in 2015 for a total amount of EUR 135,000. In particular for:

- budget item 2100: signature with the Commission of Service Level Agreement in the context of the implementation of the ABM/ABB IT solution (+EUR 17,500);
- budget item 2120: putting in place a support package (Premier) for the agency's suite of Microsoft software & change of attendance system (+EUR 64,500);
- budget item 2130: renewal of a number of multifunctional printers/copiers due to reliability issues with the current equipment and the renewal of our back-up tape libraries (+EUR 53,000).

New totals for budget items 2100, 2120 & 2130 are respectively EUR 197,500, EUR 327,500 and 115,000.

BUDGET 2015. TRANSFERS OF APPROPRIATIONS

#	Ref.	Title	from to	item	Amounts	Transfer	Total transfers
TR/09/15	OSH.3936	Title 3	from	3400	- 73.000,00	73.000,00	73.000,00
			to	3304	73.000,00		

Justification : Additional resources (EUR 73,000) are required in order to be able to meet increased translation needs in respect of the portfolio
to focal points, the translation of the next campaign's website and the new Napo website.

The new total of appropriations for budget item 3304 EUR 898,805.

TR/10/15	OSH.3942	Title 1	from	1100	- 16.500,00	19.600,00	92.600,00
				1113	- 3.100,00		
			to	1101	15.200,00		
				1102	1.300,00		
				1112	300,00		
				1130	2.500,00		
				1132	300,00		

Justification : Further appropriations (EUR 19,600) are necessary for covering diverse allowances & insurance costs for staff 2015.

TOTAL TRANSFERS 2015	723.300,00	723.300,00

BUDGETARY IMPLEMENTATION - CURRENT APPROPRIATIONS (C1)										
Item		Final Credits	Committed	% Committed	Paid	% Paid	Carry forward	% Carry forward	Cancelled credits	% Cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=1-2	9=8/1
A-1100	BASIC SALARIES	2.686.250,00	2.636.249,88	98,14 %	2.636.249,88	98,14 %	0,00	0,00%	50.000,12	1,86%
A-1101	FAMILY ALLOWANCES	485.200,00	485.133,67	99,99 %	485.133,67	99,99 %	0,00	0,00%	66,33	0,01%
A-1102	EXPATRIATION AND FOREIGN-RESIDENCE ALLOWANCES	386.300,00	386.245,86	99,99 %	386.245,86	99,99 %	0,00	0,00%	54,14	0,01%
A-1103	SECRETARIAL ALLOWANCES	4.250,00	4.088,28	96,19 %	4.088,28	96,19 %	0,00	0,00%	161,72	3,81%
A-1112	LOCAL STAFF	33.300,00	33.226,27	99,78 %	33.226,27	99,78 %	0,00	0,00%	73,73	0,22%
A-1113	CONTRACT AGENTS	1.116.900,00	1.074.980,88	96,25 %	1.074.980,88	96,25 %	0,00	0,00%	41.919,12	3,75%
A-1120	PROFESSIONAL TRAINING OF STAFF	160.000,00	159.097,18	99,44 %	65.121,36	40,70 %	93.975,82	58,73%	902,82	0,56%
A-1130	INSURANCE AGAINST SICKNESS	130.500,00	130.393,81	99,92 %	130.393,81	99,92 %	0,00	0,00%	106,19	0,08%
A-1131	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL	25.600,00	19.189,46	74,96 %	19.189,46	74,96 %	0,00	0,00%	6.410,54	25,04%
A-1132	INSURANCE AGAINST UNEMPLOYMENT	48.300,00	48.239,94	99,88 %	48.239,94	99,88 %	0,00	0,00%	60,06	0,12%
A-1140	CHILDBIRTH AND DEATH ALLOWANCES AND GRANTS	600,00	198,31	33,05 %	198,31	33,05 %	0,00	0,00%	401,69	66,95%
A-1141	TRAVEL EXPENSES FOR ANNUAL LEAVE	55.000,00	48.330,93	87,87 %	48.330,93	87,87 %	0,00	0,00%	6.669,07	12,13%
A-1175	INTERIM SERVICES	160.000,00	134.612,92	84,13 %	114.437,28	71,52 %	20.175,64	12,61%	25.387,08	15,87%
A-1177	PMO ADMINISTRATIVE HELP	49.000,00	46.000,00	93,88 %	44.730,88	91,29 %	1.269,12	2,59%	3.000,00	6,12%
A-1178	INTERAGENCIES SECRETARIAT	1.000,00	1.000,00	100,00 %	0,00	0,00 %	1.000,00	100,00%	0,00	0,00%
A-1180	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	35.000,00	26.468,26	75,62 %	22.802,45	65,15 %	3.665,81	10,47%	8.531,74	24,38%
A-1181	TRAVEL EXPENSES	3.000,00	858,71	28,62 %	858,71	28,62 %	0,00	0,00%	2.141,29	71,38%

BUDGETARY IMPLEMENTATION - CURRENT APPROPRIATIONS (C1)										
Item		Final Credits	Committed	% Committed	Paid	% Paid	Carry forward	% Carry forward	Cancelled credits	% Cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=1-2	9=8/1
A-1182	INSTALLATION RESETTLEMENT AND TRANSFER ALLOW	25.000,00	8.501,37	34,01 %	8.501,37	34,01 %	0,00	0,00%	16.498,63	65,99%
A-1183	REMOVAL EXPENSES	20.000,00	8.321,17	41,61 %	8.321,17	41,61 %	0,00	0,00%	11.678,83	58,39%
A-1184	TEMPORARY DAILY SUBSISTENCE ALLOWANCES	18.000,00	0,00	0,00 %	0,00	0,00 %	0,00	0,00%	18.000,00	100,00%
A-1410	MEDICAL SERVICE	28.000,00	21.571,28	77,04 %	14.914,63	53,27 %	6.656,65	23,77%	6.428,72	22,96%
A-1420	OTHER WELFARE EXPENDITURE	5.000,00	1.068,88	21,38 %	1.007,98	20,16 %	60,90	1,22%	3.931,12	78,62%
A-1522	TRAINEES	15.000,00	13.903,16	92,69 %	13.903,16	92,69 %	0,00	0,00%	1.096,84	7,31%
TOTAL TITLE I		**5.491.200,00**	**5.287.680,22**	**96,29 %**	**5.160.876,28**	**93,98 %**	**126.803,94**	**2,31%**	**203.519,78**	**3,71%**
A-2000	RENT	341.555,00	333.408,28	97,61 %	322.987,31	94,56 %	10.420,97	3,05%	8.146,72	2,39%
A-2010	INSURANCE	8.750,00	8.750,00	100,00 %	8.750,00	100,00 %	0,00	0,00%	0,00	0,00%
A-2020	WATER GAS ELECTRICITY AND HEATING	100.000,00	93.037,12	93,04 %	87.733,09	87,73 %	5.304,03	5,30%	6.962,88	6,96%
A-2030	CLEANING AND MAINTENANCE	64.000,00	62.922,64	98,32 %	54.760,75	85,56 %	8.161,89	12,75%	1.077,36	1,68%
A-2040	FITTING-OUT OF PREMISES	22.000,00	21.979,98	99,91 %	11.776,55	53,53 %	10.203,43	46,38%	20,02	0,09%
A-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	72.200,00	68.591,34	95,00 %	52.848,25	73,20 %	15.743,09	21,80%	3.608,66	5,00%
A-2100	I.T. OPERATING EXPENDITURE	197.500,00	193.751,76	98,10 %	167.408,06	84,76 %	26.343,70	13,34%	3.748,24	1,90%
A-2120	SERVICES PROVIDED BY I.T. STAFF	327.500,00	326.998,70	99,85 %	179.609,64	54,84 %	147.389,06	45,00%	501,30	0,15%
A-2130	NEW AND REPLACEMENT PURCHASES	115.000,00	114.260,85	99,36 %	51.129,05	44,46 %	63.131,80	54,90%	739,15	0,64%
A-2133	MAINTENANCE USE AND REPAIR	500,00	0,00	0,00 %	0,00	0,00 %	0,00	0,00%	500,00	100,00%

BUDGETARY IMPLEMENTATION - CURRENT APPROPRIATIONS (C1)										
Item		Final Credits	Committed	% Committed	Paid	% Paid	Carry forward	% Carry forward	Cancelled credits	% Cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=1-2	9=8/1
A-2134	ELECTRONIC OFFICE EQUIPMENT	300,00	0,00	0,00 %		0,00 %	0,00	0,00%	300,00	100,00%
A-2210	NEW AND REPLACEMENT FURNITURE	21.950,00	14.740,92	67,16 %	0,00	0,00 %	14.740,92	67,16%	7.209,08	32,84%
A-2232	VEHICLE UPKEEP PETROL AND HIRING MEANS OF TRANSP	2.500,00	1.263,59	50,54 %	1.263,59	50,54 %	0,00	0,00%	1.236,41	49,46%
A-2250	PUBLICATIONS AND SUBSCRIPTIONS	4.000,00	4.000,00	100,00 %	3.922,75	98,07 %	77,25	1,93%	0,00	0,00%
A-2300	STATIONERY AND OFFICE SUPPLIES	11.000,00	10.995,00	99,95 %	5.642,44	51,29 %	5.352,56	48,66%	5,00	0,05%
A-2320	BANK CHARGES	1.000,00	472,37	47,24 %	472,37	47,24 %	0,00	0,00%	527,63	52,76%
A-2330	LEGAL EXPENSES	2.000,00	350,00	17,50 %	350,00	17,50 %	0,00	0,00%	1.650,00	82,50%
A-2331	AUDIT SERVICES	14.000,00	14.000,00	100,00 %	0,00	0,00 %	14.000,00	100,00%	0,00	0,00%
A-2352	INTERNAL CATERING EXPENSES	6.500,00	6.471,15	99,56 %	5.611,32	86,33 %	859,83	13,23%	28,85	0,44%
A-2400	POSTAGE AND DELIVERY CHARGES	10.500,00	10.303,21	98,13 %	8.793,92	83,75 %	1.509,29	14,37%	196,79	1,87%
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	104.000,00	103.505,22	99,52 %	62.002,68	59,62 %	41.502,54	39,91%	494,78	0,48%
TOTAL TITLE II		**1.426.755,00**	**1.389.802,13**	**97,41 %**	**1.025.061,77**	**71,85 %**	**364.740,36**	**25,56%**	**36.952,87**	**2,59%**
B-3203	COMMUNICATION, CAMPAIGN AND PROMOTION	3.851.500,00	3.816.274,84	99,09 %	2.971.720,95	77,16 %	844.553,89	21,93%	35.225,16	0,91%
B-3209	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	50.000,00	50.000,00	100,00 %	43.868,35	87,74 %	6.131,65	12,26%	0,00	0,00%
B-3300	NETWORKING AND COORDINATION	576.000,00	574.001,65	99,65 %	253.137,97	43,95 %	320.863,68	55,71%	1.998,35	0,35%
B-3302	REPRESENTATION EXPENSES	9.000,00	2.987,95	33,20 %	2.987,95	33,20 %	0,00	0,00%	6.012,05	66,80%

BUDGETARY IMPLEMENTATION - CURRENT APPROPRIATIONS (C1)										
Item		Final Credits	Committed	% Committed	Paid	% Paid	Carry forward	% Carry forward	Cancelled credits	% Cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=1-2	9=8/1
B-3304	TRANSLATION OF STUDIES REPORTS AND WORKING	898.805,00	898.805,00	100,00 %	766.769,15	85,31 %	132.035,85	14,69%	0,00	0,00%
B-3309	MISSION EXPENSES DUTY TRAVEL EXPENSES OF NETW	160.000,00	130.300,00	81,44 %	101.563,27	63,48 %	28.736,73	17,96%	29.700,00	18,56%
B-3400	PREVENTION AND RESEARCH INFORMATION	2.626.500,00	2.596.723,40	98,87 %	567.508,42	21,61 %	2.029.214,98	77,26%	29.776,60	1,13%
B-3409	MISSION EXPENSES DUTY TRAVEL EXPENSES OF PRU	121.000,00	88.000,00	72,73 %	66.484,97	54,95 %	21.515,03	17,78%	33.000,00	27,27%
TOTAL TITLE III		8.292.805,00	8.157.092,84	98,36 %	4.774.041,03	57,57 %	3.383.051,81	40,80%	135.712,16	1,64%
TOTAL BUDGET		15.210.760,00	14.834.575,19	97,53 %	10.959.979,08	72,05 %	3.874.596,11	25,47%	376.184,81	2,47%

BUDGETARY IMPLEMENTATION - APPROPRIATIONS CARRIED FORWARD (C8)						
Item	Heading	Credits	Paid	% Paid	Cancelled credits	% Cancelled credits
		1	2	3=2/1	4=1-2	5=4/1
A-1120	PROFESSIONAL TRAINING OF STAFF	25.317,46	22.061,42	87,14 %	3.256,04	12,86 %
A-1175	INTERIM SERVICES	123.319,68	120.847,60	98,00 %	2.472,08	2,00 %
A-1177	PMO ADMINISTRATIVE HELP	1.402,39	0,00	0,00 %	1.402,39	100,00 %
A-1178	INTERAGENCIES SECRETARIAT	900,00	784,00	87,11 %	116,00	12,89 %
A-1180	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	776,20	0,00	0,00 %	776,20	100,00 %
A-1410	MEDICAL SERVICE	14.687,68	7.893,64	53,74 %	6.794,04	46,26 %
A-1420	OTHER WELFARE EXPENDITURE	377,60	377,60	100,00 %	0,00	0,00 %
TOTAL TITLE I		**166.781,01**	**151.964,26**	**91,12 %**	**14.816,75**	**8,88 %**
A-2000	RENT	11.082,99	9.786,63	88,30 %	1.296,36	11,70 %
A-2020	WATER GAS ELECTRICITY AND HEATING	4.929,12	4.797,66	97,33 %	131,46	2,67 %
A-2030	CLEANING AND MAINTENANCE	7.981,89	7.981,89	100,00 %	0,00	0,00 %
A-2040	FITTING-OUT OF PREMISES	33.825,44	33.721,67	99,69 %	103,77	0,31 %
A-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	4.178,50	3.932,12	94,10 %	246,38	5,90 %
A-2100	I.T. OPERATING EXPENDITURE	88.320,04	87.056,61	98,57 %	1.263,43	1,43 %
A-2120	SERVICES PROVIDED BY I.T. STAFF	172.102,84	172.060,46	99,98 %	42,38	0,02 %
A-2130	NEW AND REPLACEMENT PURCHASES	12.959,28	12.851,15	99,17 %	108,13	0,83 %
A-2210	NEW AND REPLACEMENT FURNITURE	6.225,60	6.225,60	100,00 %	0,00	0,00 %
A-2232	VEHICLE UPKEEP PETROL AND HIRING MEANS OF TRANSP	322,43	5,20	1,61 %	317,23	98,39 %
A-2250	PUBLICATIONS AND SUBSCRIPTIONS	1.165,70	590,68	50,67 %	575,02	49,33 %
A-2330	LEGAL EXPENSES	2.000,00	2.000,00	100,00 %	0,00	0,00 %
A-2331	AUDIT SERVICES	26.000,00	26.000,00	100,00 %	0,00	0,00 %
A-2352	INTERNAL CATERING EXPENSES	1.102,62	516,10	46,81 %	586,52	53,19 %
A-2359	OTHER EXPENDITURE	6.676,60	5.475,18	82,01 %	1.201,42	17,99 %
A-2400	POSTAGE AND DELIVERY CHARGES	2.917,37	2.427,76	83,22 %	489,61	16,78 %
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	61.621,67	60.229,34	97,74 %	1.392,33	2,26 %
TOTAL TITLE II		**443.412,09**	**435.658,05**	**98,25 %**	**7.754,04**	**1,75 %**
B- 3200	COMMUNICATION	323.529,75	318.085,94	98,32 %	5.443,81	1,68 %
B-3201	CAMPAIGNING	481.869,86	478.060,02	99,21 %	3.809,84	0,79 %
B-3202	PROMOTION	119.971,71	114.673,63	95,58 %	5.298,08	4,42 %
B-3209	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	1.917,48	1.181,62	61,62 %	735,86	38,38 %
B-3300	NETWORKING AND COORDINATION	157.521,00	138.521,16	87,94 %	18.999,84	12,06 %

BUDGETARY IMPLEMENTATION - APPROPRIATIONS CARRIED FORWARD (C8)						
Item	Heading	Credits	Paid	% Paid	Cancelled credits	% Cancelled credits
		1	2	3=2/1	4=1-2	5=4/1
B-3302	REPRESENTATION EXPENSES	1.071,18	354,00	33,05 %	717,18	66,95 %
B-3304	TRANSLATION OF STUDIES REPORTS AND WORKING	657.116,90	656.106,90	99,85 %	1.010,00	0,15 %
B-3309	MISSION EXPENSES DUTY TRAVEL EXPENSES OF NETW	14.492,19	8.389,88	57,89 %	6.102,31	42,11 %
B-3400	PREVENTION AND RESEARCH INFORMATION	987.909,70	972.396,26	98,43 %	15.513,44	1,57 %
B-3409	MISSION EXPENSES DUTY TRAVEL EXPENSES OF PRU	16.420,58	8.710,92	53,05 %	7.709,66	46,95 %
TOTAL TITLE III		2.761.820,35	2.696.480,33	97,63 %	65.340,02	2,37 %
TOTAL C8		3.372.013,45	3.284.102,64	97,39 %	87.910,81	2,61 %

BUDGETARY IMPLEMENTATION - EARMARKED REVENUES (R0)												
Item	Heading	Credit		Committed	Paid						Carry forward comm. to 2016	Carry over credits to 2016
		Total	2015	2015	2012	2013	2014	2015	Total	%		
		1	2	3	4	5	6	7	7=4+5+6	8=7/1	9=3-7	10=2-3
B- 4600	IPA III	900.000,00	58.401,78	29.750,63	221.717,77	227.985,65	391.894,80	29.750,63(1)	871.348,85	96,82 %	0,00	0,00
B- 4700	OLDER WORKERS	2.000.000,00	1.343.840,68	1.237.688,85	0,00	2.487,85	653.671,47	402.545,86	1.058.705,18	52,94 %	835.142,99	106.151,83
B- 4800	ENPI	373.424,00	297.924,93	238.283,52	0,00	0,00	75.499,07	159.865,77	235.364,84	63,03 %	78.417,75	59.641,41
B- 4900	NEW IPA 2015/367-495	410.000,00	410.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00 %	0,00	410.000,00
Total Article		3.683.424,00	2.110.167,39	1.505.723,00	221.717,77	230.473,50	1.121.065,34	592.162,26	2.165.418,87	58,79 %	913.560,74	575.793,24

(1). Apart from it, an amount of 28,651,15 € has been reimbursed to the European Commission

2 FINANCIAL STATEMENTS

Pursuant to article 145 of the general Financial Regulation, the financial statement shall comprise:

- The balance sheet
- The statement of financial performance
- The statement of changes on net assets
- The cash-flow table
- Notes to the financial statements

According to the ABAC standards and to the instructions given by the Commission accountant, the accounts are presented under accrual basis[1]. According to the existing tools, and since ABAC was implemented in 2008, the accounts are produced during the year in a limited accrual basis, and by the end of the year the closing of the accounts are adapted to be presented in a full accrual basis. This adaptation consists mainly in:

- Consideration of impact of fixed assets and depreciation
- Consideration of impact of pre-financings
- Withdrawal of carry forwards and introduction of real debts (payables and accrued expenses)
- Withdrawal of the impact of the accrual operation of the last year.

These accounts are presented in respect of the accounting principles, explained as follows:

Going concern basis.

EU-OSHA is deemed to have been established for an indefinite duration.

Prudence.

Assets and income have not been overstated; liabilities and expenses have not been understated. No hidden reserves or undue provisions have been created.

Consistent accounting methods.

The accounting methods and valuation must not be changed from one year to the other.

The calculation of the depreciation starts the day of "*mise en service*". The depreciation rates are those established in the ABAC rules, and will be detailed in the specific item.

Comparability of information.

The financial statements show all the amounts in the corresponding item for the previous year. When the presentation of the classification of one of the components is changed, the corresponding amounts for the previous year shall be made comparable and reclassified.

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[1] "In accrual accounts, transactions are recognized when they occur... even if the payments (are) to be made the following year".

Materiality and aggregation.

All the operations which are significant for the information have been taken into account in the financial statements. Items that are material by virtue of their size but with the same nature can be aggregated. Amounts negligible can also be aggregated.

No-netting principle.

Receivables and debts have not been offset against each other, nor may changes or incomes, save where charges and income derive from the same transaction, from similar transactions or from hedging operations and provided they are not individually material.

Reality over appearance.

Accounting events recorded in the financial statements are presented by reference to their economic nature.

Accrual-based accounting principle

Transactions and events shall be entered in the accounts when they occur and not when amounts are actually paid or recovered. They shall be booked to the financial years to which they relate.

Concerning the operations financed by earmarked revenues (R0) the cash principle has been kept. The effect of this in the whole accounts is negligible.

Valuation of assets and liabilities

Assets and liabilities shall be valued at purchase price or production cost. However, the value of non-financial fixed assets and formation expenses shall be written down for depreciation. In addition a write-down may be applied where the value of an asset decreases and an increase in the value of a liability may be covered by a provision.

Note related to Payroll charges

All salary calculations giving the total staff expenses included in the Statement of financial performance of the Agency are externalized to the Office for administration and payment of individual entitlements (also known as the Paymaster's Office-PMO) which is a central office of the European Commission.

The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, to calculate and to pay their salaries and other financial entitlements. The PMO provides these services to other EU institutions and agencies as well. The PMO is also responsible for managing the health insurance fund of the Institutions, together with processing and paying the claims of reimbursement from staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. PMO is being audited by the European Court of Auditors.

The Agency is only responsible for the communication to the PMO of reliable information allowing the calculation of the staff costs. It is also responsible to check that this information has been correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of the payroll costs performed by PMO.

2.1 BALANCE SHEET

The balance sheet gives a description of assets and liabilities at year-end. Assets are presented according to their liquidity...liabilities according to the extents to which they are due.

	Annexe n°	2015	2014	Variation
ASSETS				
A. NON CURRENT ASSETS				
Intangible assets		**20.441,59**	**13.891,34**	**6.550,25**
Property, plant and equipment	A1	**593.145,55**	**578.584,06**	**14.561,49**
Land and buildings		287.734,76	287.696,20	38,56
Plant and equipment		49.355,38	25.723,89	23.631,49
Computer hardware		125.107,45	122.048,61	3.058,84
Furniture and vehicles		108.697,43	123.309,71	-14.612,28
Other fixtures and fittings		22.250,53	19.805,65	2.444,88
Long-term receivables	A2	**9.315,00**	**9.315,00**	**0,00**
TOTAL NON CURRENT ASSETS		**622.902,14**	**601.790,40**	**21.111,74**
B. CURRENT ASSETS				
Short-term pre-financing	A3	39.875,00	7.500,00	32.375,00
Short-term receivables		**1.326.057,42**	**1.146.091,12**	**179.966,30**
Sundry receivables	A4	31.987,40	23.615,41	8.371,99
Accrued income with consolidated EU entities	A5	*1.294.070,02*	*1.122.475,71*	*171.594,31*
Cash and cash equivalents	A6	**5.561.886,19**	**4.946.708,92**	**615.177,27**
TOTAL CURRENT ASSETS		**6.927.818,61**	**6.100.300,04**	**827.518,57**
TOTAL		**7.550.720,75**	**6.702.090,44**	**848.630,31**
LIABILITIES				
A. NET ASSETS		**3.143.458,92**	**2.752.874,83**	**390.584,09**
Accumulated surplus/deficit		**2.752.874,83**	**3.886.153,52**	**-1.133.278,69**
Economic outturn for the year - profit+/loss-		390.584,09	-1.133.278,69	**1.523.862,78**
TOTAL NET ASSETS		**3.143.458,92**	**2.752.874,83**	**390.584,09**
B. CURRENT LIABILITIES		**4.407.261,83**	**3.949.215,61**	**458.046,22**
Accounts payable		**4.407.261,83**	**3.949.215,61**	**458.046,22**
Current payables	L1	20.575,94	3.669,25	16.906,69
Sundry payables	L2	24.175,25	28.226,74	-4.051,49
Other		1.413.977,95	1.297.436,25	116.541,70
Accrued charges		1.389.915,95	1.256.717,25	133.198,70
Accrued charges with consolidated EU entities	L3	24.062,00	40.719,00	-16.657,00
Pre-financing received from consolidated EU entities	L4	2.948.532,69	2.619.883,37	328.649,32
TOTAL CURRENT LIABILITIES		**4.407.261,83**	**3.949.215,61**	**458.046,22**
TOTAL		**7.550.720,75**	**6.702.090,44**	**848.630,31**

2.2 STATEMENT OF FINANCIAL PERFORMANCE

This financial statement sets out all revenue and expenditure incurred during the year, even if the related movement of cash will only take place in later years.

	2015	2014	Variation
Revenues from administrative operations	132,02	2.668,13	-2.536,11
Other operating revenue	15.299.006,11	15.468.176,49	-169.170,38
TOTAL OPERATING REVENUE	15.299.138,13	15.470.844,62	-171.706,49
Administrative expenses	-6.870.334,77	-7.282.328,13	411.993,36
All Staff expenses	-4.934.172,81	-5.161.652,17	227.479,36
Fixed asset related expenses	-168.204,32	-166.596,37	-1.607,95
Other administrative expenses	-1.767.957,64	-1.954.079,59	186.121,95
Operational expenses	-8.043.539,93	-9.342.013,18	1.298.473,25
TOTAL OPERATING EXPENSES	-14.913.874,70	-16.624.341,31	1.710.466,61
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	**385.263,43**	**-1.153.496,69**	**1.538.760,12**
Financial revenues	5.320,66	20.852,26	-15.531,60
Financial expenses	0,00	-634,26	634,26
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	**5.320,66**	**20.218,00**	**-14.897,34**
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	**390.584,09**	**-1.133.278,69**	**1.523.862,78**
ECONOMIC OUTTURN FOR THE YEAR	**390.584,09**	**-1.133.278,69**	**1.523.862,78**

(1) Ventilation of the operational incomes

Concept	**2015**	**2014**
Subvention Commission	14.567.886,31	14.212.635,73
Grants Spanish authorities	100.100,00	100.100,00
Accrued incomes IPA III	29.750,78	391.894,80
Accrued incomes project Older Workers	402.545,86	653.671,47
Accrued incomes project ENPI	159.865,77	75.499,07
Accrued incomes CdT	38.779,00	34.368,00
Other operational incomes	78,39	7,42
TOTAL	**15.299.006,11**	**15.468.176,49**

2.3 BUDGETARY VERSUS ECONOMIC OUTTURN: COMPARISON

		Items included in economic, but not in budgetary outturn	Items included in budgetary, but not in economic outturn	TOTAL
Earmarked (RO) operations				
Project Old Workers				**-941.294,82**
Prefinancing received	-2.000.000,00		-941.294,82	
Outstanding cost statements				
Total paid	1.058.705,18			
Project ENPI				**-138.059,16**
Prefinancing received	-373.424,00		-138.059,16	
Outstanding cost statements				
Total paid	235.364,84			
New project IPA II				**-410.000,00**
Prefinancing received	-410.000,00		-410.000,00	
Adjustement of expenses				**1.489.353,98**
Elimination carry over 15-16			1.489.353,98	
Carry over Old Workers	941.294,82			
Carry over ENPI	138.059,16			
Carry over IPA II	410.000,00			
Economic Outturn Account				**0,00**
No earmarked operations				
Budget Outturn 2015			165.108,69	**165.108,69**
Outturn to reimburse to the EC		-165.108,69		**-165.108,69**
Prefinancing given				**32.375,00**
Prefinancing paid 2015			39.875,00	
Prefinancing 2014 cleared 2015		-7.500,00		
Impact on fixed assets				**21.111,74**
Purchase			189.316,06	
Depreciation		-168.204,32		
Reversal of accrual operations				**1.123.664,74**
Expenses		1.158.032,74		
Incomes		-34.368,00		
Amounts paid C8				**- 3.284.102,64**
Paid C8		-3.284.102,64		
Adjustement of expenses				**2.585.445,91**
Elimination carry over			3.874.596,11	
Accrued expenses 2015		-1.274.574,44		
Amounts payables 2015 with conforme aux faits		-20.575,94		
Amounts payables 2014 with conforme aux faits		6.000,18		
Expenses 2013 budgetized in 2014				
Cancellation unused C8			-87.910,81	**-87.910,81**
Delta				**0,15**
Economic Outturn Account		-3.790.401,11	4.180.985,05	**390.584,09**

2.4 CASH-FLOW TABLE (INDIRECT METHOD)

	2015	2014
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	**390.584,09**	**-1.133.278,69**
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	10.433,45	15.944,80
Depreciation (tangible fixed assets) +	157.770,87	150.651,57
(Increase)/decrease in Short term Pre-financing	-32.375,00	35.868,74
(Increase)/decrease in Long term Receivables	0,00	-5.115,00
(Increase)/decrease in Short term Receivables	-179.966,30	-908.067,99
(Increase)/decrease in Receivables related to consolidated EU entities	0,00	43.564,19
Increase/(decrease) in Accounts payable	129.396,90	126.581,88
Increase/(decrease) in Liabilities related to consolidated EU entities	328.649,32	255.314,66
Net cash Flow from operating activities	**804.493,33**	**-1.418.535,84**

Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-189.316,06	-199.593,35
Net cash flow from investing activities	**-189.316,06**	**-199.593,35**

Net increase/(decrease) in cash and cash equivalents	615.177,27	-1.618.129,19
Cash and cash equivalents at the beginning of the period	**4.946.708,92**	**6.564.838,11**
Cash and cash equivalents at the end of the period	**5.561.886,19**	**4.946.708,92**

2.5 STATEMENT OF CHANGES ON NET ASSETS

Net assets	Accumulated Surplus (+) / Deficit (-)	Economic result of the year	Net assets (total)
Balance as of 31 December 2014	3.886.153,52	-1.133.278,69	2.752.874,83
Balance as of 1 January 2015	**3.886.153,52**	**-1.133.278,69**	**2.752.874,83**
Allocation of the Economic Result of Previous Year	-1.133.278,69	1.133.278,69	0,00
Economic result of the year		390.584,09	390.584,09
Balance as of 31 December 2015	**2.752.874,83**	**390.584,09**	**3.143.458,92**

2.6 OFF – BALANCE ITEMS:

CONTINGENT LIABILITIES AND COMMITMENTS FOR FUTURE FUNDING

This item consists in amounts that have low risk to finish in real liabilities. The items accounted are:

Commitments for future funding	**2015**	**2014**
RAL - Commitments against appropriations not yet consumed	2.499.521,14	2.157.798,31
Operating lease	1.608.042,57	1.901.443,00
TOTAL	**4.107.563,71**	**4.059.241,31**

2.7 NOTES TO THE FINANCIAL STATEMENTS

2.7.1 A1: FIXED ASSETS.

Intangible fixed assets

2015	Total Computer Software
Gross carrying amounts 01.01.2015	**173.511,12**
Additions	16.983,70
Gross carrying amounts 31.12.2015	**190.494,82**
Accumulated amortization and impairment 01.01.2015	**-159.619,78**
Amortization	-10.433,45
Accumulated amortization and impairment 31.12.2015	**-170.053,23**
Net carrying amounts 31.12.2015	**20.441,59**

Tangible fixed assets

2015		Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2015	+	**332.413,53**	**377.643,31**	**564.200,02**	**484.956,76**	**30.806,56**	**1.790.020,18**
Additions	+	43.093,88	49.448,34	65.550,59	5.706,25	8.533,30	**172.332,36**
Gross carrying amounts 31.12.2015		**375.507,41**	**427.091,65**	**629.750,61**	**490.663,01**	**39.339,86**	**1.962.352,54**
Accumulated amortization and impairment 01.01.2015	-	**-44.717,33**	**-351.919,42**	**-442.151,41**	**-361.647,05**	**-11.000,91**	**-1.211.436,12**
Depreciation	-	-43.055,32	-25.816,85	-62.491,75	-20.318,53	-6.088,42	**-157.770,87**
Accumulated amortization and impairment 31.12.2015		**-87.772,65**	**-377.736,27**	**-504.643,16**	**-381.965,58**	**-17.089,33**	**-1.369.206,99**
Net carrying amounts 31.12.2015		**287.734,76**	**49.355,38**	**125.107,45**	**108.697,43**	**22.250,53**	**593.145,55**

FIXED ASSETS. DEPRECIATION RATES

Asset type	Depreciation rate, consolidation manual	Depreciation rate used by reporting entity	Comments if differs from the Common rates (see column A)
Intangible assets			
Software for personal computers and servers	25%	25,0	
Tangible assets			
Buildings	4%	12,5%	Duration of the renting contract
Furniture and vehicles			
Office, laboratory and workshop furniture	10%	10,0%	
Electrical office equipment, printing and mailing equipment	25%	25,0%	
Transport equipment (vehicles and accessories)	25%	25,0%	
Computer hardware			
Computers, servers, accessories, data transfer equipment, printers, screens	25%	25,0%	
Copying equipment, digitising and scanning equipment	25%	25,0%	
Other fixtures and fittings			
Telecommunications equipment	25%	25,0%	
Audio-visual equipment	25%	25,0%	

2.7.2 A2: LONG TERM RECEIVABLES

Amounts paid in concept of guarantees

	2015	2014
Guarantees given: cash guarantee for office in Brussels	9.315,00	9.315,00

2.7.3 A3: PREFINANCING GIVEN 2015

Item	Commitment	Payment number	Concept	LE Key List	Committed 2015	Pre-financing paid 2015	RAL 2015	Estimation expenses incurred by the final beneficiary in 2015
3203	5500	14.128	CAMPAIGN PROMOTIONAL MATERIAL	6000054993	159.500	39.875	119.625	0

2.7.4 A4: SUNDRY RECEIVABLES

	2015	2014
To be recovered to staff / agencies (HB 45202000/40007000/45290000/49970000)	31.987,40	23.615,41

2.7.5 A5: ACCRUED INCOMES CONSOLIDATED ENTITIES

	2015	2014
Outstanding cost statements IPA 3 project	0,00	356.449,32
Outstanding cost statements delegation agreement Older Workers	1.058.705,18	656.159,32
Outstanding cost statements ENPI project	235.364.84	75.499,07
Translation Centre	0,00	34.368,00
TOTAL	**1.294.070,02**	**1.122.475,71**

2.7.6 A6: CASH AND CASH EQUIVALENTS

The Agency held 2 bank accounts.

	2015	2014
Bank accounts	5.558.886,19 (1)	4.943.708,92
Petty cash	3.000,00	3.000,00
TOTAL	**5.561.886,19**	**4.946.708,92**

Including 892,03 bank interest cashed 4/1/16, value date 31/12/15.

Credit quality of financial assets	
Counterparties with external credit rating	**5.561.886,19**
Prime and high grade	5.169.043,01
Upper medium grade	389.843,18
Lower medium grade	
Non-investment grade	3.000,00

European Agency for Safety and Health at Work

2.7.7 L1: CURRENT PAYABLES

The amounts correspond to pending invoices arrived in 2015 and pending of payment at the year end, with the "*conforme aux faits*"

	2015	2014
Pending invoices arrived during the year	20.575,94	3.669,25

2.7.8 L2: SUNDRY PAYABLES

The amount corresponds to miscellaneous amounts concerning staff (HB accounts 45202000, 45290000, 45493000, 49930000)

	2015	2014
TOTAL	24.175,25	28.226,74

2.7.9 L3: DEFERRALS AND ACCRUALS

This amount corresponds to pending amounts owed, whose invoices did not arrive up to 31/12/14. Also the estimated expenses of pre-financing given (See note A3) are included.

	2015	2014
Outstanding cost statements for year N, to be arrived the year N+1, not covered by pre-financing (eligible expenses) – see note A3	0,00	15.000,00
Pending invoices, not arrived up to 31/12 of the year	1.292.032,75	1.102.313,74
Untaken annual leave	97.883,20	139.403,51
TOTAL	**1.389.915,95**	**1.256.717,25**

With consolidated entities:

	2015	2014
Translation Centre	24.062,00	40.719,00

2.7.10 L4: PRE-FINANCING RECEIVED FROM CONSOLIDATED EC ENTITIES

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

	2015	2014
Budget outturn (see table)	165.108,69	16.436,27
IPA III. Open pre-financing	0,00	414.851,10
Older workers project	2.000.000,00	2.000.000,00
ENPI project	373.424,00	188.596,00
NEW IPA (2015/367-495)	410.000,00	0,00
TOTAL	**2.948.532,69**	**2.619.883,37**