European Agency
for Safety and Health
at Work

ACCOUNTS FOR 2016

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 2016 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, 2nd of May 2017

Juan Carlos del Campo Benito

Accounting Officer

Adopted on 5th of may 2017

Christa Sedlatschek

Director

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European Agency for Safety and Health at Work

1 BUDGETARY IMPLEMENTARION REPORT FOR 2016

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 2016 budget is shown in the table below.

	2016 Revenue entered in the budget	2016 Actual revenue
100/101/102 - European Commission subsidy	15.083.700	14.462.775
200 - Grant from the Basque Regional Government	40.000	40.000,00
202 - Grant from the Spanish Government	60.100	60.100,00
221 - "Older workers" project (earmarked)	941.294,82(1)	0,00
222 – ENPI Project (earmarked)	138.059,16(1)	0,00
223 – NEW IPA 367-495	410.000(1)	0,00
520 – Bank interest and others	p.m.	795,74
540 - Miscellaneous revenue	p.m.	3.772,58
Total	16.673.153,98	14.567.443,32

(1) Reinscription in the budget from 2015.

1.3 EXPENDITURES – GENERAL TABLE

	2015					2016					2016/2015	
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	5.491.200	5.287.680	96,3%	5.160.876	94,0%	5.645.100	5.450.669	96,6%	5.296.893	93,8%	100,3%	99,8%
2	1.426.755	1.389.802	97,4%	1.025.062	71,8%	1.379.950	1.373.039	99,5%	956.221	69,3%	102,1%	96,4%
3	8.292.805	8.157.093	98,4%	4.774.041	57,6%	8.158.750	7.799.897	95,6%	4.429.281	54,3%	97,2%	94,3%
Total	15.210.760	14.834.575	97,5%	10.959.979	72,1%	15.183.800	14.623.605	96,3%	10.682.395	70,4%	98,8%	97,6%

1.4 BUDGET OUTURN ACCOUNT

	2016	2015
REVENUE		
Balancing Commission subsidy	14.462.775,00	14.732.995,00
Other subsidy from Commission (earmarked) (Phare, IPA,...)	0,00	594.828,00
Fee income	4.568,32	78.678,07
Other income	100.100,00	100.100,00
TOTAL REVENUE (a)	14.567.443,32	15.506.601,07
EXPENDITURE		
Title I:Staff		
Payments	5.296.893,10	5.160.876,28
Appropriations carried over	153.775,72	126.803,94
Title II: Administrative Expenses		
Payments	956.220,83	1.025.061,77
Appropriations carried over	416.817,77	364.740,36
Title III Operating Expenditure		
Payments	4.429.280,94	4.774.041,03
Appropriations carried over	3.370.616,32	3.383.051,81
Title IV Earmarked revenues		
Payments	970.645,89	620.813,41
Appropriations carried over	518.708,09	1.489.353,98
TOTAL EXPENDITURE (b)	16.112.958,66	16.944.742,58
RESULT FOR THE FINANCIAL YEAR (a-b)	-1.545.515,34	-1.438.141,51
Cancellation of unused payment appropriations carried over from previous year	145.493,28	87.910,81
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	1.489.353,98	1.515.339,39
Exchange differences for the year (gain +/loss -)		
BALANCE OF THE RESULT ACCOUNT FOR THE FINANCIAL YEAR	89.331,92	165.108,69
Balance year N-1	165.108,69	16.436,27
Positive balance from year N-1 reimbursed in year N to the Commission	-165.108,69	-16.436,27
Result used for determining amounts in general accounting	89.331,92	165.108,69
Commission subsidy - agency registers accrued revenue and Commission accrued expense	14.373.443,08	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	89.331,92	

1.5 BUDGET 2016. AMENDING AND BUDGET TRANSFERS

Budget Item		Appropriations 2016				
		Initial	Amendment 1	Amendment 2	Transfers	Current
Code	Description	[1]	[2]	[3]	[4]	[5]
1100	Basic Salary	2.965.000	-45.000	-105.500	-92.350	2.722.150
1101	Family allowances	490.000		0	29.700	519.700
1102	Expat+Foreign res. allow.	415.000		0	0	415.000
1103	Secretarial allowances	4.250		0	0	4.250
1112	Local staff	35.000		0	0	35.000
1113	Contract agents	1.130.750		0	0	1.130.750
1120	Profess.training of staff	120.000		38.000	24.100	182.100
1130	Insurance ag. sickness	134.000		0	3.500	137.500
1131	Insurance ag. accidents	24.000		0	0	24.000
1132	Insurance ag. unemploy.	49.000		0	2.100	51.100
1140	Childbirth/death allow.	600		0	0	600
1141	Travel exp. annual leave	55.000		0	0	55.000
1175	Interim Services	150.000		15.000	200	165.200
1177	DG ADMIN admin. help	49.000		0	0	49.000
1178	Inter-agencies secretariat	1.000		0	0	1.000
1180	Misc exp staff recruitm.	26.000		0	0	26.000
1181	Travel expenses	1.500		1.500	0	3.000
1182	Inst, reset & transfer allow	16.000		4.000	0	20.000
1183	Removal expenses	14.000		0	0	14.000
1184	Temp daily subs allow.	10.000		17.000	0	27.000
1410	Medical service	32.000		0	0	32.000
1420	Other welfare serv.	4.000		0	2.750	6.750
1522	Trainees	24.000		0	0	24.000
1...	TOTAL T1 - Staff	5.750.100	-45.000	-30.000	-30.000	5.645.100
2000	Rent	350.000		-20.200	-1.090	328.710

Budget Item		Appropriations 2016				
		Initial	Amendment 1	Amendment 2	Transfers	Current
Code	Description	[1]	[2]	[3]	[4]	[5]
2010	Insurance	7.400		200	0	7.600
2020	Water, gas, elect, heating	100.000		-9.500		90.500
2030	Cleaning & maintenance	68.000		26.500	0	94.500
2040	Fitting-out of premises	20.000		0	0	20.000
2050	Security&Surv. Buildings	58.500		14.000	0	72.500
2090	Administrative expenditure	0				0
2100	IT operating expenditure	140.000			-5.650	134.350
2120	Serv. by IT external providers	269.000	45.000	0	41.600	355.600
2130	New & repl. Purchases	88.800		0	0	88.800
2210	Replacement purchases	25.650		-22.750		2.900
2232	Vehicle upkeep, petrol	2.500		0	0	2.500
2250	Public. & subscriptions	8.000		0	-3.000	5.000
2300	Stationery & office supp.	11.000		-2.000		9.000
2320	Bank charges	1.000		0	0	1.000
2330	Legal expenses	10.000			4.090	14.090
2331	Audit services	26.000		-9.000		17.000
2352	Internal catering serv.	6.500		0	0	6.500
2353	Depart. removals	0		0	0	0
2359	Other expenditure	0		0	0	0
2400	Post. & deliv. charges	10.600		-4.000		6.600
2410	Teleph, telegraph, etc.	132.000		-3.250	-5.950	122.800
2...	TOTAL T2 - Infrastructure	1.334.950	45.000	-30.000	30.000	1.379.950
3203	Comm., Camp. & Promotion	3.910.235			0	3.910.235
3209	Mission CPU	75.500			-20.000	55.500
3300	Networking and Coordination	577.000			-31.000	546.000
3302	Representation	9.000			0	9.000
3304	Translations	695.015			95.000	790.015

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Budget Item		Appropriations 2016				
		Initial	Amendment 1	Amendment 2	Transfers	Current
Code	Description	[1]	[2]	[3]	[4]	[5]
3309	Mission NS	160.000			-44.000	116.000
3400	PRU	2.611.000			0	2.611.000
3409	Mission PRU	121.000			0	121.000
3...	TOTAL T3 - Operational	8.158.750		0	0	8.158.750
	GRAND TOTAL	15.243.800		-60.000	0	15.183.800

European Agency for Safety and Health at Work

1.6 TRANSFER OF APPROPIATIONS 2016

#	Ref.	Title	from / to	Item	Current appropriations	Transfer	New appropriations	Total transfer	Date of decision
TR/01/16	OSH.4167	Title 2	from	2000	350.000,00	- 200,00	349.800,00	200,00	15/01/2016
			to	2010	7.400,00	200,00	7.600,00		

Justification : Wider coverage of insurance for Miribilla building leads to an increase of total general insurance costs for 2016. Therefore further appropriations (EUR 200,00) are necessary.
The new total appropriations for budget item is EUR 7,600.

#	Ref.	Title	from / to	Item	Current appropriations	Transfer	New appropriations	Total transfer	Date of decision
TR/02/16	OSH.4178	Title 2	from	2000	349.800,00	- 20.000,00	329.800,00	26.500,00	20/07/2016
				2020	100.000,00	- 6.500,00	93.500,00		
			to	2030	68.000,00	26.500,00	94.500,00		

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legal and financial obligations.

#	Ref.	Title	from / to	Item	Current appropriations	Transfer	New appropriations	Total transfer	Date of decision
TR/03/16	OSH.4181	Title 1	from	1100	2.920.000,00	- 22.500,00	2.897.500,00	22.500,00	06/09/2016
			to	1181	1.500,00	1.500,00	3.000,00		
				1182	16.000,00	4.000,00	20.000,00		
				1184	10.000,00	17.000,00	27.000,00		

Justification : Anticipated departure of one temporary agent colleague generates costs for covering end of services & resettlement for which the current appropriations are not sufficient. Identified need of respectively EUR 1,500 (end of services) and EUR 4,000 (resettlement) have been identified. Moreover, the appointment of 2 new temporary agents implies an increase in the appropriations for the daily subsistence allowances (+EUR 17,000) not foreseen in the initial budget.

#	Ref.	Title	from / to	Item	Current appropriations	Transfer	New appropriations	Total transfer	Date of decision
TR/04/16	OSH.4184	Title 1	from	1100	2.897.500,00	- 15.000,00	2.882.500,00	15.000,00	28/09/2016
			to	1175	150.000,00	15.000,00	165.000,00		

Justification : Specific/further needs in interim staff for covering support tasks for units RSC, CPU and PRU have been identified for the last quarter of the year 2016. This corresponds to an increase of EUR 15,000 of the budget dedicated to interim services i.e. budget item 1175-C1. The related new total appropriations is therefore EUR 165,000.

#	Ref.	Title	from / to	Item	Current appropriations	Transfer	New appropriations	Total transfer	Date of decision
TR/05/16	OSH.4188	Title 2	from	2210	25.650,00	- 10.750,00	14.900,00	14.000,00	26/10/2016
				2410	132.000,00	- 3.250,00	128.750,00		
			to	2050	58.500,00	14.000,00	72.500,00		

Justification : Further appropriations are necessary (EUR 14,000) for covering the continuity of the security services for EU-OSHA for the period November 16 - March 17 i.e. until completion of related tender procedure.
The new total for the budget item 2050-C1 is EUR 72,500.

#	Ref.	Title	from / to	Item	Current appropriations	Transfer	New appropriations	Total transfer	Date of decision
TR/06/16	OSH.4190	Title 1	from	1100	2.882.500,00	- 38.000,00	2.844.500,00	38.000,00	10/11/2016
			to	1120	120.000,00	38.000,00	158.000,00		

Justification : Further appropriations are necessary (EUR 38,000) for covering for covering various training courses for which current commitment appropriations do not suffice. As follow-up of the Management Development Programme run in 2015, trainings foresee group and individual coaching and further language classes. The new total for the budget item 1120-C1 is EUR 158,000.

TR/07/16	OSH.4193	Title 2	from	2100	140.000,00	-	5.650,00	134.350,00	11.600,00	23/11/2016
				2410	128.750,00	-	5.950,00	122.800,00		
			to	2120	314.000,00		11.600,00	325.600,00		

Justification : Further appropriations are necessary (EUR 11,600) in order to extend contractual relationships for the 'Service Desk' and offer further support to the campaign process and to the development of the Customer Relationship Management tool. The new total for the budget item 2120-C1 is EUR 325,600.

TR/08/16	OSH.4200	Title 2	from	2000	329.800,00	-	1.090,00	328.710,00	4.090,00	25/11/2016
				2250	8.000,00	-	3.000,00	5.000,00		
			to	2330	10.000,00		4.090,00	14.090,00		

Justification : Further appropriations are necessary (EUR 4,090) in order to fully cover the provision of further support and assistance to EU-OSHA in a legal case. The new total for the budget item 2330-C1 is EUR 14,090.

TR/09/16	OSH.4203	Title 1	from	1100	2.844.500,00	-	62.050,00	2.782.450,00	62.050,00	06/12/2016
			to	1101	490.000,00		29.700,00	519.700,00		
				1120	158.000,00		24.100,00	182.100,00		
				1130	134.000,00		3.400,00	137.400,00		
				1132	49.000,00		2.100,00	51.100,00		
				1420	4.000,00		2.750,00	6.750,00		

Justification : Year-end status for staff (and where applicable family situation) makes possible final needs in appropriations for some staff related expenditure such like family allowances (BL 1101), employer's contribution to social security (BL 1130 & 1132) and welfare expenditure (BL 1420). Moreover, additional needs in professional trainings (HR management system Allegro, powerful presentation and "Mindfulness", coaching sessions) have been identified (BL 1120). The transfer for a total amount of EUR 62,050 have been carried via the transaction OSH.4203 summarized above.

TR/10/16	OSH.4215	Title 1	from	1100	2.752.450,00	-	30.300,00	2.722.150,00	30.300,00	14/12/2016
			to	1130	137.400,00		100,00	137.500,00		
				1175	165.000,00		200,00	165.200,00		
		Title 2	to	2120	325.600,00		30.000,00	355.600,00		

Justification : A decreased weighting factor applicable to salaries makes available appropriations for transfers to other budget items where needs have been identified, mainly IT services.
In accordance with the provisions of the article 27 of the Agency's Financial Regulation, a transfer of appropriations (EUR 30,000) is carried out between titles of the budget and more specifically between items BL "1100 - Salaries" and BL "2120 - Services provided by I.T. external providers". The purposes of this transfer are to anticipate the Office365 migration through Microsoft Premier services and to prepare, as follow-up action of the IAS assessment of September 2016, the data process for the DataVisualisation tools.
The new total for the budget item 2120-C1 is EUR 355,600.

Budget items "1130 - Insurance against sickness" and "1175 - Interim services" are adjusted by respectively EUR 100 and EUR 200 in order to align the budget appropriations on the actual expenditure 2016.

TR/11/16	OSH.4218	Title 3	from	3209	75.500,00	-	20.000,00	55.500,00	95.000,00	15/12/2016
				3300	577.000,00	-	31.000,00	546.000,00		
				3309	160.000,00	-	44.000,00	116.000,00		
			to	3304	695.015,00		95.000,00	790.015,00		

Justification : less missions than initially planned in 2016 and less resources demanding evaluation exercises led to available appropriations for commitment of the necessary services of translation of all priority options of the "Older workers" info sheets and the reprotoxic reports.

The new total for the budget item 3304-C1 is EUR 790.015.

TOTAL TRANSFERS 2016	**319.240,00**	**319.240,00**

1.7 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	2.722.150,00	2.658.841,88	97,67 %	2.658.841,88	97,67 %	0,00	0,00%	63.308,12	2,33%
A-1101	FAMILY ALLOWANCES	519.700,00	519.683,58	100,00 %	519.683,58	100,00 %	0,00	0,00%	16,42	0,00%
A-1102	EXPATRIATION AND FOREIGN-RESIDENCE ALLOWANCES	415.000,00	407.875,56	98,28 %	407.875,56	98,28 %	0,00	0,00%	7.124,44	1,72%
A-1103	SECRETARIAL ALLOWANCES	4.250,00	4.205,04	98,94 %	4.205,04	98,94 %	0,00	0,00%	44,96	1,06%
A-1112	LOCAL STAFF	35.000,00	33.433,49	95,52 %	33.433,49	95,52 %	0,00	0,00%	1.566,51	4,48%
A-1113	CONTRACT AGENTS	1.130.750,00	1.092.383,76	96,61 %	1.092.383,76	96,61 %	0,00	0,00%	38.366,24	3,39%
A-1120	PROFESSIONAL TRAINING OF STAFF	182.100,00	180.722,83	99,24 %	73.413,79	40,32 %	107.309,04	58,93%	1.377,17	0,76%
A-1130	INSURANCE AGAINST SICKNESS	137.500,00	137.472,81	99,98 %	137.472,81	99,98 %	0,00	0,00%	27,19	0,02%
A-1131	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL	24.000,00	20.256,77	84,40 %	20.256,77	84,40 %	0,00	0,00%	3.743,23	15,60%
A-1132	INSURANCE AGAINST UNEMPLOYMENT	51.100,00	51.095,75	99,99 %	51.095,75	99,99 %	0,00	0,00%	4,25	0,01%
A-1140	CHILDBIRTH AND DEATH ALLOWANCES AND GRANTS	600,00	0,00	0,00 %	0,00	0,00 %	0,00	0,00%	600,00	100,00%
A-1141	TRAVEL EXPENSES FOR ANNUAL LEAVE	55.000,00	46.202,99	84,01 %	46.202,99	84,01 %	0,00	0,00%	8.797,01	15,99%

1.7 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-1175	INTERIM SERVICES	165.200,00	165.161,54	99,98 %	137.606,17	83,30 %	27.555,37	16,68%	38,46	0,02%
A-1177	PMO ADMINISTRATIVE HELP	49.000,00	49.000,00	100,00 %	46.693,40	95,29 %	2.306,60	4,71%	0,00	0,00%
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	26.000,00	11.875,58	45,68 %	11.506,44	44,26 %	369,14	1,42%	14.124,42	54,32%
A-1181	TRAVEL EXPENSES	3.000,00	814,54	27,15 %	814,54	27,15 %	0,00	0,00%	2.185,46	72,85%
A-1182	INSTALLATION RESETTLEMENT AND TRANSFER ALLOW	20.000,00	11.508,72	57,54 %	11.508,72	57,54 %	0,00	0,00%	8.491,28	42,46%
A-1183	REMOVAL EXPENSES	14.000,00	0,00	0,00 %	0,00	0,00 %	0,00	0,00%	14.000,00	100,00%
A-1184	TEMPORARY DAILY SUBSISTENCE ALLOWANCES	27.000,00	19.112,78	70,79 %	19.112,78	70,79 %	0,00	0,00%	7.887,22	29,21%
A-1410	MEDICAL SERVICE	32.000,00	19.834,11	61,98 %	8.245,84	25,77 %	11.588,27	36,21%	12.165,89	38,02%
A-1420	OTHER WELFARE EXPENDITURE	6.750,00	6.390,85	94,68 %	2.743,55	40,65 %	3.647,30	54,03%	359,15	5,32%
A-1522	TRAINEES	24.000,00	13.796,24	57,48 %	13.796,24	57,48 %	0,00	0,00%	10.203,76	42,52%
TOTAL TITLE I		5.645.100,00	5.450.668,82	96,56 %	5.296.893,10	93,83 %	153.775,72	2,72%	194.431,18	3,44%

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1.7 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-2000	RENT	328.710,00	327.360,21	99,59 %	319.415,26	97,17 %	7.944,95	2,42%	1.349,79	0,41%
A-2010	INSURANCE	7.600,00	7.599,92	100,00 %	7.599,92	100,00 %	0,00	0,00%	0,08	0,00%
A-2020	WATER GAS ELECTRICITY AND HEATING	90.500,00	90.469,28	99,97 %	85.493,62	94,47 %	4.975,66	5,50%	30,72	0,03%
A-2030	CLEANING AND MAINTENANCE	94.500,00	93.718,31	99,17 %	44.166,57	46,74 %	49.551,74	52,44%	781,69	0,83%
A-2040	FITTING-OUT OF PREMISES	20.000,00	19.964,73	99,82 %	10.076,30	50,38 %	9.888,43	49,44%	35,27	0,18%
A-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	72.500,00	72.420,44	99,89 %	52.997,44	73,10 %	19.423,00	26,79%	79,56	0,11%
A-2100	I.T. OPERATING EXPENDITURE	134.350,00	134.111,61	99,82 %	103.257,25	76,86 %	30.854,36	22,97%	238,39	0,18%
A-2120	SERVICES PROVIDED BY I.T. STAFF	355.600,00	355.412,45	99,95 %	213.721,50	60,10 %	141.690,95	39,85%	187,55	0,05%
A-2130	NEW AND REPLACEMENT PURCHASES	88.800,00	87.947,08	99,04 %	3.829,96	4,31 %	84.117,12	94,73%	852,92	0,96%
A-2210	NEW AND REPLACEMENT FURNITURE PURCHASES FURN	2.900,00	2.876,75	99,20 %	805,05	27,76 %	2.071,70	71,44%	23,25	0,80%
A-2232	VEHICLE UPKEEP PETROL AND HIRING MEANS OF TRANSP	2.500,00	2.375,76	95,03 %	1.430,75	57,23 %	945,01	37,80%	124,24	4,97%
A-2250	PUBLICATIONS AND SUBSCRIPTIONS	5.000,00	5.000,00	100,00 %	3.607,87	72,16 %	1.392,13	27,84%	0,00	0,00%

1.7 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-2300	STATIONERY AND OFFICE SUPPLIES	9.000,00	8.999,99	100,00 %	7.373,81	81,93 %	1.626,18	18,07%	0,01	0,00%
A-2320	BANK CHARGES	1.000,00	538,67	53,87 %	538,67	53,87 %	0,00	0,00%	461,33	46,13%
A-2330	LEGAL EXPENSES	14.090,00	14.090,00	100,00 %	7.697,50	54,63 %	6.392,50	45,37%	0,00	0,00%
A-2331	AUDIT SERVICES	17.000,00	16.718,00	98,34 %	0,00	0,00 %	16.718,00	98,34%	282,00	1,66%
A-2352	INTERNAL CATERING EXPENSES	6.500,00	6.263,17	96,36 %	5.574,23	85,76 %	688,94	10,60%	236,83	3,64%
A-2400	POSTAGE AND DELIVERY CHARGES	6.600,00	4.700,13	71,21 %	2.927,43	44,36 %	1.772,70	26,86%	1.899,87	28,79%
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	122.800,00	122.472,10	99,73 %	85.707,70	69,79 %	36.764,40	29,94%	327,90	0,27%
TOTAL TITLE II		1.379.950,00	1.373.038,60	99,50 %	956.220,83	69,29 %	416.817,77	30,21%	6.911,40	0,50%
B3-203	COMMUNICATION, CAMPAIGN AND PROMOTION	3.910.235,00	3.899.686,96	99,73 %	2.962.002,20	75,75 %	937.684,76	23,98%	10.548,04	0,27%
B3-209	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	55.500,00	55.500,00	100,00 %	41.426,05	74,64 %	14.073,95	25,36%	0,00	0,00%
B3-300	NETWORKING AND COORDINATION	546.000,00	438.838,64	80,37 %	149.813,70	27,44 %	289.024,94	52,93%	107.161,36	19,63%
B3-302	REPRESENTATION EXPENSES	9.000,00	625,93	6,95 %	625,93	6,95 %	0,00	0,00%	8.374,07	93,05%

1.7 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
B3-304	TRANSLATION OF STUDIES REPORTS AND WORKING	790.015,00	790.015,00	100,00 %	552.443,20	69,93 %	237.571,80	30,07%	0,00	0,00%
B3-309	MISSION EXPENSES DUTY TRAVEL EXPENSES OF NETW	116.000,00	116.000,00	100,00 %	83.901,25	72,33 %	32.098,75	27,67%	0,00	0,00%
B3-400	PREVENTION AND RESEARCH INFORMATION	2.611.000,00	2.390.230,73	91,54 %	549.342,39	21,04 %	1.840.888,34	70,51%	220.769,27	8,46%
B3-409	MISSION EXPENSES DUTY TRAVEL EXPENSES OF PRU	121.000,00	109.000,00	90,08 %	89.726,22	74,15 %	19.273,78	15,93%	12.000,00	9,92%
TOTAL TITLE III		8.158.750,00	7.799.897,26	95,60 %	4.429.280,94	54,29 %	3.370.616,32	41,31%	358.852,74	4,40%
TOTAL BUDGET		15.183.800,00	14.623.604,68	96,31 %	10.682.394,87	70,35 %	3.941.209,81	25,96%	560.195,32	3,69%

1.8 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	93.975,82	86.693,81	92,25 %	7.282,01	7,75 %
A-1175	INTERIM SERVICES	20.175,64	18.218,64	90,30 %	1.957,00	9,70 %
A-1177	PMO ADMINISTRATIVE HELP	1.269,12	456,30	35,95 %	812,82	64,05 %
A-1178	INTERAGENCIES SECRETARIAT	1.000,00	688,17	68,82 %	311,83	31,18 %
A-1180	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	3.665,81	642,46	17,53 %	3.023,35	82,47 %
A-1410	MEDICAL SERVICE	6.656,65	6.148,54	92,37 %	508,11	7,63 %
A-1420	OTHER WELFARE EXPENDITURE	60,90	60,90	100,00 %	0,00	0,00 %
TOTAL TITLE I		126.803,94	112.908,82	89,04 %	13.895,12	10,96 %
A-2000	RENT	10.420,97	9.430,11	90,49 %	990,86	9,51 %
A-2020	WATER GAS ELECTRICITY AND HEATING	5.304,03	3.538,75	66,72 %	1.765,28	33,28 %
A-2030	CLEANING AND MAINTENANCE	8.161,89	8.161,89	100,00 %	0,00	0,00 %
A-2040	FITTING-OUT OF PREMISES	10.203,43	10.002,27	98,03 %	201,16	1,97 %
A-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	15.743,09	15.741,90	99,99 %	1,19	0,01 %
A-2100	I.T. OPERATING EXPENDITURE	26.343,70	25.517,62	96,86 %	826,08	3,14 %
A-2120	SERVICES PROVIDED BY I.T. STAFF	147.389,06	146.811,67	99,61 %	577,39	0,39 %
A-2130	NEW AND REPLACEMENT PURCHASES	63.131,80	63.131,80	100,00 %	0,00	0,00 %
A-2210	NEW AND REPLACEMENT FURNITURE PURCHASES FURN	14.740,92	14.676,62	99,56 %	64,30	0,44 %
A-2250	PUBLICATIONS AND SUBSCRIPTIONS	77,25	74,25	96,12 %	3,00	3,88 %
A-2300	STATIONERY AND OFFICE SUPPLIES	5.352,56	5.275,95	98,57 %	76,61	1,43 %
A-2331	AUDIT SERVICES	14.000,00	14.000,00	100,00 %	0,00	0,00 %
A-2352	INTERNAL CATERING EXPENSES	859,83	731,76	85,11 %	128,07	14,89 %
A-2400	POSTAGE AND DELIVERY CHARGES	1.509,29	1.052,60	69,74 %	456,69	30,26 %
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	41.502,54	40.472,72	97,52 %	1.029,82	2,48 %
TOTAL TITLE II		364.740,36	358.619,91	98,32 %	6.120,45	1,68 %
B3-203	COMMUNICATION, CAMPAIGN AND PROMOTION	844.553,89	827.594,45	97,99 %	16.959,44	2,01 %
B3-209	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	6.131,65	1.565,46	25,53 %	4.566,19	74,47 %
B3-300	NETWORKING AND COORDINATION	320.863,68	269.089,53	83,86 %	51.774,15	16,14 %
B3-304	TRANSLATION OF STUDIES REPORTS AND WORKING	132.035,85	128.082,50	97,01 %	3.953,35	2,99 %
B3-309	MISSION EXPENSES DUTY TRAVEL EXPENSES OF NETW	28.736,73	5.183,35	18,04 %	23.553,38	81,96 %
B3-400	PREVENTION AND RESEARCH INFORMATION	2.029.214,98	2.024.245,05	99,76 %	4.969,93	0,24 %
B3-409	MISSION EXPENSES DUTY TRAVEL EXPENSES OF PRU	21.515,03	1.813,76	8,43 %	19.701,27	91,57 %
TOTAL TITLE III		3.383.051,81	3.257.574,10	96,29 %	125.477,71	3,71 %
TOTAL C8		3.874.596,11	3.729.102,83	96,24 %	145.493,28	3,76 %

1.9 BUDGETARY IMPLEMENTATION - EARMARKED REVENUES (R0)

Item	Heading	Credit		Committed							Carry forward comm. to 2017	Carry over credits to 2017
		Total	2016	2016	2013	2014	2015	2016	Total	%		
		1	2	3	4	5	6	7	8=4+5+6+7	8=7/1	9=3-7	10=2-3
B- 4700	OLDER WORKERS	2.000.000,00	941.294,82	841.695,88	2.487,85	653.671,47	402.545,86	793.478,20	1.852.183,38	92,61 %	48.217,68	99.598,94
B- 4800	ENPI	373.424,00	138.059,16	69.525,67	0,00	75.499,07	159.865,77	67.022,91	302.387,75	80,98 %	2.502,76	68.533,49
B- 4900	NEW IPA 2015/367-495	410.000,00	410.000,00	215.984,84	0,00	0,00	0,00	110.144,78	110.144,78	26,86 %	105.840,06	194.015,16
Total earmarked revenues		2.783.424,00	1.489.353,98	1.127.206,39	2.487,85	729.170,54	562.411,63	970.645,89	2.264.715,91	81,36 %	156.560,50	362.147,59

2 FINANCIAL STATEMENTS

Reporting entity.

EU-OSHA was created by the Council Regulation (EC) 2062/94 of 18 July 1994 establishing a European Agency for Safety and Health at Work.

Basis for preparation

As a general rule, all aspect of the financial accounts have been drawn up in accordance with the Financial Regulation applicable to EU-OSHA adopted by EU-OSHA's Governing Board on 15th January 2014. Also the Regulation 966/2012 (General Financial Regulation) is applicable. Pursuant the article 145 of this 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 basis1. 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:

Currency

The accounts are established in Euros (€).

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.

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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".

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.

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.

<u>Note related to Payroll charges</u>

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°	2016	2015	Variation
ASSETS				
A. NON CURRENT ASSETS				
Intangible assets		13.058,74	20.441,59	-7.382,85
Property, plant and equipment	A1	511.526,58	593.145,55	-81.618,97
Land and buildings		239.096,99	287.734,76	-48.637,77
Plant and equipment		31.060,83	49.355,38	-18.294,55
Computer hardware		121.058,99	125.107,45	-4.048,46
Furniture and vehicles		106.207,77	108.697,43	-2.489,66
Other fixtures and fittings		14.102,00	22.250,53	-8.148,53
Long-term receivables	A2	9.315,00	9.315,00	0,00
TOTAL NON CURRENT ASSETS		533.900,32	622.902,14	-89.001,82
B. CURRENT ASSETS				
Short-term pre-financing	A3	8.635,04	39.875,00	-31.239,96
Short-term receivables		2.283.877,35	1.326.057,42	957.819,93
Sundry receivables	A4	13.131,44	31.987,40	-18.855,96
Deferred Charges	A5	6.030,00	0,00	6.030,00
Accrued income with consolidated EU entities	A6	2.264.715,91	1.294.070,02	970.645,89
Cash and cash equivalents	A7	4.596.910,72	5.561.886,19	-964.975,47
TOTAL CURRENT ASSETS		6.889.423,11	6.927.818,61	-38.395,50
TOTAL		7.423.323,43	7.550.720,75	-127.397,32
LIABILITIES				
A. NET ASSETS				
Accumulated surplus/deficit		3.143.458,92	2.752.874,83	390.584,09
Economic outturn for the year - profit+/loss-		19.664,82	390.584,09	**-370.919,27**
TOTAL NET ASSETS		**3.163.123,74**	3.143.458,92	**19.664,82**
B. CURRENT LIABILITIES				
Accounts payable		4.307.199,69	4.407.261,83	-100.062,14
Current payables	L1	72.671,71	20.575,94	52.095,77
Sundry payables	L2	25.355,92	24.175,25	1.180,67
Other		1.289.416,14	1.413.977,95	-124.561,81
Accrued charges		1.262.529,14	1.389.915,95	-127.386,81
Accrued charges with consolidated EU entities	L3	26.887,00	24.062,00	2.825,00
Pre-financing received from consolidated EU entities	L4	2.872.755,92	2.948.532,69	-75.776,77
TOTAL CURRENT LIABILITIES		**4.260.199,69**	4.407.261,83	**-147.062,14**
TOTAL		7.423.323,43	7.550.720,75	-127.397,32

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.

	2016	2015	Variation
Revenues from administrative operations	3.772,58	132,02	3.640,56
Other operating revenue	15.444.403,84	15.299.006,11	145.397,73
TOTAL OPERATING REVENUE	15.448.176,42	15.299.138,13	149.038,29
Administrative expenses	-6.950.089,34	-6.870.334,77	-79.754,57
All Staff expenses	-5.101.317,01	-4.934.172,81	-167.144,20
Fixed asset related expenses	-175.236,30	-168.204,32	-7.031,98
Other administrative expenses	-1.673.536,03	-1.767.957,64	94.421,61
Operational expenses	-8.478.636,45	-8.043.539,93	-435.096,52
Other operational expenses	-8.478.636,45	-8.043.539,93	-435.096,52
TOTAL OPERATING EXPENSES	-15.428.725,79	-14.913.874,70	-514.851,09
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	19.450,63	385.263,43	-365.812,80
Financial revenues	580,87	5.320,66	-4.739,79
Financial expenses	-366,68	0,00	-366,68
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	214,19	5.320,66	-5.106,47
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	19.664,82	390.584,09	-370.919,27
ECONOMIC OUTTURN FOR THE YEAR	19.664,82	390.584,09	-370.919,27

Ventilation of the operational incomes

Concept	*2016*	*2015*
Subvention Commission	14.373.443,08	14.567.886,31
Grants Spanish authorities	100.100,00	100.100,00
Accrued incomes IPA III	0,00	29.750,78
Accrued incomes new IPA 2015/367-495	110.144,78	0,00
Accrued incomes project Older Workers	793.478,20	402.545,86
Accrued incomes project ENPI	67.022,91	159.865,77
Accrued incomes CdT	0,00	38.779,00
Other operational incomes	214,87	78,39
TOTAL	15.444.403,84	15.299.006,11

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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				-147.816,62
Prefinancing received	-2.000.000,00		-147.816,62	
Outstanding cost statements	1.852.183,38			
Project ENPI				-71.036,25
Prefinancing received	-373.424,00		-71.036,25	
Outstanding cost statements	302.387,75			
Project NEW IPA				-299.855,22
Prefinancing received	-410.000,00		-299.855,22	
Outstanding cost statements	110.144,78			
Adjustement of expenses				518.708,09
Elimination carry over 16-17			518.708,09	
Carry over Old Workers	147.816,62			
Carry over ENPI	71.036,25			
Carry over NEW IPA	299.855,22			
Economic Outturn Account				0,00
		No earmarked operations		
Budget Outturn 2016			89.331,92	89.331,92
Outturn to reimburse to the EC		-89.331,92		-89.331,92
Prefinancing given				-38.739,96
Prefinancing paid 2016			8.635,04	
Prefinancing 2015 cleared 2016		-47.375,00		
Impact on fixed assets				-89.001,82
Purchase			86.234,48	
Depreciation		-175.236,30		
Reversal of accrual operations				1.323.594,75
Expenses		1.323.594,75		
Incomes				
Amounts paid C8				-3.729.102,83
Paid C8		-3.729.102,83		
Adjustement of expenses				2.698.407,96
Elimination carry over			3.941.209,81	
Accrued expenses 2016		-1.191.532,94		
Amounts payables 2016 with conforme aux faits		-71.844,85		
Amounts payables 2015 with conforme aux faits		20.575,94		
Cancellation unused C8			-145.493,28	-145.493,28
Economic Outturn Account		-3.960.253,15	3.979.917,97	**19.664,82**

2.4 CASH-FLOW TABLE (INDIRECT METHOD)

	2016	2015
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	19.664,82	390.584,09
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	7.731,65	10.443,45
Depreciation (tangible fixed assets) +	164.628,94	157.770,87
(Increase)/decrease in Short term Pre-financing	31.239,96	-32.375,00
(Increase)/decrease in Long term Receivables	0,00	-5.115,00
(Increase)/decrease in Short term Receivables	-957.819,93	-179.966,30
(Increase)/decrease in Receivables related to consolidated EU entities	0,00	43.564,19
Increase/(decrease) in Accounts payable	-71.285,37	129.396,90
Increase/(decrease) in Liabilities related to consolidated EU entities	-75.776,77	328.649,32
Net cash Flow from operating activities	-881.616,70	804.503,33

Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-86.234,48	-189.316,06
Proceeds from tangible and intangible fixed assets (+)	2.875,71	
Net cash flow from investing activities	-83.358,77	-189.316,06

Net increase/(decrease) in cash and cash equivalents	-964.975,47	615.187,27
Cash and cash equivalents at the beginning of the period	5.561.886,19	4.946.708,92
Cash and cash equivalents at the end of the period	4.596.910,72	5.561.886,19

Note: Bank interest generated.	2016	2015
	580,87	6.194,76

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 2015	2.752.874,83	390.584,09	3.143.458,92
Balance as of 1 January 2016	2.752.874,83	390.584,09	3.143.458,92
Allocation of the Economic Result of Previous Year	390.584,09	-390.584,09	0,00
Economic result of the year		19.664,82	19.664,82
Balance as of 31 December 2016	3.143.458,92	19.664,82	3.163.123,74

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	2016	2015
RAL - Commitments against appropriations not yet consumed	2.639.745,46	2.499.521,14
Operating lease	1.340.112,93	1.608.042,57
TOTAL	3.979.858,39	4.107.563,71

Operating lease	Charges paid during the year	Charges still to be paid			
		<1yearr	1-5 years	>5 years	Total charges to be paid
	A	B	C	D	E=B+C+D
Buildings	290.721,84	290.721,84	803.788,92	245.602,17	1.340.112,93

2.7 NOTES TO THE FINANCIAL STATEMENTS

2.7.1 A1: FIXED ASSETS.

Intangible fixed assets

2016	Total Computer Software
Gross carrying amounts 01.01.2015	190.494,82
Additions	348,80
Gross carrying amounts 31.12.2015	190.843,62
Accumulated amortization and impairment 01.01.2015	-170.053,23
Amortization	-7.731,65
Accumulated amortization and impairment 31.12.2015	-177.784,88
Net carrying amounts 31.12.2015	13.058,74

Tangible fixed assets

2016	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2015	375.507,41	427.091,65	629.750,61	490.663,01	39.339,86	1.962.352,54
Additions	0,00	1.192,96	64.077,55	20.615,17	0,00	85.885,68
Disposals		-32.605,68		-45.895,50		-78.501,18
Gross carrying amounts 31.12.2015	375.507,41	395.678,93	693.828,16	465.382,68	39.339,86	1.969.737,04
Accumulated amortization and impairment 01.01.2015	-87.772,65	-377.736,27	-504.643,16	-381.965,58	-17.089,33	-1.369.206,99
Depreciation	-48.637,77	-19.487,51	-68.126,01	-20.229,12	-8.148,53	-164.628,94
Disposals		32.605,68		43.019,79		75.625,47
Accumulated amortization and impairment 31.12.2015	-136.410,42	-364.618,10	-572.769,17	-359.174,91	-25.237,86	-1.458.210,46
Net carrying amounts 31.12.2015	239.096,99	31.060,83	121.058,99	106.207,77	14.102,00	511.526,58

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%	11/21 totally depreciated	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

	2016	2015
Guarantees given: cash guarantee for office in Brussels	9.315,00	9.315,00

2.7.3 A3: PREFINANCING GIVEN 2016

Item	Commitment	Payment number	Concept	LE Key List	Committed 2016	Pre-financing paid 2016	RAL 2016	Estimation expenses incurred by the final beneficiary in 2016
4900	5859	15.319	IPA WORKSHOP	6000232243	22.158,47	6.647,54	15.510,93	
3203	5870	15.423	MONITORING Q4 2016 UNDER FWC EUOSHA/2016/0002/L2	6000332235	3.975,00	1.987,50	1.987,50	3.975,00
TOTAL					26.133,47	8.635,04	17.498,43	3.975,00

2.7.4 A4: SUNDRY RECEIVABLES

	2016	2015
To be recovered to staff / agencies (HB 45202000/49970000)	13.131,44	31.987,40

2.7.5 A5: DEFERRED CHARGES

Insurances for 2017 paid end 2016

	2016	2015
Invoices 2017 paid end 2016	6.030,00	0,00

2.7.6 A6: ACCRUED INCOMES CONSOLIDATED ENTITIES

	2016	2015
Outstanding cost statements NEW IPA project	110.144,78	0,00
Outstanding cost statements delegation agreement Older Workers	1.852.183,38	1.058.705,18
Outstanding cost statements ENPI project	302.387,75	235.364.84
TOTAL	2.264.715,91	1.294.070,02

2.7.7 A7: CASH AND CASH EQUIVALENTS

The Agency held 2 bank accounts.

	2016	2015
Bank accounts	4.593.910,72	5.558.886,19 (1)
Petty cash	3.000,00	3.000,00
TOTAL	4.596.910,72	5.561.886,19

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

Credit quality of financial assets	
Counterparties with external credit rating	**4.596.910,72**
Prime and high grade	4.211.225,37
Upper medium grade	382.685,35
Non-investment grade	3.000,00

2.7.8 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"

	2016	2015
Pending invoices arrived during the year	72.671,71	20.575,94

2.7.9 L2: SUNDRY PAYABLES

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

	2016	2015
TOTAL	25.355,92	24.175,25

2.7.10 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.

	2016	2015
Outstanding cost statements for year N, to be arrived the year N+1, not covered by prefinancing (eligible expenses) – see note A3	1.987,50	0,00
Pending invoices, not arrived up to 31/12 of the year	1.156.230,84	1.292.032,75
Untaken annual leave	104.310,80	97.883,20
TOTAL	1.262.529,14	1.389.915,95

With consolidated entities:

	2016	2015
Translation Centre	26.887,00	24.062,00

2.7.11 L4: PRE-FINANCING RECEIVED FROM CONSOLIDATED EC ENTITIES

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

	2016	2015
Budget outturn (see table)	89.331,92	165.108,69
Older workers project	2.000.000,00	2.000.000,00
ENPI project	373.424,00	373.424,00
NEW IPA (2015/367-495)	410.000,00	410.000,00
TOTAL	2.872.755,92	2.948.532,69