European Agency for Safety and Health at Work

ACCOUNTS FOR 2017

INCLUDING THE BUDGETARY IMPLEMENTATION REPORT

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European Agency for Safety and Health at Work

CERTIFICATION TEXT FOR ANNUAL ACCOUNTS OF THE EU-OSHA

The annual accounts of the EU-OSHA for the year 2017 have been prepared in accordance with the title IX of the Financial Regulation applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods adopted by myself.

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, 3rd of May 2018

Juan Carlos del Campo Benito

Accounting Officer

Adopted on 8th of May 2018

Christa Sedlatschek

Director

European Agency for Safety and Health at Work

ACCOUNTS FOR 2017

INCLUDING THE BUDGETARY IMPLEMENTATION REPORT

Contents

European Agency for Safety and Health at Work

1 BUDGETARY IMPLEMENTATION REPORT FOR 2017

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.

European Agency for Safety and Health at Work

1.2 REVENUES

Revenue entered in the 2017 budget is shown in the table below.

	2017 Revenue entered in the budget	2017 Actual revenue
100/101/102 - European Commission subsidy	15.037.500,00	14.328.125,00
200 - Grant from the Basque Regional Government	40.000,00	40.000,00
202 - Grant from the Spanish Government	60.100,00	60.100,00
221 - "Older workers" project (earmarked)	147.816,62 (1)	0,00
222 – ENPI Project (earmarked)	71.036,25 (1)	0,00
223 – NEW IPA 367-495 (earmarked)	299.855,22 (1)	0,00
224- IPA II 2016 Programme (earmarked)	290.000,00	290.000,00
520 – Bank interest and others	p.m.	69,39
540 – Administrative incomes	p.m.	45.718,59
590 - Miscellaneous revenue	p.m.	18.397,61
Total	15.946.308,09	14.782.410,59

(1) Reinscription in the budget from 2016.

1.3 EXPENDITURES – GENERAL TABLE

	2016					2017					2017/2016	
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	5.645.100	5.450.668	96,6%	5.296.893	93,8%	5.665.100	5.642.875	99,6%	5.553.243	98,0%	103,2%	104,5%
2	1.379.950	1.373.038	99,5%	956.220	69,3%	1.434.310	1.434.175	100,0%	855.325	59,6%	100,5%	86,1%
3	8.158.750	7.799.897	95,6%	4.429.280	54,3%	8.038.190	7.459.712	92,8%	4.525.815	56,3%	97,1%	103,7%
Total	15.183.800	14.623.604	96,3%	10.682.394	70,4%	15.137.600	14.536.762	96,0%	10.934.383	72,2%	99,7%	102,7%

European Agency for Safety and Health at Work

1.4 BUDGET OUTURN ACCOUNT

	2017	2016
REVENUE		
Balancing Commission subsidy	14.328.125,00	14.462.775,00
Other subsidy from Commission (earmarked) (Phare, IPA,...)	290.000,00	0,00
Fee income	64.185,59	4.568,32
Other income	100.100,00	100.100,00
TOTAL REVENUE (a)	14.782.410,59	14.567.443,32
EXPENDITURE		
Title I:Staff		
Payments	5.553.243,24	5.296.893,10
Appropriations carried over	89.631,61	153.775,72
Title II: Administrative Expenses		
Payments	855.325,02	956.220,83
Appropriations carried over	578.850,19	416.817,77
Title III Operating Expenditure		
Payments	4.525.814,98	4.429.280,94
Appropriations carried over	2.933.897,09	3.370.616,32
Title IV Earmarked revenues		
Payments	228.429,26	970.645,89
Appropriations carried over	580.278,83	518.708,09
TOTAL EXPENDITURE (b)	15.345.470,22	16.112.958,66
RESULT FOR THE FINANCIAL YEAR (a-b)	-563.059,63	-1.545.515,34
Cancellation of unused payment appropriations carried over from previous year	194.467,98	145.493,28
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	518.708,09	1.489.353,98
Exchange differences for the year (gain +/loss -)		
BALANCE OF THE RESULT ACCOUNT FOR THE FINANCIAL YEAR	150.116,44	89.331,92
Balance year N-1	89.331,92	165.108,69
Positive balance from year N-1 reimbursed in year N to the Commission	-89.331,92	-165.108,69
Result used for determining amounts in general accounting	150.116,44	89.331,92
Commission subsidy - agency registers accrued revenue and Commission accrued expense	14.178.008,56	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	150.116,44	

European Agency for Safety and Health at Work

1.5 BUDGET 2017. AMENDING AND BUDGET TRANSFERS

Budget Item		Appropriations 2017			
Code	Description	Initial	Amendment 1	Transfers	Current
1100	Basic Salary	2.863.250		-99.600	2.763.650
1101	Family allowances	525.000		-20.500	504.500
1102	Expat+Foreign res. allow.	430.000		0	430.000
1103	Secretarial allowances	4.250		60	4.310
1112	Local staff	35.000		0	35.000
1113	Contract agents	1.185.000		-13.600	1.171.400
1120	Profess.training of staff	120.000		-11.000	109.000
1130	Insurance ag. sickness	136.000		9.500	145.500
1131	Insurance ag. accidents	22.000		-5.000	17.000
1132	Insurance ag. unemploy.	50.000		4.500	54.500
1140	Childbirth/death allow.	600		-60	540
1141	Travel exp. annual leave	55.000		1.000	56.000
1175	Interim Services	150.000		-10.000	140.000
1177	DG ADMIN admin. help	49.000		0	49.000
1178	Inter-agencies secretariat	1.000		600	1.600
1180	Misc exp staff recruitm.	12.000		33.500	45.500
1181	Travel expenses	1.500		1.500	3.000
1182	Inst, reset & transfer allow	12.000		23.500	35.500
1183	Removal expenses	7.000		12.600	19.600
1184	Temp daily subs allow.	12.500		8.000	20.500
1410	Medical service	15.000		6.000	21.000
1420	Other welfare serv.	4.000		4.000	8.000
1522	Trainees	15.000		15.000	30.000
1...	TOTAL T1 - Staff	5.705.100	0	-40.000	5.665.100
2000	Rent	344.760		-10.265	334.495
2010	Insurance	8.000		-1.970	6.030
2020	Water, gas, elect, heating	100.000	-10.000	-3.678	86.322
2030	Cleaning & maintenance	85.000	-15.000	-14.403	55.597
2040	Fitting-out of premises	20.000	0	58.218	78.218
2050	Security&Surv. Buildings	75.500	-21.000	-10.324	44.176
2100	IT operating expenditure	155.665	0	-11.137	144.528
2120	Serv. by IT external providers	298.335	0	10.915	309.250
2130	New & repl. Purchases	88.800	0	81.338	170.138
2210	Replacement purchases	25.650	0	17.741	43.391
2232	Vehicle upkeep, petrol	2.500	0	-959	1.541
2250	Public. & subscriptions	8.000	0	0	8.000
2300	Stationery & office supp.	11.000	0	6.125	17.125
2320	Bank charges	1.000	0	0	1.000
2330	Legal expenses	10.000	0	-4.750	5.250
2331	Audit services	26.000	-14.000	-854	11.146
2332	Other outsourced services	p.m.		27.572	27.572
2352	Internal catering serv.	6.500	0	-1.268	5.232
2400	Post. & deliv. charges	10.600	0	-4.900	5.700
2410	Teleph, telegraph, etc.	98.000	0	-18.401	79.599
2...	TOTAL T2 - Infrastructure	1.375.310	-60.000	119.000	1.434.310

Budget Item		Appropriations 2017			
Code	Description	Initial	Amendment 1	Transfers	Current
3010	Anticipating Change	198.650		-10.000	188.650
3020	Facts & figures	850.230		78.170	928.400
3030	Tools for OSH management	486.250		-137.170	349.080
3040	Raising awareness and communication	5.590.660		0	5.590.660
3050	Networking knowledge	310.750		0	310.750
3060	Networking	578.150		0	578.150
3100	Support to operational activities	102.500		-10.000	92.500
3...	TOTAL T3 - Operational expenditure	8.117.190	0	-79.000	8.038.190
	GRAND TOTAL	15.197.600	-60.000	0	15.137.600

1.6 TRANSFER OF APPROPIATIONS 2017

#	Ref.	Title	from to	item	Current appropriations	*Transfer*	New appropriations	Total transfer	*Transfer(s) between Titles* FR Check Art. 27 10% limit	*Cumulated amount*	%	Date of decision
TR/01/17	OSH.4455	Title 3	from	3030	486.250,00	*-64.120,00*	422.130,00	64.120,00	n/a	n/a	n/a	18/05/2017
			to	3020	850.230,00	*64.120,00*	914.350,00					

Justification : Higher than planned expenditure due to unforeseen complexity in development of visualization data for the activity "2.5. Cost and Benefit" (priority area 2, budget item 3020) implies a further need
in appropriations (EUR 64,120) available in priority area 3 (budget item 3030) due to postponement of procurements for the activity "3.1. OiRA" because of unexpected staff absence & cancellation of a procurement
process (poor quality in the bids received).

#	Ref.	Title	from to	item	Current appropriations	*Transfer*	New appropriations	Total transfer	FR Check Art. 27 10% limit	*Cumulated amount*	%	Date of decision
TR/02/17	OSH.4459	Title 1	from	1100	2.863.250,00	*-1.000,00*	2.862.250,00	1.000,00	n/a	n/a	n/a	29/05/2017
			to	1141	55.000,00	*1.000,00*	56.000,00					

Justification : Further appropriations (EUR 1,000) are necessary for covering fully the annual travel allowance to temporary staff of the Agency. The new total appropriations for budget item 1141 is EUR 56,000.

#	Ref.	Title	from to	item	Current appropriations	*Transfer*	New appropriations	Total transfer	FR Check Art. 27 10% limit	*Cumulated amount*	%	Date of decision
TR/03/17	OSH.4462	Title 1	from	1100	2.862.250,00	*-37.600,00*	2.824.650,00	37.600,00	n/a	n/a	n/a	20/06/2017
			to	1178	1.000,00	*600,00*	1.600,00					
				1183	7.000,00	*10.000,00*	17.000,00					
				1184	12.500,00	*12.000,00*	24.500,00					
				1522	15.000,00	*15.000,00*	30.000,00					

Justification : Mid-year review of staff related costs, arrival/departure of temporary agent staff and extended offer for traineeships in EU-OSHA lead to an adjustment of appropriations for related budget items :

"1178 - Inter-agencies secretariat" (+EUR 600), "1183 - Removal expenses" (+EUR 10,000), "1184 - Temporary daily subsistence allowances" (+EUR 12,000) & "Trainees" (+EUR 15,000) all covered by

"1100 - Basic salaries" (-EUR 37,600).

TR/04/17	OSH.4465	Title 1	from to	1100 1180 1410	2.824.650,00 12.000,00 15.000,00	*-22.000,00* *16.000,00* *6.000,00*	2.802.650,00 28.000,00 21.000,00	22.000,00	n/a	n/a	n/a	10/07/2017

Justification : Upcoming recruitment procedure for the position of Head of Resources (not originally foreseen in budget 2017) and management of medical issues in relation to invalidity procedure lead to an adjustment of appropriations for related items: "1180 - Miscellaneous expenditure on staff recruitment" (+EUR 16,000), "1410 - Medical service" (+EUR 6,000) both covered by "1100 - Basic salaries" (-EUR 22,000).

TR/05/17	OSH.4469	Title 1	from to	1175 1182	150.000,00 12.000,00	*-7.500,00* *7.500,00*	142.500,00 19.500,00	7.500,00	n/a	n/a	n/a	02/10/2017

Justification : Further appropriations (EUR 7,500) are necessary for covering fully the necessary installation allowances for unplanned staff turnover (e.g. end of services and new comers)The new total appropriations for budget item 1182 is EUR 19,500.

TR/06/17	OSH.4473	Title 3	from to	3030 3020	422.130,00 914.350,00	*-37.050,00* *37.050,00*	385.080,00 951.400,00	37.050,00	n/a	n/a	n/a	04/10/2017

Justification : Further appropriations (EUR 37,050) are necessary for the activity "2.4. Work Related Disease" (Priority area 2 - Facts and Figures in order to cover higher than anticipated costs relating to workshop logistics and reimbursement of participants. The re-allocation of appropriations between priority areas for the is made possible by having 2017 lower costs for the development of national tools (Priority area 3 and activity "Tools for OSH management")

TR/07/17	OSH.4476	Title 1	from to	1100 1131 1175 1180	2.802.650,00 22.000,00 142.500,00 28.000,00	*-10.000,00* *- 5.000,00* *- 2.500,00* *17.500,00*	2.792.650,00 17.000,00 140.000,00 45.500,00	17.500,00	n/a	n/a	n/a	24/10/2017

Justification : Further appropriations (EUR 17,500) are necessary for covering unforeseen recruitment procedures (i.e. assessment centre for procedure RSC-HoU).

The new total appropriations for budget item 1180 is EUR 45,500.

TR/08/17	OSH.4478	Title 2	from	2000	344.760,00	*-10.200,00*	334.560,00	27.600,00	n/a	n/a	n/a	27/11/2017
				2010	8.000,00	*- 1.400,00*	6.600,00					
				2020	90.000,00	*- 3.600,00*	86.400,00					
				2030	70.000,00	*-12.400,00*	57.600,00					
			to	2332	p.m.	*27.600,00*	27.600,00					

Justification : Further appropriations (EUR 27,600) are necessary for covering new contract for outsourced services in the field of facility management of the agency following signature of the framework contract EFCA/FRA/2017/04 applicable for the institutions European Fisheries Control Agency (VIGO), Fisheries Control Agency (VIGO), Fusion for Energy (Barcelona) and EU-OSHA (Bilbao)

TR/09/17	OSH.4480	Title 1	from	1101	525.000,00	*-20.500,00*	504.500,00	37.660,00	n/a	n/a	n/a	04/12/2017
				1113	1.185.000,00	*-13.600,00*	1.171.400,00					
				1140	600,00	*- 60,00*	540,00					
				1184	24.500,00	*- 4.000,00*	20.500,00					
				1103	4.250,00	*60,00*	4.310,00					
				1130	136.000,00	*9.000,00*	145.000,00					
				1132	50.000,00	*4.500,00*	54.500,00					
				1181	1.500,00	*1.500,00*	3.000,00					
				1182	19.500,00	*16.000,00*	35.500,00					
				1183	17.000,00	*2.600,00*	19.600,00					
			to	1420	4.000,00	*4.000,00*	8.000,00					

Justification: Final indexation for basic salaries and salary weighting factor for 2018 have been communicated by the European commission.
. They make possible to definitively identify availability and needs of appropriations for staff expenditure until the end of the financial year. The transfer TR/09/17 is therefore to cover all EU-OSHA obligations to staff regarding the payroll of December (+34,160) and allocate more appropriations

to "1420 - Other welfare expenditure" in order to cover the external expert for confidential counsellors related costs (+ EUR 4,000).

TR/10/17	OSH.4487	Title 1	from	1100	2.792.650,00	*-29.000,00*	2.763.650,00	163.500,00	yes	-29.000,00	-1,0%	12/12/2017
				1120	120.000,00	*-11.000,00*	109.000,00		yes	11.000,00	-9,2%	
		Title 2		2030	57.600,00	*- 2.000,00*	55.600,00					
				2050	54.500,00	*- 7.000,00*	47.500,00					
				2100	155.665,00	*- 9.000,00*	146.665,00					
				2330	10.000,00	*- 4.500,00*	5.500,00					
				2400	10.600,00	*- 4.000,00*	6.600,00					
				2410	98.000,00	*-18.000,00*	80.000,00					
		Title 3		3010	198.650,00	*-10.000,00*	188.650,00		yes	-10.000,00	-5,0%	
				3020	951.400,00	*-23.000,00*	928.400,00		yes	-23.000,00	-2,7%	
				3030	385.080,00	*-36.000,00*	349.080,00		yes	-36.000,00	-7,4%	
				3100	102.500,00	*-10.000,00*	92.500,00		yes	- 10.000,00	-9,8%	
			to	2040	20.000,00	*60.000,00*	80.000,00					
				2120	298.335,00	*11.000,00*	309.335,00					
				2130	88.800,00	*83.000,00*	171.800,00					
				2210	25.650,00	*9.500,00*	35.150,00					

Justification : Please refer to the annexes of the Decision 2017/49 in order to have detailed justification and calculation of the percentage (maximum 10%) applicable to the transfer(s)

between titles of agency's budget (article 27 of EU-OSHA Financial Regulation)

TR/11/17	OSH.4513	Title 2	from	2000	334.560,00	*- 65,06*	334.494,94	14.365,06	n/a			21/12/2017
				2010	6.600,00	*-570,00*	6.030,00					
				2020	86.400,00	*- 77,79*	86.322,21					
				2030	55.600,00	*-2,85*	55.597,15					
				2040	80.000,00	*-1.781,99*	78.218,01					
				2050	47.500,00	*-3.323,94*	44.176,06					
				2100	146.665,00	*-2.136,65*	144.528,35					
				2120	309.335,00	*-85,15*	309.249,85					
				2130	171.800,00	*-1.661,57*	70.138,43					
				2232	2.500,00	*-959,17*	1.540,83					

				2330	5.500,00	*-250,00*	5.250,00					
				2331	12.000,00	*-854,00*	11.146,00					
				2332	27.600,00	*-27,60*	27.572,40					
				2352	6.500,00	*-1.268,48*	5.231,52					
				2400	6.600,00	*-900,00*	5.700,00					
				2410	80.000,00	*-400,81*	79.599,19					
				2210	35.150,00	*8.240,51*	43.390,51					
				2300	11.000,00	*6.124,55*	17.124,55					

Justification : Please refer to the annex of the Decision 2017/50 in order to have detailed justification.

TOTAL TRANSFERS 2017	**429.895,06**	**429.895,06**

1.7 BUDGETARY IMPLEMENTATION - CURRENT APPROPRIATIONS (C1)

Item	Heading	Final credits	Committed	% Committed (2/1)	Paid	% Paid (5/4)	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	2.763.650,00	2.762.472,50	99,96 %	2.762.472,50	99,96 %	0,00	0,00 %	1.177,50	0,04 %
A-1101	FAMILY ALLOWANCES	504.500,00	504.247,63	99,95 %	504.247,63	99,95 %	0,00	0,00 %	252,37	0,05 %
A-1102	EXPATRIATION AND FOREIGN-RESIDENCE ALLOWANCES	430.000,00	426.609,05	99,21 %	426.609,05	99,21 %	0,00	0,00 %	3.390,95	0,79 %
A-1103	SECRETARIAL ALLOWANCES	4.310,00	4.305,36	99,89 %	4.305,36	99,89 %	0,00	0,00 %	4,64	0,11 %
A-1112	LOCAL STAFF	35.000,00	32.849,74	93,86 %	32.849,74	93,86 %	0,00	0,00 %	2.150,26	6,14 %
A-1113	CONTRACT AGENTS	1.171.400,00	1.169.510,98	99,84 %	1.169.510,98	99,84 %	0,00	0,00 %	1.889,02	0,16 %
A-1120	PROFESSIONAL TRAINING OF STAFF	109.000,00	102.278,32	93,83 %	73.633,09	67,55 %	28.645,23	26,28 %	6.721,68	6,17 %
A-1130	INSURANCE AGAINST SICKNESS	145.500,00	145.338,41	99,89 %	145.338,41	99,89 %	0,00	0,00 %	161,59	0,11 %

Item	Heading	Final credits	Committed	% Committed (2/1)	Paid	% Paid (5/4)	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-1131	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL	17.000,00	16.306,08	95,92 %	16.306,08	95,92 %	0,00	0,00 %	693,92	4,08 %
A-1132	INSURANCE AGAINST UNEMPLOYMENT	54.500,00	54.409,08	99,83 %	54.409,08	99,83 %	0,00	0,00 %	90,92	0,17 %
A-1140	CHILDBIRTH AND DEATH ALLOWANCES AND GRANTS	540,00		0,00 %				0,00 %	540,00	100,00 %
A-1141	TRAVEL EXPENSES FOR ANNUAL LEAVE	56.000,00	55.897,74	99,82 %	55.897,74	99,82 %	0,00	0,00 %	102,26	0,18 %
A-1175	INTERIM SERVICES	140.000,00	139.790,63	99,85 %	129.342,15	92,39 %	10.448,48	7,46 %	209,37	0,15 %
A-1177	PMO ADMINISTRATIVE HELP	49.000,00	49.000,00	100,00 %	47.297,25	96,53 %	1.702,75	3,48 %	0,00	0,00 %
A-1178	INTERAGENCIES SECRETARIAT	1.600,00	1.600,00	100,00 %	818,00	51,13 %	782,00	48,88 %	0,00	0,00 %
A-1180	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	45.500,00	45.500,00	100,00 %	12.136,85	26,67 %	33.363,15	73,33 %	0,00	0,00 %
A-1181	TRAVEL EXPENSES	3.000,00	2.954,29	98,48 %	2.954,29	98,48 %	0,00	0,00 %	45,71	1,52 %
A-1182	INSTALLATION RESETTLEMENT AND TRANSFER ALLOW	35.500,00	35.442,53	99,84 %	35.442,53	99,84 %	0,00	0,00 %	57,47	0,16 %

Item	Heading	Final credits	Committed	% Committed (2/1)	Paid	% Paid (5/4)	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-1183	REMOVAL EXPENSES	19.600,00	19.549,40	99,74 %	19.549,40	99,74 %	0,00	0,00 %	50,60	0,26 %
A-1184	TEMPORARY DAILY SUBSISTENCE ALLOWANCES	20.500,00	19.720,76	96,20 %	19.720,76	96,20 %	0,00	0,00 %	779,24	3,80 %
A-1410	MEDICAL SERVICE	21.000,00	20.571,51	97,96 %	8.072,52	38,44 %	12.498,99	59,52 %	428,49	2,04 %
A-1420	OTHER WELFARE EXPENDITURE	8.000,00	6.961,07	87,01 %	4.770,06	59,63 %	2.191,01	27,39 %	1.038,93	12,99 %
A-1522	TRAINEES	30.000,00	27.559,77	91,87 %	27.559,77	91,87 %	0,00	0,00 %	2.440,23	8,13 %
TOTAL TITLE I		**5.665.100,00**	**5.642.874,85**	**99,61%**	**5.553.243,24**	**98,03%**	**89.631,61**	**1,58%**	**22.225,15**	**0,39%**
A-2000	RENT	334.494,94	334.494,94	100,00 %	320.509,53	95,82 %	13.985,41	4,18 %	0,00	0,00 %
A-2010	INSURANCE	6.030,00	6.030,00	100,00 %	6.030,00	100,00 %	0,00	0,00 %	0,00	0,00 %
A-2020	WATER GAS ELECTRICITY AND HEATING	86.322,21	86.322,21	100,00 %	79.536,73	92,14 %	6.785,48	7,86 %	0,00	0,00 %
A-2030	CLEANING AND MAINTENANCE	55.597,15	55.597,15	100,00 %	13.706,28	24,65 %	41.890,87	75,35 %	0,00	0,00 %
A-2040	FITTING-OUT OF PREMISES	78.218,01	78.218,01	100,00 %	9.068,02	11,59 %	69.149,99	88,41 %	0,00	0,00 %

Item	Heading	Final credits	Committed	% Committed (2/1)	Paid	% Paid (5/4)	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-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	44.176,06	44.176,06	100,00 %	39.754,93	89,99 %	4.421,13	10,01 %	0,00	0,00 %
A-2100	I.T. OPERATING EXPENDITURE	144.528,35	144.528,35	100,00 %	126.040,30	87,21 %	18.488,05	12,79 %	0,00	0,00 %
A-2120	SERVICES PROVIDED BY I.T. STAFF	309.249,85	309.249,85	100,00 %	186.295,95	60,24 %	122.953,90	39,76 %	0,00	0,00 %
A-2130	NEW AND REPLACEMENT PURCHASES	170.138,43	170.138,43	100,00 %	10.684,86	6,28 %	159.453,57	93,72 %	0,00	0,00 %
A-2210	NEW AND REPLACEMENT FURNITURE PURCHASES FURN	43.390,51	43.390,51	100,00 %			43.390,51	100,00 %	0,00	0,00 %
A-2232	VEHICLE UPKEEP PETROL AND HIRING MEANS OF TRANSP	1.540,83	1.540,83	100,00 %	1.217,32	79,00 %	323,51	21,00 %	0,00	0,00 %
A-2250	PUBLICATIONS AND SUBSCRIPTIONS	8.000,00	8.000,00	100,00 %	5.949,66	74,37 %	2.050,34	25,63 %	0,00	0,00 %
A-2300	STATIONERY AND OFFICE SUPPLIES	17.124,55	17.018,45	99,38 %	4.161,77	24,30 %	12.856,68	75,08 %	106,10	0,62 %
A-2320	BANK CHARGES	1.000,00	1.000,00	100,00 %	655,33	65,53 %	344,67	34,47 %	0,00	0,00 %
A-2330	LEGAL EXPENSES	5.250,00	5.250,00	100,00 %	2.887,50	55,00 %	2.362,50	45,00 %	0,00	0,00 %

Item	Heading	Final credits	Committed	% Committed (2/1)	Paid	% Paid (5/4)	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-2331	AUDIT SERVICES	11.146,00	11.146,00	100,00 %			11.146,00	100,00 %	0,00	0,00 %
A-2332	OTHER OUTSOURCED SERVICES	27.572,40	27.572,40	100,00 %			27.572,40	100,00 %	0,00	0,00 %
A-2352	INTERNAL CATERING EXPENSES	5.231,52	5.231,52	100,00 %	4.835,16	92,42 %	396,36	7,58 %	0,00	0,00 %
A-2400	POSTAGE AND DELIVERY CHARGES	5.700,00	5.671,31	99,50 %	4.173,36	73,22 %	1.497,95	26,28 %	28,69	0,50 %
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	79.599,19	79.599,19	100,00 %	39.818,32	50,02 %	39.780,87	49,98 %	0,00	0,00 %
TOTAL TITLE II		**1.434.310,00**	**1.434.175,21**	**99,99%**	**855.325,02**	**59,63%**	**578.850,19**	**40,36%**	**134,79**	**0,01%**
B3-010	ANTICIPATING CHANGE	188.650,00	75.040,50	39,78 %	42.241,80	22,39 %	32.798,70	17,39 %	113.609,50	60,22 %
B3-020	FACT & FIGURES	928.400,00	909.092,07	97,92 %	482.747,67	52,00 %	426.344,40	45,92 %	19.307,93	2,08 %
B3-030	TOOLS FOR OSH MANAGEMENT	349.080,00	217.390,67	62,28 %	132.451,61	37,94 %	84.939,06	24,33 %	131.689,33	37,72 %
B3-040	RAISING AWARENESS AND COMMUNICATION	5.590.660,00	5.476.053,37	97,95 %	3.493.023,41	62,48 %	1.983.029,96	35,47 %	114.606,63	2,05 %

Item	Heading	Final credits	Committed	% Committed (2/1)	Paid	% Paid (5/4)	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
B3-050	NETWORKING KNOWELEDGE	310.750,00	214.724,28	69,10 %	57.837,89	18,61 %	156.886,39	50,49 %	96.025,72	30,90 %
B3-060	NETWORKING	578.150,00	492.644,06	85,21 %	281.215,57	48,64 %	211.428,49	36,57 %	85.505,94	14,79 %
B3-100	SUPPORT TO OPERATIONAL ACTIVITIES	92.500,00	74.767,12	80,83 %	36.297,03	39,24 %	38.470,09	41,59 %	17.732,88	19,17 %
TOTAL TITLE III		**8.038.190,00**	**7.459.712,07**	**92,80%**	**4.525.814,98**	**56,30%**	**2.933.897,09**	**36,50%**	**578.477,93**	**7,20%**
TOTAL C1		**15.137.600,00**	**14.536.762,13**	**96,03 %**	**10.934.383,24**	**72,23 %**	**3.602.378,89**	**23,80 %**	**600.837,87**	**3,97 %**

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	107.309,04	72.167,55	67,25 %	35.141,49	32,75 %
A-1175	INTERIM SERVICES	27.555,37	27.498,49	99,79 %	56,88	0,21 %
A-1177	PMO ADMINISTRATIVE HELP	2.306,60			2.306,60	100,00 %
A-1178	INTERAGENCIES SECRETARIAT	1.000,00	657,50	65,75 %	342,50	34,25 %
A-1180	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	369,14			369,14	100,00 %
A-1410	MEDICAL SERVICE	11.588,27	7.570,44	65,33 %	4.017,83	34,67 %
A-1420	OTHER WELFARE EXPENDITURE	3.647,30	2.832,85	77,67 %	814,45	22,33 %
TITLE I		**153.775,72**	**110.726,83**	**72,01%**	**43.048,89**	**27,99%**
A-2000	RENT	7.944,95	6.876,02	86,55 %	1.068,93	13,45 %
A-2020	WATER GAS ELECTRICITY AND HEATING	4.975,66	3.835,42	77,08 %	1.140,24	22,92 %
A-2030	CLEANING AND MAINTENANCE	49.551,74	46.469,64	93,78 %	3.082,10	6,22 %
A-2040	FITTING-OUT OF PREMISES	9.888,43	9.888,43	100,00 %	0,00	0,00 %
A-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	19.423,00	19.423,00	100,00 %	0,00	0,00 %
A-2100	I.T. OPERATING EXPENDITURE	30.854,36	29.971,11	97,14 %	883,25	2,86 %
A-2120	SERVICES PROVIDED BY I.T. STAFF	141.690,95	141.687,87	100,00 %	3,08	0,00 %
A-2130	NEW AND REPLACEMENT PURCHASES	84.117,12	83.722,10	99,53 %	395,02	0,47 %
A-2210	NEW AND REPLACEMENT FURNITURE PURCHASES FURN	2.071,70	2.071,70	100,00 %	0,00	0,00 %
A-2232	VEHICLE UPKEEP PETROL AND HIRING MEANS OF TRANSP	945,01	945,01	100,00 %	0,00	0,00 %
A-2250	PUBLICATIONS AND SUBSCRIPTIONS	1.392,13	1.004,48	72,15 %	387,65	27,85 %
A-2300	STATIONERY AND OFFICE SUPPLIES	1.626,18	1.511,97	92,98 %	114,21	7,02 %
A-2330	LEGAL EXPENSES	6.392,50	3.600,00	56,32 %	2.792,50	43,68 %
A-2331	AUDIT SERVICES	16.718,00	16.718,00	100,00 %	0,00	0,00 %
A-2352	INTERNAL CATERING EXPENSES	688,94	334,55	48,56 %	354,39	51,44 %
A-2400	POSTAGE AND DELIVERY CHARGES	1.772,70	1.602,57	90,40 %	170,13	9,60 %
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	36.764,40	29.057,78	79,04 %	7.706,62	20,96 %
TITLE II		**416.817,77**	**398.719,65**	**95,66%**	**18.098,12**	**4,34%**
B3-203	COMMUNICATION, CAMPAIGN AND PROMOTION	937.684,76	928.662,09	99,04 %	9.022,67	0,96 %
B3-209	MISSION EXPENSES	14.073,95	2.012,52	14,30 %	12.061,43	85,70 %
B3-300	NETWORKING AND COORDINATION	289.024,94	254.599,91	88,09 %	34.425,03	11,91 %
B3-304	TRANSLATION OF STUDIES, REPORTS AND WORKING DOCUMENTS	237.571,80	236.160,00	99,41 %	1.411,80	0,59 %
B3-309	MISSION EXPENSES	32.098,75	8.248,33	25,70 %	23.850,42	74,30 %
B3-400	PREVENTION AND RESEARCH INFORMATION	1.840.888,34	1.802.305,52	97,90 %	38.582,82	2,10 %
B3-409	MISSION EXPENSES	19.273,78	5.306,98	27,53 %	13.966,80	72,47 %
TITLE III		**3.370.616,32**	**3.237.295,35**	**96,04%**	**133.320,97**	**3,96%**
TOTAL C8		**3.941.209,81**	**3.746.741,83**	**95,07 %**	**194.467,98**	**4,93 %**

1.9 BUDGETARY IMPLEMENTATION - EARMARKED REVENUES (R0)

Item	Heading	Credit		Committed	Paid							Carry forward comm. to 2018	Carry over credits to 2018
		Total	2017	2017	2013	2014	2015	2016	2017	Total	%		
		1	2	3	4	5	6	7	8	9=4+...+8	10=9/1	10=3-8	11=2-3
B- 4100	IPA II 2016 PROGRAM M,	290.000,00	290.000,00	130.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,0 %	130.000,00	160.000,00
B- 4700	OLDER WORKERS	2.000.000,00	147.816,62	47.860,00	2.487,85	653.671,47	402.545,86	793.478,20	47.860,00	1.900.043,38	95,0 %	0,00	0,00(1)
B- 4800	ENPI	373.424,00	71.036,25	0,00	0,00	75.499,07	159.865,77	67.022,91	0,00	302.387,75	80,9 %	0,00	0,00(1)
B- 4900	NEW IPA 2015/367-495	410.000,00	299.855,22	248.665,80	0,00	0,00	0,00	110.144,78	180.569,26	290.714,04	70,9 %	68.096,54	51.189,42
Total R0		3.073.424,00	808.708,09	426.525,80	2.487,85	729.170,54	562.411,63	970.645,89	228.429,26	2.493.145,17	81,1 %	198.096,54	211.189,42

(1) No carry over, as the life of the project is finalized before the end of 2017

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 accounting 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:

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.

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.

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

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.

European Agency for Safety and Health at Work

2.1 BALANCE SHEET

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

	Annexe n°	2017	2016	Variation
ASSETS				
A. NON CURRENT ASSETS				
Intangible assets		**9.092,22**	**13.058,74**	**-3.966,52**
Property, plant and equipment	**A1**	**377.677,44**	**511.526,58**	**-133.849,14**
Land and buildings		198.030,62	239.096,99	-41.066,37
Plant and equipment		12.098,22	31.060,83	-18.962,61
Computer hardware		74.397,71	121.058,99	-46.661,28
Furniture and vehicles		87.175,16	106.207,77	-19.032,61
Other fixtures and fittings		5.975,73	14.102,00	-8.126,27
Long-term receivables	**A2**	**9.315,00**	**9.315,00**	**0,00**
TOTAL NON CURRENT ASSETS		**396.084,66**	**533.900,32**	**-137.816,66**
B. CURRENT ASSETS				
Short-term pre-financing	**A3**	**109.494,64**	**8.635,04**	**100.859,60**
Short-term receivables		**2.518.740,13**	**2.283.877,35**	**234.862,78**
Sundry receivables	A4	18.766,47	13.131,44	5.635,03
Deferred charges	A5	6.030,00	6.030,00	0,00
Accrued income with consolidated EU entities	A6	2.493.145,17	2.264.715,91	228.429,26
Short term receivables with consolidated EU entities	A7	798,49	0,00	798,49
Cash and cash equivalents	**A8**	**4.361.704,54**	**4.596.910,72**	**-235.206,18**
TOTAL CURRENT ASSETS		**6.989.939,31**	**6.889.423,11**	**100.516,20**
TOTAL		**7.386.023,97**	**7.423.323,43**	**-37.299,46**
LIABILITIES				
A. NET ASSETS				
Accumulated surplus/deficit		3.163.123,74	3.143.458,92	19.664,82
Economic outturn for the year - profit+/loss-		-725.322,27	19.664,82	-744.987,09
TOTAL NET ASSETS		**2.437.801,47**	**3.163.123,74**	**-725.322,27**
B. CURRENT LIABILITIES				
Accounts payable		**4.973.222,50**	**4.260.199,69**	**713.022,81**
Current payables	L1	11.929,74	72.671,71	-60.741,97
Sundry payables	L2	7.991,39	25.355,92	-17.364,53
Accrued charges		1.591.829,54	1.262.529,14	329.300,40
Accrued charges with consolidated EU entities	L3	107.037,00	26.887,00	80.150,00
Pre-financing received from consolidated EU entities	L4	3.223.540,44	2.872.755,92	350.784,52
Other accounts payable against consolidated EU entities	L5	5.894,39	0,00	5.894,39
TOTAL CURRENT LIABILITIES		**4.948.222,50**	**4.260.199,69**	**688.022,81**
TOTAL		**7.386.023,97**	**7.423.323,43**	**-37.299,46**

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"

	2017	2016	Variation
Revenues from administrative operations	64.116,20	3.772,58	60.343,62
Other operating revenue	14.506.607,21	15.444.403,84	-937.796,63
TOTAL OPERATING REVENUE	**14.570.723,41**	**15.448.176,42**	**-877.453,01**
Administrative expenses	**-7.275.590,27**	**-6.950.089,34**	**-325.500,93**
All Staff expenses	-5.350.747,48	-5.101.317,01	-249.430,47
Fixed asset related expenses	-160.632,98	-175.236,30	14.603,32
Other administrative expenses	-1.764.209,81	-1.673.536,03	-90.573,78
Other operational expenses	**-8.020.455,41**	**-8.478.636,45**	**458.181,04**
TOTAL OPERATING EXPENSES	**-15.296.045,68**	**-15.428.725,79**	**132.680,11**
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	**-750.322,27**	**19.450,63**	**-769.772,90**
Financial revenues	0,00	580,87	-580,87
Financial expenses	0,00	-366,68	366,68
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	**0,00**	**214,19**	**-214,19**
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	**-725.322,27**	**19.664,82**	**-744.987,09**
ECONOMIC OUTTURN FOR THE YEAR	**-725.322,27**	**19.664,82**	**-744.987,09**

Ventilation of the operational incomes

Concept	*2017*	*2016*
Subvention Commission	14.178.008,56	14.373.443,08
Grants Spanish authorities	100.100,00	100.100,00
Accrued incomes new IPA 2015/367-495	180.569,26	110.144,78
Accrued incomes project Older Workers	47.860,00	793.478,20
Accrued incomes project ENPI	0,00	67.022,91
Other operational incomes	69,39	214,87
TOTAL	**14.506.607,21**	**15.444.403,84**

2.2 BUDGETARY VERSUS ECONOMIC OUTTURN: COMPARISON

		Items included in economic, but not in budgetary outturn	Items included in budgetary, but not in economic outturn	TOTAL
Earnmarked (RO) operations				
Project Old Workers				**-99.956,62**
Prefinancing received	-2.000.000,00		-99.956,62	
Outstanding cost statements	1.900.043,38			
Project ENPI				**-71.036,25**
Prefinancing received	-373.424,00		-71.036,25	
Outstanding cost statements	302.387,75			
New IPA 2015/267				**-119.285,96**
Prefinancing received	-410.000,00		-119.285,96	
Outstanding cost statements	290.714,04			
IPA II 2016 programme				**-290.000,00**
Prefinancing received	-290.000,00		-290.000,00	
Adjustement of expenses				**580.278,83**
Elimination carry over 17-18			580.278,83	
Pending reimbursement EC Old Workers	99.956,62			
Pending reimbursement EC ENPI	71.036,25			
Carry forward New IPA 2015/267	68.096,54			
Carry over New IPA 2015/267	51.189,42			
Carry forward New IPA II 2016 programme	130.000,00			
Carry over New IPA II 2016 programme	160.000,00			
Economic Outturn Account				**0,00**
No earnmarked operations				
Budget Outturn 2017			150.116,44	**150.116,44**
Outturn to reimburse to the EC		-150.116,44		**-150.116,44**
Prefinancing given				**100.859,60**
Prefinancing paid 2017			109.494,64	
Prefinancing 2016 cleared 2017		-8.635,04		
Impact on fixed assets				**-137.815,67**
Purchase			22.817,32	
Depreciation		-160.632,99		
Reversal of accrual operations				**1.185.105,34**
Expenses		1.185.105,34		
Amounts paid C8				**-3.746.741,83**
Paid C8		-3.746.741,83		
Adjustement of expenses				**2.067.738,26**
Elimination carry forward			3.602.378,89	
Accrued expenses 2017		-1.594.555,74		
Amounts payables 2017 with conforme aux faits		-11.929,74		
Amounts payables 2016 with conforme aux faits		71.844,85		
Cancellation unused C8			-194.467,98	**-194.467,98**
Delta not explained				**0,01**
Economic Outturn Account		-4.415.661,59	3.690.339,31	**-725.322,27**

European Agency for Safety and Health at Work

2.3 CASH-FLOW TABLE (INDIRECT METHOD)

	2017	2016
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	-725.322.27	19.664,82
Operating activities Adjustments		
Amortization (intangible fixed assets) +	7.094,02	7.731,65
Depreciation (tangible fixed assets) +	153.538,96	164.628,94
(Increase)/decrease in Short term Pre-financing	-100.859,60	31.239,96
(Increase)/decrease in Short term Receivables	-234.064,29	-957.819,93
(Increase)/decrease in Receivables related to consolidated EU entities	-798,49	0,00
Increase/(decrease) in Accounts payable	331.343,90	-71.285,37
Increase/(decrease) in Liabilities related to consolidated EU entities	356.678,91	-75.776,77
Net cash Flow from operating activities	-212.388,86	-881.616,70

Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-22.817,32	-86.234,48
Proceeds from tangible and intangible fixed assets (+)	0,00	2.875,71
Net cash flow from investing activities	-22.817,32	-83.358,77

Net increase/(decrease) in cash and cash equivalents	-235.206,18	-964.975,47
Cash and cash equivalents at the beginning of the period	4.596.910,72	5.561.886,19
Cash and cash equivalents at the end of the period	4.361.704,54	4.596.910,72

2.4 STATEMENT OF CHANGES ON NET ASSETS

Net assets	Accumulated Surplus (+) / Deficit (-)	Economic result of the year	Net assets (total)
Balance as of 31 December 2016	3.143.458,92	19.664,82	3.163.123,74
Balance as of 1 January 2017	3.143.458,92	19.664,82	3.163.123,74
Allocation of the Economic Result of Previous Year	19.664,82	-19.664,82	0,00
Economic result of the year		-725.322,27	-725.322,27
Balance as of 31 December 2017	3.163.123,74	-725.322,27	2.437.801,47

2.5 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	2017	2016
RAL - Commitments against appropriations not yet consumed	1.991.600,86	2.639.745,46
Operating lease	1.109.529,86	1.340.112,93
TOTAL	3.100.130,72	3.979.858,39

Operating lease	Charges still to be paid			
	<1year	1-5 years	>5 years	Total charges to be paid
Buildings	307.859,06	801.670,80	0,00	1.109.529,86

2.6 NOTES TO THE FINANCIAL STATEMENTS

2.6.1 A1: FIXED ASSETS.

Intangible fixed assets

	Total Computer Software
Gross carrying amounts 31.12.2016	190.843,62
Additions	3.127,50
Gross carrying amounts 31.12.2017	193.971,12
Accumulated amortization and impairment 31.12.2016	-177.784,88
Amortization	-7.094,02
Accumulated amortization and impairment 31.12.2017	-184.878,90
Net carrying amounts 31.12.2017	9.092,22

Tangible fixed assets

	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 31.12.2016	375.507,41	395.678,93	693.828,16	465.382,68	39.339,86	1.969.737,04
Additions	7.600,00		12.089,82			19.689,82
Disposals						
Gross carrying amounts 31.12.2017	383.107,41	395.678,93	705.917,98	465.382,68	39.339,86	1.989.426,86
Accumulated amortization and impairment 31.12.2016	-136.410,42	-364.618,10	-572.769,17	-359.174,91	-25.237,86	-1.458.210,46
Depreciation	-48.666,37	-18.962,61	-58.751,10	-19.032,61	-8.126,27	-153.538,96
Disposals						
Accumulated amortization and impairment 31.12.2017	-185.076,79	-383.580,71	-631.520,27	-378.207,52	-33.364,13	-1.611.749,42
Net carrying amounts 31.12.2017	198.030,62	12.098,22	74.397,71	87.175,16	5.975,73	377.677,44

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%	November 2021 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%	

2.6.2 *A2: LONG TERM RECEIVABLES*

Amounts paid in concept of guarantees

	2017	2016
Guarantees given: cash guarantee for office in Brussels	9.315,00	9.315,00

2.6.3 A3: PREFINANCING GIVEN 2017

Item	Commitment	Payment number	Concept	LE Key List	Committed 2017	Pre-financing paid 2017	RAL 2017	Estimation expenses incurred by the final beneficiary in 2017
B-3040	6059	15971	MEDIA MONITORING 2017 - EUOSHA/2016/0002/L2/02 UNDER FWC	6000332235	15.900,00	7.950,00	7.950,00	15.900,00
B-3040	6125	16881	EUOSHA/2017/0002/L1/1 MEDIA DATABASE & DISTRIBUTION MARCH-DEC 2017 UNDER FWC	6000263606	10.704,17	5.352,08	5.352,09	10.704,17
B-3020	6336	17030	SC 63 - WORKSHOP BIO AGENTS - NL - 10/10/2017- UNDER FWC		12.787,23	3.836,17	8.951,06	12.787,23
B-3020	6374	17125	SC 65 - WORKSHOP SENTINEL ALERT - LEUVEN - 31/01/2018 - UNDER FWC	6000232243	11.436,32	3.430,90	8.005,42	1.715,00
B-3060	6393	17311	SC 66 - BOARD MEETING 01-2018 - BILBAO - UNDER FWC		80.757,44	24.227,23	56.530,21	12.114,00
B-3040	6442	17457	EU-OSHA/CPU/2015/T2/ - 14/2017 - HWC 18-19 MATERIAL - UNDER FWC	6000054993	223.050,00	55.762,50	167.287,50	22.305,00
B-3040	6451	17466	SC EUOSHA/2017/0033/L2/2 - HWC KICK OFF MEETING 20/21 FEB 2018 IN BILBAO	6000358476	44.678,81	8.935,76	35.743,05	10.000,00
TOTAL					399.313,97	109.494,64	289.819,33	85.525,40

2.6.4 A4: SUNDRY RECEIVABLES

	2017	2016
To be recovered to staff / agencies (HB 40007000/45311000/45202000/49970000)	18.766,47	13.131,44

2.6.5 A5: DEFERRED CHARGES

	2017	2016
Insurance 2018 paid end 2017	6.030,00	6.030,00

2.6.6 A6: ACCRUED INCOMES CONSOLIDATED ENTITIES

	2017	2016
Outstanding cost statements NEW IPA project	290.714,04	110.144,78
Outstanding cost statements delegation agreement Older Workers	1.900.043,38	1.852.183,38
Outstanding cost statements ENPI project	302.387,75	302.387,75
TOTAL	2.493.145,17	2.264.715,91

2.6.7 A7: SHORT TERM RECEIVABLES WITH CONSOLIDATED ENTITIES

	2017	2016
GNSS Agency	769,95	0,00
EASO Agency	28,54	0,00
TOTAL	**798,49**	**0,00**

2.6.8 A8: CASH AND CASH EQUIVALENTS

The Agency held 2 bank accounts.

	2017	2016
Bank accounts	4.360.952,80	4.593.910,72
Petty cash	751,74	3.000,00
TOTAL	4.361.704,54	4.596.910,72

Credit quality of financial assets	
Counterparties with external credit rating	
Prime and high grade	4.142.772,14
Upper medium grade	218.180,66
Non-investment grade	751.74

2.6.9 L1: CURRENT PAYABLES

The amounts correspond to pending invoices arrived in 2017 and pending of payment at the year end, with the "conforme aux faits"

	2017	2016
Pending invoices arrived during the year	11.929,74	72.671,71

2.6.10 L2: SUNDRY PAYABLES

The amount corresponds to miscellaneous amounts concerning staff (HB accounts 45202000, 45290000, 45493000, 49291000)

	2017	2016
TOTAL	7.991,39	25.355,92

2.6.11 L3: DEFERRALS AND ACCRUALS

This amount corresponds to pending amounts owed, whose invoices are not in payables. Also the estimated expenses of pre-financing given (See note A3) are included.

	2017	2016
Outstanding cost statements for year N, to be arrived the year N+1, not covered by prefinancing (eligible expenses) – see note A3	85.525,40	1.987,50
Pending invoices, not arrived up to 31/12 of the year	1.399.392,14	1.156.230,84
Untaken annual leave	106.912,00	104.310,80
TOTAL	**1.591.829,54**	**1.262.529,14**

With consolidated entities:

	2017	2016
Translation Centre	107.037,00	26.887,00

2.6.12 L4: PRE-FINANCING RECEIVED FROM CONSOLIDATED ENTITIES

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

	2017	2016
Budget outturn (see table)	150.116,44	89.331,92
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
IPA II 2016 programme	290.000,00	0,00
TOTAL	**3.223.540,44**	**2.872.755,92**

2.6.13 L5: OTHER ACCOUNTS PAYABLE AGAINST CONSOLIDATED ENTITIES.

	2017	2016
EEA Agency	5.894,39	0,00