European Agency
for Safety and Health
at Work

ACCOUNTS FOR 2014

INCLUDING THE REPORT ON BUDGET IMPLEMENTATION

Santiago de Compostela 12, 5th floor - 48003 Bilbao · Spain
Tel. +34 944 358 400 · Fax +34 944 358 401
information@osha.europa.eu · http://osha.europa.eu

CERTIFICATION TEXT FOR ANNUAL ACCOUNTS OF THE EU-OSHA

The annual accounts of the EU-OSHA for the year 2014 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 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 June 2015

Juan Carlos del Campo Benito
Accounting Officer

Adopted on 4th June 2015

Christa Sedlatschek
Director

INDEX

Contents

1 REPORT ON BUDGET IMPLEMENTATION FOR 2014

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 2014 budget is shown in the table below.

	2014 Revenue entered in the budget	2014 Actual revenue
100/101/102 - European Commission subsidy	14.519.521	14.229.072,00
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)	450.297 (1)	119.542,00
221 - "Older workers" project (earmarked)	1.997.512(2)	350.000,00
222 – ENPI Project (earmarked)	188.596	188.596,00
520 – Bank interest and others	p.m.	20.859,68
540 - Miscellaneous revenue	p.m.	2.332,13
590- Other revenue from adm. operations	p.m.	430,89
Total	**17.256.026**	**15.010.932,70**

(1) Reinscription in the budget for 330.754,58 plus 119.542 cashed in 2014.
(2) Reinscription in the budget for 1.647.512,15, plus 350.000 cashed in 2014

1.3 EXPENDITURES – GENERAL TABLE

	2013					2014					2014/2013	
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	5.197.417,00	5.113.392,77	98,4%	5.023.446,80	96,7%	5.556.100	5.451.642	98,1%	5.284.861	95,1%	99,7%	98,4%
2	2.027.875,00	1.999.447,96	98,6%	1.398.021,48	68,9%	1.370.575	1.321.932	96,5%	878.520	64,1%	97,8%	93,0%
3	8.026.588,00	7.977.932,80	99,4%	4.284.382,88	53,4%	7.692.946	7.648.876	99,4%	4.887.056	63,5%	100,0%	119,0%
Total	**15.251.880,00**	**15.090.773,53**	**98,9%**	**10.705.851,16**	**70,2%**	**14.619.621**	**14.422.451**	**98,7%**	**11.050.437**	**75,6%**	**99,7%**	**107,7%**

1.4 BUDGET OUTURN ACCOUNT

	2014	2013
REVENUE		
Balancing Commission subsidy	14.229.072,00	14.845.233,00
Other subsidy from Commission (Phare, IPA,...)	658.138,00	769.542,00
Fee income	23.622,70	1.270,62
Other income	100.100,00	180.000,00
TOTAL REVENUE (a)	**15.010.932,70**	**15.796.045,62**
EXPENDITURE		
Title I:Staff		
Payments	5.284.861,37	5.023.446,80
Appropriations carried over	166.781,01	89.945,97
Title II: Administrative Expenses		
Payments	878.519,91	1.398.021,48
Appropriations carried over	443.412,09	601.426,48
Title III: Operating Expenditure		
Payments	6.008.121,13	4.514.856,38
Appropriations carried over	4.277.159,74	5.671.816,65
TOTAL EXPENDITURE (b)	**17.058.855,25**	**17.299.513,76**
OUTTURN FOR THE FINANCIAL YEAR (a-b)	**-2.047.922,55**	**-1.503.468,14**
Cancellation of unused payment appropriations carried over from previous year	86.092,09	210.047,70
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	1.978.266,73	1.439.198,23
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	**16.436,27**	**145.777,79**
Balance year N-1		81.627,08
Positive balance from year N-1 reimbursed in year N to the Commission		-81.627,08
Result used for determining amounts in general accounting	**16.436,27**	**145.777,79**
Commission subsidy - agency registers accrued revenue and Commission accrued expense	**14.212.635,73**	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	**16.436,27**	
Interest generated by 31/12/N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)		17.604,82

1.5 BUDGET 2014. AMENDING AND BUDGET TRANSFERS

Budget Item		Appropriations 2014				
		Initial	Amendment 1	Amendment 2	Transfers	Current
Code	Description	[1]	[2]	[3]	[4]	[5]
1100	Basic Salary	3.060.000	-14.000	-182.100	-49.530	2.814.370
1101	Family allowances	447.000			24.200	471.200
1102	Expat+Foreign res. allow.	440.000			-24.200	415.800
1103	Secretarial allowances	4.200				4.200
1112	Local staff	32.500			330	32.830
1113	Contract agents	1.090.000			23.400	1.113.400
1120	Profess.training of staff	80.000				80.000
1130	Insurance ag. sickness	131.000			1.200	132.200
1131	Insurance ag. accidents	25.600			-1.200	24.400
1132	Insurance ag. unemploy.	48.000				48.000
1140	Childbirth/death allow.	400				400
1141	Travel exp. annual leave	80.000		-1.196		78.804
1175	Interim Services	43.000		107.000	25.800	175.800
1177	DG ADMIN admin. help	49.000				49.000
1178	Inter-agencies secretariat	p.m.		1.196		1.196
1180	Misc exp staff recruitm.	6.000	14.000	25.000		45.000
1181	Travel expenses	1.000				1.000
1182	Inst, reset & transfer allow	10.000				10.000
1183	Removal expenses	6.000				6.000
1184	Temp daily subs allow.	4.500				4.500
1190	Salary weightings	p.m.				p.m.
1410	Medical service	29.000				29.000
1420	Other welfare serv.	5.000				5.000
1522	Trainees	14.000				14.000
1...	TOTAL T1 - Staff	5.606.200	0	-50.100	0	5.556.100

Budget Item		Appropriations 2014				
		Initial	Amendment 1	Amendment 2	Transfers	Current
Code	Description	[1]	[2]	[3]	[4]	[5]
2000	Rent	425.000		-116.500		308.500
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	10.500		30.500		41.000
2050	Security&Surv. Buildings	63.000	-1.500			61.500
2090	Admin expendit, taxes	500	-500			0
2100	IT operating expenditure	180.000				180.000
2120	Serv. provided by IT Staff	250.000		62.400		312.400
2130	New & repl. Purchases	75.000				75.000
2133	Mainten, use and repair	500				500
2134	Electronic office equipm.	300				300
2210	Replacement purchases	28.650				28.650
2232	Vehicle upkeep, petrol	p.m.	2.000			2.000
2250	Public. & subscriptions	10.500				10.500
2300	Stationery & office supp.	11.000				11.000
2320	Bank charges	1.600				1.600
2330	Legal expenses	10.000		-6.050		3.950
2331	Audit services	p.m.		26.000		26.000
2352	Internal catering serv.	6.500				6.500
2353	Depart. removals	700				700
2359	Other expenditure	1.500		6.050		7.550
2400	Post. & deliv. charges	10.500				10.500
2410	Teleph, telegraph, etc.	121.975		-12.300		109.675
2...	TOTAL T2 - Infrastructure	1.380.475	0	-9.900	0	1.370.575
3200	Communication	1.150.000		225.000	-5.700	1.369.300
3201	Campaigning	1.810.560		50.000	68.290	1.928.850

Budget Item		Appropriations 2014				
		Initial	Amendment 1	Amendment 2	Transfers	Current
Code	Description	[1]	[2]	[3]	[4]	[5]
3202	Promotion	640.000		-25.000	-68.290	546.710
3209	Mission CPU	50.000				50.000
3300	Networking and Coordination	412.000			-92.512	319.488
3302	Representation	9.000				9.000
3304	Translations	729.000			265.918	994.918
3309	Mission NS	130.000				130.000
3400	PRU	2.662.386		-250.000	-167.706	2.244.680
3409	Mission PRU	100.000				100.000
3...	TOTAL T3 - Operational	7.692.946	0	0	0	7.692.946
	TOTAL CURRENT BUDGET	14.679.621	0	-60.000	0	14.619.621
4600	IPA III	p.m.	450.297			450.297
4700	Older workers	p.m.	1.997.512			1.997.512
4800	ENPI	p.m.	188.596			188.596
4...	EARNMARKED PROJECTS		2.636.405	0	0	7.692.946
	GRAND TOTAL	14.679.621	2.636.405	-60.000	0	17.256.026

BUDGET 2014. TRANSFERS OF APPROPRIATIONS

#	Title	from / to	item	Amounts	Transfer	Total transfers
TR/01/14	Title 2	from to	2050 2090 2232	- 1.500,00 - 500,00 2.000,00	2.000,00	2.000,00

Justification : Maintenance (and other related) cost for Agency's vehicle initially not foreseen in 2014 because of planned car sale. Removal & new location for Agency's offices led to decide to keep the car.

#	Title	from / to	item	Amounts	Transfer	Total transfers
TR/02/14	Title 1	from to	1100 1180	- 14.000,00 14.000,00	14.000,00	16.000,00

Justification : Further appropriations (EUR 14.000) necessary for covering costs related to recruitment processes in 2014.

#	Title	from / to	item	Amounts	Transfer	Total transfers
TR/03/14	Title 1	from to	1100 1180	- 25.000,00 25.000,00	25.000,00	25.000,00

Justification : Further appropriations (EUR 25.000) necessary for covering costs related to recruitment processes in 2014.

#	Title	from / to	item	Amounts	Transfer	Total transfers
TR/04/14	Title 2	from to	2000 2040	- 5.000,00 5.000,00	5.000,00	30.000,00

Justification : Further appropriations (EUR 5.000) necessary for covering costs related to architect expertise on specific building issues in the seat of the Agency (Miribilla premises).

#	Title	from / to	item	Amounts	Transfer	Total transfers
TR/05/14	Title 1	from to	1141 1178	- 1.196,00 1.196,00	1.196,00	31.196,00

Justification : Further appropriations (EUR 1.196) necessary for covering costs related to contribution of EU-OSHA for the EU Agencies Network secretariat (Service Level Agreement EU-OSHA - European Aviation Safety Agency)

BUDGET 2014. TRANSFERS OF APPROPRIATIONS

#	Title	from to	item	Amounts	Transfer	Total transfers
TR/06/14	Title 3	from	3400	- 250.000,00	250.000,00	281.196,00
		to	3200	200.000,00		
			3201	50.000,00		

Justification : Further appropriations (EUR 250.000) necessary for the activity "6.3.- Corporate Communications" under budget item 3200 (EUR 200.000) and for the activity "4.2.- Healthy Workplaces Manage Stress" (EUR 50.000) under budget item 3201.

In detail:

Activity "6.3.- Corporate Communication" : additional resources (EUR 200.000) needed in order to finance the development and implementation of a new Agency web site. Related provisional budget estimates were made before finalizing several Calls for Tender and actual costs based on the new framework contracts exceeded initial provisions.

Activity "4.2.- Healthy Workplaces Manage Stress" : Additional resources (EUR 50.000) required to support as many activities as possible requested by focal points under this year's European Campaign Assistance Package (ECAP).

Activity "2.1. - ESENER" : resources (EUR 250.000) under budget item 3400 have been made available thanks to specific contract concluded in 2013 (Decision TR/09/13 of 09/12/2014). Indeed, in order to address unforeseen sampling challenges, additional countries were included in the specific contract concluded in 2013, which had originally been planned for inclusion in the 2014 specific contract. Their inclusion in the former resulted in a greater than anticipated expenditure in 2013 and a corresponding lower expenditure in 2014.

TR/07/14	Title 1	from	1100	- 34.000,00	34.000,00	315.196,00
		to	1175	34.000,00		

Justification : Further appropriations (EUR 34.000) necessary for covering costs related to interim staff in order to cover maternity leaves and provide other administrative support.

TR/08/14	Title 3	from	3202	- 25.000,00	25.000,00	340.196,00
		to	3200	25.000,00		

Justification : Further appropriations (EUR 25.000) necessary for covering costs related to communication for development and implementation of the Agency's new websites (activity "6.3.- Corporate Communications") as estimations made at the end of 2013 have been subject to variation due to new framework contracts signed in 2014.

BUDGET 2014. TRANSFERS OF APPROPRIATIONS

#	Title	from to	item	Amounts	Transfer	Total transfers
TR/09/14	Title 1	from to	1100 1175	- 73.000,00 73.000,00	73.000,00	413.196,00

Justification : Although a first transfer of EUR 34.000 was made in August (decision TR/07/14) for increasing the appropriations for the employment of interim staff in EU-OSHA (budget item, 1175) a further transfer of EUR 75.000 is necessary for the provision of 3 additional interim workers required to face recent unforeseen circumstances:

- The unexpected leave of two staff members (one resignation to work for an international organization and another one on unpaid leave for family reasons)
- And a peak of work in support/operational activities due to the deployment of new tools and applications.

New total appropriations for budget item 1175 is EUR 150.000

TR/10/14	Title 2	from to	2000 2331	- 26.000,00 26.000,00	26.000,00	439.196,00

Justification : Part of auditing services since 2014 is externalized (art. 107 of the Financial Regulation) and represents an estimated annual cost of EUR 26.000 to EU-OSHA following re-opening in September 2014 of competition for the European Commission framework contract for delivery of audit and control services

TR/11/14	Title 2	from to	2410 2120	- 12.300,00 12.300,00	12.300,00	451.496,00

Justification: Change of hosting company during 2014 for IT services and preparation of testing phase for potential Activity Based Management tool require further appropriations (EUR 12.300) than the amount initially foreseen in Budget 2014 (EUR 250.000). .

New total appropriations for budget item 2120 is EUR 262.300.

TR/12/14	Title 2	from to	2000 2040	- 25.500,00 25.500,00	25.500,00	476.996,00

Justification : Although a first transfer of EUR 5.000 was made in June (decision TR/04/14) for increasing the appropriations for the fitting out of Miribilla premises (budget item 2040), A further transfer of EUR 25.500 is necessary for:

- The space redistribution in some areas to improve working conditions & confidentiality
- Noise reduction in some offices as a follow-up action of the internal Health & Safety survey conducted in 2014.

New total appropriations for budget item 2040 is EUR 41.000.

BUDGET 2014. TRANSFERS OF APPROPRIATIONS

#	Title	from / to	item	Amounts	Transfer	Total transfers
TR/13/14	Title 2	from	2330	- 6.050,00	6.050,00	483.046,00
		to	2359	6.050,00		

Justification: Further appropriations (EUR 6.050) necessary to cover expenditure related to manual handling and disposal of items stored inside and outside the EU-OSHA premises.

New total appropriations for budget item 2359 is EUR 7.550.

#	Title	from / to	item	Amounts	Transfer	Total transfers
TR/14/14	Title 1	from	1100	- 23.400,00	48.800,00	48.800,00
			1102	- 24.200,00		
			1131	- 1.200,00		
		to	1101	24.200,00		
			1113	23.400,00		
			1130	1.200,00		

Justification : In order to cover salary staff obligations in December 2014, a reallocation of appropriations is necessary mainly for child allowances, contract agents expenditure and other related expenditure (insurance).

#	Title	from / to	item	Amounts	Transfer	Total transfers
TR/15/14	Title 1	from	1100	- 25.800,00	25.800,00	74.600,00
			1175	25.800,00		

Justification : Further appropriations necessary (EUR 25.800) in order to contract interim services in 2014 and provide the necessary resources for covering unforeseen staff leaves (sickness, parental leave)

BUDGET 2014. TRANSFERS OF APPROPRIATIONS

#	Title	from to	item	Amounts	Transfer	Total transfers
TR/16/14	Title 1	from	1100 1112	- 330,00 330,00	330,00	74.930,00

Justification: Further appropriations necessary (EUR 330) in order to cover the cost of local agent social security for the last quarter 2014.

TR/17/14	Title 3	from	3202 3201	- 68.290,00 68.290,00	68.290,00	143.220,00

Justification : Cancellation by FOP of several Awareness Raising Projects related promotion costs makes available further appropriations necessary (EUR 68.290) to cover campaigning actions for production in 2014 of ECAP products - Healthy Workplace Manage Stress campaign (activity 4.2.).

TR/18/14	Title 3	from	3200 3300 3400 3304	- 5.700,00 - 92.512,00 - 167.706,00 265.918,00	265.918,00	409.138,00

Justification: Portfolio approach for translations of Agency's products is in place as part of the measures to strengthen EU-OSHA's network. As part of this approach, a priority list of publications per member state and language has been created that allows translations be carried out according to available budget while meeting member states priorities.

TOTAL TRANSFERS 2014	908.184,00	908.184,00

BUDGETARY IMPLEMENTATION - CURRENT APPROPRIATIONS (C1)										
Item		Final Credits	Committed	% Comm.	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	2.814.370,00	2.783.558,02	98,91 %	2.783.558,02	98,91 %	0,00	0,00%	30.811,98	1,09%
A-1101	FAMILY ALLOWANCES	471.200,00	471.122,81	99,98 %	471.122,81	99,98 %	0,00	0,00%	77,19	0,02%
A-1102	EXPATRIATION AND FOREIGN-RESIDENCE ALLOWANCES	415.800,00	414.657,19	99,73 %	414.657,19	99,73 %	0,00	0,00%	1.142,81	0,27%
A-1103	SECRETARIAL ALLOWANCES	4.200,00	4.087,86	97,33 %	4.087,86	97,33 %	0,00	0,00%	112,14	2,67%
A-1112	LOCAL STAFF	32.830,00	32.823,39	99,98 %	32.823,39	99,98 %	0,00	0,00%	6,61	0,02%
A-1113	CONTRACT AGENTS	1.113.400,00	1.113.307,59	99,99 %	1.113.307,59	99,99 %	0,00	0,00%	92,41	0,01%
A-1120	PROFESSIONAL TRAINING OF STAFF	80.000,00	79.107,58	98,88 %	53.790,12	67,24 %	25.317,46	31,65%	892,42	1,12%
A-1130	INSURANCE AGAINST SICKNESS	132.200,00	132.105,53	99,93 %	132.105,53	99,93 %	0,00	0,00%	94,47	0,07%
A-1131	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL	24.400,00	19.505,48	79,94 %	19.505,48	79,94 %	0,00	0,00%	4.894,52	20,06%
A-1132	INSURANCE AGAINST UNEMPLOYMENT	48.000,00	47.442,46	98,84 %	47.442,46	98,84 %	0,00	0,00%	557,54	1,16%
A-1140	CHILDBIRTH AND DEATH ALLOWANCES AND GRANTS	400,00	198,31	49,58 %	198,31	49,58 %	0,00	0,00%	201,69	50,42%
A-1141	TRAVEL EXPENSES FOR ANNUAL LEAVE	78.804,00	51.535,27	65,40 %	51.535,27	65,40 %	0,00	0,00%	27.268,73	34,60%
A-1175	INTERIM SERVICES	175.800,00	175.147,97	99,63 %	51.828,29	29,48 %	123.319,68	70,15%	652,03	0,37%
A-1177	PMO ADMINISTRATIVE HELP	49.000,00	47.784,51	97,52 %	46.382,12	94,66 %	1.402,39	2,86%	1.215,49	2,48%
A-1178	INTERAGENCIES SECRETARIAT	1.196,00	1.196,00	100,00 %	296,00	24,75 %	900,00	75,25%	0,00	0,00%
A-1180	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	45.000,00	21.655,35	48,12 %	20.879,15	46,40 %	776,20	1,72%	23.344,65	51,88%

BUDGETARY IMPLEMENTATION - CURRENT APPROPRIATIONS (C1)										
Item		Final Credits	Committed	% Comm.	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-1181	TRAVEL EXPENSES	1.000,00		0,00 %		0,00 %	0,00	0,00%	1.000,00	100,00%
A-1182	INSTALLATION RESETTLEMENT AND TRANSFER ALLOW	10.000,00	8.897,23	88,97 %	8.897,23	88,97 %	0,00	0,00%	1.102,77	11,03%
A-1183	REMOVAL EXPENSES	6.000,00		0,00 %		0,00 %	0,00	0,00%	6.000,00	100,00%
A-1184	TEMPORARY DAILY SUBSISTENCE ALLOWANCES	4.500,00	4.315,28	95,90 %	4.315,28	95,90 %	0,00	0,00%	184,72	4,10%
A-1410	MEDICAL SERVICE	29.000,00	29.000,00	100,00 %	14.312,32	49,35 %	14.687,68	50,65%	0,00	0,00%
A-1420	OTHER WELFARE EXPENDITURE	5.000,00	735,46	14,71 %	357,86	7,16 %	377,60	7,55%	4.264,54	85,29%
A-1522	TRAINEES	14.000,00	13.459,09	96,14 %	13.459,09	96,14 %	0,00	0,00%	540,91	3,86%
TOTAL TITLE I		**5.556.100,00**	**5.451.642,38**	**98,12 %**	**5.284.861,37**	**95,12 %**	**166.781,01**	**3,00%**	**104.457,62**	**1,88%**
A-2000	RENT	308.500,00	301.732,37	97,81 %	290.649,38	94,21 %	11.082,99	3,59%	6.767,63	2,19%
A-2010	INSURANCE	8.750,00	8.392,69	95,92 %	8.392,69	95,92 %	0,00	0,00%	357,31	4,08%
A-2020	WATER GAS ELECTRICITY AND HEATING	100.000,00	93.202,19	93,20 %	88.273,07	88,27 %	4.929,12	4,93%	6.797,81	6,80%
A-2030	CLEANING AND MAINTENANCE	64.000,00	63.134,85	98,65 %	55.152,96	86,18 %	7.981,89	12,47%	865,15	1,35%
A-2040	FITTING-OUT OF PREMISES	41.000,00	40.001,42	97,56 %	6.175,98	15,06 %	33.825,44	82,50%	998,58	2,44%
A-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	61.500,00	46.834,00	76,15 %	42.655,50	69,36 %	4.178,50	6,79%	14.666,00	23,85%
A-2100	I.T. OPERATING EXPENDITURE	180.000,00	179.955,45	99,98 %	91.635,41	50,91 %	88.320,04	49,07%	44,55	0,02%
A-2120	SERVICES PROVIDED BY I.T. STAFF	312.400,00	311.990,70	99,87 %	139.887,86	44,78 %	172.102,84	55,09%	409,30	0,13%
A-2130	NEW AND REPLACEMENT PURCHASES	75.000,00	68.545,65	91,39 %	55.586,37	74,12 %	12.959,28	17,28%	6.454,35	8,61%

BUDGETARY IMPLEMENTATION - CURRENT APPROPRIATIONS (C1)

Item		Final Credits	Committed	% Comm.	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-2133	MAINTENANCE USE AND REPAIR	500,00	83,49	16,70 %	83,49	16,70 %	0,00	0,00%	416,51	83,30%
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 PURCHASES FURN	28.650,00	28.610,35	99,86 %	22.384,75	78,13 %	6.225,60	21,73%	39,65	0,14%
A-2232	VEHICLE UPKEEP PETROL AND HIRING MEANS OF TRANSP	2.000,00	2.000,00	100,00 %	1.677,57	83,88 %	322,43	16,12%	0,00	0,00%
A-2250	PUBLICATIONS AND SUBSCRIPTIONS	10.500,00	6.000,00	57,14 %	4.834,30	46,04 %	1.165,70	11,10%	4.500,00	42,86%
A-2300	STATIONERY AND OFFICE SUPPLIES	11.000,00	10.888,86	98,99 %	10.888,86	98,99 %	0,00	0,00%	111,14	1,01%
A-2320	BANK CHARGES	1.600,00	634,26	39,64 %	634,26	39,64 %	0,00	0,00%	965,74	60,36%
A-2330	LEGAL EXPENSES	3.950,00	2.000,00	50,63 %		0,00 %	2.000,00	50,63%	1.950,00	49,37%
A-2331	AUDIT SERVICES	26.000,00	26.000,00	100,00 %		0,00 %	26.000,00	100,00%	0,00	0,00%
A-2352	INTERNAL CATERING EXPENSES	6.500,00	6.500,00	100,00 %	5.397,38	83,04 %	1.102,62	16,96%	0,00	0,00%
A-2353	DEPARTMENTAL REMOVALS	700,00		0,00 %		0,00 %	0,00	0,00%	700,00	100,00%
A-2359	OTHER EXPENDITURE	7.550,00	7.254,24	96,08 %	577,64	7,65 %	6.676,60	88,43%	295,76	3,92%
A-2400	POSTAGE AND DELIVERY CHARGES	10.500,00	8.497,44	80,93 %	5.580,07	53,14 %	2.917,37	27,78%	2.002,56	19,07%
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	109.675,00	109.674,04	100,00 %	48.052,37	43,81 %	61.621,67	56,19%	0,96	0,00%
TOTAL TITLE II		**1.370.575,00**	**1.321.932,00**	**96,45 %**	**878.519,91**	**64,10 %**	**443.412,09**	**32,35%**	**48.643,00**	**3,55%**
B3-200	COMMUNICATION	1.369.300,00	1.347.951,49	98,44 %	1.024.421,74	74,81 %	323.529,75	23,63%	21.348,51	1,56%

BUDGETARY IMPLEMENTATION - CURRENT APPROPRIATIONS (C1)										
Item		Final Credits	Committed	% Comm.	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
B3-201	CAMPAIGNING	1.928.850,00	1.927.908,18	99,95 %	1.446.038,32	74,97 %	481.869,86	24,98%	941,82	0,05%
B3-202	PROMOTION	546.710,00	541.590,12	99,06 %	421.618,41	77,12 %	119.971,71	21,94%	5.119,88	0,94%
B3-209	MISSION EXPENSES	50.000,00	41.861,81	83,72 %	39.944,33	79,89 %	1.917,48	3,83%	8.138,19	16,28%
B3-300	NETWORKING AND COORDINATION	319.488,00	319.487,82	100,00 %	161.966,82	50,70 %	157.521,00	49,30%	0,18	0,00%
B3-302	REPRESENTATION EXPENSES	9.000,00	2.755,08	30,61 %	1.683,90	18,71 %	1.071,18	11,90%	6.244,92	69,39%
B3-304	TRANSLATION OF STUDIES REPORTS AND WORKING	994.918,00	994.918,00	100,00 %	337.801,10	33,95 %	657.116,90	66,05%	0,00	0,00%
B3-309	MISSION EXPENSES	130.000,00	127.724,57	98,25 %	113.232,38	87,10 %	14.492,19	11,15%	2.275,43	1,75%
B3-400	PREVENTION AND RESEARCH INFORMATION	2.244.680,00	2.244.679,69	100,00 %	1.256.769,99	55,99 %	987.909,70	44,01%	0,31	0,00%
B3-409	MISSION EXPENSES	100.000,00	99.999,38	100,00 %	83.578,80	83,58 %	16.420,58	16,42%	0,62	0,00%
TOTAL TITLE III		**7.692.946,00**	**7.648.876,14**	**99,43 %**	**4.887.055,79**	**63,53 %**	**2.761.820,35**	**35,90%**	**44.069,86**	**0,57%**
TOTAL BUDGET		**14.619.621,00**	**14.422.450,52**	**98,65 %**	**11.050.437,07**	**75,59 %**	**3.372.013,45**	**23,06%**	**197.170,48**	**1,35%**

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	33.380,21	32.359,06	96,94 %	1.021,15	3,06 %
A-1175	INTERIM SERVICES	45.796,67	45.557,48	99,48 %	239,19	0,52 %
A-1177	PMO ADMINISTRATIVE HELP	1.982,06		0,00 %	1.982,06	100,00 %
A-1180	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	2.211,18	1.145,44	51,80 %	1.065,74	48,20 %
A-1410	MEDICAL SERVICE	6.470,85	2.854,76	44,12 %	3.616,09	55,88 %
A-1420	OTHER WELFARE EXPENDITURE	105,00	42,40	40,38 %	62,60	59,62 %
TOTAL TITLE I		**89.945,97**	**81.959,14**	**91,12 %**	**7.986,83**	**8,88 %**
A-2000	RENT	8.816,85	7.477,08	84,80 %	1.339,77	15,20 %
A-2020	WATER GAS ELECTRICITY AND HEATING	10.853,61	8.648,53	79,68 %	2.205,08	20,32 %
A-2030	CLEANING AND MAINTENANCE	7.655,95	7.597,11	99,23 %	58,84	0,77 %
A-2040	FITTING-OUT OF PREMISES	27.576,86	20.339,08	73,75 %	7.237,78	26,25 %
A-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	35.935,89	35.364,76	98,41 %	571,13	1,59 %
A-2100	I.T. OPERATING EXPENDITURE	58.732,62	58.572,48	99,73 %	160,14	0,27 %
A-2120	SERVICES PROVIDED BY I.T. STAFF	127.756,97	127.071,03	99,46 %	685,94	0,54 %
A-2130	NEW AND REPLACEMENT PURCHASES	119.942,55	119.873,48	99,94 %	69,07	0,06 %
A-2133	MAINTENANCE USE AND REPAIR	352,45		0,00 %	352,45	100,00 %
A-2210	NEW AND REPLACEMENT FURNITURE PURCHASES FURN	62.396,94	62.396,94	100,00 %	0,00	0,00 %
A-2232	VEHICLE UPKEEP PETROL AND HIRING MEANS OF TRANSP	227,45	56,30	24,75 %	171,15	75,25 %
A-2250	PUBLICATIONS AND SUBSCRIPTIONS	7.491,45	1.166,98	15,58 %	6.324,47	84,42 %
A-2300	STATIONERY AND OFFICE SUPPLIES	12.495,83	12.036,81	96,33 %	459,02	3,67 %
A-2320	BANK CHARGES	132,39	75,19	56,79 %	57,20	43,21 %
A-2330	LEGAL EXPENSES	2.500,00	550,00	22,00 %	1.950,00	78,00 %
A-2352	INTERNAL CATERING EXPENSES	4.011,08	3.958,85	98,70 %	52,23	1,30 %
A-2359	OTHER EXPENDITURE	23.641,20	23.641,20	100,00 %	0,00	0,00 %
A-2400	POSTAGE AND DELIVERY CHARGES	6.686,88	6.166,20	92,21 %	520,68	7,79 %
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	84.219,51	79.108,31	93,93 %	5.111,20	6,07 %
TOTAL TITLE II		**601.426,48**	**574.100,33**	**95,46 %**	**27.326,15**	**4,54 %**
B3-200	COMMUNICATION	152.774,56	149.977,02	98,17 %	2.797,54	1,83 %
B3-201	CAMPAIGNING	583.718,82	565.832,67	96,94 %	17.886,15	3,06 %
B3-202	PROMOTION	114.146,68	111.095,43	97,33 %	3.051,25	2,67 %
B3-209	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	2.786,57	1.785,60	64,08 %	1.000,97	35,92 %
B3-300	NETWORKING AND COORDINATION	143.973,98	141.300,30	98,14 %	2.673,68	1,86 %
B3-302	REPRESENTATION EXPENSES	901,01	467,77	51,92 %	433,24	48,08 %
B3-304	TRANSLATION OF STUDIES REPORTS AND WORKING	293.208,30	291.963,00	99,58 %	1.245,30	0,42 %
B3-309	MISSION EXPENSES DUTY TRAVEL EXPENSES OF NETW	4.318,52	3.903,21	90,38 %	415,31	9,62 %

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
B3-400	PREVENTION AND RESEARCH INFORMATION	2.390.069,18	2.372.418,97	99,26 %	17.650,21	0,74 %
B3-409	MISSION EXPENSES DUTY TRAVEL EXPENSES OF PRU	7.652,30	4.026,84	52,62 %	3.625,46	47,38 %
TOTAL TITLE III		**3.693.549,92**	**3.642.770,81**	**98,63 %**	**50.779,11**	**1,37 %**
TOTAL C8		**4.384.922,37**	**4.298.830,28**	**98,04 %**	**86.092,09**	**1,96 %**

BUDGETARY IMPLEMENTATION - EARMARKED REVENUES (R0)

Item	Heading	Credit		Committed	Paid					Carry forward comm. to 2015	Carry over credits to 2015
		Total	2014	2014	2012	2013	2014	Total	%		
		1	2	3	4	5	6	7=4+5+6	8=7/1	9=3-6	10=2-3
B- 4600	IPA III	900.000,00	450.296,58	443.206,94	221.717,77	227.985,65	391.894,80	841.598,22	93,51 %	51.312,14	7.089,64
B- 4700	OLDER WORKERS	2.000.000,00	1.997.512,15	1.631.296,10	0,00	2.487,85	653.671,47	656.159,32	32,81 %	977.624,63	366.216,05
B- 4800	ENPI	188.596,00	188.596,00	114.241,00	0,00	0,00	75.499,07	75.499,07	40,03 %	38.741,93	74.355,00
Total Article		**3.088.596,00**	**2.636.404,73**	**2.188.744,04**	**221.717,77**	**230.473,50**	**1.121.065,34**	**1.573.256,61**	**50,94 %**	**1.067.678,70**	**447.660,69**

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.

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.

---

[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.

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°	2014	2013	Variation
ASSETS				
A. NON CURRENT ASSETS				
Intangible assets		**13.891,34**	**19.179,76**	**-5.288,42**
Property, plant and equipment	A1	**578.584,06**	**540.298,66**	**38.285,40**
Land and buildings		287.696,20	319.051,58	-31.355,38
Plant and equipment		25.723,89	18.825,99	6.897,90
Computer hardware		122.048,61	100.728,80	21.319,81
Furniture and vehicles		123.309,71	101.328,55	21.981,16
Other fixtures and fittings		19.805,65	363,74	19.441,91
Long-term receivables	A2	**9.315,00**	**4.200,00**	**5.115,00**
TOTAL NON CURRENT ASSETS		**601.790,40**	**563.678,42**	**38.111,98**
B. CURRENT ASSETS				
Short-term pre-financing	A3	**7.500,00**	**43.368,74**	**-35.868,74**
Short-term receivables		**1.146.091,12**	**281.587,32**	**864.503,80**
Sundry receivables	A4	23.615,41	15.103,76	8.511,65
Other		1.122.475,71	222.919,37	899.556,34
Accrued income with consolidated EU entities	A5	*1.122.475,71*	*222.919,37*	*899.556,34*
Short-term receivables with consolidated EU entities	A6	0,00	43.564,19	-43.564,19
Cash and cash equivalents	A7	**4.946.708,92**	**6.564.838,11**	**-1.618.129,19**
TOTAL CURRENT ASSETS		**6.100.300,04**	**6.889.794,17**	**-789.494,13**
TOTAL		**6.702.090,44**	**7.453.472,59**	**-751.382,15**
LIABILITIES				
A. Net Assets		**2.752.874,83**	**3.886.153,52**	**-1.133.278,69**
Accumulated surplus/deficit		**3.886.153,52**	**2.239.452,92**	**1.646.700,60**
Economic outturn for the year - profit+/loss-		-1.133.278,69	1.646.700,60	**-2.779.979,29**
TOTAL A		**2.752.874,83**	**3.886.153,52**	**-1.133.278,69**
D. CURRENT LIABILITIES		**3.949.215,61**	**3.567.319,07**	**381.896,54**
Accounts payable		**3.949.215,61**	**3.567.319,07**	**381.896,54**
Current payables	L1	3.669,25	4.429,46	-760,21
Sundry payables	L2	28.226,74	56.275,24	-28.048,50
Other		1.297.436,25	1.142.045,66	155.390,59
Accrued charges		1.256.717,25	1.118.858,66	137.858,59
Accrued charges with consolidated EU entities	L3	40.719,00	23.187,00	17.532,00
Accounts payable with consolidated EU entities		2.619.883,37	2.364.568,71	255.314,66
Pre-financing received from consolidated EU entities	L4	2.619.883,37	2.346.963,89	272.919,48
Other accounts payable against consolidated EU entities	L5	0,00	17.604,82	-17.604,82
TOTAL D. CURRENT LIABILITIES		**3.949.215,61**	**3.567.319,07**	**381.896,54**
TOTAL		**6.702.090,44**	**7.453.472,59**	**-751.382,15**

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.

	2014	2013	Variation
Revenues from administrative operations	2.668,13	10.946,18	-8.278,05
Other operating revenue	15.468.176,49	15.100.053,15	368.123,34
TOTAL OPERATING REVENUE	15.470.844,62	15.110.999,33	359.845,29
Administrative expenses	-7.282.328,13	-7.106.070,23	-176.257,90
All Staff expenses	-5.161.652,17	-4.815.889,20	-345.762,97
Fixed asset related expenses	-166.596,37	-120.721,84	-45.874,53
Other administrative expenses	-1.954.079,59	-2.169.459,19	215.379,60
Operational expenses	-9.342.013,18	-6.357.970,61	-2.984.042,57
TOTAL OPERATING EXPENSES	-16.624.341,31	-13.464.040,84	-3.160.300,47
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	**-1.153.496,69**	**1.646.958,49**	-2.800.455,18
Financial revenues	20.852,26	0,00	20.852,26
Financial expenses	-634,26	-257,89	-376,37
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	**20.218,00**	**-257,89**	**20.475,89**
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	**-1.133.278,69**	**1.646.700,60**	**-2.779.979,29**
ECONOMIC OUTTURN FOR THE YEAR	**-1.133.278,69**	**1.646.700,60**	**-2.779.979,29**

(1) Ventilation of the operational incomes

Concept	2014	2013
Subvention Commission	14.212.635,73	14.699.455,21
Grants Spanish authorities	100.100,00	180.000,00
Accrued incomes IPA III	391.894,80	220.431,52
Accrued incomes project Older Workers	653.671,47	0,00
Accrued incomes project ENPI	75.499,07	0,00
Accrued incomes CdT	34.368,00	0,00
Other operational incomes	7,42	166,42
TOTAL	**15.468.176,49**	**15.100.053,15**

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 IPA III (273-995)				**-58.401,78**
Open pre-financing			-58.401,78	
Pre-financing received	-414.851,10			
Outstanding cost statements				
Total paid	356.449,32			
Project Older Workers				**-1.343.840,68**
Pre-financing received	-2.000.000,00		-1.343.840,68	
Outstanding cost statements				
Total paid	656.159,32			
Project ENPI				**-113.096,93**
Pre-financing received	-188.596,00		-113.096,93	
Outstanding cost statements				
Total paid	75.499,07			
Adjustment of expenses				**1.515.339,39**
Elimination carry over 14-15			1.515.339,39	
Carry over IPA III	58.401,78			
Carry over Older Workers	1.343.840,68			
Carry over ENPI	113.096,93			
Economic Outturn Account				**0,00**
No earmarked operations				
Budget Outturn 2014			16.436,27	**16.436,27**
Outturn to reimburse to the EC		-16.436,27		**-16.436,27**
Pre-financing given				**-35.868,74**
Pre-financing paid 2014			7.500,00	
Pre-financing 2013 cleared 2014		-43.368,74		
Impact on fixed assets				**32.996,98**
Purchase			199.593,35	
Depreciation		-166.596,37		
Reversal of accrual operations				**1.002.642,15**
Expenses		1.002.642,15		
Amounts paid C8				**-4.298.830,28**
Paid C8		-4.298.830,28		
Adjustment of incomes				**34.368,00**
Accrued incomes CdT		34.368,00		
Adjustment of expenses				**2.217.505,29**
Elimination carry over			3.372.013,45	
Accrued expenses 2014		-1.158.032,74		
Amounts payables 2014 with conforme aux faits		-6.000,18		
Amounts payables 2013 with conforme aux faits		4.429,46		
Expenses 2013 budgeted in 2014			75,19	
Reimb guarantee			-94,89	
Guarantee paid			5.115,00	
Cancellation unused C8			-86.092,09	**-86.092,09**
Economic Outturn Account		**-4.647.824,97**	**3.514.546,28**	**-1.133.278,69**

2.4 CASH-FLOW TABLE (INDIRECT METHOD)

	2014	2013
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	**-1.133.278,69**	**1.646.700,60**
Operating activities Adjustments		
Amortization (intangible fixed assets) +	15.944,80	18.374,59
Depreciation (tangible fixed assets) +	150.651,57	102.347,25
Increase/(decrease) in Provisions for risks and liabilities	0,00	-160.000,00
(Increase)/decrease in Short term Pre-financing	35.868,74	149.938,26
(Increase)/decrease in Long term Receivables	-5.115,00	94,89
(Increase)/decrease in Short term Receivables	-908.067,99	-6.907,40
(Increase)/decrease in Receivables related to consolidated EU entities	43.564,19	-43.564,19
Increase/(decrease) in Accounts payable	126.581,88	-57.110,64
Increase/(decrease) in Liabilities related to consolidated EU entities	255.314,66	484.947,31
Net cash Flow from operating activities	**-1.418.535,84**	**2.134.820,67**

Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-199.593,35	-421.433,05
Net cash flow from investing activities	**-199.593,35**	**-421.433,05**

Net increase/(decrease) in cash and cash equivalents	-1.618.129,19	1.713.387,62
Cash and cash equivalents at the beginning of the period	6.564.838,11	4.851.450,49
Cash and cash equivalents at the end of the period	4.946.708,92	6.564.838,11

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 2013	2.239.452,92	1.646.700,60	3.886.153,52
Balance as of 1 January 2014	**2.239.452,92**	**1.646.700,60**	**3.886.153,52**
Allocation of the Economic Result of Previous Year	1.646.700,60	-1.646.700,60	0,00
Economic result of the year		-1.133.278,69	-1.133.278,69
Balance as of 31 December 2014	**3.886.153,52**	**-1.133.278,69**	**2.752.874,83**

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	2014	2013
RAL - Commitments against appropriations not yet consumed	2.157.798,31	3.168.130,56
Operating lease	1.901.443,00	2.140.551,00
TOTAL	**4.059.241,31**	**5.308.681,56**

2.7 NOTES TO THE FINANCIAL STATEMENTS

2.7.1 A1: FIXED ASSETS.

Intangible fixed assets

2014	Total Computer Software
Gross carrying amounts 01.01.2014	**371.814,53**
Additions	10.656,38
Disposals	-208.959,79
Transfer between headings	0,00
Other changes (2)	0,00
Gross carrying amounts 31.12.2014	**173.511,12**
Accumulated amortization and impairment 01.01.2014	**-352.634,77**
Amortization	-15.944,80
Write-back of amortization	0,00
Disposals	208.959,79
Impairment (2)	0,00
Write-back of impairment	0,00
Transfer between headings	0,00
Other changes (2)	0,00
Accumulated amortization and impairment 31.12.2014	**-159.619,78**
Net carrying amounts 31.12.2014	**13.891,34**

Tangible fixed assets

2014		Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2014	+	**322.363,53**	**453.059,17**	**701.098,57**	**502.314,34**	**12.080,39**	**1.990.916,00**
Additions	+	10.050,00	25.209,40	83.936,53	45.769,18	23.971,86	**188.936,97**
Disposals	-		-100.625,26	-220.835,08	-63.126,76	-5.245,69	**-389.832,79**
Gross carrying amounts 31.12.2014		**332.413,53**	**377.643,31**	**564.200,02**	**484.956,76**	**30.806,56**	**1.790.020,18**
Accumulated amortization and impairment 01.01.2014	-	**-3.311,95**	**-434.233,18**	**-600.369,77**	**-400.985,79**	**-11.716,65**	**-1.450.617,34**
Depreciation	-	-41.405,38	-18.311,50	-62.616,72	-23.788,02	-4.529,95	**-150.651,57**
Disposals	+		100.625,26	220.835,08	63.126,76	5.245,69	**389.832,79**
Accumulated amortization and impairment 31.12.2014		**-44.717,33**	**-351.919,42**	**-442.151,41**	**-361.647,05**	**-11.000,91**	**-1.211.436,12**
Net carrying amounts 31.12.2014		**287.696,20**	**25.723,89**	**122.048,61**	**123.309,71**	**19.805,65**	**578.584,06**

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)
<u>Intangible assets</u>			
Software for personal computers and servers	25%	25,0	
<u>Tangible assets</u>			
<u>Buildings</u>	4%	12,5%	Duration of the renting contract
<u>Furniture and vehicles</u>			
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%	
<u>Computer hardware</u>			
Computers, servers, accessories, data transfer equipment, printers, screens	25%	25,0%	
Copying equipment, digitising and scanning equipment	25%	25,0%	
<u>Other fixtures and fittings</u>			
Telecommunications equipment	25%	25,0%	
Audio-visual equipment	25%	25,0%	

2.7.2 *A2: LONG TERM RECEIVABLES*

Amounts paid in concept of guarantees

	2014	2013
Guarantees given: cash guarantee for the cellar rent :	0,00	Reclassified into sundry receivables
Guarantees given: cash guarantee for office in Brussels	9.315,00	4.200,00
TOTAL:	**9.315,00**	**4.200,00**

2.7.3 A3: PREFINANCING GIVEN 2014

Item	Commitment	Payment number	Concept	LE Key List	Committed 2013	Pre-financing paid 2014	RAL 2014	Estimation expenses incurred by the final beneficiary in 2013
3202	OSH.4193	10757	ONLINE & SOCIAL MEDIA MONITORING 2014	6000332235	15.000	7.500	7.500	15.000

European Agency for Safety and Health at Work

2.7.4 A4: SUNDRY RECEIVABLES

	2014	2013
To be recovered to staff / agencies (HB 45202000/45321000/45290000/49970000)	23.615,41	15.008,87
Others	0,00	94,89
TOTAL	**23.615,41**	**15.103,76**

2.7.5 A5: ACCRUED INCOMES CONSOLIDATED ENTITIES

	2014	2013
Outstanding cost statements IPA 3 project	356.449,32	220.431,52
Outstanding cost statements delegation agreement Older Workers	656.159,32	2.487,85
Outstanding cost statements ENPI project	75.499,07	0,00
Translation Centre	34.368,00	
TOTAL	**1.122.475,71**	**222.919,37**

2.7.6 A6: SHORT TERM RECEIVABLES WITH CONSOLIDATED ENTITIES

	2014	2013
Salary for pension adjustments	0,00	43.564,19

2.7.7 A7: CASH AND CASH EQUIVALENTS

The Agency held 2 bank accounts.

	2014	2013
Bank accounts	4.943.708,92	6.561.838,11
Petty cash	3.000,00	3.000,00
TOTAL	**4.946.708,92**	**6.564.838,11**

2.7.8 L1: CURRENT PAYABLES

The amounts correspond to pending invoices arrived in 2014 and pending of payment at the year end, with the "*conforme aux faits*"

	2014	2013
Pending invoices arrived during the year	3.669,25	4.429,46

2.7.9 L2: SUNDRY PAYABLES

The amount corresponds to miscellaneous amounts concerning staff (HB accounts 45202000, 45290000, 45495200, 45493000, 49930000)

	2014	2013
TOTAL	28.226,74	56.275,24

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.

	2014	2013
Outstanding cost statements for year N, to be arrived the year N+1, not covered by pre-financing (eligible expenses) – see note A3	15.000,00	60.522,72
Pending invoices, not arrived up to 31/12 of the year	1.102.313,74	918.932,43
Untaken annual leave	139.403,51	139.403,51
TOTAL	**1.256.717,25**	**1.118.858,66**

With consolidated entities:

	2014	2013
Translation Centre	40.719,00	23.187,00

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:

	2014	2013
Budget outturn (see table)	16.436,27	145.777,79
IPA III. Open pre-financing	414.851,10	551.186,10
Older workers project	2.000.000,00	1.650.000,00
ENPI project	188.596,00	0,00
TOTAL	**2.619.883,37**	**2.346.963,89**

2.7.12 L5: OTHER ACCOUNTS PAYABLE AGAINST CONSOLIDATED EC ENTITIES.

	2014	2013
Bank account interests	Incomes since 2014	17.604,82