

# **FINAL ANNUAL ACCOUNTS**

**Financial Year 2016**

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

**Accompanied by**

**Report on budgetary and financial  
management 2016**

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## INTRODUCTION

### ***Basis for preparation***

The Final annual accounts of the European Chemicals Agency include the financial statements and the budgetary implementation reports. They are accompanied by the reports on budget and financial management during the year, drawn up under the responsibility of the Executive Director with the technical assistance of the Accounting Officer.

The financial statements comprise of the balance sheet, the statement of financial performance, the cash flow table and the statement of changes in capital. The notes to the financial statements supplement and comment on the information presented in the statements.

The objective of financial statements is to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For a public sector entity such as the European Chemicals Agency the objectives are more specifically to provide information useful for decision making and to demonstrate the accountability of the entity for the resources entrusted to it.

The financial statements have been prepared in accordance with the Financial Regulation of the European Chemicals Agency and with the European Union (EU) accounting rules and methods adopted by the European Commission's Accounting Officer, following the principles of accrual based accounting. The budgetary implementation reports are prepared on the basis of the modified cash accounting principle. All the figures presented in this document are in EURO.

### ***Reporting entity***

The European Chemicals Agency, located in Helsinki, Finland is a public sector entity established by the Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH).

The Agency is established for the purposes of managing and in some cases carrying out the technical, scientific and administrative aspects of the REACH Regulation so as to ensure consistency at EU level in relation to these aspects (Article 75 of the REACH Regulation).

The Agency shall also provide the Member States and the institutions of the EU with the best possible scientific and technical advice on questions relating to chemicals which fall within its remit and which are referred to in accordance with the provisions of the REACH Regulation.

In addition, the Agency has tasks related to the classification and labelling of chemical substances deriving from the CLP Regulation (EC) 1278/2008. In particular, the Agency shall provide Member States and the Institutions of the EU with the best possible scientific advice and, also, provide industry and Member State authorities with technical and scientific guidance.

As from 2012, the Agency was given the task to manage and carry out technical, scientific, and administrative aspects of the Biocidal Products Regulation as well as similar tasks related to the export and import of dangerous chemicals under the PIC Regulation. The Agency commenced invoicing of applicants under the Biocidal Products Regulation as from 01 September 2013.

The Agency is a consolidated entity in accordance with Article 185 of the EU General Financial Regulation. The Agency's expenditure, in 2016, in respect of the PIC regulation, was financed by a subsidy from the general budget of the EU. The Agency's Biocidal Products expenditure was financed from a subsidy and from the fee-generated income. The REACH and CLP regulations were financed solely through fees and charges generated income and the accumulated reserve from prior years.

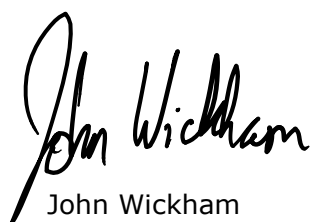
**CERTIFICATION BY THE ACCOUNTING OFFICER  
of ECHA's Final Annual Accounts 2016**

The annual accounts of the European Chemicals Agency for the year 2016 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 Agency in accordance with Article 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 Agency's assets and liabilities and the budgetary implementation.

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



John Wickham  
Accounting Officer

29 May 2017

# 1. FINANCIAL STATEMENTS

## 1.1. Balance Sheet

<b>ASSETS</b>	<b>Note</b>	<b>31.12.2016</b> <b>€</b>	<b>31.12.2015</b> <b>€</b>
<b>NON CURRENT ASSETS</b>			
<b>Intangible fixed assets</b>	<b>2.1.1</b>		
Computer software		31 461 766	19 020 965
Intangible fixed assets under construction		2 046 774	13 576 826
<b>Tangible fixed assets</b>	<b>2.1.1</b>		
Computer hardware		1 180 674	1 267 797
Furniture and vehicles		521 493	391 825
Other fixtures and fittings		4 480 706	5 742 753
<b>Long-term investments</b>	<b>2.1.2</b>		
Other investments		0	0
<b>TOTAL NON CURRENT ASSETS</b>		<b>39 691 413</b>	<b>40 000 166</b>
<b>CURRENT ASSETS</b>			
Exchange receivables	<b>2.1.3</b>	4 368 562	3 126 913
Non-exchange receivables	<b>2.1.4</b>	883 238	2 015 704
Current financial assets (Deposits)	<b>2.1.2</b>	10 000 013	7 500 057
Cash and cash equivalents	<b>2.1.5</b>	9 628 015	15 605 742
Current pre-financing	<b>2.1.6</b>	494 103	23 488
<b>TOTAL CURRENT ASSETS</b>		<b>25 373 930</b>	<b>28 271 904</b>
<b>TOTAL ASSETS</b>		<b>65 065 343</b>	<b>68 272 071</b>

<b>LIABILITIES</b>	<b>Note</b>	<b>31.12.2016</b> <b>€</b>	<b>31.12.2015</b> <b>€</b>
<b>EQUITY</b>			
<b>CAPITAL</b>			
Accumulated result		54 527 421	127 071 397
Economic result of the year: - loss / + profit	<b>1.2.</b>	(13 922 851)	(72 543 977)
<b>TOTAL CAPITAL</b>	<b>1.4.</b>	<b>40 604 569</b>	<b>54 527 421</b>
<b>NON CURRENT LIABILITIES</b>			
Long term financial liabilities		0	0
Provisions for risks and charges	<b>2.1.7</b>	152 272	194 996
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>152 272</b>	<b>194 996</b>
<b>CURRENT LIABILITIES</b>			
Provisions for risks and charges	<b>2.1.7</b>	0	0
Short-term financial liabilities		0	0
Current payables	<b>2.1.8</b>	8 190 606	4 269 759
Accrued charges and deferrals	<b>2.1.9</b>	16 117 896	9 279 895
<b>TOTAL CURRENT LIABILITIES</b>		<b>24 308 502</b>	<b>13 549 654</b>
<b>TOTAL LIABILITIES</b>		<b>65 065 343</b>	<b>68 272 071</b>

## 1.2. Statement of Financial Performance

<b>DETAILS</b>	<b>Note</b>	<b>2016</b> <b>€</b>	<b>2015</b> <b>€</b>
Exchange revenue		37 810 645	28 045 490
Non-exchange revenue		57 795 303	4 669 675
<b>TOTAL REVENUE</b>	<b>2.2.1</b>	<b>95 605 949</b>	<b>32 715 165</b>
Administrative expenses			
- Staff expenses		(58 375 774)	(62 409 117)
- Fixed asset related expenses		(12 678 241)	(9 608 451)
- Other administrative expenses		(13 233 063)	(13 429 131)
Operating expenses		(25 237 955)	(19 794 584)
Financial expenses		(3 767)	(17 859)
<b>TOTAL EXPENSES</b>	<b>2.2.2</b>	<b>(109 528 800)</b>	<b>(105 259 142)</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>(13 922 851)</b>	<b>(72 543 976)</b>

## 1.3. Cash Flow Statement (Indirect method)

<b>Cash flows from ordinary activities</b>	<b>Note</b>	<b>2016</b> <b>€</b>	<b>2015</b> <b>€</b>
<b>Surplus/(deficit) from ordinary activities</b>	<b>1.2.</b>	<b>(13 922 851)</b>	<b>(72 543 977)</b>
<u>Adjustments</u>			
Amortization (intangible fixed assets)		4 623 855	7 017 746
Depreciation (tangible fixed assets)		(2 772 465)	2 590 190
Increase/(decrease) in provisions for risks and liabilities		(42 724)	74 996
(Increase)/decrease in exchange receivables		(1 241 649)	(1 199 345)
(Increase)/decrease in non-exchange receivables		1 132 466	(651 784)
(Increase)/decrease in current pre-financing		(470 614)	(23 356)
Increase/(decrease) in other long-term liabilities		0	0
Increase/(decrease) in current payables		3 920 847	3 179 961
Increase/(decrease) in accrued charges and deferrals		6 838 000	1 448 774
<b>Net cash flow from ordinary activities</b>		<b>(1 935 134)</b>	<b>(60 106 795)</b>
<b>Cash flows from investing activities</b>			
Increase of intangible and tangible fixed assets		(1 542 637)	(14 441 872)
(Increase)/decrease in current financial assets and long-term investments		(2 499 956)	79 999 943
Other adj investments		0	0
<b>Net cash flow from investing activities</b>		<b>(4 042 593)</b>	<b>65 558 071</b>
Net increase/(decrease) in cash and cash equivalents		(5 977 727)	5 451 276
<b>Cash and cash equivalents at the beginning of the period</b>	<b>2.1.5.</b>	<b>15 605 742</b>	<b>10 154 466</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>2.1.5</b>	<b>9 628 015</b>	<b>15 605 742</b>

## 1.4. Statement of Changes in Capital

Details	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
	Fair value reserve	Other reserves			
	€	€	€	€	€
Balance as of 01.01.2016	0	0	54 527 421	0	54 527 421
Allocation of the economic result of previous year	0	0	(72 543 977)	72 543 977	0
Economic result of the year				(13 922 851)	(13 922 851)
<b>Balance as of 31.12.2016</b>	<b>0</b>	<b>0</b>	<b>(18 016 556)</b>	<b>58 621 125</b>	<b>40 604 569</b>

## 2. NOTES TO THE FINANCIAL STATEMENTS

### 2.1. Notes to the balance sheet

#### 2.1.1. Intangible and tangible fixed assets

##### General

Items acquired whose purchase price is € 420 or above, with a period of use greater than one year, are recorded in the fixed assets accounts. Items with an acquisition price below € 420 are charged to the statement of financial performance in the financial period that they are acquired. Intangible assets (mainly IT developments) are recognised when the cumulative development costs, including internal resources, exceeds € 500,000.

Intangible and tangible fixed assets are stated at historical cost (purchase cost/development cost less amortisation and depreciation and impairment losses). Historical cost includes expenditure that is directly attributable to the acquisition or development costs of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Agency and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of financial performance during the financial period in which they are incurred.

None of the fixed assets recorded as at 31 December 2016 are subject to finance lease agreements.

The depreciation method chosen is the monthly straight-line method. The annual depreciation rates per asset type are as follows:

##### Intangible fixed assets:

Computer software (including licences)	25%
Internally developed IT software	25%

##### Tangible fixed assets:

Furniture and vehicles	10% to 25%
Computer hardware	25%
Other fixtures and fittings	10% to 33%



## **Intangible fixed assets**

Intangible fixed assets are mainly computer software, acquired licences and activated costs for internally developed software.

From 01 January 2010 internally developed intangible assets must be capitalized in accordance with the principles laid out in the EC Accounting Rule 6 on intangible fixed assets.

The following table represents the capitalised intangible fixed assets as at 31 December 2016.

<b>Intangible fixed assets</b>		<b>Internally generated Computer Software</b>	<b>Purchased Computer Software</b>	<b>Intangible fixed assets under construction</b>	<b>Total</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Gross carrying amounts 01.01.2016</b>	+	<b>34 862 477</b>	<b>5 957 592</b>	<b>13 576 826</b>	<b>54 396 895</b>
Additions	+	0	202 579	10 954 246	11 156 825
Disposals	-	(5 251 164)	(371 056)	0	(5 622 220)
Transfer between headings	+/-	22 484 298	0	(22 484 298)	0
Other changes	+/-	0	0	0	0
<b>Gross carrying amounts 31.12.2016</b>		<b>52 095 610</b>	<b>5 789 115</b>	<b>2 046 774</b>	<b>59 931 499</b>
<b>Accumulated depreciation/amortization and impairment 01.01.2016</b>	-	<b>(16 188 856)</b>	<b>(5 610 247)</b>	<b>0</b>	<b>(21 799 104)</b>
Depreciation/Amortization	-	(8 035 173)	(228 598)	0	(8 263 771)
Write-back of depreciation/amortization	+	3 268 860	371 056	0	3 639 916
Disposals	+	0	0	0	0
Impairment	-	0	0	0	0
Write-back of impairment	+	0	0	0	0
Transfer between headings	+/-	0	0	0	0
Other changes	+/-	0	0	0	0
<b>Accumulated depreciation/amortization and impairment 31.12.2016</b>		<b>(20 955 169)</b>	<b>(5 467 789)</b>	<b>0</b>	<b>(26 422 959)</b>
<b>Net carrying amounts 31.12.2016</b>		<b>31 140 441</b>	<b>321 325</b>	<b>2 046 774</b>	<b>33 508 540</b>

All projects relating to internally developed IT tools that were either on-going or put into operation in 2016 were analysed. The main costs of development relate to external consultancy and ECHA employee salary costs. Employee salary costs for 2016 amounted to € 2,971,432 (€ 2,824,597 in 2015).

During 2016 the Agency disposed of three previously internally developed software systems namely REACH IT V2.x, Dissemination V2.x and RIPE with an original recognised value of € 8,835,354. However, € 3,584,189 of the disposed systems was reused in the new REACH-IT V3.x and Dissemination V3.x which were completed in 2016 ( Net disposal € 8,835,354 - € 3,584,189 = € 5,251,164 ). The accumulated depreciation on the reused intangible assets amounted to € 2,792,128 at the date of revaluation of the remaining useful life.

In addition, the agency disposed of purchased computer software with an initial acquisition value of € 371,056. These assets were fully depreciated at the time of disposal.

During 2016, sixteen internal IT projects fulfilled the criteria for asset recognition (ten of which commenced prior to 1 January 2016). The costs relating to six of these projects are recognised as intangible assets under construction as at 31 December 2016.

The table below highlights the projects under development as at 31 December 2016.

<b>Project name</b>	<b>Cumulative Development Costs 31.12.2015</b>	<b>Development Costs 2016</b>	<b>Cumulative Development Costs 31.12.2016</b>
	<b>€</b>	<b>€</b>	<b>€</b>
QSAR Toolbox V3.3.-V4.0	472 404	695 958	1 168 362
IUCLID Extension	0	114 765	114 765
ECHA Cloud Services for SMEs	0	309 264	309 264
Dynamic Case 2.5.1	0	129 973	129 973
REACH IT V3.2	0	143 441	143 441
R4BP V3.9-V3.10	0	180 970	180 970
<b>TOTAL</b>	<b>472 404</b>	<b>1 574 371</b>	<b>2 046 775</b>

The remaining ten internally developed IT projects were taken into use during 2016. The total recognised cost of these completed assets amounted to € 22,484,298 (€ 10,212,079 in 2015). These projects had development costs totalling € 13,104,423 recognised in "Assets under construction" as at the 31 December 2015. In 2016, further costs of € 9,379,875 were incurred completing these developments, prior to being transferred to intangible assets. The total costs transferred from "under construction" to completed internally developed assets in 2016 amounts to € 22,484,298 (€ 13,104,423 + € 9,379,875).

The table below represents the intangible IT assets completed in 2016:

<b>Project name</b>	<b>Capitalised amount at year-end €</b>
EchaNet development	1 185 077
Casper (former DIP)	2 751 255
Dynamic Case 2.4.0-2.5.0	2 256 806
Dissemination v3.1.1	3 515 879
CHESAR V3.1	1 565 269
IUCLID V6.1	1 429 181
REACH IT V3.1	5 056 454
HRMS	2 044 182
Portal Dashboard V2	1 170 893
R4BP V3.5-V3.8	1 509 302
<b>TOTAL</b>	<b>22 484 298</b>

The value of research and development expenditure relating to internally developed IT projects, recognised as an expense during the period, was € 506,663 (€ 782,495 in 2015) and € 1,063,757 (€ 685,201 in 2015) respectively.

## **Tangible fixed assets**

The tangible fixed assets are mainly computer hardware, furniture, vehicles and other fixtures and fittings.

The gross carrying value of "Other fixtures and fittings" of € 16,866,233 consists of the costs incurred on the conference centre and two parts of the rented building, namely the second floor and lobby (approx. € 15 million) and other fixtures/fittings such as security doors and scanning machines (approx. € 1.4 million).

<b>Tangible fixed assets</b>		<b>Computer hardware</b>	<b>Furniture and vehicles</b>	<b>Other Fixtures and Fittings</b>	<b>Total</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Gross carrying amounts 1.1.2016</b>	+	<b>8 646 892</b>	<b>742 984</b>	<b>16 489 088</b>	<b>25 878 964</b>
Additions	+	558 015	224 520	430 131	<b>1 212 665</b>
Disposals	-	(5 150 378)	(1 266)	(52 986)	<b>(5 204 630)</b>
Reclassification within headings	+/-	0	0	0	<b>0</b>
Other changes	+/-	0	0	0	<b>0</b>
<b>Gross carrying amounts 31.12.2016</b>		<b>4 054 529</b>	<b>966 238</b>	<b>16 866 233</b>	<b>21 887 000</b>
<b>Accumulated depreciation/amortization and impairment 01.01.2016</b>	-	<b>(7 379 095)</b>	<b>(351 159)</b>	<b>(10 746 336)</b>	<b>(18 476 590)</b>
Depreciation/Amortization	-	(583 552)	(94 373)	(1 691 446)	<b>(2 369 371)</b>
Write-back of depreciation/amortization	+	5 088 792	787	52 254	<b>5 141 833</b>
Disposals	+	0	0	0	<b>0</b>
Impairment	-	0	0	0	<b>0</b>
Write-back of impairment	+	0	0	0	<b>0</b>
Reclassification within headings	+/-	0	0	0	<b>0</b>
Other changes	+/-	0	0	0	<b>0</b>
<b>Accumulated depreciation/amortization and impairment 31.12.2016</b>		<b>(2 873 855)</b>	<b>(444 745)</b>	<b>(12 385 527)</b>	<b>(15 704 127)</b>
<b>Net carrying amounts 31.12.2016</b>		<b>1 180 674</b>	<b>521 493</b>	<b>4 480 706</b>	<b>6 182 872</b>

The original value of tangible fixed assets retired in the year amounted to € 5,204,630. The loss incurred on disposals of Tangible assets during 2016 amounted to € 62,797 (€ 5,204,630 - € 5,141,833). The bulk of the disposal related to old IT hardware.

Included in the computer hardware disposals of 2016, is the donation of 20 laptops to the European School Helsinki. The laptops were initially acquired in 2012 at a cost of € 17,519 and had a residual value of € 0 upon donation.

### 2.1.2. Current financial assets

<b>Investments</b>	<b>31.12.2016</b>	<b>31.12.2015</b>
	<b>€</b>	<b>€</b>
<b>Long-term investments</b>		
Bank deposits	0	0
<b>Short-term investments</b>		
Bank deposits	10 000 013	7 500 057
<b>Total investments</b>	<b>10 000 013</b>	<b>7 500 057</b>

Further details on the current financial assets are disclosed in Section 2.4.1.

### 2.1.3. Exchange receivables

<b>Details</b>	<b>31.12.2016</b>	<b>31.12.2015</b>
	<b>€</b>	<b>€</b>
REACH fee income receivables	4 080 330	2 568 867
Biocide fee income receivables	275 900	89 100
REACH fee bad debt provision	(2 197 626)	(1 015 898)
Biocide fee bad debt provision	<u>0</u>	<u>0</u>
<b>Net fees &amp; charges receivables</b>	<b>2 158 604</b>	<b>1 642 070</b>
<b>Miscellaneous accounts receivables</b>	<b>0</b>	<b>0</b>
Bank interest to be received	2 722	1 691
Accrued Income - REACH Top-up fees	<u>403 031</u>	<u>0</u>
<b>Total Accrued Income</b>	<b>405 753</b>	<b>1 691</b>
Deferred charges		
- European School	554 411	724 321
- Prepaid software maintenance fees and subscriptions	580 778	604 849
- Deferred expenditure included in Accounts payable	<u>508 416</u>	<u>0</u>
<b>Total deferred charges</b>	<b>1 643 605</b>	<b>1 329 170</b>
<b>Sundry - other receivables</b>		
Staff	145 434	102 538
Miscellaneous	<u>15 165</u>	<u>51 444</u>
<b>Total sundry receivables</b>	<b>160 599</b>	<b>153 982</b>
<b>Total - Exchange receivables</b>	<b>4 368 562</b>	<b>3 126 913</b>

### 2.1.4. Non-Exchange receivables

<b>Non-exchange receivables</b>	<b>31.12.2016</b>	<b>31.12.2015</b>
	<b>€</b>	<b>€</b>
VAT receivable from Finnish authorities	883 238	2 015 704
Miscellaneous	0	0
<b>Total - Non-exchange receivables</b>	<b>883 238</b>	<b>2 015 704</b>

Non-Exchange receivables relate to value added tax (VAT) recoverable from the Finnish Authorities. According to the Seat Agreement signed between the Government of Finland and the Agency, the latter can file an application for reimbursement of VAT paid on purchases in Finland, if the invoice value is greater than € 80 including VAT. The amount receivable has fallen year on year as the amount recoverable at 31 December 2016 only relates to the period October to December 2016, as opposed to an amount outstanding in 2015 for the period July to December 2015.

#### 2.1.5. Cash and cash equivalents

<b>Bank account name</b>	<b>31.12.2016</b>	<b>31.12.2015</b>
	<b>€</b>	<b>€</b>
Pohjola Admin Ac	5 152 391	6 229 768
Pohjola Appeal Ac	124 341	195 565
Pohjola REACH Ac	1 900 613	991 173
Pohjola Bond Interest Ac	13	13
Pohjola Biocide Ac	1 962 115	5 074 560
Pohjola PIC Ac	306 484	210 095
Pohjola IPA Ac	175 941	273 427
Nordea Current Ac	6 119	2 631 141
<b>Total - Current accounts</b>	<b>9 628 015</b>	<b>15 605 742</b>

The amount held by the agency on current accounts at 31 December 2016 totals € 9,628,015. The majority of this amount was held with ECHA's operational bank, OP Pohjola.

#### 2.1.6. Current pre-financing open

<b>Pre-financing</b>	<b>31.12.2016</b>	<b>31.12.2015</b>
	<b>€</b>	<b>€</b>
Contracts	35 612	43 991
Translations	494 103	140 941
<b>Sub-total</b>	<b>529 715</b>	<b>184 932</b>
<i>Less accrued charges - contracts</i>	<i>(35 612)</i>	<i>(43 991)</i>
<i>Less accrued charges - translations</i>	<i>0</i>	<i>(117 453)</i>
<b>Total - Outstanding pre-financing</b>	<b>494 103</b>	<b>23 488</b>

The open pre-financing at year-end in the amount of € 494,103 relates to pre-financing provided for translations services.

#### 2.1.7. Long and short-term Provisions for risks and charges

<b>Provisions</b>	<b>31.12.2016</b>	<b>31.12.2015</b>
	<b>€</b>	<b>€</b>
Long-term provisions - legal	152 272	194 996
Short-term provisions	0	0
<b>Total - Provisions</b>	<b>152 272</b>	<b>194 996</b>

### 2.1.8. Current payables

<b>Current payables</b>	<b>Note</b>	<b>31.12.2016</b>	<b>31.12.2015</b>
		€	€
<b>Accounts payable</b>			
Supplier invoices received		999 097	618 699
Current payables member states		9 616	3 141
Current payable CdT (Translations)		468 202	0
Other current payables		<u>1 917</u>	<u>336</u>
<b>Total accounts payable</b>		<b>1 478 832</b>	<b>622 176</b>
<b>Sundry payable</b>			
Appeal fees received		124 341	195 565
Fee refunds due		22 493	49 143
Payables with consolidated entities		0	0
Other payables - staff		<u>138 512</u>	<u>33 434</u>
<b>Total sundry payable</b>		<b>285 346</b>	<b>278 142</b>
Pre-financing received from consolidated entities		6 315 481	3 296 788
Pre-financing Confederation of Switzerland		<u>110 947</u>	<u>72 653</u>
<b>Pre-financing open Commission and others</b>	<b>2.1.12</b>	<b>6 426 428</b>	<b>3 369 441</b>
<b>Total - Current payables</b>		<b>8 190 606</b>	<b>4 269 759</b>

The sundry payables relating to appeal fees of € 124,341 (€ 195,565 in 2015) are recognised as Accounts Payable until the cases are decided upon by the Board of Appeal. The Agency will have to refund the appeal fee in cases where the appeal is decided in the applicant's favour or will recognise the appeal fee as income, of the Agency, where the Board of Appeal concludes in ECHA's favour.

### 2.1.9. Accrued charges and deferrals

<b>Accrued Charges and Deferrals</b>	<b>Note</b>	<b>31.12.2016</b>	<b>31.12.2015</b>
		€	€
Accrued expenditure incl. consolidated entities	<b>2.1.10</b>	7 674 087	6 091 776
Deferred income	<b>2.1.11</b>	8 443 808	3 066 138
Voluntary contribution	<b>2.1.12</b>	0	121 981
<b>Total - Accrued charges and deferrals</b>		<b>16 117 896</b>	<b>9 279 895</b>

### 2.1.10. Accrued expenditure (including consolidated entities)

The accrued charges are the amounts estimated by the Authorising Officer in respect of the cost incurred for services and goods delivered but not yet invoiced or processed on or before 31 December 2016. The accrued charges, including consolidated entities, amount to € 7,674,087 (€ 7,222,426 + € 451,661).

Accrued expenditure type	2016 €	2016 with consolidated entities €	2015 €	2015 with consolidated entities €
<b>Administrative expenses</b>				
Staff related expenses	149 463		76 967	
Untaken leave by staff	1 347 648		1 199 268	
Recruitment related expenses	18 423		4 676	
Interim staff - administrative	139 215		144 524	
European School Helsinki	22 000			
Annual Medical	35 332	448		
Missions	2 358		15 463	
Training	41 321	1 238	157 136	3 657
Building costs	149 233		200 427	
Other	82 026	39 205	177 249	51 516
<b>Total - Administrative expenses</b>	<b>1 987 019</b>	<b>40 891</b>	<b>1 975 709</b>	<b>55 173</b>
<b>Operational expenses</b>				
Management Board meetings	8 643		8 467	
Committee meetings and workshops	7 074		50 673	
Operational missions	31 039		26 011	
Translations	0	410 770	0	4 683
IT expenses	3 664 939		2 538 418	
Interim staff - operational	65 457		34 738	
Substance evaluation	779 653		1 034 872	
Other	630 452		362 940	0
<b>Total - Operational expenses</b>	<b>5 187 258</b>	<b>410 770</b>	<b>4 056 118</b>	<b>4 683</b>
<b>Other expenses</b>				
Financial expenses	200		140	
Accruals relating to fixed assets	47 949		(48)	
<b>Total - Other expenses</b>	<b>48 149</b>		<b>92</b>	
<b>Total - Accrued expenditure</b>	<b>7 222 426</b>	<b>451 661</b>	<b>6 031 920</b>	<b>59 856</b>

### 2.1.11. Deferrals (liability)

The deferrals recorded at the year-end relate to REACH Authorisation and Biocidal Product fees and charges invoiced and receipted in 2015 and 2016 for which the Agency still has to complete a portion of the work in respect of the applications. This work will be performed from 2017 onwards.

Deferred Income	31.12.2016 €	31.12.2015 €
Authorisation fees & charges	1 097 750	205 178
BPR fees & charges	7 346 059	2 860 960
<b>Total - Deferred income</b>	<b>8 443 808</b>	<b>3 066 138</b>

2.1.12. Pre-financing liability and other payables (including consolidated entities)

<b>Accounts payable - consolidated entities</b>	<b>31.12.2016</b>	<b>31.12.2015</b>
	<b>€</b>	<b>€</b>
EU subsidy	60 920 188	7 011 001
EU subsidy expended in the year	(55 815 356)	(4 068 316)
EFTA contribution	1 639 917	162 582
EFTA contribution expended in the year	(1 505 052)	(81 236)
Switzerland contribution - Biocide	128 037	145 209
Switzerland contribution expended in the year	(17 090)	(72 556)
COSME Programme	900 000	0
IPA 2015 - pre-financing received	272 757	300 000
Accrued income on IPA 2015	(96 973)	(27 243)
Voluntary contribution Norway **	0	121 981
<b>Open pre-financing received</b>	<b>6 426 428</b>	<b>3 491 422</b>
Subsidy incl EFTA repayable	5 104 832	2 942 685
Other payables to EU institutions and agencies	1 210 649	354 103
Switzerland repayable to be offset against 2016 contribution	110 947	72 653
<b>Pre-financing repayable at year end</b>	<b>6 426 428</b>	<b>3 369 441</b>

\*\* An exceptional, one-time voluntary contribution of € 177,057 was received from Norway on 30 December 2013. This contribution will be used towards the development of Biocidal services at the Agency. At the end of 2016, the remaining € 121,981 of this contribution had been expensed.

During 2016, the Agency received EU subsidy of € 60,920,188 (€ 7,011,001 in 2015) for the implementation of the REACH, Biocidal Products and PIC Regulations. The amounts received were € 58,919,188, € 850,000 and € 1,151,000 respectively. An amount of € 5,104,832 (€ 2,942,685 in 2015) of this money is repayable to the Commission in 2017. In addition, under the REACH and Biocidal Products Regulation, the Agency received EFTA contribution of € 1,639,917 (€ 1,625,575 and € 14,342) and a contribution from Switzerland of € 128,037. The amount repayable from the EFTA contribution is € 134,865 (€ 128,744 + € 6,121). The amount repayable from the Switzerland contribution, of € 110,947, will be offset against the 2017 contribution.

The Agency signed a delegation agreement with DG GROW in December 2016 in respect of implementing the tasks under the European Union Observatory for Nanomaterials and the European Union Chemical Legislation Finder. The Agency received € 900,000 for the implementation of these tasks in late December 2016.

Under the IPA programme (Instrument for pre-accession assistance) a total pre-financing of € 300,000 was received in 2015, from the EU. Total expenditure of € 124,216 has been incurred in respect of this pre-financing as at 31 December 2016. The balance of this pre-financing, totalling € 175,784 will be used to fund 2017 expenditure under this programme.



## 2.2. Notes to the statement of financial performance

### 2.2.1. Revenue

The Agency executes its REACH fee income in accordance with the Regulation (EC) No 1907/2006 (the "REACH Regulation") and the Commission Regulation No 340/2008 on the fees and charges payable to the European Chemicals Agency (the "Fee Regulation"). The CLP income is executed in accordance with Regulation (EC) No 1272/2008 of the European Parliament and Council.

The Agency commenced invoicing of applicants under the Biocidal Products Regulation (EU) No 528/2012 as from 1 September 2013.

On the table below the Revenue for the year is split between Exchange and Non-Exchange revenue in line with EU Accounting Rules No 4 and 17 respectively.

Revenue	31.12.2016 €	31.12.2015 €
<u>Non-exchange revenue</u>		
EU subsidy	55 815 356	4 068 316
Reversal of provisions related to legal cases	110 800	65 058
EFTA contribution (incl. Switzerland)	1 505 052	81 236
Federation of Switzerland Contribution	17 090	72 556
Inter-entity recoveries (Translations etc.)	0	186 086
Revenue with consolidated entities (IPA)	96 973	27 243
Revenue with consolidated entities (Norway)	121 981	55 076
Miscellaneous administrative revenue	<u>128 051</u>	<u>114 105</u>
<b>Total - Non-exchange revenue</b>	<b>57 795 303</b>	<b>4 669 675</b>
<u>Exchange revenue</u>		
<b>a) Fees &amp; Charges income</b>		
REACH/CLP income	34 373 690	25 304 723
BPR income	3 332 747	2 596 707
Appeal Fee income	68 583	33 276
<b>b) Other revenue</b>		
Inter-entity recoveries (GNSS)	30 330	12 132
<b>c) Financial revenue</b>		
Bank interest	0	229
Deposit interest	2 802	93 013
FX gains	<u>2 494</u>	<u>5 411</u>
<b>Total - Exchange revenue</b>	<b>37 810 645</b>	<b>28 045 490</b>
<b>Total - Revenue (Non-exchange and Exchange)</b>	<b>95 605 949</b>	<b>32 715 165</b>

Fees and charges income is entered as revenue in the accounts when the service is rendered (except in the case of REACH SME verification income (see section 2.7)). The service is considered to be rendered, by ECHA, when the company submits a request for registration or submits a notification. An invoice is created and sent to the company normally within 2 working days. Every submission undergoes a technical and financial completeness check during a period set by the relevant regulations.

If a submission is technically or financially incomplete (e.g. not "paid in full") by the relevant deadline, the registrant is informed that the submission has been rejected. If the rejection stems from the absence of the payment, the related open invoice is set to the status "unpaid".

Consequently the rejection reduces the accrued revenue. In preparation for the Final accounts 2016, all known rejections were taken into account.

A deferral for fee income upon which the work will be performed in 2017 and onwards has been provided in the accounts. Details of the deferred amounts are shown on Table 2.1.10.

### 2.2.2. Expenses

<b>Administrative expenses</b>	<b>2016</b>	<b>2015</b>	<b>Increase/ Decrease</b>
	<b>€</b>	<b>€</b>	<b>+/-</b>
Staff related expenses	57 794 192	61 735 946	-6%
Expenses related to Seconded National Experts	581 582	673 171	-14%
Recruitment related expenses	138 241	113 965	21%
Interim staff - administrative	1 662 208	1 294 691	28%
European School Helsinki	1 264 500	1 206 797	5%
Annual medical	470 106	449 107	5%
Missions	147 193	264 669	-44%
Training	819 066	1 133 069	-28%
Rent	5 995 498	6 419 778	-7%
Building costs	1 555 680	1 143 255	36%
Depreciation/Amortization	12 678 241	9 608 451	32%
Operating lease	23 449	22 750	3%
Other	1 157 122	1 381 051	-16%
<b>Total - Administrative expenses</b>	<b>84 287 078</b>	<b>85 446 699</b>	<b>-1%</b>

<b>Operational expenses</b>	<b>2016</b>	<b>2015</b>	<b>Increase/ Decrease</b>
	<b>€</b>	<b>€</b>	<b>+/-</b>
Management Board meetings	143 986	150 238	-4%
Committee meetings and workshops	2 361 379	2 028 512	16%
Operational missions	568 784	593 571	-4%
Translations	3 985 624	2 325 796	71%
IT operational costs	12 710 902	10 063 660	26%
Interim staff - operational	953 168	608 107	57%
Substance Evaluation	2 003 018	1 608 487	25%
Other	2 511 094	2 416 215	4%
<b>Total - Operational expenses</b>	<b>25 237 955</b>	<b>19 794 584</b>	<b>27%</b>

<b>Financial expenses</b>	<b>2016</b>	<b>2015</b>	<b>Increase/ Decrease</b>
	<b>€</b>	<b>€</b>	<b>+/-</b>
Bank charges	206	569	-64%
Interest on late payments	49	86	-43%
FX losses	3 512	17 205	-80%
<b>Total - Financial expenses</b>	<b>3 767</b>	<b>17 859</b>	<b>-79%</b>

<b>Total - Expenses</b>	<b>109 528 800</b>	<b>105 259 142</b>	<b>4%</b>
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Overall the expenditure incurred for 2016 has increased by 4% year on year. The main monetary increases year on year are on depreciation expense € 2.9 million, IT expenditure € 2.7 million and translations costs € 1.7 million. The staff related expenses have fallen significantly from 2015. The main reason for this fall is due to the Employer pension contribution being payable only on

the fee income generated by the Agency. In 2015, as the Agency was fully self-financed on REACH, ECHA had to pay 100% of the Employer contribution under REACH.

### 2.2.3. Financial revenue and expenditure (included in 2.2.1 and 2.2.2)

<b>Financial revenue and expenditure</b>	<b>31.12.2016</b>	<b>31.12.2015</b>
	<b>€</b>	<b>€</b>
<b>Revenue</b>		
Bank interest	0	229
Deposit interest	2 802	93 013
FX gains	2 494	5 411
<b>Total - Financial Revenue</b>	<b>5 296</b>	<b>98 653</b>
<b>Expenses</b>		
Bank charges	206	569
Interest on late payments	49	86
FX Losses	3 512	17 205
<b>Total - Financial Expenses</b>	<b>3 767</b>	<b>17 859</b>
<b>Net financial gain</b>	<b>1 528</b>	<b>80 794</b>

The net loss recorded on foreign exchange transactions in 2016 is € 1,018 (€ 11,794 in 2015).

The revenue generated from interest on investments and bank accounts has fallen significantly during the year. The Agency no longer has a reserve and can only make short-term investments. In addition, in the current climate it is difficult to achieve a return on investment.

### 2.3. Off balance sheet items

Contingent assets and liabilities are off balance sheet items. It is uncertain whether they may occur in the future and are dependent on the future outcome of past events.

The Agency had contingent assets totalling € 171,952 as at 31 December 2016 (€ 242,903 in 2015). This relates to performance guarantees provided by contractors.

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

<b>Commitments for future funding</b>	<b>31.12.2016</b>	<b>31.12.2015</b>
	<b>€</b>	<b>€</b>
Commitments against appropriations not yet consumed	8 216 215	7 974 304
Operating lease (building and copy machines)	18 317 128	25 249 375
Contractual commitments for which budget commitments have not yet been made (maintenance, IT, cleaning, security)	4 578 962	7 377 330
Contingent liabilities (legal cases)	1 010 000	1 560 000
<b>Total</b>	<b>32 122 304</b>	<b>42 161 009</b>

Commitments against appropriations not yet consumed is the remaining net amount to be paid (RAL) after deducting eligible expenses (cut-off postings) that have already been booked in the statement of financial performance.

The contingent liabilities consist of fourteen on-going legal cases estimated at a total amount of € 1,010,000 (€ 1,560,000 in 2015). This contingent liability covers the possible costs of the complainants, which is dependent on the future outcome of the individual cases.

## 2.4. Financial assets and liabilities

In line with Accounting rule No 11 it is required to disclose, the following information, for financial assets and liabilities:

- Analysis of the credit quality (rating) for financial assets
- Aging analysis of receivables
- Remaining contractual maturities for liabilities
- Analysis of foreign currency exposure of the entity
- Disclosures regarding impairments

### 2.4.1. Financial assets credit ratings

Details	Note	2016			2015		
		Credit rating	Rating Agency	€	Credit rating	Rating Agency	€
<u>Short-term investments</u>							
Bank deposits - Pohjola		A-1+	S&P	0	A-1+	S&P	0
Bank deposits - Nordea		A-1+	S&P	0	A-1+	S&P	0
Bank deposits - BCEE		AA+	S&P	10 000 013	AA+	S&P	7 500 057
Subtotal investments	<b>2.1.2</b>			<b>10 000 013</b>			<b>7 500 057</b>
<u>Cash and cash equivalents</u>							
Bank current accounts - Pohjola	<b>2.1.5</b>	A-1+	S&P	9 621 897	A-1+	S&P	12 974 601
Bank current accounts - Nordea	<b>2.1.5</b>	A-1+	S&P	6 119	A-1+	S&P	2 631 141
Subtotal cash and cash equivalents	<b>2.1.6</b>			<b>9 628 015</b>			<b>15 605 742</b>
<b>Total short-term financial assets (incl. cash)</b>				<b>19 628 028</b>			<b>23 105 799</b>
<u>Long-term investments</u>							
Bonds		N/a	N/a	0	N/a	N/a	0
Other		N/a	N/a	0	N/a	N/a	0
<b>Total long-term investments</b>				<b>0</b>			<b>0</b>

The reserves available for investment are invested in line with the Agency's Management Board (MB) guidelines. These guidelines were adjusted and adopted by MB in December 2014 to allow for the efficient investment of the diminishing reserve, while ensuring risk minimisation for the Agency.

The excess cash/reserve for investment was exhausted in early 2016. In addition, the REACH subsidy was drawn down in three separate instalments during the year and consequently the Agency cash balances were at times very low.

#### 2.4.2. Aging analysis of receivables

Market risk of receivables at 31.12.2016	Total receivables	Available for sale financial assets**	Loans (including short term deposits >3 months and <1 year)	Receivables with member states	All receivables with third parties including accruals & deferrals	Receivables with consolidated entities	Short-term deposits (< 3 months - including accrued interest) <sup>4</sup>	Bank accounts
	€	€	€	€	€	€	€	€
Prime and high grade	20 511 266	0	10 000 013	883 238	0	0	0	9 628 015
Unrated - Debtors who have never defaulted	4 862 664	0	0	0	4 847 499	15 165	0	0
<b>Total - Receivables</b>	<b>25 373 930</b>	<b>0</b>	<b>10 000 013</b>	<b>883 238</b>	<b>4 847 499</b>	<b>15 165</b>	<b>0</b>	<b>9 628 015</b>

Market risk of receivables at 31.12.2015	Total receivables	Available for sale financial assets**	Loans (including short term deposits >3 months and <1 year)	Receivables with member states	All receivables with third parties including accruals & deferrals	Receivables with consolidated entities	Short-term deposits (< 3 months - including accrued interest)	Bank accounts
	€	€	€	€	€	€	€	€
Prime and high grade	25 121 503	0	7 500 057	2 015 704	0	0	0	15 605 742
Unrated - Debtors who have never defaulted	3 150 401	0	0	0	3 126 913	23 488	0	0
<b>Total - Receivables</b>	<b>28 271 904</b>	<b>0</b>	<b>7 500 057</b>	<b>2 015 704</b>	<b>3 126 913</b>	<b>23 488</b>	<b>0</b>	<b>15 605 742</b>

Included in "all receivables with third parties" are the receivables in relation to REACH and Biocidal Products Regulation fees and charges. Under these regulations, if fees are not paid by the due dates, the invoice is cancelled and the applicant's submission is not accepted, e.g. the applicant will not receive a registration number.

However, under the REACH SME verification process the administrative charge for incorrect company size declarations will not be cancelled if the due date expires. These invoices remain outstanding and as a consequence a bad debt provision has been provided in the accounts (see Note 2.1.3).

#### 2.4.3. Remaining contractual maturities of liabilities

Maturities of liabilities 31.12.2016	< 1 year	1 - 5 years	> 5 years	Total
	€	€	€	€
Payables with third parties	1 406 923	0	0	1 406 923
Payables with consolidated entities	6 783 683	0	0	6 783 683
<b>Total - Liabilities</b>	<b>8 190 606</b>	<b>0</b>	<b>0</b>	<b>8 190 606</b>

Maturities of liabilities 31.12.2015	< 1 year	1 - 5 years	> 5 years	Total
	€	€	€	€
Payables with third parties	900 318	0	0	900 318
Payables with consolidated entities	3 369 441	0	0	3 369 441
<b>Total - Liabilities</b>	<b>4 269 759</b>	<b>0</b>	<b>0</b>	<b>4 269 759</b>

The main outstanding contractual liabilities at the year-end mainly relate to supplier invoices of € 1,010,630 (€ 622,176 in 2015) received and recorded in the financial system as at 31 December 2016, and the Budget outturn for the year returnable to the Commission (incl. EFTA) of € 5,239,697 (€ 3,024,031 in 2015).

#### 2.4.4. Analysis of foreign currency exposure

The Agency does not have any significant exposure to foreign currency risk in respect to its monetary assets or liabilities.

#### 2.4.5. Impairment

The table below shows the carrying amount of receivables before impairment. As mentioned in Section 2.4.2., only the REACH Administrative charges issued, as a result of the SME verification process, are subject to impairment review.

Details	31.12.2016	31.12.2015
	€	€
Accounts receivable (Fees)	4 356 230	2 657 969
Bad debt provision	<b>(2 197 626)</b>	<b>(1 015 898)</b>
<i>Subtotal fee receivables</i>	<i>2 158 604</i>	<i>1 642 071</i>
<i>All other receivables</i>	<i>23 215 326</i>	<i>26 629 833</i>
<b>Total - Accounts receivable after impairment</b>	<b>25 373 930</b>	<b>28 271 904</b>

## 2.5. Related party disclosures

The highest staff grade (Executive Director-Authorising Officer) of the Agency in 2016 was AD15 (*AD15 in 2015*).

## 2.6. Events after the balance sheet date

No material issues came to the attention of the Accounting Officer of the Agency or were reported to him that would require separate disclosure under this section.

## 2.7. Accounting principles, rules and methods

### Accounting principles

The Final annual accounts of the Agency have been prepared in accordance with Article 95 of the Agency's Financial Regulation which sets out the following accounting principles to be applied in drawing up the financial statements:

- going concern basis;
- prudence;
- consistent accounting methods;
- comparability of information;
- materiality;
- no netting;
- reality over appearance;

- accrual-based accounting;

and in accordance with the accounting rules and methods adopted by the EU Commissions' Accounting Officer (Article 50 of the Agency's Financial Regulation).

The accounting system of ECHA comprises of general accounts and budget accounts. These are maintained in Euro and run from 1 January to 31 December.

### **Transactions and balances in foreign currency**

Foreign currency transactions are converted into Euro using the exchange rates prevailing at the dates of the transactions.

Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance.

### **Use of estimates**

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions made by management. Significant estimates include, but are not limited to, accrued income and charges, provisions, contingent assets and liabilities. The actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

### **Receivables**

Receivables are carried at original invoice amounts less any write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that the Agency will not be able to collect all amounts due according to the original terms of the receivables. A provision has been provided on a case by case basis where applicable.

### **REACH SME Verification Income**

The Agency levies fees and charges related to the REACH Regulation based on self-declaration of enterprise. In accordance with Article 13(3) of the REACH fees and charges Regulation, "The Agency may request, at any time, evidence that the conditions for a reduction of fees or charges or for a fee waiver apply". Consequently, the Agency is permitted to interrogate the information submitted by enterprises and following verification adjust the fees and charges invoiced for any errors identified. When errors are identified these are accounted for as revenue at the time when invoiced.

### 3. REPORTS ON THE IMPLEMENTATION OF THE BUDGET

#### 3.1. Budget outturn account

Budget Outturn Account		2016	2015
		€	€
<b>REVENUE</b>			
EU subsidy	+	62 688 142	7 318 792
Other contributions from Commission (COSME,IPA etc)	+	900 000	300 000
Fee income	+	40 989 149	29 209 141
Other revenue	+	543 830	757 651
<b>TOTAL - REVENUE (a)</b>		<b>105 121 122</b>	<b>37 585 583</b>
<b>EXPENDITURE</b>			
<i>Title I: Staff</i>			
Payments	-	65 327 970	70 344 195
Appropriations carried over	-	450 311	853 614
<i>Title II: Administrative Expenses</i>			
Payments	-	12 874 516	13 708 076
Appropriations carried over	-	1 908 818	2 457 484
<i>Title III: Operating Expenditure</i>			
Payments	-	16 838 452	16 918 553
Appropriations carried over	-	12 615 681	9 351 210
<b>TOTAL - EXPENDITURE (b)</b>		<b>110 015 748</b>	<b>113 633 132</b>
<b>OUTTURN FOR THE FINANCIAL YEAR (a-b)</b>		<b>(4 894 626)</b>	<b>(76 047 549)</b>
Cancellation of unused payment appropriations carried over from previous year	+	961 454	575 545
Adjustment for carry-over from the previous year of appropriation available at 31.12. arising from assigned revenue	+	445 450	230 173
Exchange differences for the year (gain +/-loss -)	+/-	(1 018)	(11 794)
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>		<b>(3 488 740)</b>	<b>(75 253 624)</b>
Balance year N-1	+/-	11 936 068	87 631 185
Subsidy and contributions from year N-1 reimbursed in year N	-	(3 096 684)	(441 492)
<b>BUDGET OUTTURN</b>		<b>5 350 644</b>	<b>11 936 068</b>
EU subsidy - agency registers accrued revenue and EU accrued expense	-	<b>57 337 498</b>	<b>4 222 108</b>
EU pre-financing to be reimbursed to the Commission in year N+1		<b>5 239 697</b>	<b>3 024 031</b>
Pre-financing to be reimbursed from contribution by the Swiss Federation		<b>110 947</b>	<b>72 653</b>

The detailed budget execution is set out in Section 3.3.3.



### 3.2. Reconciliation of statement of financial performance and budgetary outturn

The Agency's financial statements are prepared on an accruals basis by which transactions are recorded in the period to which they relate. The result for the year using this basis is indicated in the statement of financial performance. However, the Agency uses a modified cash accounting system for preparing the budget outturn account. In this system, only the payments made, the revenues received in the period and the carry-over of appropriations are recorded. The difference between the budgetary outturn and the statement of financial performance is explained as follows:

Reconciliation of the accrual based result with the budget result		€
<b>Economic result (+ for surplus and - for deficit) of the consolidation reporting package</b>	<b>+/-</b>	<b>(13 922 851)</b>
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>		
Adjustments for accrual cut-off (reversal 31.12.N-1)	-	(4 764 296)
Adjustments for accrual cut-off (cut- off 31.12.N )	+	4 750 361
Amount from liaison account with Commission booked in the economic revenue	-	(57 417 381)
Unpaid invoices at year end but booked in charges (class 6)	+	1 498 669
Depreciation of intangible and tangible assets (1)	+	12 678 241
Provisions (1)	+	(42 724)
Value reductions (1)	+	0
Recovery Orders issued in class 7 and not yet cashed	-	(2 725 495)
Pre-financing given in previous year and cleared in the year	+	23 488
Pre-financing received in previous year and cleared in the year	-	(218 955)
Payments made from carry over of payment appropriations	+	11 255 403
Other *) Switzerland Contribution booked as income in 2016	+/-	(17 090)
<b>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</b>		
Asset acquisitions (less unpaid amounts)	-	(12 279 582)
New pre-financing paid in the year 2016 and remaining open as at 31.12.2016	-	(529 715)
New pre-financing received in the year 2016 and remaining open as at 31.12.2016	+	110 947
Budgetary recovery orders issued before 2016 and cashed in the year	+	51 444
Budgetary recovery orders issued in 2016 on balance sheet accounts (not 7 or 6 accounts) and cashed	+	8 151 506
Capital payments on financial leasing	-	0
Payment appropriations carried over to 2016	-	(14 974 809)
Cancellation of unused carried over payment appropriations from previous year	+	961 454
Adjustment for carry-over from the previous year of appropriations available at 31.12.16 arising from assigned revenue	+	445 450
Commission subsidy and other contributions included in budget	+/-	63 477 195
<b>Total of adjustments above</b>		<b>(3 488 740)</b>
<b>Budgetary result (+ for surplus) (2) including amount of exchange rate differences</b>		<b>(3 488 740)</b>
<b>Amount of exchange rate differences (3) included in the budgetary result</b>		<b>(1 018)</b>
<b>Delta not explained</b>		<b>(0)</b>

### **3.3. BUDGET AND FINANCIAL MANAGEMENT 2016**

#### *3.3.1. Budget*

As stated in Article 92 of the Financial Regulation applicable to the budget of ECHA, the annual accounts of the Agency are accompanied by a report on budgetary and financial management for the year. This report is drawn up, by the Accounting Officer, under the responsibility of the Executive Director and the relevant part will be part of his Consolidated Annual Activity Report.

In accordance with the REACH Regulation (No 1907/2006), ECHA is financed through fees paid by industry and by an EU balancing subsidy, as referred to in Article 208 of the general Financial Regulation. In 2016, ECHA collected fee income totalling EUR 33 377 004 (EUR 23 785 474 in 2015), while the EU subsidy amounted to EUR 58 919 188 (no subsidy in 2015). Additionally, the received European Free Trade Association (EFTA) contribution totalled EUR 1 626 575 in the year.

In accordance with the Regulation on Biocidal Products (BPR, No 528/2012), ECHA is financed through fees paid by industry and a balancing EU subsidy, as referred to in Article 208 of the general Financial Regulation. In 2016, ECHA collected fee income totalling EUR 7 612 146 (EUR 5 423 667 in 2015), while the EU subsidy amounted to EUR 850 000 (EUR 5 789 000 in 2015)<sup>1</sup>. Additionally, the received EFTA contributions, including the one from Switzerland, totalled EUR 142 379 in the year.

In accordance with the Prior Informed Consent (PIC) Regulation (No 649/2012), ECHA is fully financed by an EU subsidy, as referred to in Article 208 of the general Financial Regulation. In 2016, this subsidy amounted to EUR 1 151 000 (EUR 1 222 001 in 2015).

The initial budgetary payment appropriations for the expenditure of 2016, as concluded by the Management Board in December 2015, amounted to EUR 107 367 309.

During the year 2016, the Management Board adopted two amending budgets. The first amending budget in June 2016 adapted the Agency's revenue estimate to the observed trend in the area of REACH/CLP Regulations, as well as increased the REACH reserve with the surplus resulting from the positive outturn of 2015. The fee income budget estimate was increased by EUR 5.7 million and the reserve by EUR 3.3 million. At the same time, the REACH expenditure was increased by EUR 3.2 million to include additional financing for the "Cloud Services for SMEs" project.

The second amending budget in September 2016 aligned the Agency's revenue estimate to the real income situation in the area of Biocidal Products Regulation. The budget estimate for Biocides fee income was increased by EUR 3.5 million, due to higher than expected numbers of active substance applications resulting from the September 2016 deadline and applications for Union authorisation. At the same time, an amount of EUR 0.8 million was added to IT expenditure in Title 4 to allow, primarily, for the further development of critical Biocides Scientific IT tools.

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<sup>1</sup> All subsidy under the BPR was paid at the start of the year. ECHA offered the Commission to pay back EUR 2 million, however the Commission was satisfied that the unused part would be repaid in 2016.

### Budget overview (in EUR '000)

Revenue	Initial voted budget	Amending budgets	Final voted budget
Fees and subsidies	107 362	(6 135)	101 226
Reserve consumption	6	8 834	8 839
<b>Total revenue</b>	<b>107 367</b>	<b>2 699</b>	<b>110 066</b>
Expenditure	Initial voted budget	Amending budgets	Final voted budget
Commitment appropriations	107 807	3 034	110 841
Payment appropriations	107 367	2 699	110 066

### 3.3.2. Revenue

The budget funding of ECHA in 2016 consisted of the following:

Description	Initial Budget 2016 €	Amending Budgets No 1 & No 2 2016 €	Final Budget €	Entitlements Established €	Revenue received €
Fees and charges from registrations	18 477 019	4 733 547	23 210 566	25 335 911	25 335 911
Fees and charges from authorisations	4 129 000	1 832 449	5 961 449	6 074 483	6 074 483
Fees SME Administration	1 180 000	570 000	1 750 000	1 723 927	1 723 927
Fees and charges from CLP	270 000	(126 000)	144 000	176 600	176 600
Fees and charges from Appeals	0	14 244	14 244	66 083	66 083
<b>Total REACH Fee &amp; Charges Income (incl Appeals)</b>	<b>24 056 019</b>	<b>7 024 240</b>	<b>31 080 259</b>	<b>33 377 004</b>	<b>33 377 004</b>
Fees relating to Biocidal active substances	1 397 000	2 247 200	3 644 200	3 625 349	3 625 349
Fees for Union authorisation of Biocidal products	1 003 000	1 200 000	2 203 000	2 292 940	2 292 940
Miscellaneous fees Biocides	1 600 000	0	1 600 000	1 691 357	1 691 357
Fees and charges from appeals	0	0	0	2 500	2 500
<b>Total BPR Fee &amp; Charges Income (incl Appeals)</b>	<b>4 000 000</b>	<b>3 447 200</b>	<b>7 447 200</b>	<b>7 612 146</b>	<b>7 612 146</b>
REACH subsidy	66 811 000	(7 875 000)	58 936 000	58 919 188	58 919 188
Biocide Subsidy	3 650 000	(2 800 000)	850 000	850 000	850 000
PIC Subsidy	1 151 000	0	1 151 000	1 151 000	1 151 000
EFTA Contribution - REACH	1 984 290	(357 660)	1 626 630	1 626 575	1 626 575
EFTA Contribution - BPR	98 600	(84 258)	14 342	14 342	14 342
Confederation of Switzerland Contribution - BPR	116 400	58	116 458	128 037	128 037
<b>Total EU contributions</b>	<b>73 811 290</b>	<b>(11 116 860)</b>	<b>62 694 430</b>	<b>62 689 142</b>	<b>62 689 142</b>
Delegation Agreements (COSME)	0	0	0	900 000	900 000
<b>Total Other income - miscellaneous</b>	<b>0</b>	<b>4 584</b>	<b>4 584</b>	<b>170 708</b>	<b>548 414</b>
<b>Title 9 - Reserve - REACH</b>	<b>5 500 000</b>	<b>3 339 383</b>	<b>8 839 383</b>	<b>8 839 383</b>	<b>8 839 383</b>
<b>Total</b>	<b>107 367 309</b>	<b>2 698 547</b>	<b>110 065 856</b>	<b>113 588 382</b>	<b>113 966 088</b>

## **REACH/CLP Revenue**

### **A) REACH/CLP Fees and Charges**

The fees and charges collected by ECHA are determined by the REACH Fee Regulation and by the decisions of the Management Board. Due to the once-off nature of the REACH fees, there is high uncertainty as to their amount and timing. The budgetary revenue from REACH fees/charges in 2016 in terms of the cash received amounted to EUR 33 310 921 (EUR 23 757 198 in 2015). In addition, income of EUR 66 083 (EUR 28 276 in 2015) was recorded in relation to REACH appeal fees giving a total of fees and charges of EUR 33 377 004 (EUR 23 785 474 in 2015). Income from appeal fees is recognised by ECHA only when a case has been decided and the Board of Appeal rules that the fee should not be refunded to the applicant.

Approximately 43% of the budgetary income generated in 2016 relates to a small quantity, with a high monetary value, of registration dossiers for registration of substances above 1 000 tonnes and registrations for substances in the range of 100 to 1 000 tonnes. A further 18% of the income generated in 2016 relates to REACH Authorisation applications.

Approximately 10 700 registration dossiers (mainly updates) and 200 product and process orientated research and development (PPORD) notifications were received in 2016. The total number of submissions increased by 29% compared to the 2015 level. There were 33% more initial dossiers and 28% more updates received, in 2016 than in 2015. The main reasons for the higher registration activity are:

- For initial registrations: increased activity in registrations by companies with registration requirements for the deadline 2018 prior to ECHA introducing the new IT Tools in June 2016.
- For registration updates: A campaign in spring 2016, where 2 400 letters were sent by ECHA requesting updates for CSR, uses and improved substance related information.

In 2016, the Agency received payment for 77 applications (7 in 2015) for REACH Authorisation. In addition, two applicants self-declared their company size as larger for previously paid applications generating additional income of EUR 43 280. The total REACH authorisation income collected in 2016 amounts to EUR 6 074 483 (EUR 728 239 in 2015) reflecting an average fee per application of EUR 78 327. A large proportion of the work in processing these applications will take place in 2017.

The Agency received payments for 37 applications under the CLP regulation (32 applications under Article 24 and 5 applications under CLH). The total receipts for 2016 amounts to EUR 188 600 (EUR 134 147 in 2015).

The additional registration fee income generated via the SME size verification process (included in the REACH Registration income) in 2016 amounted to EUR 1 611 101 (EUR 1 074 426 in 2015). A total of 570 enterprises (423 in 2015) were verified for their company size during the year. In addition to the additional registration fees, the Agency generated EUR 1 723 927 in administrative charges (EUR 1 174 227 in 2015) levied on companies who were not eligible for the already received rebates. The income resulting from the SME verification work was higher than initially estimated due to the additional resources applied to the work in 2016 to eliminate most of the backlog.

### **B) REACH/CLP Contributions:**

During 2016, the Agency exhausted its reserve from previously accumulated fees and charges, and received a REACH/CLP subsidy of EUR 58 919 188 (no subsidy in 2015) and an EFTA contribution of EUR 1 626 575 (no contribution in 2015). Due to the higher amount of fees and

the budget outturn from 2015 of EUR 3.3 million, ECHA was able to inform the Commission in June, that the amount of subsidy totalling € 66 811 000, approved by the Management Board in December 2015, would not be required in full for the year.

Following the signature of a delegation agreement with the Commission in December 2016 to build an EU-wide observatory for Nano-materials, the Agency received an amount of EUR 800 000 for the observatory as well as EUR 100 000 for conducting a feasibility study for EU Chemicals Legislation finder. As these tasks go beyond the remit of the Regulations for which ECHA is responsible, the funds were attributed via a delegation agreement, which has its own reporting and control process.

## **BPR Revenue**

### **A) BPR Fees and Charges**

The biocide fees and charges collected by ECHA are determined by the Biocidal Products Regulation, the Fees and charges Regulation and by the decisions of the Management Board. The budgetary revenue from Biocidal products fees/charges, for 2016, in terms of the cash received amounted to EUR 7 609 646 (EUR 5 418 267 in 2015). In addition, income of EUR 2 500 (EUR 5 000 in 2015) was recorded in relation to BPR appeal fees giving a total of fees and charges of EUR 7 612 146 (EUR 5 423 267 in 2015) as indicated in the Table under Section 2.3.1 above.

Despite the fact that the majority of the work required to process the higher than expected number of received applications will fall on the year 2017 and onwards, ECHA is required to fund this work from future income. This is because the EU contribution is only a balancing contribution and the financial rules do not allow for keeping a reserve when an EU contribution is received for the year.

During 2016, ECHA did not request c. EUR 2.8 million of the EU subsidy that had initially been foreseen by the budgetary authority.

In addition, ECHA completed 25 ex-ante SME verifications (17 in 2015) under the Biocidal Product Regulation, which is a non-fee generating activity.

### **B) BPR Contributions**

During 2016, the Agency received a subsidy of EUR 850 000 (EUR 5 789 000 in 2015) and an EFTA contribution of EUR 14 342 (EUR 162582 in 2015). In addition, the Agency received a contribution from the Federation of Switzerland of EUR 128 037 (EUR 145 209 in 2015).

## **PIC Revenue**

ECHA received an EU contribution for the PIC Regulation totalling €EUR 1 151 000 in 2016 (EUR 1 222 000 in 2015).

## **Other miscellaneous income**

The table below shows the other miscellaneous income received by the Agency in 2016.

Description	Entitlement established 2015	Entitlement established 2016	Revenue received
	€	€	€
VAT overcharge recovery	341 427	0	341 427
Legal recoveries	50 538	29 406	79 944
Carparking recovery	0	74 430	74 430
Interest generated	0	4 584	4 584
Other miscellaneous	906	57 704	43 445
<b>Miscellaneous Income</b>	<b>392 871</b>	<b>166 124</b>	<b>543 830</b>

### Fee Invoicing 2016 (other information in accordance with Article 67 of FR)

In accordance with Article 67 of the Agency's Financial Regulation, the number of debit notes issued and their global amount shall be provided in the Agency's report on budgetary and financial management. In addition, where fees and charges are entirely determined by legislation or decisions of the Management Board, the Authorising Officer may abstain from issuing recovery orders and directly draw up debit notes after having established the amount receivable. Where the Agency uses a separate invoicing system, the Accounting Officer shall regularly, and at least on a monthly basis, enter the accumulated sum of fees and charges received into the accounts.

The Agency uses a separate invoicing and debtors system for daily transactions related to fee income namely, the REACH IT (REACH/CLP Fees and charges) and REACH-NG (Biocidal Product Fees and charges) invoicing modules. The invoices raised and the payments received are recorded in the central accounting system on a monthly basis.

#### A) REACH Fees and Charges

The total net invoiced by the Agency in 2016 amounted to EUR 35 123 877 (EUR 24 860 838 in 2015). The table below depicts the breakdown of the net invoiced REACH fees during the year.

REACH Description	2016		2015	
	No of Transactions	€	No of Transactions	€
Invoices issued	5 984	41 517 533	4 554	28 194 149
Credit Notes	679	(4 980 078)	387	(3 072 408)
Unpaid	167	(1 413 309)	50	(240 522)
Considered paid	15	(269)	10	(131)
Waived	0	0	1	(20 700)
<b>Net Invoiced</b>		<b>35 123 877</b>		<b>24 860 388</b>

It is noted that out of the credit notes mentioned above, 471 (262 in 2015) were issued to cancel the original invoices following the verification of the SME status of enterprises claiming to be entitled to fee reductions. From these credit notes, an additional net amount of EUR 3 019 191 (EUR 1 360 048 in 2015) was invoiced during 2016.

In accordance with Article 65 of the Agency's Financial Regulation, the Accounting Officer shall keep a list of the amounts due to be recovered. At the 31 December 2016, the amount to be

recovered for REACH/CLP fees and charges stood at EUR 4 554 613. Included in this amount is EUR 2 482 337 relating to overdue administrative charges arising from the SME verification work.

This list shall also indicate decisions by the Authorising Officer to waive or partially waive recovery of established amounts. During 2016, bank charges were deducted by the senders' banks for 15 invoices (10 invoices in 2015) relating to REACH fee income. For management efficiency reasons, these invoices have been "considered paid" and therefore a total amount of EUR 269 (EUR 131 in 2015) has been waived.

### **B) Biocidal Products Fees and Charges**

The total net invoiced by the Agency in 2016 amounted to EUR 8 016 095 (EUR 5 453 467 in 2015). The table below depicts the breakdown of the net invoiced fees under the Biocidal Products Regulation during the year.

BPR Description	2016		2015	
	No of Transactions	€	No of Transactions	€
Invoices issued	1 701	9 296 200	1845	5 809 600
Credit Notes	65	(1 008 500)	45	(167 200)
Unpaid	132	(271 400)	118	(188 900)
Considered paid	10	(205)	2	(33)
<b>Net Invoiced</b>		<b>8 016 095</b>		<b>5 453 467</b>

In accordance with Article 65 of the Agency's Financial Regulation, the Accounting Officer shall keep a list of the amounts due to be recovered. At the 31 December 2016, the amount to be recovered for Biocidal products fees and charges stood at EUR 506 700.

This list shall also indicate decisions by the Authorising Officer to waive or partially waive recovery of established amounts. In 2016, bank charges were deducted by the sender's banks for 10 payments (2 cases in 2015) relating to BPR fee income. For management efficiency reasons, these invoices have been "considered paid" and, therefore, a total amount of EUR 205 (EUR 33 in 2015) has been waived.

### 3.3.3. Expenditure

Budget expenditure includes payments made during the year and the carry-over of budgetary appropriations. The following paragraphs and table summarises the execution of appropriations per Title and a more detailed breakdown is provided in Annex I below.

#### Budget 2016: Breakdown & changes in commitment appropriations per Title\* (€'000)

	Budget appropriations of the year				Additional appropriations			Total approp. available
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carryover	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
Title 1: STAFF	66 894	(98)	(42)	66 755	0	39	39	66 793
Title 2: BUILDING EQUIPMENT AND MISCELL. OPER EXPEND	15 324	(680)	0	14 644	0	494	494	15 138
Title 3: OPERATING EXPENDITURE - REACH	24 227	2 858	0	27 085	0	1 229	1 229	28 314
Title 4: OPERATING EXPENDITURE - BIOCIDES	1 070	858	42	1 970	0	0	0	1 970
Title 5: OPERATING EXPENDITURE - PIC	292	95	0	387	0	0	0	388
<b>ECHA Total</b>	<b>107 807</b>	<b>3 034</b>	<b>0</b>	<b>110 841</b>	<b>0</b>	<b>1 762</b>	<b>1 762</b>	<b>112 603</b>

#### Budget 2016: Breakdown & changes in payment appropriations per Title\* (€'000)

	Budget appropriations of the year				Additional appropriations			Total approp. available
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carryover	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
Title 1: STAFF	66 894	(98)	(42)	66 755	841	39	880	67 635
Title 2: BUILDING EQUIPMENT AND MISCELL. OPER EXPEND	15 324	(680)	0	14 644	2 452	494	2 945	17 589
Title 3: OPERATING EXPENDITURE - REACH	23 787	2 523	0	26 309	7 263	1 230	8 493	34 802
Title 4: OPERATING EXPENDITURE - BIOCIDES	1 070	858	42	1 970	1 550	122	1 672	3 642
Title 5: OPERATING EXPENDITURE - PIC	292	95	0	387	111	0	111	499
<b>ECHA Total</b>	<b>107 367</b>	<b>2 699</b>	<b>0</b>	<b>110 066</b>	<b>12 217</b>	<b>1 885</b>	<b>14 102</b>	<b>124 167</b>

#### Budget 2016: Implementation of commitment appropriations (€'000)

	Total approp. availab.	Commitments made					Appropriations carried over 2017		
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total
		2	3	4	5=2+3+4	6=5/1	7	8	9=7+8
Title 1: STAFF	66 793	65 740	0	27	65 767	98.%	11	0	11
Title 2: BUILDING EQUIPMENT AND MISCELL. OPER EXPEND	15 138	14 290	0	397	14 686	97.%	97	0	97
Title 3: OPERATING EXPENDITURE - REACH	28 314	26 523	0	200	26 724	94.%	1 029	0	1 029
Title 4: OPERATING EXPENDITURE - BIOCIDES	1 970	1 935	0	0	1 935	98.%	0	0	0
Title 5: OPERATING EXPENDITURE - PIC	388	364	0	0	364	94.%	0	0	0
<b>ECHA Total</b>	<b>112 603</b>	<b>108 851</b>	<b>0</b>	<b>625</b>	<b>109 476</b>	<b>97.%</b>	<b>1 137</b>	<b>0</b>	<b>1 137</b>



## Budget 2016: Implementation of payment appropriations (€'000)

	Total approp. availab.	Payments made					Additional appropriations			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	Carry-overs by decision	Assigned rev.	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9
Title 1: STAFF	67 635	65 301	687	27	66 015	98.0%	439	0	11	450
Title 2: BUILDING EQUIPMENT AND MISCELL. OPER EXPEND	17 589	12 532	2 269	342	15 143	86.0%	1 757	0	152	1 909
Title 3: OPERATING EXPENDITURE - REACH	34 802	15 717	6 667	142	22 526	65.0%	10 086	0	1 088	11 175
Title 4: OPERATING EXPENDITURE - BIOCIDES	3 642	625	1 524	122	2 270	62.0%	1 310	0	0	1 310
Title 5: OPERATING EXPENDITURE - PIC	499	233	109	0	342	69.0%	130	0	0	131
<b>ECHA Total</b>	<b>124 167</b>	<b>94 408</b>	<b>11 255</b>	<b>633</b>	<b>106 296</b>	<b>86.0%</b>	<b>13 723</b>	<b>0</b>	<b>1 252</b>	<b>14 975</b>

**\*Note: As ECHA operates with both differentiated (multiannual) and non-differentiated (annual) budget lines, the funds reserved for commitments (commitment appropriations) do not equal the funds reserved for payments (payment appropriations). The results for the administrative titles 1 and 2 are combined for all three Regulations.**

### **Title 1: staff expenditure**

The initially adopted budget for Title 1 in 2016 was EUR 66.9 million and the overall decrease during the year, including transfers and amending budgets, was EUR 0.1 million to EUR 66.8 million. The final executed amount totalled EUR 65.8 million corresponding to an execution rate of 98% for the payment appropriations. The carry over appropriations, totalling EUR 0.4 million for Title 1, mainly relate to the commitments for trainings and interim services.

An amount of EUR 154 000 carried over from the previous year (C8) was not used in payments and was cancelled (overall implementation per Title presented in Annex I).

### **Title 2: infrastructure expenditure**

The initial Title 2 appropriations totalled to EUR 15.3 million and during the year the amount was reduced by EUR 0.2 million to EUR 15.1 million. During the year, EUR 14.7 million were committed which corresponds to execution rate of 97%.

The largest expenditure areas, apart from the rent of the building, were the IT outsourced services, the costs of security, cleaning and electricity of the building, purchases of IT hardware, software and their maintenance. The carry over appropriations, totalling EUR 1.7 million for Title 2, is mainly stemming from on-going outsourced IT services, purchase of Audio-visual equipment and building related commitments.

An amount of € 183 000 carried over from the previous year (C8) was not used in payments and was cancelled (overall implementation per Title presented in Annex I).

### **Title 3: operational expenditure REACH and CLP**

Title 3 contains exclusively the operational expenditure needed to implement the REACH and CLP regulations. The initial budgeted payment appropriations amounted to EUR 23.8 million and were subsequently increased during the year by EUR 2.5 million to EUR 26.3 million. The executed commitment appropriations for 2016 were EUR 26.7 million corresponding to 94% and the appropriations carried over amounted to EUR 10.1 million representing 38% of the committed amount.

The expenditure related to IT projects and services for ECHA's operations, totalling to c. EUR 15.1 million, represents c. 50% of the total expenditure in Title 3. This IT expenditure, together with the expenditure related to Evaluation, account for c. 80% of the amounts carried over totalling EUR 10.1 million for Title 3. The significant carry over of appropriations is largely stemming from the fact that the financing for certain large scale IT initiatives, mainly the Cloud services for SME's, was only secured later in the year and thus the implementation could only commence during the second half of the year resulting in no payments in 2016. The carry over appropriations in the area of Evaluation (EUR 1.1 million) mainly relate to the commitments for the substance evaluation process, which entails a 12-month period starting from the adoption of the Community rolling action plan in March, according to the REACH regulation.

An amount of EUR 596 000 carried over from the previous year (C8) was not used in payments and was cancelled. The amount is largely stemming from contracts with the Member States for substance evaluation as per MB decision 45/2014, where the amounts invoiced based on actual hours worked were below the maximum hours covered by the contract. This was clearly beyond the control of the Agency. Some cancelled C8 amounts stem also from certain IT projects and infrastructure (overall implementation per Title presented in Annex I).

#### ***Title 4: operational expenditure Biocides***

The Biocides related operational expenditure in the initial budget totalled to EUR 1.1 million and, during the year, was increased to EUR 2.0 million. The total committed amount was EUR 1.9 million corresponding to 98% commitment rate and the carried over amount was EUR 1.3 million, representing 68% of the committed amount. The carry over appropriations mainly stem from the large scale IT project to further develop the R4BP3 system, totalling c. EUR 1.2 million. The financing for the project was only secured during the second half of the year when sufficient fee income had been received, which has resulted in a significant carry-over of the project funds.

An amount of EUR 26 000 carried over from the previous year (C8) was not used in payments and was cancelled (overall implementation per Title presented in Annex I below).

#### ***Title 5: operational expenditure PIC***

The adopted budget for Title 5 was EUR 0.29 million and, during the year, was increased to EUR 0.39 million. The executed commitment appropriations amounted EUR 0.36 million corresponding to 94%, whereas the carried over amount was EUR 0.13 million (36%).

As with REACH, the expenditure related to IT services is the biggest expenditure item representing c. 90% of the total expenditure in Title 5. The carry-over of appropriations relates mainly to expenditure for support, maintenance and application management of Epic.

The amount of EUR 2 000 carried over from the previous year (C8) was not used in payments and was cancelled (overall implementation per Title presented in Annex I).

#### ***Late interest payments***

During the year 2016, ECHA paid EUR 49.12 as a late interest for three invoices.

#### ***Transfers***

During 2016, 23 transfers totalling EUR 816 000 were carried out.

#### ***Procurement procedures***

In 2016, in implementation of its budget, ECHA signed 630 contracts and purchase orders. In addition, ECHA issued 406 catering orders and 703 travel orders through the electronic ordering

tools of the relevant framework contracts. Out of the 630 contracts, 423 were specific contracts and orders under framework contracts and 207 were contracts resulting from new tendering procedures. A total of 26 contracts included in the latter category were signed following exceptional negotiated procedures based on the relevant rules of the Financial Regulation, 14 of which refer to legal services, two to the increase of ceiling of IT framework contracts, as foreseen in the original procurement procedure, and one to scientific services. The others mainly refer to subscriptions, participation to events and maintenance of technical installations.

#### **4. FINANCIAL MANAGEMENT**

In year 2016, the main achievements in financial management were:

- Rigorous budget and liquidity management;
- Managing and investing the Agency's cash reserves;
- Intensified verification of the SME status of companies;
- Regular reporting to the management and Governing Board;
- A correct closure of the 2015 accounts.

## 5. ANNEX I - STATISTIC ON FINANCIAL MANAGEMENT AND BUDGET (EXPENDITURE)

Budget 2016: Breakdown & changes in commitment and payment appropriations for the year Per Regulation and Title								
<i>EUR '000</i>								
	Commitment appropriations of the year				Payment appropriations of the year			
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Initial budget adopted	Amending budgets	Transfers	Final adopted budget
<b>REACH</b>								
Title A-1: STAFF	60 186	272	0	60 458	60 186	272	0	60 458
Title A-2: BUILDING EQUIPMENT AND MISCELL. OPER EXPEND	14 378	(659)	0	13 719	14 378	(659)	0	13 719
Title B0-3: OPERATING EXPENDITURE	24 227	2 858	0	27 085	23 787	2 523	0	26 309
<b>REACH Total</b>	<b>98 791</b>	<b>2 471</b>	<b>0</b>	<b>101 262</b>	<b>98 351</b>	<b>2 136</b>	<b>0</b>	<b>100 487</b>
<b>BIOCIDE</b>								
Title A-1: STAFF	6 005	(280)	(42)	5 683	6 005	(280)	(42)	5 683
Title A-2: BUILDING EQUIPMENT AND MISCELL. OPER EXPEND	790	(15)	0	775	790	(15)	0	775
Title B0-4: OPERATING EXPENDITURE - BIOCIDES	1 070	858	42	1 970	1 070	858	42	1 970
<b>BIOCIDE Total</b>	<b>7 865</b>	<b>563</b>	<b>0</b>	<b>8 428</b>	<b>7 865</b>	<b>563</b>	<b>0</b>	<b>8 428</b>
<b>PIC</b>								
Title A-1: STAFF	704	(90)	0	614	704	(90)	0	614
Title A-2: BUILDING EQUIPMENT AND MISCELL. OPER EXPEND	155	(5)	0	150	155	(5)	0	150
Title B0-5: OPERATING EXPENDITURE - PIC	292	95	0	387	292	95	0	387
<b>PIC Total</b>	<b>1 151</b>	<b>0</b>	<b>0</b>	<b>1 151</b>	<b>1 151</b>	<b>0</b>	<b>0</b>	<b>1 151</b>
<b>ECHA</b>								
Title A-1: STAFF	66 894	(98)	(42)	66 755	66 894	(98)	(42)	66 755
Title A-2: BUILDING EQUIPMENT AND MISCELL. OPER EXPEND	15 324	(680)	0	14 644	15 324	(680)	0	14 644
Title B0-3: OPERATING EXPENDITURE	24 227	2 858	0	27 085	23 787	2 523	0	26 309
Title B0-4: OPERATING EXPENDITURE - BIOCIDES	1 070	858	42	1 970	1 070	858	42	1 970
Title B0-5: OPERATING EXPENDITURE - PIC	292	95	0	387	292	95	0	387
<b>ECHA Total</b>	<b>107 807</b>	<b>3 034</b>	<b>0</b>	<b>110 841</b>	<b>107 367</b>	<b>2 699</b>	<b>0</b>	<b>110 066</b>

**Budget 2016: Breakdown & changes in commitment appropriations**

EUR '000

Item	Budget appropriations of the year				Additional appropriations			Total approp. available 8=4+7
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carryover	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
<b>Title A-1: STAFF</b>								
<b>Chapter A-11: STAFF IN ACTIVE EMPLOYMENT</b>								
<b>Total chapter A-11</b>	<b>60 620</b>	<b>734</b>	<b>(49)</b>	<b>61 305</b>	<b>0</b>	<b>39</b>	<b>39</b>	<b>61 344</b>
<b>Chapter A-12: MISCELL EXPEND ON STAFF RECRUITMENT AND TRANSFER</b>								
<b>Total chapter A-12</b>	<b>881</b>	<b>(297)</b>	<b>7</b>	<b>590</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>590</b>
<b>Chapter A-13: MISSIONS AND DUTY TRAVEL</b>								
<b>Total chapter A-13</b>	<b>60</b>	<b>(16)</b>	<b>0</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>
<b>Chapter A-14: SOCIO-MEDICAL INFRASTRUCTURE AND SOCIAL WELFARE</b>								
<b>Total chapter A-14</b>	<b>2 096</b>	<b>(439)</b>	<b>0</b>	<b>1 657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 657</b>
<b>Chapter A-15: TRAINING</b>								
<b>Total chapter A-15</b>	<b>1 135</b>	<b>(65)</b>	<b>0</b>	<b>1 070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 070</b>
<b>Chapter A-16: EXTERNAL SERVICES</b>								
<b>Total chapter A-16</b>	<b>2 083</b>	<b>(2)</b>	<b>0</b>	<b>2 080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2 080</b>
<b>Chapter A-17: ENTERTAINMENT AND REPRESENTATION EXPENSES</b>								
<b>Total chapter A-17</b>	<b>20</b>	<b>(12)</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>
<b>Total Title A-1</b>	<b>66 894</b>	<b>(98)</b>	<b>(42)</b>	<b>66 755</b>	<b>0</b>	<b>39</b>	<b>39</b>	<b>66 793</b>

<b>Title A-2: BUILDING EQUIPMENT AND MISCELL. OPER EXPEND</b>								
<b>Chapter A-20: RENTAL OF BUILDINGS AND ASSOCIATED COSTS</b>								
<b>Total chapter A-20</b>	<b>7 604</b>	<b>(300)</b>	<b>11</b>	<b>7 316</b>	<b>0</b>	<b>423</b>	<b>423</b>	<b>7 738</b>
<b>Chapter A-21: INFORMATION AND COMMUNICATION TECHNOLOGY</b>								
<b>Total chapter A-21</b>	<b>7 066</b>	<b>(512)</b>	<b>0</b>	<b>6 555</b>	<b>0</b>	<b>13</b>	<b>13</b>	<b>6 568</b>
<b>Chapter A-22: MOVABLE PROPERTY AND ASSOCIATED COSTS</b>								
<b>Total chapter A-22</b>	<b>334</b>	<b>175</b>	<b>13</b>	<b>522</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>522</b>
<b>Chapter A-23: CURRENT ADMINISTRATIVE EXPENDITURE</b>								
<b>Total chapter A-23</b>	<b>311</b>	<b>(46)</b>	<b>(25)</b>	<b>241</b>	<b>0</b>	<b>57</b>	<b>57</b>	<b>298</b>
<b>Chapter A-25: MEETINGS EXPENDITURE</b>								
<b>Total chapter A-25</b>	<b>9</b>	<b>2</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>12</b>
<b>Total Title A-2</b>	<b>15 324</b>	<b>(680)</b>	<b>(0)</b>	<b>14 644</b>	<b>0</b>	<b>494</b>	<b>494</b>	<b>15 138</b>

<b>Title B0-3: OPERATING EXPENDITURE</b>									
<b>Chapter B3-0: REACH</b>									
B3-003	Registration datasharing and dissemination	562	10	0	572	0	0	0	572
B3-004	Evaluation	1 737	(434)	0	1 302	0	0	0	1 302
B3-005	Authorisations and restrictions	735	(275)	0	460	0	0	0	460
B3-006	Classification and labelling	40	(20)	0	20	0	0	0	20
B3-007	Advice assistance through guidance and helpdesk	161	13	(8)	166	0	0	0	166
B3-008	Scientific IT tools	11 903	3 235	0	15 138	0	0	0	15 138
B3-009	Scientific technic advice to EU institute and bodies	260	(146)	0	114	0	0	0	114
B3-011	Committees and Forum	2 506	(254)	(71)	2 181	0	0	0	2 181
B3-012	Board of appeal	99	(14)	(10)	75	0	0	0	75
B3-013	Communications including translations	3 057	1 031	33	4 121	0	0	0	4 121
B3-022	Management Board and management of the Agency	1 400	(537)	56	919	0	27	27	946
B3-030	Missions	535	47	0	582	0	2	2	584
<b>Total chapter B3-0</b>		<b>22 994</b>	<b>2 656</b>	<b>0</b>	<b>25 650</b>	<b>0</b>	<b>29</b>	<b>29</b>	<b>25 679</b>

**Budget 2016: Breakdown & changes in commitment appropriations**

EUR '000

Item	Budget appropriations of the year				Additional appropriations			Total approp. available 8=4+7	
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carryover	Assigned revenue	Total		
	1	2	3	4=1+2+3	5	6	7=5+6		
<b>Chapter B3-1: Multiannual activities</b>									
B3-111	Committees and Forum (Multiannual)	133	162	(25)	269	0	0	0	269
<b>Total chapter B3-1</b>		<b>133</b>	<b>162</b>	<b>(25)</b>	<b>269</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>269</b>
<b>Chapter B3-8: INTERNATIONAL ACTIVITIES</b>									
B3-801	Cooperation with international organisations for IT program	1 100	40	25	1 165	0	0	0	1 165
<b>Total chapter B3-8</b>		<b>1 100</b>	<b>40</b>	<b>25</b>	<b>1 165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 165</b>
<b>Chapter B3-9: EARMARKED OPERATIONS</b>									
B3-901	IPA programme	0	0	0	0	0	0	0	0
B3-902	IPA programme agr. 2012/291-934	0	0	0	0	0	28	28	28
B3-903	IPA programme agr. 2015/361-049	0	0	0	0	0	273	273	273
B3-911	Delegated tasks	0	0	0	0	0	900	900	900
<b>Total chapter B3-9</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 201</b>	<b>1 201</b>	<b>1 201</b>
<b>Total Title B0-3</b>		<b>24 227</b>	<b>2 858</b>	<b>0</b>	<b>27 085</b>	<b>0</b>	<b>1 229</b>	<b>1 229</b>	<b>28 314</b>
<b>Title B0-4: OPERATING EXPENDITURE - BIOCIDES</b>									
<b>Chapter B4-0: BIOCIDES</b>									
B4-000	Substances products and technical equivalence	100	(100)	0	0	0	0	0	0
B4-007	Advice assistance through guidance and helpdesk	23	6	1	30	0	0	0	30
B4-008	Scientific IT tools	309	1 065	0	1 374	0	0	0	1 374
B4-011	Biocidal products Committee and Rapporteurs	356	(69)	24	311	0	0	0	311
B4-012	Board of Appeal	16	(4)	(6)	6	0	0	0	6
B4-013	Communications including Translations	109	(27)	33	114	0	0	0	114
B4-022	Management Board and management of the Agency	105	(34)	0	71	0	0	0	71
B4-030	Missions	53	21	(10)	64	0	0	0	64
<b>Total chapter B4-0</b>		<b>1 070</b>	<b>858</b>	<b>42</b>	<b>1 970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 970</b>
<b>Chapter B4-9: EARMARKED OPERATIONS</b>									
B4-901	Preparatory work BPR 13/3938 Norwegian	0	0	0	0	0	0	0	0
<b>Total chapter B4-9</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Title B0-4</b>		<b>1 070</b>	<b>858</b>	<b>42</b>	<b>1 970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 970</b>
<b>Title B0-5: OPERATING EXPENDITURE - PIC</b>									
<b>Chapter B5-0: PIC</b>									
B5-008	Scientific IT tools	220	143	(15)	348	0	0	0	348
B5-013	Communications including Translations	59	(53)	15	21	0	0	0	21
B5-030	Missions	13	6	0	19	0	0	0	19
<b>Total chapter B5-0</b>		<b>292</b>	<b>95</b>	<b>0</b>	<b>387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>388</b>
<b>Total Title B0-5</b>		<b>292</b>	<b>95</b>	<b>0</b>	<b>387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>388</b>
<b>TOTAL</b>		<b>107 807</b>	<b>3 034</b>	<b>0</b>	<b>110 841</b>	<b>0</b>	<b>1 762</b>	<b>1 762</b>	<b>112 603</b>

**Budget 2016: Breakdown & changes in payment appropriations**

EUR '000

Item	Budget appropriations				Additional appropriations			Total approp. available
	Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
<b>Title A-1: STAFF</b>								
<b>Chapter A-11: STAFF IN ACTIVE EMPLOYMENT</b>								
<b>Total chapter A-11</b>	<b>60 620</b>	<b>734</b>	<b>(49)</b>	<b>61 305</b>	<b>0</b>	<b>39</b>	<b>39</b>	<b>61 344</b>
<b>Chapter A-12: MISCELL EXPEND ON STAFF RECRUITMENT AND TRANSFER</b>								
<b>Total chapter A-12</b>	<b>881</b>	<b>(297)</b>	<b>7</b>	<b>590</b>	<b>8</b>	<b>0</b>	<b>8</b>	<b>598</b>
<b>Chapter A-13: MISSIONS AND DUTY TRAVEL</b>								
<b>Total chapter A-13</b>	<b>60</b>	<b>(16)</b>	<b>0</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>
<b>Chapter A-14: SOCIO-MEDICAL INFRASTRUCTURE AND SOCIAL WELFARE</b>								
<b>Total chapter A-14</b>	<b>2 096</b>	<b>(439)</b>	<b>0</b>	<b>1 657</b>	<b>141</b>	<b>0</b>	<b>141</b>	<b>1 797</b>
<b>Chapter A-15: TRAINING</b>								
<b>Total chapter A-15</b>	<b>1 135</b>	<b>(65)</b>	<b>0</b>	<b>1 070</b>	<b>344</b>	<b>0</b>	<b>344</b>	<b>1 414</b>
<b>Chapter A-16: EXTERNAL SERVICES</b>								
<b>Total chapter A-16</b>	<b>2 083</b>	<b>(2)</b>	<b>0</b>	<b>2 080</b>	<b>349</b>	<b>0</b>	<b>349</b>	<b>2 429</b>
<b>Chapter A-17: ENTERTAINMENT AND REPRESENTATION EXPENSES</b>								
<b>Total chapter A-17</b>	<b>20</b>	<b>(12)</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>
<b>Total Title A-1</b>	<b>66 894</b>	<b>(98)</b>	<b>(42)</b>	<b>66 755</b>	<b>841</b>	<b>39</b>	<b>880</b>	<b>67 635</b>
<b>Title A-2: BUILDING EQUIPMENT AND MISCELL. OPER EXPEND</b>								
<b>Chapter A-20: RENTAL OF BUILDINGS AND ASSOCIATED COSTS</b>								
<b>Total chapter A-20</b>	<b>7 604</b>	<b>(300)</b>	<b>11</b>	<b>7 316</b>	<b>293</b>	<b>423</b>	<b>716</b>	<b>8 032</b>
<b>Chapter A-21: INFORMATION AND COMMUNICATION TECHNOLOGY</b>								
<b>Total chapter A-21</b>	<b>7 066</b>	<b>(512)</b>	<b>0</b>	<b>6 555</b>	<b>1 400</b>	<b>13</b>	<b>1 413</b>	<b>7 968</b>
<b>Chapter A-22: MOVABLE PROPERTY AND ASSOCIATED COSTS</b>								
<b>Total chapter A-22</b>	<b>334</b>	<b>175</b>	<b>13</b>	<b>522</b>	<b>705</b>	<b>0</b>	<b>705</b>	<b>1 227</b>
<b>Chapter A-23: CURRENT ADMINISTRATIVE EXPENDITURE</b>								
<b>Total chapter A-23</b>	<b>311</b>	<b>(46)</b>	<b>(25)</b>	<b>241</b>	<b>53</b>	<b>57</b>	<b>110</b>	<b>351</b>
<b>Chapter A-25: MEETINGS EXPENDITURE</b>								
<b>Total chapter A-25</b>	<b>9</b>	<b>2</b>	<b>0</b>	<b>11</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>12</b>
<b>Total Title A-2</b>	<b>15 324</b>	<b>(680)</b>	<b>(0)</b>	<b>14 644</b>	<b>2 452</b>	<b>494</b>	<b>2 945</b>	<b>17 589</b>

Item	Budget appropriations				Additional appropriations			Total approp. available	
	Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total		
	1	2	3	4=1+2+3	5	6	7=5+6		
<b>Title B0-3: OPERATING EXPENDITURE</b>									
<b>Chapter B3-0: REACH</b>									
B3-003	Registration datasharing and dissemination	562	10	0	572	367	0	367	939
B3-004	Evaluation	1 737	(434)	0	1 302	1 436	0	1 436	2 739
B3-005	Authorisations and restrictions	735	(275)	0	460	264	0	264	724
B3-006	Classification and labelling	40	(20)	0	20	0	0	0	20
B3-007	Advice assistance through guidance and helpdesk	161	13	(8)	166	9	0	9	175
B3-008	Scientific IT tools	11 903	3 235	0	15 138	3 846	0	3 846	18 984
B3-009	Scientific technic advice to EU institute and bodies	260	(146)	0	114	88	0	88	202
B3-011	Committees and Forum	2 506	(254)	(71)	2 181	309	0	309	2 490
B3-012	Board of appeal	99	(14)	(10)	75	34	0	34	109
B3-013	Communications including translations	3 057	1 031	33	4 121	673	0	673	4 794
B3-022	Management Board and management of the Agency	1 400	(537)	56	919	214	27	241	1 160
B3-030	Missions	535	47	0	582	22	2	24	606
<b>Total chapter B3-0</b>		<b>22 994</b>	<b>2 656</b>	<b>0</b>	<b>25 650</b>	<b>7 263</b>	<b>29</b>	<b>7 292</b>	<b>32 942</b>
<b>Chapter B3-1: Multiannual activities</b>									
B3-111	Committees and Forum (Multiannual)	14	0	0	14	0	0	0	14
<b>Total chapter B3-1</b>		<b>14</b>	<b>0</b>	<b>0</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14</b>
<b>Chapter B3-8: INTERNATIONAL ACTIVITIES</b>									
B3-801	Cooperation with international organisations for IT program	779	(134)	0	645	0	0	0	645
<b>Total chapter B3-8</b>		<b>779</b>	<b>(134)</b>	<b>0</b>	<b>645</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>645</b>
<b>Chapter B3-9: EARMARKED OPERATIONS</b>									
B3-901	IPA programme	0	0	0	0	0	0	0	0
B3-902	IPA programme agr. 2012/291-934	0	0	0	0	0	28	28	28
B3-903	IPA programme agr. 2015/361-049	0	0	0	0	0	273	273	273
B3-911	Delegated tasks	0	0	0	0	0	900	900	900
<b>Total chapter B3-9</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 201</b>	<b>1 201</b>	<b>1 201</b>
<b>Total Title B0-3</b>		<b>23 787</b>	<b>2 523</b>	<b>0</b>	<b>26 309</b>	<b>7 263</b>	<b>1 230</b>	<b>8 493</b>	<b>34 802</b>
<b>Title B0-4: OPERATING EXPENDITURE - BIOCIDES</b>									
<b>Chapter B4-0: BIOCIDES</b>									
B4-000	Substances products and technical equivalence	100	(100)	0	0	0	0	0	0
B4-007	Advice assistance through guidance and helpdesk	23	6	1	30	0	0	0	30
B4-008	Scientific IT tools	309	1 065	0	1 374	1 347	0	1 347	2 721
B4-011	Biocidal products Committee and Rapporteurs	356	(69)	24	311	147	0	147	458
B4-012	Board of Appeal	16	(4)	(6)	6	0	0	0	6
B4-013	Communications including Translations	109	(27)	33	114	37	0	37	151
B4-022	Management Board and management of the Agency	105	(34)	0	71	18	0	18	89
B4-030	Missions	53	21	(10)	64	2	0	2	65
<b>Total chapter B4-0</b>		<b>1 070</b>	<b>858</b>	<b>42</b>	<b>1 970</b>	<b>1 550</b>	<b>0</b>	<b>1 550</b>	<b>3 520</b>
<b>Chapter B4-9: EARMARKED OPERATIONS</b>									
B4-901	Preparatory work BPR 13/3938 Norwegian	0	0	0	0	0	122	122	122
<b>Total chapter B4-9</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122</b>	<b>122</b>	<b>122</b>
<b>Total Title B0-4</b>		<b>1 070</b>	<b>858</b>	<b>42</b>	<b>1 970</b>	<b>1 550</b>	<b>122</b>	<b>1 672</b>	<b>3 642</b>



Item		Budget appropriations				Additional appropriations			Total approp. available
		Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
<b>Title B0-5: OPERATING EXPENDITURE - PIC</b>									
<b>Chapter B5-0: PIC</b>									
B5-008	Scientific IT tools	220	143	(15)	348	87	0	87	435
B5-013	Communications including Translations	59	(53)	15	21	24	0	24	44
B5-030	Missions	13	6	0	19	0	0	0	19
<b>Total chapter B5-0</b>		<b>292</b>	<b>95</b>	<b>0</b>	<b>387</b>	<b>111</b>	<b>0</b>	<b>111</b>	<b>499</b>
<b>Total Title B0-5</b>		<b>292</b>	<b>95</b>	<b>0</b>	<b>387</b>	<b>111</b>	<b>0</b>	<b>111</b>	<b>499</b>
<b>TOTAL</b>		<b>107 367</b>	<b>2 699</b>	<b>0</b>	<b>110 066</b>	<b>12 217</b>	<b>1 885</b>	<b>14 102</b>	<b>124 167</b>

**Budget 2016: Implementation of commitment appropriations**

EUR '000

Item	Total approp. availab.	Commitments made					Appropriations carried over 2017			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
<b>Title A-1: STAFF</b>													
<b>Chapter A-11: STAFF IN ACTIVE EMPLOYMENT</b>													
<b>Total chapter A-11</b>	<b>61 344</b>	<b>60 731</b>	<b>0</b>	<b>27</b>	<b>60 758</b>	<b>99.%</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>574</b>	<b>0</b>	<b>0</b>	<b>574</b>
<b>Chapter A-12: MISCELL EXPEND ON STAFF RECRUITMENT AND TRANSFER</b>													
<b>Total chapter A-12</b>	<b>590</b>	<b>501</b>	<b>0</b>	<b>0</b>	<b>501</b>	<b>85.%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89</b>	<b>0</b>	<b>0</b>	<b>89</b>
<b>Chapter A-13: MISSIONS AND DUTY TRAVEL</b>													
<b>Total chapter A-13</b>	<b>44</b>	<b>41</b>	<b>0</b>	<b>0</b>	<b>41</b>	<b>93.%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Chapter A-14: SOCIO-MEDICAL INFRASTRUCTURE AND SOCIAL WELFARE</b>													
<b>Total chapter A-14</b>	<b>1 657</b>	<b>1 608</b>	<b>0</b>	<b>0</b>	<b>1 608</b>	<b>97.%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>48</b>
<b>Chapter A-15: TRAINING</b>													
<b>Total chapter A-15</b>	<b>1 070</b>	<b>892</b>	<b>0</b>	<b>0</b>	<b>892</b>	<b>83.%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>178</b>	<b>0</b>	<b>0</b>	<b>178</b>
<b>Chapter A-16: EXTERNAL SERVICES</b>													
<b>Total chapter A-16</b>	<b>2 080</b>	<b>1 960</b>	<b>0</b>	<b>0</b>	<b>1 960</b>	<b>94.%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121</b>	<b>0</b>	<b>0</b>	<b>121</b>
<b>Chapter A-17: ENTERTAINMENT AND REPRESENTATION EXPENSES</b>													
<b>Total chapter A-17</b>	<b>8</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>81.%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>Total Title A-1</b>	<b>66 793</b>	<b>65 740</b>	<b>0</b>	<b>27</b>	<b>65 767</b>	<b>98.%</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>1 015</b>	<b>0</b>	<b>0</b>	<b>1 015</b>
<b>Title A-2: BUILDING EQUIPMENT AND MISCELL. OPER EXPEND</b>													
<b>Chapter A-20: RENTAL OF BUILDINGS AND ASSOCIATED COSTS</b>													
<b>Total chapter A-20</b>	<b>7 738</b>	<b>7 290</b>	<b>0</b>	<b>353</b>	<b>7 643</b>	<b>99.%</b>	<b>70</b>	<b>0</b>	<b>70</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>26</b>
<b>Chapter A-21: INFORMATION AND COMMUNICATION TECHNOLOGY</b>													
<b>Total chapter A-21</b>	<b>6 568</b>	<b>6 319</b>	<b>0</b>	<b>0</b>	<b>6 320</b>	<b>96.%</b>	<b>13</b>	<b>0</b>	<b>13</b>	<b>235</b>	<b>0</b>	<b>0</b>	<b>235</b>
<b>Chapter A-22: MOVABLE PROPERTY AND ASSOCIATED COSTS</b>													
<b>Total chapter A-22</b>	<b>522</b>	<b>489</b>	<b>0</b>	<b>0</b>	<b>489</b>	<b>94.%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>33</b>
<b>Chapter A-23: CURRENT ADMINISTRATIVE EXPENDITURE</b>													
<b>Total chapter A-23</b>	<b>298</b>	<b>183</b>	<b>0</b>	<b>43</b>	<b>226</b>	<b>76.%</b>	<b>14</b>	<b>0</b>	<b>14</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>58</b>
<b>Chapter A-25: MEETINGS EXPENDITURE</b>													
<b>Total chapter A-25</b>	<b>12</b>	<b>8</b>	<b>0</b>	<b>1</b>	<b>9</b>	<b>76.%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Total Title A-2</b>	<b>15 138</b>	<b>14 290</b>	<b>0</b>	<b>397</b>	<b>14 686</b>	<b>97.%</b>	<b>97</b>	<b>0</b>	<b>97</b>	<b>355</b>	<b>0</b>	<b>0</b>	<b>355</b>

**Budget 2016: Implementation of commitment appropriations**

EUR '000

Item	Total approp. availab.	Commitments made					Appropriations carried over 2017			Appropriations lapsing				
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total	
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
<b>Title B0-3: OPERATING EXPENDITURE</b>														
<b>Chapter B3-0: REACH</b>														
B3-003	Registration datasharing and dissemination	572	534	0	0	534	93.0%	0	0	0	38	0	0	38
B3-004	Evaluation	1 302	1 295	0	0	1 295	99.0%	0	0	0	7	0	0	7
B3-005	Authorisations and restrictions	460	436	0	0	436	95.0%	0	0	0	24	0	0	24
B3-006	Classification and labelling	20	13	0	0	13	66.0%	0	0	0	7	0	0	7
B3-007	Advice assistance through guidance and helpdesk	166	161	0	0	161	97.0%	0	0	0	4	0	0	4
B3-008	Scientific IT tools	15 138	14 854	0	0	14 854	98.0%	0	0	0	284	0	0	284
B3-009	Scientific technic advice to EU institutes and bodies	114	103	0	0	103	91.0%	0	0	0	11	0	0	11
B3-011	Committees and Forum	2 181	2 147	0	0	2 147	98.0%	0	0	0	34	0	0	34
B3-012	Board of appeal	75	69	0	0	69	93.0%	0	0	0	6	0	0	6
B3-013	Communications including translations	4 121	4 116	0	0	4 116	100.0%	0	0	0	6	0	0	6
B3-022	Management Board and management of the Agency	946	904	0	22	925	98.0%	5	0	5	15	0	0	15
B3-030	Missions	584	513	0	2	515	88.0%	0	0	0	69	0	0	69
<b>Total chapter B3-0</b>		<b>25 679</b>	<b>25 145</b>	<b>0</b>	<b>24</b>	<b>25 169</b>	<b>98.0%</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>505</b>	<b>0</b>	<b>0</b>	<b>505</b>
<b>Chapter B3-1: Multiannual activities</b>														
B3-111	Committees and Forum (Multiannual)	269	213	0	0	213	79.0%	0	0	0	56	0	0	56
<b>Total chapter B3-1</b>		<b>269</b>	<b>213</b>	<b>0</b>	<b>0</b>	<b>213</b>	<b>79.0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>56</b>
<b>Chapter B3-8: INTERNATIONAL ACTIVITIES</b>														
B3-801	Cooperation with international organisations for IT program	1 165	1 165	0	0	1 165	100.0%	0	0	0	0	0	0	0
<b>Total chapter B3-8</b>		<b>1 165</b>	<b>1 165</b>	<b>0</b>	<b>0</b>	<b>1 165</b>	<b>100.0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Chapter B3-9: EARMARKED OPERATIONS</b>														
B3-901	IPA programme	0	0	0	0	0	0.0%	0	0	0	0	0	0	0
B3-902	IPA programme agr. 2012/291-934	28	0	0	28	28	100.0%	0	0	0	0	0	0	0
B3-903	IPA programme agr. 2015/361-049	273	0	0	149	149	55.0%	124	0	124	0	0	0	0
B3-911	Delegated tasks	900	0	0	0	0	0.0%	900	0	900	0	0	0	0
<b>Total chapter B3-9</b>		<b>1 201</b>	<b>0</b>	<b>0</b>	<b>177</b>	<b>177</b>	<b>15.0%</b>	<b>1 024</b>	<b>0</b>	<b>1 024</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Title B0-3</b>		<b>28 314</b>	<b>26 523</b>	<b>0</b>	<b>200</b>	<b>26 724</b>	<b>94.0%</b>	<b>1 029</b>	<b>0</b>	<b>1 029</b>	<b>561</b>	<b>0</b>	<b>0</b>	<b>561</b>

**Budget 2016: Implementation of commitment appropriations**

EUR '000

Item	Total approp. availab.	Commitments made					Appropriations carried over 2017			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12

**Title B0-4: OPERATING EXPENDITURE - BIOCIDES**

**Chapter B4-0: BIOCIDES**

B4-000	Substances products and technical equivalence	0	0	0	0	0	0.0%	0	0	0	0	0	0	0
B4-007	Advice assistance through guidance and helpdesk	30	30	0	0	30	100.0%	0	0	0	0	0	0	0
B4-008	Scientific IT tools	1 374	1 362	0	0	1 362	99.0%	0	0	0	13	0	0	13
B4-011	Biocidal products Committee and Rapporteurs	311	307	0	0	307	99.0%	0	0	0	4	0	0	4
B4-012	Board of Appeal	6	6	0	0	6	99.0%	0	0	0	0	0	0	0
B4-013	Communications including Translations	114	113	0	0	113	99.0%	0	0	0	1	0	0	1
B4-022	Management Board and management of the Agency	71	58	0	0	58	82.0%	0	0	0	13	0	0	13
B4-030	Missions	64	59	0	0	59	92.0%	0	0	0	5	0	0	5
<b>Total chapter B4-0</b>		<b>1 970</b>	<b>1 935</b>	<b>0</b>	<b>0</b>	<b>1 935</b>	<b>98.0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>35</b>

**Chapter B4-9: EARMARKED OPERATIONS**

B4-901	Preparatory work BPR 13/3938 Norwegian	0	0	0	0	0	0.0%	0	0	0	0	0	0	0
<b>Total chapter B4-9</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Title B0-4</b>		<b>1 970</b>	<b>1 935</b>	<b>0</b>	<b>0</b>	<b>1 935</b>	<b>98.0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>35</b>

**Title B0-5: OPERATING EXPENDITURE - PIC**

**Chapter B5-0: PIC**

B5-008	Scientific IT tools	348	331	0	0	331	95.0%	0	0	0	17	0	0	17
B5-013	Communications including Translations	21	20	0	0	20	99.0%	0	0	0	0	0	0	0
B5-030	Missions	19	13	0	0	13	65.0%	0	0	0	7	0	0	7
<b>Total chapter B5-0</b>		<b>388</b>	<b>364</b>	<b>0</b>	<b>0</b>	<b>364</b>	<b>94.0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>23</b>
<b>Total Title B0-5</b>		<b>388</b>	<b>364</b>	<b>0</b>	<b>0</b>	<b>364</b>	<b>94.0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>23</b>

<b>TOTAL</b>		<b>112 603</b>	<b>108 851</b>	<b>0</b>	<b>625</b>	<b>109 476</b>		<b>1 137</b>	<b>0</b>	<b>1 137</b>	<b>1 990</b>	<b>0</b>	<b>0</b>	<b>1 990</b>
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**Budget 2016: Implementation of payment appropriations**

EUR '000

Item	Total approp. availab.	Payments made					Additional appropriations				Appropriations lapsing			
		fr. final adopt. budget	from carry-overs	from assig. rev.	Total	%	Autom. carry-overs	Carry-overs by decision	Assigned rev.	Total	from final budget	from carry-overs	from assig. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13
<b>Title A-1: STAFF</b>														
<b>Chapter A-11: STAFF IN ACTIVE EMPLOYMENT</b>														
<b>Total chapter A-11</b>	<b>61 344</b>	<b>60 731</b>	<b>0</b>	<b>27</b>	<b>60 758</b>	<b>99.%</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>11</b>	<b>574</b>	<b>0</b>	<b>0</b>	<b>574</b>
<b>Chapter A-12: MISCELL EXPEND ON STAFF RECRUITMENT AND TRANSFER</b>														
<b>Total chapter A-12</b>	<b>598</b>	<b>458</b>	<b>5</b>	<b>0</b>	<b>463</b>	<b>77.%</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>43</b>	<b>89</b>	<b>3</b>	<b>0</b>	<b>92</b>
<b>Chapter A-13: MISSIONS AND DUTY TRAVEL</b>														
<b>Total chapter A-13</b>	<b>44</b>	<b>39</b>	<b>0</b>	<b>0</b>	<b>39</b>	<b>89.%</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Chapter A-14: SOCIO-MEDICAL INFRASTRUCTURE AND SOCIAL WELFARE</b>														
<b>Total chapter A-14</b>	<b>1 797</b>	<b>1 526</b>	<b>110</b>	<b>0</b>	<b>1 636</b>	<b>91.%</b>	<b>82</b>	<b>0</b>	<b>0</b>	<b>82</b>	<b>48</b>	<b>31</b>	<b>0</b>	<b>79</b>
<b>Chapter A-15: TRAINING</b>														
<b>Total chapter A-15</b>	<b>1 414</b>	<b>798</b>	<b>287</b>	<b>0</b>	<b>1 085</b>	<b>77.%</b>	<b>94</b>	<b>0</b>	<b>0</b>	<b>94</b>	<b>178</b>	<b>57</b>	<b>0</b>	<b>235</b>
<b>Chapter A-16: EXTERNAL SERVICES</b>														
<b>Total chapter A-16</b>	<b>2 429</b>	<b>1 743</b>	<b>286</b>	<b>0</b>	<b>2 028</b>	<b>83.%</b>	<b>217</b>	<b>0</b>	<b>0</b>	<b>217</b>	<b>121</b>	<b>63</b>	<b>0</b>	<b>184</b>
<b>Chapter A-17: ENTERTAINMENT AND REPRESENTATION EXPENSES</b>														
<b>Total chapter A-17</b>	<b>9</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>78.%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>Total Title A-1</b>	<b>67 635</b>	<b>65 301</b>	<b>687</b>	<b>27</b>	<b>66 015</b>	<b>98.%</b>	<b>439</b>	<b>0</b>	<b>11</b>	<b>450</b>	<b>1 015</b>	<b>154</b>	<b>0</b>	<b>1 169</b>

Item	Total approp. availab.	Payments made					Additional appropriations				Appropriations lapsing				
		fr. final adopt. budget	from carry-overs	from assig. rev.	Total	%	Autom. carry-overs	Carry-overs by decision	Assigned rev.	Total	from final budget	from carry-overs	from assig. rev.	Total	
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
<b>Title A-2: BUILDING EQUIPMENT AND MISCELL. OPER EXPEND</b>															
<b>Chapter A-20: RENTAL OF BUILDINGS AND ASSOCIATED COSTS</b>															
<b>Total chapter A-20</b>	<b>8 032</b>	<b>6 954</b>	<b>281</b>	<b>308</b>	<b>7 542</b>	<b>94.%</b>	<b>336</b>	<b>0</b>	<b>115</b>	<b>451</b>	<b>26</b>	<b>13</b>	<b>0</b>	<b>38</b>	
<b>Chapter A-21: INFORMATION AND COMMUNICATION TECHNOLOGY</b>															
<b>Total chapter A-21</b>	<b>7 968</b>	<b>5 130</b>	<b>1 260</b>	<b>0</b>	<b>6 390</b>	<b>80.%</b>	<b>1 190</b>	<b>0</b>	<b>13</b>	<b>1 202</b>	<b>235</b>	<b>140</b>	<b>0</b>	<b>375</b>	
<b>Chapter A-22: MOVABLE PROPERTY AND ASSOCIATED COSTS</b>															
<b>Total chapter A-22</b>	<b>1 227</b>	<b>285</b>	<b>688</b>	<b>0</b>	<b>973</b>	<b>79.%</b>	<b>205</b>	<b>0</b>	<b>0</b>	<b>205</b>	<b>33</b>	<b>17</b>	<b>0</b>	<b>50</b>	
<b>Chapter A-23: CURRENT ADMINISTRATIVE EXPENDITURE</b>															
<b>Total chapter A-23</b>	<b>351</b>	<b>156</b>	<b>39</b>	<b>34</b>	<b>229</b>	<b>65.%</b>	<b>27</b>	<b>0</b>	<b>24</b>	<b>50</b>	<b>58</b>	<b>14</b>	<b>0</b>	<b>72</b>	
<b>Chapter A-25: MEETINGS EXPENDITURE</b>															
<b>Total chapter A-25</b>	<b>12</b>	<b>8</b>	<b>0</b>	<b>1</b>	<b>9</b>	<b>75.%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	
<b>Total Title A-2</b>	<b>17 589</b>	<b>12 532</b>	<b>2 269</b>	<b>342</b>	<b>15 143</b>	<b>86.%</b>	<b>1 757</b>	<b>0</b>	<b>152</b>	<b>1 909</b>	<b>355</b>	<b>183</b>	<b>0</b>	<b>537</b>	
<b>Title B0-3: OPERATING EXPENDITURE</b>															
<b>Chapter B3-0: REACH</b>															
B3-003	Registration datasharing and dissemination	939	417	361	0	778	83.%	117	0	0	117	38	6	0	44
B3-004	Evaluation	2 739	183	1 201	0	1 385	51.%	1 112	0	0	1 112	7	235	0	242
B3-005	Authorisations and restrictions	724	257	224	0	481	66.%	179	0	0	179	24	40	0	64
B3-006	Classification and labelling	20	13	0	0	13	66.%	0	0	0	0	7	0	0	7
B3-007	Advice assistance through guidance and helpdesk	175	161	8	0	169	97.%	0	0	0	0	4	1	0	6
B3-008	Scientific IT tools	18 984	8 057	3 674	0	11 731	62.%	6 798	0	0	6 798	284	172	0	456
B3-009	Scientific technic advice to EU institutes and bodies	202	78	77	0	156	77.%	25	0	0	25	11	11	0	22
B3-011	Committees and Forum	2 490	1 445	239	0	1 684	68.%	702	0	0	702	34	70	0	104
B3-012	Board of appeal	109	23	27	0	51	47.%	46	0	0	46	6	7	0	13
B3-013	Communications including translations	4 794	3 376	671	0	4 047	84.%	740	0	0	740	6	2	0	8
B3-022	Management Board and management of the Agency	1 160	584	161	14	760	65.%	319	0	12	332	15	53	0	69
B3-030	Missions	606	464	22	2	488	81.%	49	0	0	49	69	0	0	69
<b>Total chapter B3-0</b>	<b>32 942</b>	<b>15 059</b>	<b>6 667</b>	<b>16</b>	<b>21 743</b>	<b>66.%</b>	<b>10 086</b>	<b>0</b>	<b>12</b>	<b>10 099</b>	<b>505</b>	<b>596</b>	<b>0</b>	<b>1 101</b>	
<b>Chapter B3-1: Multiannual activities</b>															
B3-111	Committees and Forum (Multiannual)	14	13	0	0	13	93.%		0	0	0	1	0	0	1
<b>Total chapter B3-1</b>	<b>14</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>93.%</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>Chapter B3-8: INTERNATIONAL ACTIVITIES</b>															
B3-801	Cooperation with international organisations for IT program	645	645	0	0	645	100.%		0	0	0	0	0	0	0
<b>Total chapter B3-8</b>	<b>645</b>	<b>645</b>	<b>0</b>	<b>0</b>	<b>645</b>	<b>100.%</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Chapter B3-9: EARMARKED OPERATIONS</b>															
B3-901	IPA programme	0	0	0	0	0	0.%	0	0	0	0	0	0	0	0
B3-902	IPA programme agr. 2012/291-934	28	0	0	28	28	100.%	0	0	0	0	0	0	0	0
B3-903	IPA programme agr. 2015/361-049	273	0	0	97	97	36.%	0	0	176	176	0	0	0	0
B3-911	Delegated tasks	900	0	0	0	0	0.%	0	0	900	900	0	0	0	0
<b>Total chapter B3-9</b>	<b>1 201</b>	<b>0</b>	<b>0</b>	<b>125</b>	<b>125</b>	<b>10.%</b>	<b>0</b>	<b>0</b>	<b>1 076</b>	<b>1 076</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Title B0-3</b>	<b>34 802</b>	<b>15 717</b>	<b>6 667</b>	<b>142</b>	<b>22 526</b>	<b>65.%</b>	<b>10 086</b>	<b>0</b>	<b>1 088</b>	<b>11 175</b>	<b>506</b>	<b>596</b>	<b>0</b>	<b>1 102</b>	

Item	Total approp. availab.	Payments made					Additional appropriations				Appropriations lapsing				
		fr. final adopt. budget	from carry-overs	from assig. rev.	Total	%	Autom. carry-overs	Carry-overs by decision	Assigned rev.	Total	from final budget	from carry-overs	from assig. rev.	Total	
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
<b>Title B0-4: OPERATING EXPENDITURE - BIOCIDES</b>															
<b>Chapter B4-0: BIOCIDES</b>															
B4-000	Substances products and technical equivalence	0	0	0	0	0	0.0%	0	0	0	0	0	0	0	0
B4-007	Advice assistance through guidance and helpdesk	30	30	0	0	30	100.0%	0	0	0	0	0	0	0	0
B4-008	Scientific IT tools	2 721	188	1 344	0	1 532	56.0%	1 174	0	0	1 174	13	3	0	15
B4-011	Biocidal products Committee and Rapporteurs	458	259	124	0	383	84.0%	48	0	0	48	4	23	0	27
B4-012	Board of Appeal	6	0	0	0	0	3.0%	5	0	0	5	0	0	0	0
B4-013	Communications including Translations	151	49	37	0	86	57.0%	64	0	0	64	1	0	0	1
B4-022	Management Board and management of the Agency	89	47	18	0	65	73.0%	11	0	0	11	13	1	0	13
B4-030	Missions	65	52	1	0	53	81.0%	7	0	0	7	5	0	0	6
<b>Total chapter B4-0</b>		<b>3 520</b>	<b>625</b>	<b>1 524</b>	<b>0</b>	<b>2 148</b>	<b>61.0%</b>	<b>1 310</b>	<b>0</b>	<b>0</b>	<b>1 310</b>	<b>35</b>	<b>26</b>	<b>0</b>	<b>62</b>
<b>Chapter B4-9: EARMARKED OPERATIONS</b>															
B4-901	Preparatory work BPR 13/3938 Norwegian	122	0	0	122	122	100.0%	0	0	0	0	0	0	0	0
<b>Total chapter B4-9</b>		<b>122</b>	<b>0</b>	<b>0</b>	<b>122</b>	<b>122</b>	<b>100.0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Title B0-4</b>		<b>3 642</b>	<b>625</b>	<b>1 524</b>	<b>122</b>	<b>2 270</b>	<b>62.0%</b>	<b>1 310</b>	<b>0</b>	<b>0</b>	<b>1 310</b>	<b>35</b>	<b>26</b>	<b>0</b>	<b>62</b>
<b>Title B0-5: OPERATING EXPENDITURE - PIC</b>															
<b>Chapter B5-0: PIC</b>															
B5-008	Scientific IT tools	435	218	85	0	303	70.0%	113	0	0	113	17	2	0	19
B5-013	Communications including Translations	44	4	24	0	28	64.0%	16	0	0	16	0	0	0	0
B5-030	Missions	19	11	0	0	11	56.0%	2	0	0	2	7	0	0	7
<b>Total chapter B5-0</b>		<b>499</b>	<b>233</b>	<b>109</b>	<b>0</b>	<b>342</b>	<b>69.0%</b>	<b>130</b>	<b>0</b>	<b>0</b>	<b>131</b>	<b>23</b>	<b>2</b>	<b>0</b>	<b>26</b>
<b>Total Title B0-5</b>		<b>499</b>	<b>233</b>	<b>109</b>	<b>0</b>	<b>342</b>	<b>69.0%</b>	<b>130</b>	<b>0</b>	<b>0</b>	<b>131</b>	<b>23</b>	<b>2</b>	<b>0</b>	<b>26</b>
<b>TOTAL</b>		<b>124 167</b>	<b>94 408</b>	<b>11 255</b>	<b>633</b>	<b>106 296</b>	<b>86.0%</b>	<b>13 723</b>	<b>0</b>	<b>1 252</b>	<b>14 975</b>	<b>1 935</b>	<b>961</b>	<b>0</b>	<b>2 896</b>