

PART II

Annual General Accounts 2016 (Accrual Accounting Principle)

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1. CERTIFICATION BY THE ACCOUNTING OFFICER

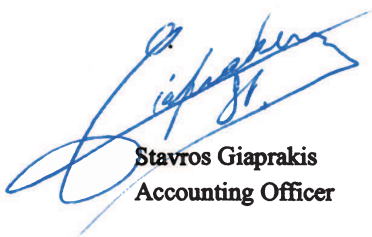
Brussels, June 2017

The annual accounts of the European Economic and Social Committee 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 European Economic and Social Committee 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 European Economic and Social Committee'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 Economic and Social Committee.



Stavros Giaprakis
Accounting Officer

2. ACCOUNTING POLICIES

This chapter provides a description of the policies, principles, methods and assumptions lying beneath the annual general accounts.

The accounting policies remain unchanged from last year.

2.1 LEGAL PROVISIONS AND THE FINANCIAL REGULATION

The main source of principles is the Financial Regulation (FR) and its Rules of Application (RAP). On top of this the Accounting Officer of the Commission has issued rules regarding the Harmonised Chart of Accounts and also 19 accounting rules, covering important accounting topics.

The Commission also provides a Consolidation Manual.

From 2005 the accounting rules have been based on the Accrual Accounting Principle and inspired by International Public Sector Accounting Standards (IPSAS) or by default International Financial Reporting Standards (IFRS).

2.2 ACCOUNTING PRINCIPLES

The objectives of financial statements are 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 EESC, 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.

If they are to present a true and fair view, financial statements must not only supply relevant information to describe the nature and range of an institution's activities, explain how it is financed and supply definitive information on its operations, but do so in a clear and comprehensible manner which allows comparisons between financial years.

The accounting system of the European Institutions comprises general accounts and budget accounts. These accounts are kept in euro on the basis of the calendar year. The budget accounts (Part III of this report) give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle¹. The general accounts allow for the preparation of the financial statements as they show all charges and income for the financial

¹ This differs from cash-based accounting because of elements such as carry-overs.

year and are designed to establish the financial position in the form of a balance sheet at 31 December.

The accounting policies described in this document are the basis of the general accounts (accrual accounting).

2.3 CURRENCY AND BASIS FOR CONVERSION

The financial statements are presented in euros, which is the EESC's functional and reporting currency.

Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are converted into euros on the basis of the exchange rates applying on 31 December of the year.

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 economic outturn account.

2.4 THE ECONOMIC OUTTURN ACCOUNT

2.4.1 Revenue

The vast majority of revenue is funds transferred from the Commission. All transfers received on the bank account of the EESC within the reporting year is recognised as revenue.

Revenue from the sale of goods is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser.

Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

2.4.2 Expenditure

Exchange expenses arising from the purchase of goods are recognised when the supplies are delivered and accepted by the EESC. They are valued at original invoice cost.

When any request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses already due to the beneficiaries but not yet reported are estimated and recorded as accrued expenses.

2.5 BALANCE SHEET

2.5.1 Intangible fixed assets

Intangible fixed assets are valued at their acquisition price, with the exception of assets acquired free of charge that are valued at their market value. Tangible and intangible fixed assets are valued at their historic value converted into euros at the rate applying when they were purchased. The book value of a fixed asset is equal to its acquisition price or production cost, plus or minus revaluations, depreciation and other amounts written off. See depreciation rates below.

2.5.2 Tangible fixed assets

All property, plant and equipment are stated at historical cost less depreciation (excluding land), and impairment. Historical cost includes expenditure that is directly attributable to the acquisition 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 EESC and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the economic outturn account during the financial period in which they are incurred.

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives, as follows:

2.5.3 Depreciation rates

Type of asset	Straight line depreciation rate
Intangible assets	25%
Buildings	4%
Plant, machinery and equipment	12.5% to 25%
Furniture	10%, 12.5% to 25%
Fixtures and fittings	12.5% to 25%
Computer hardware	25%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the economic outturn account.

2.5.4 Leases

Leases of tangible assets, where the EESC has substantially all the risks and rewards of ownership, are classified as financial leases. Financial leases are classified at the inception of the lease at the lower of the fair value of the leased asset and the present value of the minimum lease payments. Each lease payment is allocated between the liability and finance charges so as to achieve a constant rate on the finance balance outstanding. The rental obligations, net of finance charges, are included in other long-term liabilities. The interest element of the finance cost is charged to the economic outturn account over the lease period so as to produce a constant periodic interest rate on the remaining balance of the liability for each period. The assets acquired under financial leases are depreciated over the shorter of the assets' useful life and the lease term.

Leases where the lessor retains a significant portion of the risks and rewards of ownership are classified as operating leases. Payments made under operating leases are charged to the economic outturn account on a straight-line basis over the period of the lease.

2.5.5 Impairment of assets

Assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

2.5.6 Receivables

Receivables are carried at original invoice amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that the EESC will not be able to collect all amounts due according to the original terms of receivables. The amount of the write-down is recognised in the economic outturn account statement.

2.5.7 Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. They include cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

2.6 USE OF ESTIMATES

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management. Significant estimates include, but are not limited to, amounts for employment benefits, provisions for future charges, financial risk on accounts receivables, accrued income and charges, contingent assets and liabilities, and degree of impairment of fixed assets. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

3. THE ECONOMIC OUTTURN ACCOUNT

3.1 THE ECONOMIC OUTTURN ACCOUNT (BASED ON BUDGETARY RESULTS)

	Note	1/1-31/12 2016	1/1-31/12 2015
<u>Operating Revenue</u>			
Funds transferred from the Commission		114,020,000	107,000,000
Revenue from administrative operations		15,390,162	14,816,990
Other operating revenue		<u>7,451</u>	<u>2,758</u>
	1	<u>129,417,613</u>	<u>121,819,748</u>
<u>Operating Expenses</u>			
<u>Administrative expenses</u>			
Staff expenses		-68,777,488	-64,757,848
Members expenses		-20,885,203	-17,476,119
Fixed assets related expenses		-4,822,452	-4,798,813
Interpreter services		-6,463,775	-6,835,659
ICT		-4,687,621	-4,919,443
Security and surveillance of buildings		-3,700,327	-3,672,874
Rent		-3,409,048	-3,399,739
Cleaning and maintenance		-2,030,817	-2,189,380
Other administrative expenses		-8,429,614	-8,884,446
		<u>-123,206,345</u>	<u>-116,934,321</u>
<u>Operational expenses</u>			
Other operating expenses		<u>-1,986</u>	<u>-5,832</u>
		<u>-1,986</u>	<u>-5,832</u>
		<u>-123,208,331</u>	<u>-116,940,153</u>
Surplus from operating activities		6,209,282	4,879,596
Financial operations revenue		50	36
Financial operations expenses	2	-7,100,097	-7,250,311
Deficit from non-operating activities		-7,100,047	-7,250,275
Economic result of the year		-890,765	-2,370,679

As the EESC is not a profit-making organisation, the economic result of the year should be interpreted with care, and no direct management conclusions should be derived from it. The revenue side is inherently difficult to predict. The funds transferred from the Commission are not accrually founded.

Up to now, the Economic Outturn Account has been presented based on the budgetary results in relation with the budget lines as well as non-budgetary figures.

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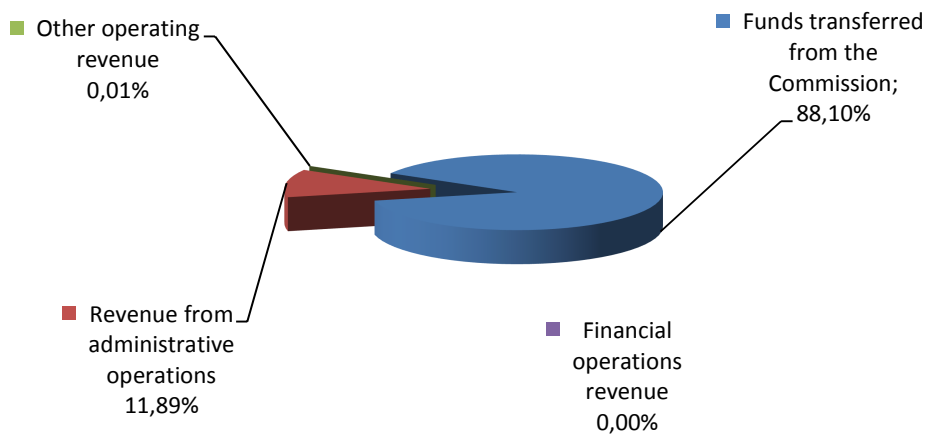
Annual General Accounts 2016

In order to present a more accrual based Economic Outturn Account, a new presentation is introduced this year which provides a global overview based on the General Ledger Accounts of expenses and revenue.

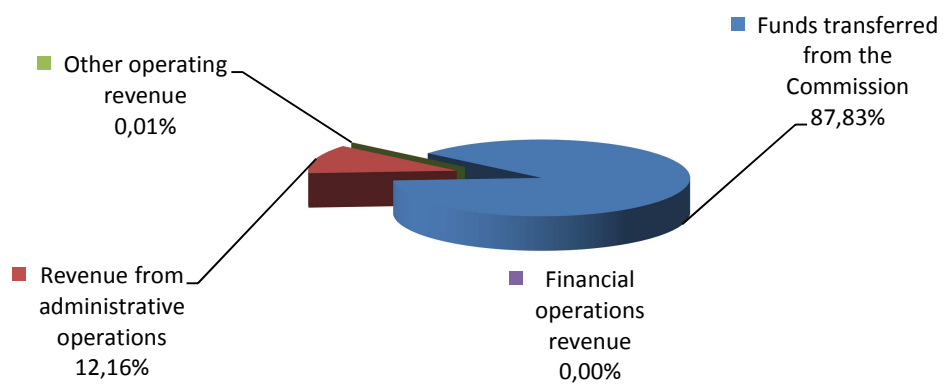
3.2 THE ECONOMIC OUTTURN ACCOUNT (BASED ON THE GENERAL LEDGER ACCOUNTS)

	Note	2016
From ordinary activities		6,211,992
<u>Revenue</u>		
Funds transferred from the Commission		114,020,000
Revenue from administrative operations		15,390,162
Other operating revenue		<u>7,451</u>
	1	<u>129,417,613</u>
<u>Expenses</u>		
Staff expenses and Members expenses		-90,209,162
Depreciation, amounts written off, provisions and accruals		-13,467,099
Land and building related expenses		-8,262,503
Other expenses		<u>-11,266,857</u>
		<u>-123,205,621</u>
From financial activities		-7,102,757
Financial operations revenue		50
Financial operations expenses	2	-7,102,807
Economic result of the year		-890,765

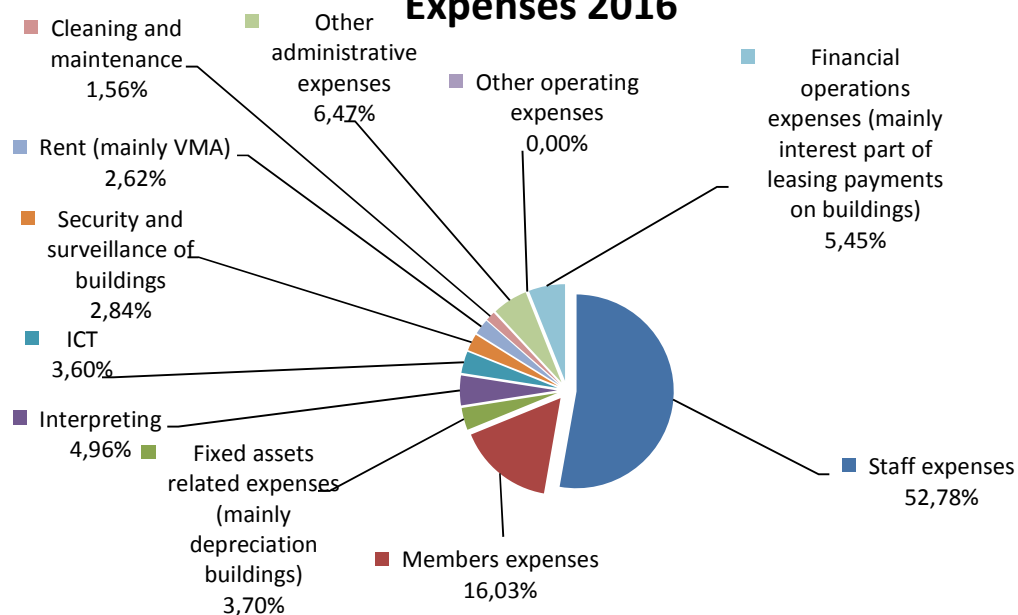
Revenue 2016



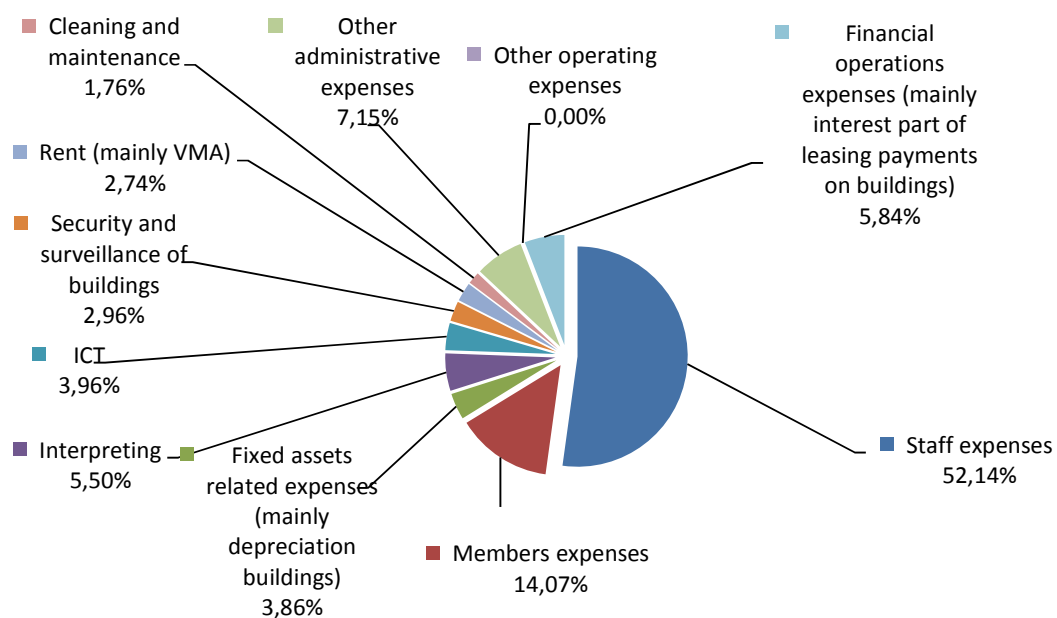
Revenue 2015



Expenses 2016



Expenses 2015

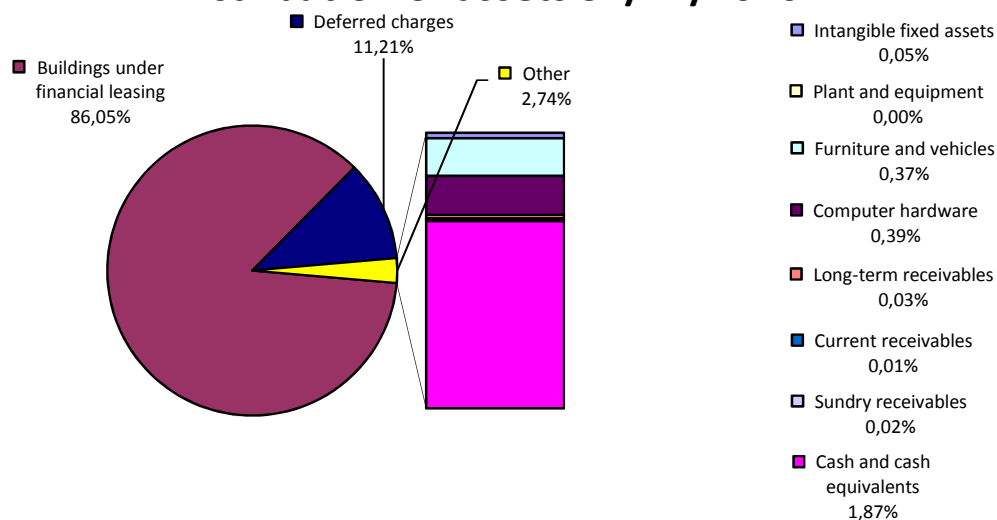


4. THE BALANCE SHEET

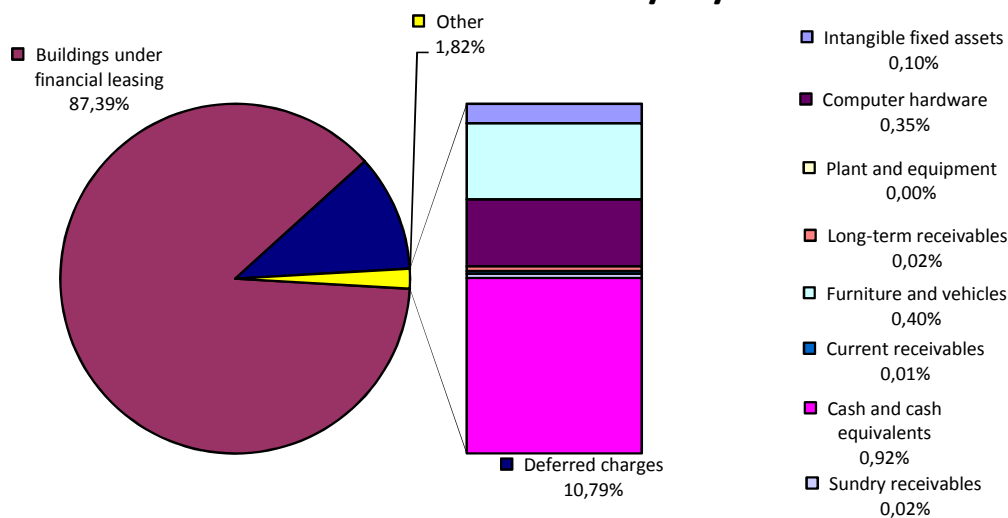
	Note	31/12/2016	31/12/2015
<u>I. Non-current assets</u>			
Intangible fixed assets	3	64,634	124,298
<u>Tangible fixed assets</u>			
Buildings under financial leasing	4	103,358,304	107,982,395
Plant and equipment	5	2,125	3,215
Other fixtures and fittings	5	495,001	528,339
Furniture and vehicles	6	447,981	489,359
Computer hardware	7	465,375	432,834
		<u>104,768,786</u>	<u>109,436,142</u>
Long-term receivables	8	38,502	30,650
		<u>104,871,922</u>	<u>109,591,090</u>
<u>II. Current assets</u>			
<u>Short-term receivables</u>			
Current receivables	9	12,528	17,697
Sundry receivables		21,936	25,771
Deferred charges		13,466,840	13,329,953
		<u>13,501,304</u>	<u>13,373,421</u>
Cash and cash equivalents		2,232,788	1,133,593
		<u>15,734,092</u>	<u>14,507,014</u>
Total assets		120,606,013	124,098,104
<u>III. Non-current liabilities</u>			
Other long-term liabilities	10	86,609,785	91,374,320
		<u>86,609,785</u>	<u>91,374,320</u>
<u>IV. Current liabilities</u>			
Provisions for risk and charges	11	32,200	47,700
		<u>32,200</u>	<u>47,700</u>
<u>Accounts payable</u>			
Current payables	12	3,143,070	3,177,507
Long-term liabilities falling due within the year	13	4,764,534	4,489,357
Sundry payables		25,134	45,164
Accrued charges		9,291,000	7,333,000
		<u>17,223,738</u>	<u>15,045,029</u>
Total liabilities		103,865,723	106,467,049
V. Net assets		16,740,290	17,631,055
Contingent assets	14		
Contingent liabilities and Commitments for future funding	15		

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Distribution of assets 31/12/2016



Distribution of assets 31/12/2015



5. STATEMENT OF CHANGES IN NET ASSETS

	Accumulated surplus/(deficit)	Economic outturn of the year	Total net assets
<u>Balance as of 31 December 2015</u>	20,001,734	-2,370,679	17,631,055
Allocation of the economic outturn 2015	-2,370,679	2,370,679	0,00
Economic outturn of 2016	0,00	-890,765	-890,765
<u>Balance as of 31 December 2016</u>	<u>17,631,055</u>	<u>-890,765</u>	<u>16,740,290</u>

Note: The EESC has no share capital or previously injected capital. The net assets is exactly that – the difference between the valuation of the assets and the valuation of the liabilities. The main differences are between the principles for depreciation on buildings and the payment profile on the liabilities regarding the buildings held under long leases.

6. NOTES

NOTE 1

Operating revenue

	2016	2015
Funds transferred from the Commission	<u>114,020,000</u>	<u>107,000,000</u>
Revenue from staff	11,485,238	10,998,770
Other administrative revenue	3,904,924	3,818,220
Revenue from administrative operations	<u>15,390,162</u>	<u>14,816,990</u>
Other operating revenue	0,00	0
Exchange rate gains	7,451	2,758
Other operating revenue	<u>7,451</u>	<u>2,758</u>
	129,417,613	121,819,748
Non-exchange revenue	127,420,395	119,771,196
Exchange revenue	1,997,218	2,048,552
	129,417,613	121,819,748

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NOTE 2

Financial operations expenses

	2016	2015
Other interest expenses	-7,094,775	-7,245,194
Other financial expenses (bank charges)	-5,322	-5,117
	-7,100,097	-7,250,311

NOTE 3**Intangible fixed assets**

	31/12/2016	31/12/2015
<u>Computer software</u>		
Gross carrying amount 1 January	1,212,188	1,140,421
Additions	11,021	71,767
Disposals	0	0
Transfer between headings	0	0
Other changes	0	0
Gross carrying amount 31 December	<u>1,223,209</u>	<u>1,212,188</u>
Accumulated amortization 1 January	-1,087,890	-999,937
Amortization	-70,685	-87,953
Disposals	0	0
Transfer between headings	0	0
Other changes	0	0
Accumulated amortization 31 December	<u>-1,158,575</u>	<u>-1,087,890</u>
Net carrying amount 31 December	64,634	124,298
Non-capitalised research costs	0	0
Non-capitalised development costs	309,920	1,009,764
	309,920	1,009,764

At 31 December 2016, the EESC and the European Committee of the Regions (CoR) had external research and development costs for a total amount of EUR 516 533. This amount was split according to an agreed repartition between the two Committees as follows :

60% EESC: EUR 309 920

40% CoR: EUR 206 613

The common threshold for joined projects for capitalisation of research and development costs has been established according to the standards of the European Commission and the CoR at EUR 1 000 000.

NOTE 4**Buildings under financial leasing**

	31/12/2016	31/12/2015
Gross carrying amount, 1 January	163,684,283	163,684,283
Additions	0	0
Gross carrying amount, 31 December	163,684,283	163,684,283
Accumulated amortization, 1 January	-55,701,888	-51,077,797
Depreciation	-4,624,091	-4,624,091
Accumulated amortization, 31 December	-60,325,979	-55,701,888
Net carrying amount, 31 December	103,358,304	107,982,395

	Capital	Interest
<u>Distribution of charges</u>		
Cumulative charges paid	71,711,039	104,836,795
<u>Charges to be paid</u>		
< 1 year	4,764,535	4,776,074
1-5 years	22,150,809	16,127,672
> 5 years	64,458,976	14,239,817
	91,374,320	35,143,563
Gross carrying amount 31 December	163,085,359	139,980,358

At 31 December 2016, the EESC and the CoR together had five buildings² under long-term leases:

	Total net asset value	Total debt
Bertha von Suttner building (BvS), Rue Montoyer 92-102	37,483,270	37,346,457
Jacques Delors building (JDE), Rue Belliard 103-113	90,408,391	77,092,823
Remorqueur building (REM), Rue Belliard 93	7,677,654	0
Rue Belliard 68-72 building (B68-72)	18,117,499	17,459,395
Rue de Trèves 74 building (TR74)	16,266,858	19,290,610
TOTAL	169,953,672	151,189,285

These long-term leases are defined as finance leases and are thus recognised and accounted for as assets, and their associated lease obligations as liabilities.

² For completeness it should be mentioned that part of the Van Maerlant II building has been rented from the European Commission since 1 April 2007. This contract is not defined as a financial lease.

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The EESC part of the total net-asset-value is EUR 103 358 304. On the liability-side the EESC part of the total debt is EUR 91 374 320 (other long-term liabilities EUR 86 609 785 and long-term liabilities falling due within 1 year EUR 4 764 535).

Lands are included in the total net asset value. The acquisition values of the corresponding land for both Committees are as follows:

BvS	EUR 22,059,400
JDE	EUR 38,915,800
REM	EUR 3,580,000
B68-72	EUR 8,840,000
TR74	EUR 7,670,000

In 2016, the EESC and the CoR implemented a new administrative cooperation agreement. In accordance with practice in previous years, each Committee's share in the net asset values and the liabilities of the five buildings is fixed as follows:

	EESC	CoR
BvS	67%	33%
JDE	67%	33%
REM	50%	50%
B68-72	40%	60%
TR74	40%	60%

Each Committee's contribution to the lease payments is defined in the cooperation agreement between the two Committees. These depend on the respective proportion of the number of staff of each Committee according to the respective establishment plans, adopted by the budgetary authority, on 1 January of the previous financial year and may differ from the shares as defined in the table above.

NOTE 5**Plant and equipment**

	31/12/2016	31/12/2015
Gross carrying amount, 1 January	80,868	84,959
Additions	0	1,762
Disposals	-486	-5,853
Transfers between headings	0	0
Other changes	0	0
Gross carrying amount, 31 December	<u>80,382</u>	<u>80,868</u>
Accumulated amortization, 1 January	-77,653	-80,706
Depreciation	-1,090	-2,800
Disposals	486	5,853
Transfers between headings	0	0
Other changes	0	0
Accumulated amortization, 31 December	<u>-78,257</u>	<u>-77,653</u>
Net carrying amount, 31 December	2,125	3,215

Other fixtures and fittings

	31/12/2016	31/12/2015
Gross carrying amount, 1 January	1,924,023	1,570,586
Additions	172,047	354,595
Disposals	-44,517	-1,158
Transfers between headings	0	0
Other changes	-706	0
Gross carrying amount, 31 December	<u>2,050,847</u>	<u>1,924,023</u>
Accumulated amortization, 1 January	-1,395,684	-1,172,048
Depreciation	-200,611	-224,742
Disposals	40,449	1,106
Transfers between headings	0	0
Other changes	0	0
Accumulated amortization, 31 December	<u>-1,555,846</u>	<u>-1,395,684</u>
Net carrying amount, 31 December	495,001	528,339

NOTE 6**Furniture and vehicles**

	31/12/2016	31/12/2015
Gross carrying amount, 1 January	3,393,905	3,387,253
Additions	62,750	58,625
Disposals	-91,387	-51,973
Transfers between headings	0	0
Other changes	<u>0</u>	<u>0</u>
Gross carrying amount, 31 December	<u>3,365,268</u>	<u>3,393,905</u>
Accumulated amortization, 1 January	-2,904,546	-2,838,703
Depreciation	-102,947	-120,348
Disposals	90,206	54,505
Transfers between headings	0	0
Other changes	0	0
Accumulated amortization, 31 December	<u>-2,917,287</u>	<u>-2,904,546</u>
Net carrying amount, 31 December	447,981	489,359

NOTE 7**Computer hardware**

	31/12/2016	31/12/2015
Gross carrying amount, 1 January	3,531,923	3,797,673
Additions	320,141	192,237
Disposals	-6,232	-457,987
Transfers between headings	0	0
Other changes	0	0
Gross carrying amount, 31 December	<u>3,845,832</u>	<u>3,531,923</u>
Accumulated amortization, 1 January	-3,099,089	-3,181,376
Depreciation	-287,600	-375,700
Disposals	6,232	457,987
Transfers between headings	0	0
Other changes	0	0
Accumulated amortization, 31 December	<u>-3,380,457</u>	<u>-3,099,089</u>
Net carrying amount, 31 December	465,375	432,834

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NOTE 8

Long-term receivables

	31/12/2016	31/12/2015
Other (advances to members)	38,502	30,650
	38,502	30,650

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NOTE 9

Current receivables

	31/12/2016	31/12/2015
<u>Customers</u>		
Gross total	0,00	10,655
Amounts written down	0,00	0
Net value	<u>0,00</u>	<u>10,655</u>
<u>Member States</u>		
Gross total	12,528	6,782
Amounts written down	0	0
Net value, VAT to be recovered	<u>12,528</u>	<u>6,782</u>
<u>Other institutions</u>		
Gross total	0	260
Amounts written down	0	0
Net value	<u>0</u>	<u>260</u>
	12,528	17,697

NOTE 10**Other long-term liabilities**

	31/12/2016	31/12/2015
Buildings under financial leasing*	86,609,785	91,374,320
	86,609,785	91,374,320

* Part of the charges (capital) that has to be paid after one year. See also note 4.

II.

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NOTE 11

Provisions for risks and charges

	31/12/2016	31/12/2015
Possible results on pending court case	32,200	47,700
	32,200	47,700

NOTE 12**Current payables**

	31/12/2016	31/12/2015
<u>Vendors</u>		
Gross total	<u>116,081</u>	<u>194,171</u>
<u>Other institutions</u>		
European Commission	2,974,189	2,966,271
European Parliament	52,800	12,760
European Committee of the Regions	0	4,305
Gross total	<u>3,026,989</u>	<u>2,983,336</u>
	3,143,070	3,177,507

NOTE 13**Long-term liabilities falling due within the year**

	31/12/2016	31/12/2015
Buildings under financial leasing*	4,764,534	4,489,357
	4,764,534	4,489,357

* Part of the charges (capital) that has to be paid within one year. See also note 4.

NOTE 14**Contingent assets**

	31/12/2016	31/12/2015
Performance guarantees*	0	0
	0	0

* The sum of performance guarantees in supplier contracts is EUR 941 927 at 31 December 2016. As the probability of inflow of economic benefits is low (estimated by management to be less than 5%) the value is insignificant.

NOTE 15**Contingent liabilities and commitments for future funding**

	31/12/2016	31/12/2015
<u>Commitments for future funding</u>		
Commitments against appropriations not yet consumed (RAL)	642,645	4,019,433
Operating leases	5,567,899	7,636,229
Contractual commitments	12,049,619	12,647,727
Other	0	0
	18,260,163	24,303,389

