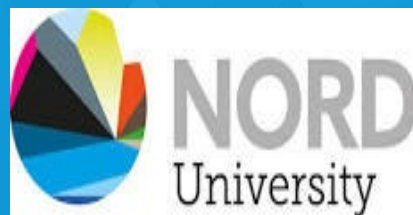


Prva sesija EduCoP-a: Integracija tema koje se odnose na agregiranje i konačnu konsolidaciju u sveučilišne kurikulume i programe stručnog osposobljavanja
Poslijediplomski znanstveni studijski program računovodstva i revizije za održivo upravljanje poslovanjem na HKR-u i poslijediplomski studijski program iz financija pri Europskom revizorskom sudu (ECA)



12. studenoga/novembar 2025.

Giuseppe Grossi

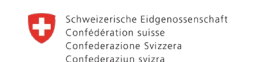


Public Sector Accounting and Reporting Program

PULSAR is an initiative of:



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Programme code: SAAC2

Degree: Degree of Master (60 credits)

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Poslijediplomski znanstveni studijski program računovodstva i revizije za održivo upravljanje poslovanjem – 60 bodova



Karijerne mogućnosti

Program vam pruža stjecanje naprednih vještina u oblasti međunarodnih računovodstvenih principa i izvještavanja o održivosti, tj. kompetencija koje su vrlo tražene na tržištu rada i koje otvaraju širok raspon karijernih mogućnosti. Po završetku studija predstavljat ćete veliku vrijednost organizacijama u javnom i privatnom sektoru širom svijeta i biti dobro osposobljeni za sljedeće funkcije:

- **konzultant u oblasti održivosti**
- **stručnjak za reviziju**
- **glavni financijski direktor**

Ako želite dodatno istražiti oblast računovodstva i revizije, program pruža snažne temelje za znanstveno istraživanje. Bit ćete dobro pripremljeni za nastavak znanstveno-istraživačke karijere i doprinosenje unapređenju znanja u praksama međunarodnog računovodstva, revizije i održivosti.

Uloga računovodstva i revizije u poticanju održive transformacije



1. Osiguravanje transparentnosti i odgovornosti u poduzimanju mjera u oblasti održivosti

- Stručnjaci za računovodstvo i reviziju imaju ključnu ulogu u uspostavi vjerodostojnih okvira za mjerenje i izvještavanje o okolišnim, socijalnim i upravljačkim (ESG) parametrima.
- Osiguravanjem točnosti i usklađenosti grade povjerenje sa zainteresiranim stranama i pokazuju predanost poduzeća održivim praksama.

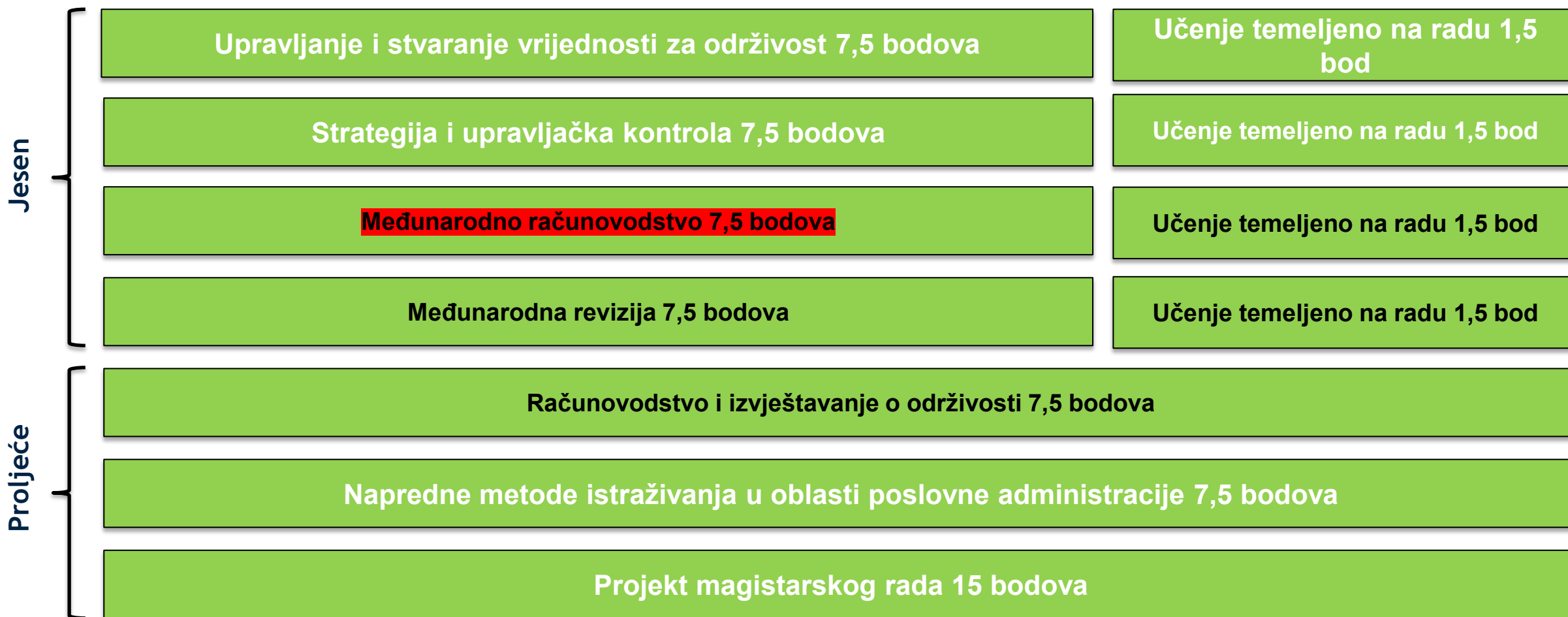
2. Smjernice za donošenje odluka uz uvide u održive financije

- Računovođe pružaju uvide temeljene na podacima o financijskim posljedicama inicijativa u oblasti održivosti i omogućuju organizacijama da ih provode.
- Pomažu poduzećima u donošenju utemeljenih odluka o raspodjeli resursa, strategijama smanjenja emisija ugljičnog dioksida i dugoročnim investicijama u zelene tehnologije.

3. Poticanje usklađenosti s novim regulatornim standardima

- Stručnjaci za reviziju osiguravaju da organizacije ispunjavaju propise i globalne standarde izvještavanja koji se odnose na održivost.
- Pomažu poduzećima da budu usklađeni s novim referentnim vrijednostima te štite ugled i unapređuju pozicioniranje na tržištu.

Struktura poslijediplomskog studijskog programa računovodstva



Međunarodno računovodstvo – 6 bodova



6 Prvi modul – Računovodstvo u privatnom sektoru

1. Međunarodni standardi financijskog izvještavanja: Teorijski uvod
2. Globalna konvergencija i divergencija IFRS-a i predstavljanje slučaja
3. IFRS – Imovina
4. IFRS – Najmovi i financijski instrumenti
5. IFRS – Prihodi, porezi i primanja zaposlenih
6. IFRS – Prezentiranje financijskih izvještaja
7. **Konsolidacija u sklopu IFRS-a – Račun dobiti i gubitka**
8. **Konsolidacija u sklopu IFRS-a - Bilanca**

Drugi modul –

Računovodstvo u javnom sektoru

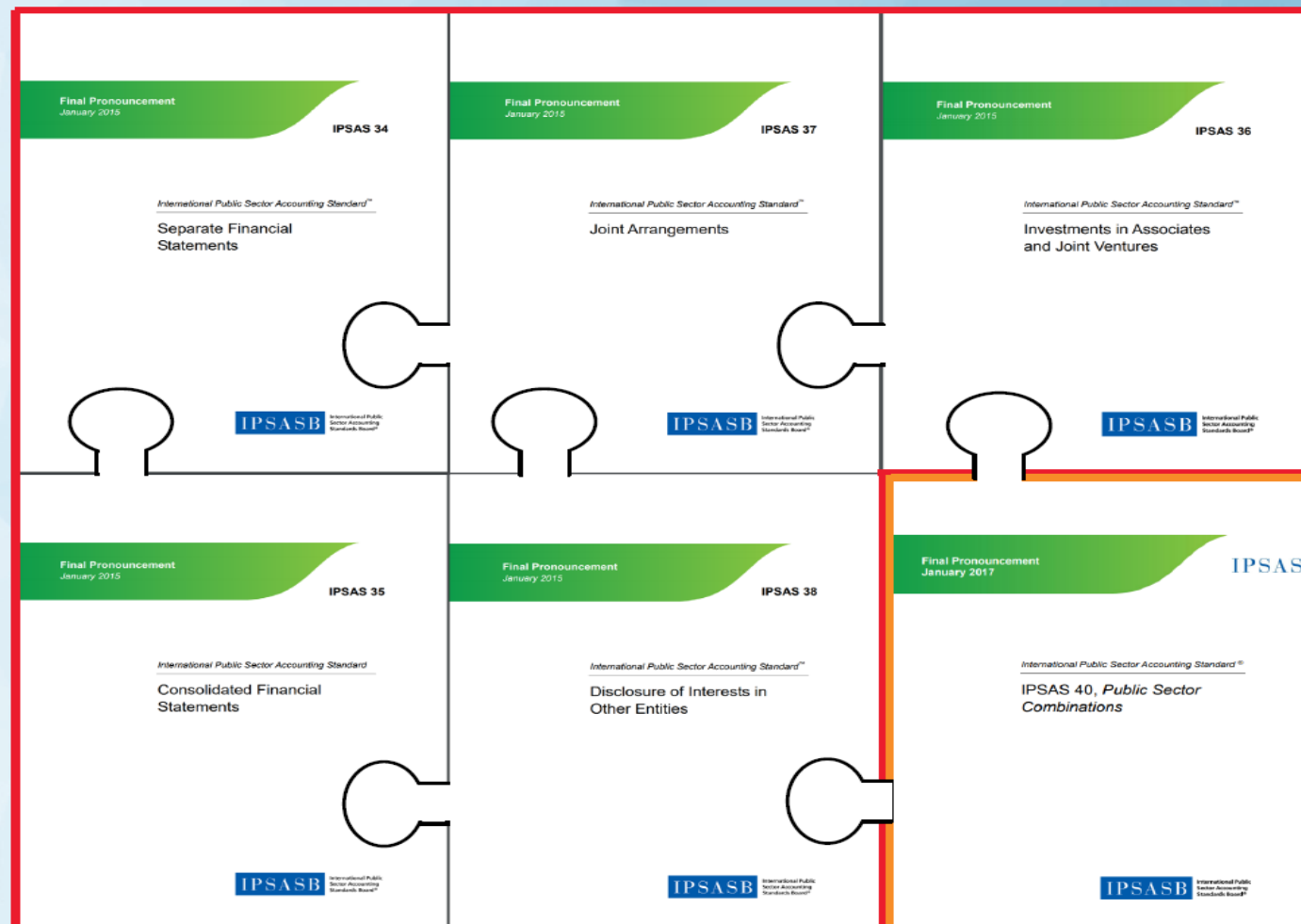
1. Računovodstvo u javnom sektoru: Teorijski uvod
2. IPSASB: Misija, upravljanje i propisani postupak
3. IPSAS-i: Pregled, objavljivanje i mjerenje
4. I pregled literature o IPSAS-ima
5. **Pristup konsolidaciji u sklopu IPSAS-a**
6. **Računovodstvo na razini cijele države**
7. **Deset godina konsolidacije financijskih izvještaja u Ujedinjenoj Kraljevini**
8. **Prvo iskustvo u EU-u (Estonija)**
9. Nacionalne reakcije na IPSAS-e u zemljama Europske unije i privredama u nastajanju

IPSASB-ov pristup konsolidaciji: standardi



7

**Računovodstveno
praćenje udjela u
drugim
subjektima**



**Računovodstveno
praćenje
kombinacija s
drugim subjektima**

Pristupi konsolidaciji u zemljama članicama OECD-a



Table 2. Consolidation practice in OECD countries

Country	Accounting standard	CFS since:	Perspective of consolidation
Group I			
Australia	AASB (IFRS)	1997	Control
Canada	PSAB	2003	Control, GFS
Chile	Decreto Ley N°1.263 Oficio CGR	1975	GFS
Denmark	National Act	2005	Budgetary, GFS
Estonia	IPSAS	2004	Control
Israel	IPSAS	2003	Organisational, control
New Zealand	NZ GAAP (based on IFRS, IPSAS from 2014)	1991	Control
Slovakia	IPSAS	2009	Organisational, control
Spain	IPSAS	2010	Organisational, legal
Sweden	Swedish GAAP	1997	Organisational, legal
Switzerland	Neues Rechnungsmodell des Bundes (based on IPSAS)	2009	Organisational, legal
UK	UK GAAP	2010	GFS, control
USA	FASAB	2007	Budgetary, control

(continued)

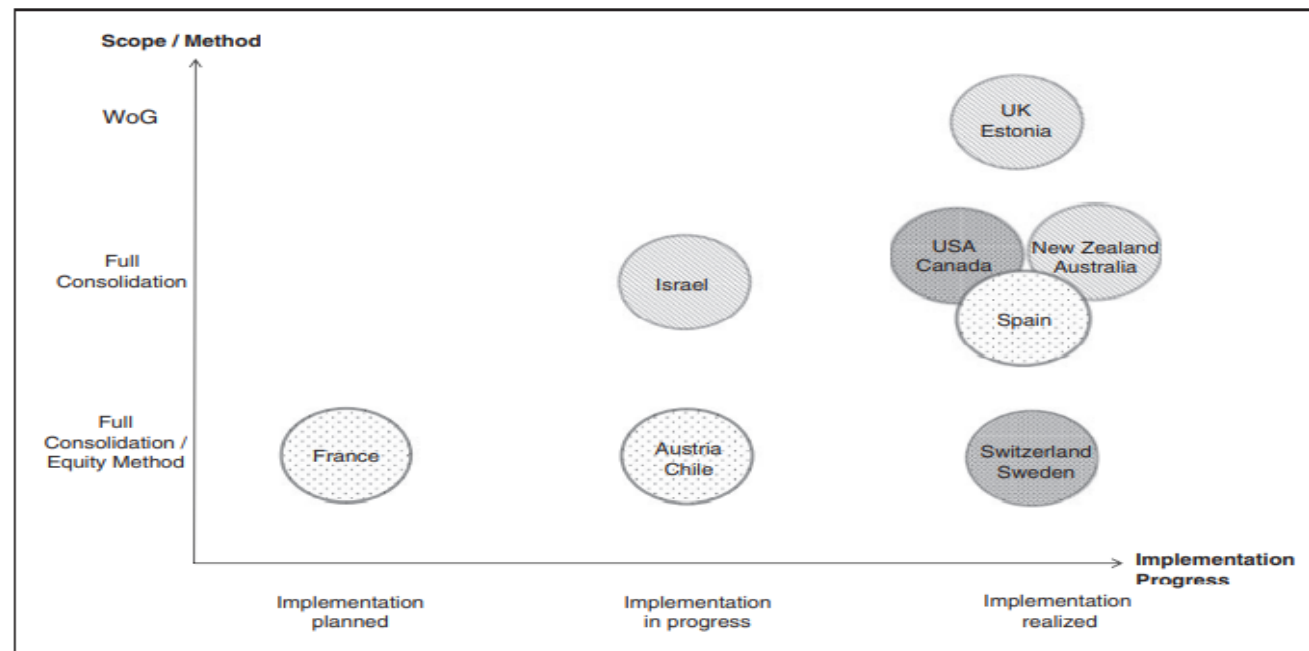


Figure 2. Consolidation methods and implementation process

Consolidation in the public sector: methods and approaches in Organisation for Economic Co-operation and Development countries

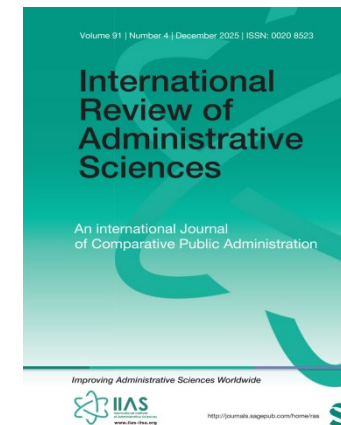
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DOI: 10.1177/0020852315576713
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Prakse konsolidacije državnog sektora



Figure 4: Government consolidation practices compared (Estonia, Slovakia and the UK)

	<i>Estonia</i>	<i>Slovakia</i>	<i>UK</i>
<i>Level of consolidation</i>	<ul style="list-style-type: none"> -WGA covering the whole public sector. -WGA covering the GGS. -Central government. -Local governments. 	<ul style="list-style-type: none"> -WGA covering the whole public sector. -Central government. -Local governments. 	<ul style="list-style-type: none"> -WGA covering the general government sector. -Central government. -Local governments.
<i>Legal basis for consolidation requirements</i>	-National law.	-National law.	-National law.
<i>Scope of consolidation</i>	<ul style="list-style-type: none"> -Based on control. Disaggregated information about GGS and public corporations is given as per IPSAS 22. -No scope exclusion for SLREs. 	<ul style="list-style-type: none"> -Based on control. -No scope exclusion for SLREs. -An entity is excluded only if no longer a going concern or expected to be sold within one year. 	<ul style="list-style-type: none"> -Based on control, except for the exclusion of public banks. -Small entities below a certain threshold are not consolidated at central government and WGA level.
<i>Consolidation rules</i>	-IPSAS	-IPSAS	-IFRS (as adapted for the public sector)
<i>Use of consolidated financial statements</i>	<ul style="list-style-type: none"> -State financial statements (i.e. WGA) closely looked at and compared to budget fulfilment reports. -Used in long-term fiscal decisions, in PFM reforms, to derive ESA 2010 reporting. 	<ul style="list-style-type: none"> -Analysis of government net worth, complementary to budget analysis. -Improvements to accounting policies and procedures thanks to audit. 	<ul style="list-style-type: none"> -WGA and central government accounts reviewed by Parliament and complement review of fiscal risks. -Possible public scrutiny at the local and central level.

Financijski izvještaji na razini cijele države u UK-u



Whole of Government Accounts year ended 31 March 2024

Chapter 4 Financial Statements

Statement of Revenue and Expenditure

For the year ended 31 March 2024

	Note	2023-24 £bn	2022-23 £bn
Taxation revenue	4	(888.8)	(857.7)
Other revenue	5	(131.1)	(116.8)
Total public services revenue		(1,019.9)	(974.5)
Social security benefits	6	311.4	276.1
Staff costs	7	240.5	306.7
Purchase of goods and services	8	263.7	254.3
Grants and subsidies	9	104.1	122.4
Depreciation and impairment	10	64.2	52.8
Interest costs on government borrowing	11	63.4	85.1
Increase/(decrease) in provisions	23	29.0	36.2
Total expenditure on public services		1,076.3	1,133.6
Net expenditure on public services		56.4	159.1
Financing costs of long-term liabilities, including discounting	11	82.9	(141.9)
Revaluation of financial assets and liabilities		7.3	(31.8)
Net (income)/expenditure for the year		146.6	(14.6)

Statement of Financial Position

As at 31 March 2024

	Note	2023-24 £bn	2022-23 £bn
Non-current assets			
Property, plant and equipment	12	1,539.1	1,435.3
Right of use assets	13	28.0	28.8
Investment properties	14	14.3	14.2
Intangible assets	15	52.1	47.9
Trade and other receivables	16	21.4	22.7
Other financial assets	17	470.0	505.1
		2,124.9	2,054.0
Current assets			
Inventories	18	13.2	13.2
Trade and other receivables	16	217.7	210.2
Other financial assets	17	237.6	216.0
Cash and cash equivalents	19	39.5	43.9
Gold holdings	34	17.5	16.0
Assets held for sale		0.9	1.0
		526.4	500.3
Total assets		2,651.3	2,554.3
Current liabilities			
Trade and other payables	20	(175.0)	(168.6)
Government borrowings	21	(407.0)	(371.9)
Other financial liabilities	22	(868.5)	(948.0)
Provisions	23	(22.2)	(29.8)
		(1,472.7)	(1,518.3)
Non-current liabilities			
Trade and other payables	20	(53.3)	(47.7)
Government borrowings	21	(1,613.0)	(1,382.1)
Other financial liabilities	22	(333.6)	(303.2)
Provisions	23	(240.0)	(277.1)
Net public sector pension liability	25	(1,311.9)	(1,415.0)



Public Money & Management

ISSN: (Print) (Online) Journal homepage: www.tandfonline.com/journals/rpmm20

New development: Ten years of consolidated accounts in the United Kingdom public sector—taking stock

Elaine Stewart & Ciaran Connolly

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RAHANDUSMINISTERIUM

THE REPUBLIC OF ESTONIA CONSOLIDATED ANNUAL REPORT OF THE STATE FOR 2022

2 Consolidated and unconsolidated annual accounts of the state

2.1 Balance sheet

In millions of euros

	Consolidated			Unconsolidated			Note
	31.12.2022	31.12.2021	31.12.2020	31.12.2022	31.12.2021	31.12.2020	
Assets							
Current assets							
Cash	2,496.4	2,503.2	2,300.7	1,415.1	1,658.9	1,573.9	a2
Financial investments	1,609.1	461.6	645.5	1,598.1	448.3	644.0	a3
Tax, state fee and fine receivables	1,387.5	1,248.8	1,125.4	1,454.2	1,322.1	1,169.7	a4
Other claims and prepayments	1,676.8	1,294.7	1,097.8	1,034.0	1,228.5	775.9	a5
Derivatives	199.8	160.2	31.8	0.0	0.0	0.0	a18
Inventories	714.4	367.4	319.9	40.0	33.3	47.0	a7
Intangible current assets	444.1	208.6	85.3	0.0	0.0	0.0	a12
Biological assets	62.2	41.1	31.3	3.1	1.8	1.3	a14
Total current assets	8,590.3	6,285.6	5,637.7	5,544.5	4,692.9	4,211.8	
Non-current assets							
Ownership interest in foundations	0.0	0.0	0.0	430.8	441.7	442.9	a8
Ownership interest in subsidiaries and affiliated associates	89.4	67.5	60.4	4,490.0	4,169.9	3,881.8	a9
Financial investments	480.0	319.8	316.6	453.0	301.8	298.6	a3
Other claims and prepayments	941.4	925.1	867.1	1,193.2	1,089.2	1,533.3	a5
Derivatives	496.5	187.6	23.7	0.0	0.0	0.0	a18
Investment property	83.2	85.3	84.3	37.0	37.1	37.4	a10
Property, plant and equipment	10,803.2	10,318.1	9,885.4	3,471.5	3,334.0	3,082.9	a11
Intangible assets	333.2	305.9	279.8	180.3	150.4	125.6	a12
Biological assets	2,170.3	930.7	758.9	27.7	16.5	12.0	a14
Total non-current assets	15,397.2	13,140.0	12,276.2	10,283.5	9,540.6	9,414.5	
Total assets	23,987.5	19,425.6	17,913.9	15,828.0	14,233.5	13,626.3	

2 Consolidated and unconsolidated annual accounts of the state

2.1 Balance sheet

In millions of euros

	Consolidated			Unconsolidated			Note
	31.12.2022	31.12.2021	31.12.2020	31.12.2022	31.12.2021	31.12.2020	
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Derivatives	199.8	160.2	31.8	0.0	0.0	0.0	a18
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Total assets	23,987.5	19,425.6	17,913.9	15,828.0	14,233.5	13,626.3	

The enabling role of institutional entrepreneurs in the adoption of IPSAS within a transitional economy: The case of Estonia

Daniela Argento, Peeter Peda, Giuseppe Grossi 

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Summary

In the light of neoinstitutional theory and by adopting case study research methodology, this article explains the adoption of International Public Sector Accounting Standards for modernizing public sector accounting in Estonia. This article reveals that the smooth—yet gradual—adoption of International Public Sector Accounting Standards-compliant accounting systems was enabled by the involvement of powerful actors (i.e., institutional entrepreneurs) with foreign and/or business backgrounds. In addition, the change in public sector accounting in Estonia was facilitated by the developments in its international positioning, characterized by the transition from a Soviet communist to a market economy and subsequent European Union membership and by the absence of past accounting practices, which could potentially hinder the change.

KEYWORDS

accounting change, Estonia, institutional entrepreneur, institutional logics, IPSAS, isomorphism

Integracija tema koje se odnose na agregiranje i konačnu konsolidaciju u programe stručnog osposobljavanja

MASTER'S PROGRAMME IN PUBLIC FINANCE

Indicative Calendar 2025 – 2026



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Consolidated annual accounts of the European Union

#EUBUDGET

FINANCIAL YEAR
2024

2024 INTEGRATED FINANCIAL AND
ACCOUNTABILITY REPORTING

Annual accounts of the European Union 2024

CONTENTS

BALANCE SHEET	37
STATEMENT OF FINANCIAL PERFORMANCE	38
CASHFLOW STATEMENT	39
STATEMENT OF CHANGES IN NET ASSETS	40
NOTES TO THE FINANCIAL STATEMENTS	41
1. SIGNIFICANT ACCOUNTING POLICIES	42
2. NOTES TO THE BALANCE SHEET	59
3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE	95
4. CONTINGENT LIABILITIES AND ASSETS	104
5. BUDGETARY AND LEGAL COMMITMENTS	110
6. FINANCIAL RISK MANAGEMENT	115
7. RELATED PARTY DISCLOSURES	132
8. EVENTS AFTER THE BALANCE SHEET DATE	134
9. SCOPE OF CONSOLIDATION	135

Annual accounts of the European Union 2024

BALANCE SHEET

	Note	EUR million	
		31.12.2024	31.12.2023
NON-CURRENT ASSETS			
Intangible assets	2.1	1 095	976
Property, plant and equipment	2.2	13 713	13 399
Investments accounted for using the equity method	2.3	1 446	1 365
Financial assets	2.4	308 961	274 283
Pre-financing	2.5	40 861	41 417
Exchange receivables and non-exchange recoverables	2.6	13 272	16 083
		379 347	347 524
CURRENT ASSETS			
Financial assets	2.4	19 377	11 088
Pre-financing	2.5	38 058	50 257
Exchange receivables and non-exchange recoverables	2.6	18 465	19 116
Inventories	2.7	85	78
Cash and cash equivalents	2.8	63 163	39 616
		139 148	120 156
TOTAL ASSETS		518 495	467 679
NON-CURRENT LIABILITIES			
Pension and other employee benefits	2.9	(93 096)	(90 808)
Provisions	2.10	(2 280)	(2 102)
Financial liabilities	2.11	(539 575)	(430 771)
		(634 951)	(523 682)
CURRENT LIABILITIES			
Provisions	2.10	(7 536)	(1 233)
Financial liabilities	2.11	(62 328)	(27 613)
Payables	2.12	(55 414)	(50 516)
Accrued charges and deferred income	2.13	(67 091)	(76 805)
		(192 368)	(156 166)
TOTAL LIABILITIES		(827 319)	(679 848)
NET ASSETS		(308 824)	(212 169)
Reserves	2.14	986	1 052
Amounts to be called from Member States*	2.15	(309 810)	(213 221)
NET ASSETS		(308 824)	(212 169)

* The European Parliament adopted a budget on 27 November 2024 which provides for the payment of the EU's short-term liabilities from own resources to be collected by, or called up from, the Member States in the following year. Additionally, under Article 83 of the Staff Regulations (Regulation (EEC, Euratom, ECSC) No 259/68 (O) L 56, 4.3.1968, p.1) of 29 February 1968 as amended), the Member States shall jointly guarantee the liability for pensions.

Annual accounts of the European Union 2024

STATEMENT OF FINANCIAL PERFORMANCE

	Note	EUR million	
		2024	2023
REVENUE			
Revenue from non-exchange transactions			
GNI resources	3.1	95 037	101 287
Traditional own resources	3.2	20 587	19 840
VAT resources	3.3	24 547	22 526
Plastics own resources	3.4	8 227	7 225
Fines	3.5	4 039	1 748
Recovery of expenses	3.6	957	803
UK Withdrawal Agreement	3.7	-	681
Other	3.8	10 673	8 800
		164 068	162 909
Revenue from exchange transactions			
Financial revenue	3.9	9 005	6 983
Other	3.10	2 592	1 963
		11 597	8 946
Total Revenue		175 665	171 855
EXPENSES			
Implemented by Member States	3.11		
European Agricultural Guarantee Fund		(40 267)	(40 716)
European Agricultural Fund for Rural Development and other rural development instruments		(14 779)	(14 605)
European Regional Development Fund and Cohesion Fund		(28 833)	(52 429)
European Social Fund		(18 037)	(17 665)
Other		(3 854)	(4 251)
Implemented by the Commission, executive agencies and trust funds	3.12	(98 971)	(61 888)
Implemented by other EU agencies and bodies	3.13	(4 388)	(4 226)
Implemented by third countries and international organisations	3.13	(6 639)	(6 090)
Implemented by other entities	3.13	(5 599)	(4 902)
Staff and pension costs	3.14	(14 966)	(14 023)
Finance costs	3.15	(27 226)	(14 355)
UK Withdrawal Agreement	3.7	(315)	-
Other expenses	3.16	(8 999)	(8 142)
Total Expenses		(272 873)	(243 292)
ECONOMIC RESULT OF THE YEAR		(97 208)	(71 437)

Annual accounts of the European Union 2024

STATEMENT OF CHANGES IN NET ASSETS

	EUR million		
	Amounts to be called from Member States Accumulated surplus/(deficit)	Other reserves	Net assets
BALANCE AS AT 31.12.2022	(132 637)	1 312	(131 325)
Remeasurements in employee benefits liabilities	(6 877)	-	(6 877)
Other	249	(260)	(11)
2022 budget result credited to Member States	(2 519)	-	(2 519)
Economic result of the year	(71 437)	-	(71 437)
BALANCE AS AT 31.12.2023	(213 221)	1 052	(212 169)
Remeasurements in employee benefits liabilities	1 159	-	1 159
Other	94	(66)	27
2023 budget result credited to Member States	(633)	-	(633)
Economic result of the year	(97 208)	-	(97 208)
BALANCE AS AT 31.12.2024	(309 810)	986	(308 824)

Annual accounts of the European Union 2024

CASHFLOW STATEMENT

	EUR million	
	2024	2023
Economic result of the year	(97 208)	(71 437)
Operating activities		
Amortisation	191	181
Depreciation	1 194	1 203
(Reversal of) impairment losses on investments	-	-
(Increase)/decrease in loans	(36 703)	(42 522)
(Increase)/decrease in pre-financing	12 756	8 821
(Increase)/decrease in exchange receivables and non-exchange recoverables	3 463	13 000
(Increase)/decrease in inventories	(7)	3
Increase/(decrease) in pension and other employee benefits	2 288	10 192
Increase/(decrease) in provisions	6 481	564
Increase/(decrease) in financial liabilities (other than under the unified funding approach)	(1 382)	(3 516)
Increase/(decrease) in payables	4 898	(4 825)
Increase/(decrease) in accrued charges and deferred income	(9 714)	(9 359)
Prior year budgetary surplus taken as non-cash revenue	(633)	(2 519)
Remeasurements in employee benefits liabilities (non-cash movement not included in statement of financial performance)	1 159	(6 877)
Other non-cash movements	27	(11)
Investing activities		
(Increase)/decrease in intangible assets and property, plant and equipment	(1 817)	(1 938)
(Increase)/decrease in investments accounted for using the equity method	(80)	(52)
(Increase)/decrease in non-derivative financial assets at fair value through surplus or deficit	(6 246)	(7 329)
(Increase)/decrease in derivative financial assets at fair value through surplus or deficit	(19)	(107)
Financing activities		
Increase/(decrease) in borrowings under the unified funding approach	144 900	109 600
NET CASHFLOW	23 547	(6 928)
Net increase/(decrease) in cash and cash equivalents	23 547	(6 928)
Cash and cash equivalents at the beginning of the year	39 616	46 544
Cash and cash equivalents at year-end	63 163	39 616

9. SCOPE OF CONSOLIDATION

A. CONTROLLED ENTITIES (54)

1. Institutions and consultative bodies (11)

Council of the European Union	European Data Protection Supervisor
Court of Justice of the European Union	European Economic and Social Committee
European Commission	European External Action Service
European Committee of the Regions	European Ombudsman
European Council	European Parliament
European Court of Auditors	

2. EU Agencies AND Other Bodies (41)

2.1. Executive Agencies (6)

European Climate, Infrastructure and Environment Executive Agency (CINEA)	European Innovation Council and SMEs Executive Agency (EISMEA)
European Education and Culture Executive Agency (EACEA)	European Research Council Executive Agency (ERCEA)
European Health and Digital Executive Agency (HaDEA)	European Research Executive Agency (REA)

2.2. Decentralised Agencies and Other Bodies (35)

Agency for Support for the Body of European Regulators for Electronic Communications (BEREC Office)	European Public Prosecutor's Office (EPPO)
Community Plant Variety Office (CPVO)	European Securities and Markets Authority (ESMA)
European Agency for Safety and Health at Work (EU-OSHA)	European Training Foundation (ETF)
European Banking Authority (EBA)	European Union Agency for Asylum (EUAA)
European Border and Coast Guard Agency (FRONTEX)	European Union Agency for Criminal Justice Cooperation (Eurojust)
European Centre for Disease Prevention and Control (ECDC)	European Union Agency for Cybersecurity (ENISA)
European Centre for the Development of Vocational Training (CEDEFOP)	European Union Agency for Fundamental Rights (FRA)
European Chemicals Agency (ECHA)	European Union Agency for Law Enforcement Cooperation (EUROPOL)
European Environment Agency (EEA)	European Union Agency for Law Enforcement Training (CEPOL)
European Fisheries Control Agency (EFCA)	European Union Agency for Railways (ERA)
European Food Safety Authority (EFSA)	European Union Agency for the Cooperation of Energy Regulators (ACER)
European Foundation for the Improvement of Living and Working Conditions (Eurofound)	European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)
European Institute for Gender Equality (EIGE)	European Union Agency for the Space Programme (EUSPA)
European Insurance and Occupational Pensions Authority (EIOPA)	European Union Aviation Safety Agency (EASA)
European Joint Undertaking for ITER and the Development of Fusion Energy (Fusion for Energy)	European Union Drugs Agency (EUDA)
European Labour Authority (ELA)	European Union Intellectual Property Office (EUIPO)
European Maritime Safety Agency (EMSA)	Translation Centre for the Bodies of the European Union (CdT)
European Medicines Agency (EMA)	

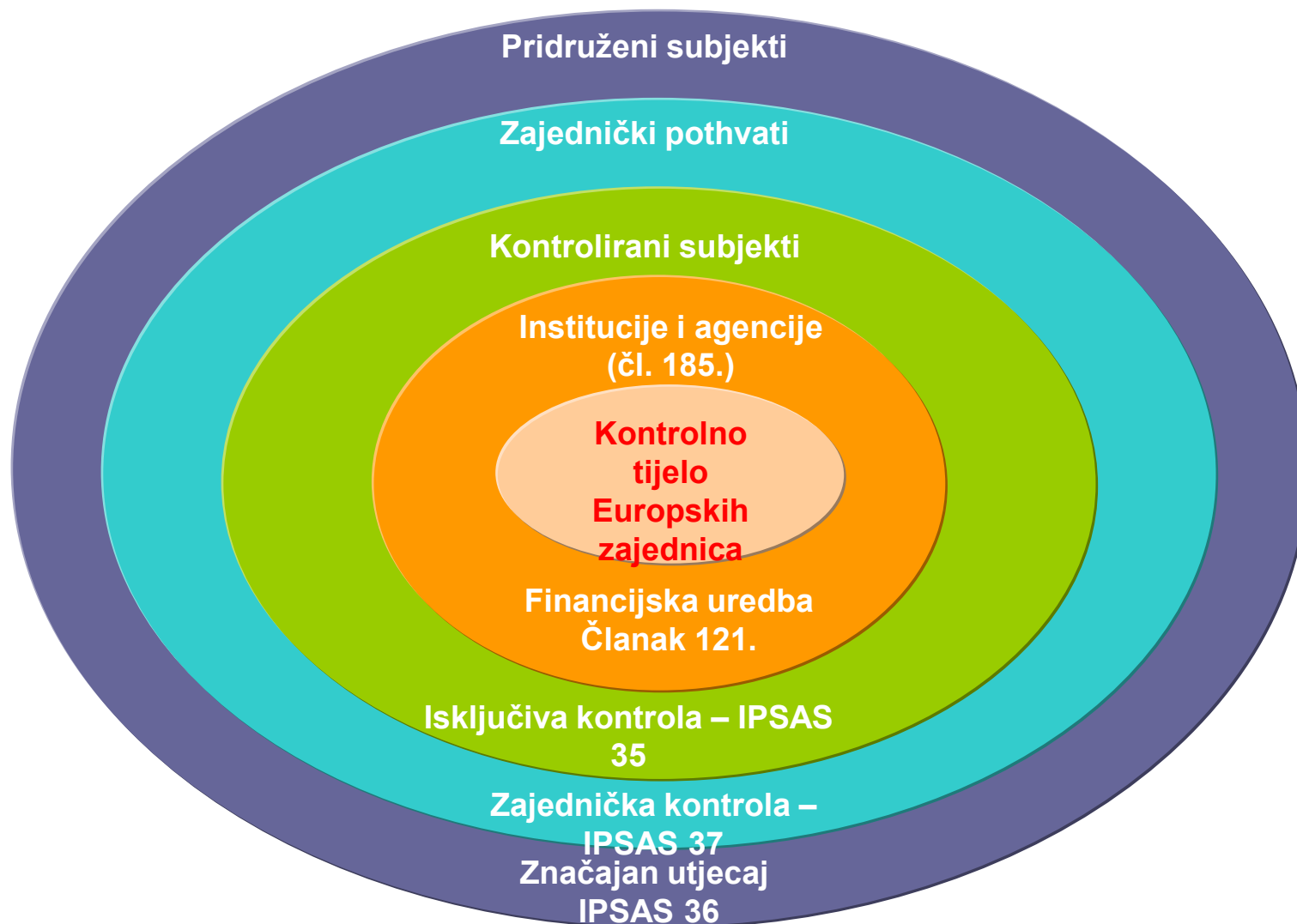
3. Other controlled entities (2)

European Coal and Steel Community in Liquidation (ECSC i.L.)	European Institute of Innovation and Technology (EIT)
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B. ASSOCIATES (1)

European Investment Fund (EIF)

Globalna konsolidacija na razini EU-a



Postupak konsolidacije



Prva faza

U prvoj fazi sastavljanja konsolidiranih financijskih izvještaja (KFI) (do 2004.), oblast konsolidacije uključivala je samo institucije EU-a i tijela koja je osnovao EU i koja imaju pravnu osobnost, a koja zapravo primaju bespovratna sredstva (grantove) na teret proračuna EK-a, poštovao se kriterij jedinstvenog proračuna kako bi se definirala oblast konsolidacije: „**Kriterij koji se koristi za definiranje opsega konsolidacije u osnovi je kriterij jedinstvenog proračuna, odnosno proračuna Europske unije. Aktualna definicija opsega konsolidacije nije u skladu s međunarodnim standardima.**” (EK, 2003.)

Druga faza: Usvajanje IPSAS-a za konsolidaciju:

Kasnije (2005.) se provodila globalna konsolidacija kako bi se uključilo i subjekte koji su pod isključivom kontrolom, značajnim utjecajem i zajedničkom kontrolom. Ograničenja pristupa konsolidaciji na temelju IPSAS-a:

„**Glavno je ograničenje da su kriteriji konsolidacije više ili manje isti kao i u IFRS-ima i da ne odgovaraju okruženju EU-a. Kriteriji koji se odnose na kontrolu u našem kontekstu nisu uvijek udjeli ili mjesta u upravnim odborima, nego su na primjer: razrješnica Europskog parlamenta/Vijeća, financiranje iz općeg proračuna EU-a i revizija Europskog revizorskog suda**”.

Korisnost

Svi postupci konsolidacije zahtijevaju usklađivanje financijskih izvještaja svih kontroliranih subjekata ili pridruženih subjekata ili zajedničkih pothvata, koji se trebaju sastaviti primjenom jedinstvenih računovodstvenih politika:

„**S obzirom na sve veći broj subjekata EU-a i aktualnu eksternalizaciju aktivnosti Komisije, agregirane informacije smatraju se korisnima i zanimljivima različitim zainteresiranim stranama i korisnicima godišnjih financijskih izvještaja EU-a (Europski parlament, Europski revizorski sud, države članice EU-a, građani, mediji, sveučilišta itd.)**”.



G. GROSSI AND M. SOVERCHIA

**European Commission Adoption of IPSAS
to Reform Financial Reporting**

**Hvala vam
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