

To the members of the Board of Trustees of the
FUNDACIÓ INSTITUT
DE RECERCA BIOMÈDICA (IRB BARCELONA)

Barcelona, May 28, 2020


Distinguished gentlemen,

In relation to the work of auditing the annual accounts of FUNDACIÓ INSTITUT DE RECERCA BIOMÈDICA (IRB BARCELONA) for the year ended on 31 December 2019, please note that, once made the annual accounts of the entity by this Board, we issue the report of audit as indicated in the attached model.

We remain at your disposal for any clarification and additional comments deemed appropriate.

Kind regards,

BDO Auditores



Ramón Roger
Partner

Independent Audit report on the Annual Accounts

(Translation of the report originally issued in Spanish.
In the event of discrepancy, the Spanish Language version prevails)

To the Board of Trustees of FUNDACIÓ INSTITUT DE RECERCA BIOMÈDICA (IRB BARCELONA):

Opinion

We have audited the annual accounts of FUNDACIÓ INSTITUT DE RECERCA BIOMÈDICA, (henceforth the Foundation or Company) which comprise the balance sheet as of December 31, 2019, the income statement, the statement of changes in net equity, the statement of cash-flows and the notes for the year then ended.

In our opinion, the accompanying annual accounts present fairly, in all material aspects, the true and fair view of the net equity and the financial position of the Company, as of December 31, 2019 and its results and cash-flows for the year then ended, in accordance with the applicable financial reporting regulatory framework (as identified in Note 2.a of the accompanying notes to the annual accounts) and, in particular, with the accounting principles and criteria contained therein.

Basis for opinion

We have carried out our audit in accordance with the current governmental regulations account for auditing activity in Spain. Our responsibilities in accordance with these regulations are described later in the section *“Auditor’s Responsibilities relating to the audit of the annual accounts”* of our report.

We are independent of the company in accordance with the ethical requirements, including those of independence, which are applicable to our audit of the Annual Accounts in Spain as required by the normative regulations of the audit activity of accounts. Accordingly, we have not provided services other than the audit of accounts nor have situations or circumstances that, in accordance with the provisions of the aforementioned regulations, have affected the necessary independence so that it has been compromised.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Key audit matters

The key audit matters are matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. Our audit procedures relating to these matters were designed in the context of our audit of the financial statements as a whole, and in the formation of our opinion on these and we do not express a separate opinion on those matters.

Key audit matters	Audit Response
Recognition of income from the activity:	We have carried out, among others, the following audit procedures:
Revenue from the activities of the Foundation during the 2019 financial year shows a figure of 24,931 thousand euros, basically obtained by subventions, as indicated in note 17 to the report.	<ul style="list-style-type: none"> - Understanding the accounting policies used by the Entity's Direction in determining, calculating and accounting for recognized income. - Checking the accuracy and completeness of recognized income through analytical and substantive testing of income from activities, essentially those that are part of subventions, by selecting, by sampling techniques, a sample of operations.
Taking into account its relevance in the Foundation, the complexity and link to the services provided, we have considered the recognition of the Foundation's revenues from the activities as one of the most relevant risks in the development of our audit fieldwork.	<ul style="list-style-type: none"> - Analytical reviews of income from activities associated with grant projects to identify unusual trends. -Conduct of operations cutting tests on a sample of recorded revenues to check that they have been recorded in the correct period. - We have assessed whether the information disclosed to the annual accounts meets the requirements of the applicable financial reporting framework.

Other Information: Management report

The other information comprises exclusively the management report for the year 2019, the formulation of which is the responsibility of the Board of Trustees of the Company and does not form an integral part of the annual accounts.

Our audit opinion on the annual accounts does not cover the management report. Our responsibility for the management report, in accordance with what is required by the regulations governing the audit activity, consists of evaluating and reporting on the consistency of the management report with the annual accounts, based on the knowledge of the entity obtained in carrying out the audit of the aforementioned accounts and without including other information than that obtained as evidence during the audit. Likewise, our responsibility is to evaluate and report if the content and presentation of the management report are in accordance with the applicable regulations. If, based on the work we have performed, we conclude that there are material misstatements, we are obliged to report it.

Based on the work carried out, as described in the previous paragraph, the information contained in the management report agrees with that in the annual accounts for the year 2019 and its content and presentation is in accordance with the applicable regulations.

The responsibility of the Foundation Board of Trustees in respect of the annual accounts

The Foundation Board of Trustees is responsible for drawing-up the accompanying annual accounts, so that they give a true and fair image of the net equity, the financial situation and the results of the Company, in accordance with the regulatory framework in financial information applicable to the Entity in Spain, and of the internal control that they consider necessary to allow the preparation of annual accounts free of material misstatement, due to fraud or error.

In the preparation of the annual accounts, the Foundation Board of Trustees is responsible **for assessing the Company's ability to continue as a going concern basis, revealing, if appropriate, the matters related with the company under operating basis and using the going concern accounting principle except if the Foundation Board of Trustees intend to liquidate the Company or cease operations, or if there is no other realistic alternative.**

The auditor's responsibility for the audit of the annual accounts

Our objectives are to obtain reasonable assurance that the annual accounts as a whole are free of material misstatement, due to fraud or error, and to issue an audit report that contains our opinion.

Reasonable assurance is a high degree of assurance, but does not guarantee that an audit conducted in accordance with the regulations governing the audit activity in force in Spain will always detect a material misstatement, if it exists. Misstatements may be due to fraud or error and are considered material if, individually or in an aggregated form, they can reasonably be expected to influence the economic decisions that users make based on the annual accounts.

As part of an audit in accordance with the current regulations governing the audit practice in Spain, we make professional judgment and maintain an attitude of professional scepticism throughout the audit. We also:

- We identify and assess the risks of material misstatement in the annual accounts, due to fraud or error, design and apply audit procedures to respond to those risks, and obtain sufficient and appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement due to fraud is higher than in the case of a material misstatement due to error, since the fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the circumvention of internal control.
- We obtain knowledge of the internal control relevant to the audit in order to design audit procedures that are appropriate depending on the circumstances, and not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate whether the accounting policies are appropriate and the reasonableness of the accounting estimates and the corresponding information revealed by the Foundation Board of Trustees.
- Conclude on the appropriateness of the use, by the Foundation Board of Trustees, of the going concern accounting principle and, based on the obtained audit evidence, conclude on whether there is or not a material uncertainty related to facts or **conditions that may generate significant doubts about the Company's capacity to continue as a going concern.** If we conclude that there is a material uncertainty, we must draw attention in our audit report to the information disclosed in the annual accounts or, if these disclosures are not adequate, we must express a modified opinion. Our conclusions are based on the audit evidence obtained until the date of our audit report. However, future facts or conditions may be the cause that the Company ceases to be a going concern.
- Evaluate the global presentation, structure and content of the annual accounts, including the information disclosed, and whether the annual accounts represent the transactions and underlying facts in such a way that they manage to express the true a fair view.

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We communicate with the Board of Trustees of the Entity regarding, among other matters, the scope and the timing of the planned audit and the significant findings thereof, as well as any significant internal control deficiency which we may identify during the audit.

Among the matters that have been notified to the Board of Trustees of the Entity, we determine those which were most significant in the audit of the annual accounts of the current period and which are, therefore, the core matters of the audit.

We describe those matters in our audit report unless the legal or regulatory provisions prohibit that the matter be publicly revealed.

BDO Auditores, S.L.P.

Ramón Roger
Partner

ANNUAL ACCOUNTS

FUNDACIÓ INSTITUT DE RECERCA BIOMÈDICA (IRB BARCELONA)

G-63971451

BALANCE SHEETS AT DECEMBER 31, 2019 AND 2018

(all figures in €uros)

ASSETS	Notes	2019	2018
Concessions, patents, licences, trademarks and similar rights		16.425	16.425
Computer software		732.349	719.240
Depreciations		(713.994)	(684.299)
Intangible assets	(Note 5)	34.780	51.366
Technical installations and other items		26.482.557	25.789.003
Furniture		589.505	567.977
Information technology equipment		4.490.954	4.344.793
Other property, plant and equipment		841	754
Amortisations		(25.074.047)	(23.700.856)
Property, plant and equipment	(Note 6)	6.489.810	7.001.671
Other non-current loans		9.661.380	10.458.367
Non-current guarantees and deposits extended		-	-
Non-current investments	(Note 8)	9.661.380	10.458.367
NON-CURRENT ASSETS		16.185.970	17.511.404
Advances to suppliers		21.547	19.170
Inventories	(Note 8 & 12)	21.547	19.170
Trade receivables from group companies and associates	(Note 8.2 & 22)	5.709.086	2.882.395
Other receivables	(Note 8)	9.142.447	9.347.302
Personnel	(Note 8)	375	-
Current tax assets	(Note 16)	737.207	775.265
Trade and other receivables		15.589.115	13.004.962
Equity instruments		-	-
Other financial assets		-	-
Current guarantees and deposits		50	50
Current investments	(Note 8)	50	50
Prepayments for current assets		109.596	97.778
Cash		11.047.058	14.197.821
Cash and cash equivalents	(Note 8)	11.047.058	14.197.821
CURRENT ASSETS		26.767.366	27.319.781
TOTAL ASSETS		42.953.336	44.831.185

EQUITY AND LIABILITIES	Notes	2019	2018
Endowment funds	(Note 13)	120.000	120.000
Reserves		5.306.794	5.977.559
Profit/(loss) for period		(583.272)	(670.765)
CAPITAL AND RESERVES WITHOUT VALUATION ADJUSTMENTS		4.843.522	5.426.794
Operating grants		23.731.230	23.860.291
Capital grants		5.594.417	6.216.901
Capital donations and bequests		23.463	27.849
Other donations and bequests		1.619.311	1.559.463
GRANTS, DONATIONS AND BEQUESTS RECEIVED	(Note 14)	30.968.421	31.664.504
EQUITY		35.811.943	37.091.298
Debt with financial institutions		502.699	1.005.398
Debt with public entities		1.257.483	1.204.659
Other financial liabilities		4.042	-
Non-current payables	(Note 9.1)	1.764.224	2.210.057
NON-CURRENT LIABILITIES		1.764.224	2.210.057
Current provisions	(Note 19)	656.609	668.316
Debt with financial institutions		502.780	502.750
Debt with public entities		381.556	346.572
Other financial liabilities		499	6.144
Current payables	(Note 9.1)	884.835	855.466
Suppliers, group companies and associates		1.511.398	1.771.998
Group companies and associates, current	(Note 9.1 & 22)	1.511.398	1.771.998
Suppliers and other payables	(Note 9.1)	1.043.331	992.598
Current tax liabilities	(Note 16)	788.172	891.434
Personnel (salaries payable)	(Note 9.1)	-	1.779
Trade and other payables		1.831.503	1.885.811
Current accruals		492.824	348.239
CURRENT LIABILITIES		5.377.169	5.529.830
TOTAL EQUITY AND LIABILITIES		42.953.336	44.831.185

INCOME STATEMENT AT DECEMBER 31, 2019 AND 2018 (all figures in €uros)

PROFIT AND LOSS STATEMENT	Notes	2019	2018
Activity revenue		24.931.104	24.519.553
Sales and services rendered		1.143.624	1.359.814
Operating grants	(Note 17.a)	23.732.321	23.037.419
Donations and other operating income		55.159	122.320
Aids provided and other expenses		(270.110)	(299.477)
Supplies	(Note 17.e)	(4.936.796)	(5.060.088)
Merchandise used		(2.647.517)	(2.762.903)
Raw materials and other consumables used		(92.869)	(102.564)
Scientific Services		(2.196.410)	(2.194.621)
Other operating income		11.048	-
Personal expenses		(14.049.396)	(13.247.305)
Salaries and wages		(10.871.874)	(10.293.108)
Employee benefits expense	(Note 17.f)	(3.177.522)	(2.954.197)
Other operating expenses		(5.648.090)	(5.830.471)
External services		(5.628.329)	(5.795.500)
Taxes		(16.490)	(15.710)
Losses, impairment and changes in trade provisions		(3.271)	(19.261)
Amortisation and depreciation	(Note 5 & 6)	(1.826.223)	(1.981.410)
Non-financial and other capital grants	(Note 6)	1.290.224	1.341.118
Disposals and others		(15.534)	(11.212)
Other results		-	-
RESULTS FROM OPERATING ACTIVITIES		(513.773)	(569.292)
Finance income		45	3.857
Finance expenses		(40.979)	(47.180)
Exchange gains/(losses)	(Note 15)	(28.565)	(58.150)
NET FINANCE INCOME/(EXPENSE)		(69.499)	(101.473)
PROFIT/(LOSS) FROM CONTINUING OPERATIONS		(583.272)	(670.765)
Income tax expense	(Note 16)	-	-
PROFIT/(LOSS) FOR THE PERIOD		(583.272)	(670.765)

STATEMENT OF RECOGNISED INCOME AND EXPENSE

		2019	2018
PROFIT/(LOSS) FOR THE PERIOD (A)		(583.272)	(670.765)
Income and expense recognised directly in equity			
I. Grants, donations and bequests received	Note 14	24.381.620	27.738.133
TOTAL INCOME AND EXPENSE RECOGNISED DIRECTLY IN EQUITY (B)		24.381.620	27.738.133
Amounts transferred to the income statement			
II. Grants, donations and bequests received	Note 14	(25.077.704)	(24.500.857)
TOTAL AMOUNTS TRANSFERRED TO THE INCOME STATEMENT (C)		(25.077.704)	(24.500.857)
TOTAL RECOGNISED INCOME AND EXPENSE (A+B+C)		(1.279.356)	2.566.511

STATEMENT OF TOTAL CHANGES IN EQUITY

Statement of total changes in equity	Endowment funds	Reserves	Profit/(loss) for the period	Grants, donations and bequests received			Total
				Operating grants	Capital grants	Donations and bequests	
BALANCE AT THE END OF 2017	120.000	5.947.642	29.917	20.744.007	6.038.173	1.645.048	34.524.787
Adjustments for errors in prior periods	-	-	(619.400)	(228.482)	847.882	-	-
BALANCE AT THE BEGINNING OF 2018	120.000	5.947.642	(589.483)	20.515.525	6.886.055	1.645.048	34.524.787
Total recognised income and expense	-	-	(51.365)	(23.037.419)	(1.341.118)	(122.320)	(24.552.222)
Other changes in equity	-	-	-	26.382.185	699.813	36.735	27.118.733
Distribution of profit/application of losses for the prior period	-	29.917	(29.917)	-	-	-	-
BALANCE AT THE END OF 2018	120.000	5.977.559	(670.765)	23.860.291	6.244.750	1.559.463	37.091.298
Total recognised income and expense	-	-	(583.272)	(23.732.321)	(1.290.224)	(55.159)	(25.660.976)
Other changes in equity	-	-	-	23.603.259	663.354	115.007	24.381.620
Distribution of profit/application of losses for the prior period	-	(670.765)	670.765	-	-	-	-
BALANCE AT THE END OF 2019	120.000	5.306.794	(583.272)	23.731.229	5.617.880	1.619.311	35.811.942

STATEMENT OF CASH FLOWS

	2019	2018
A) CASH FLOWS FROM OPERATING ACTIVITIES		
1. Profit/(loss) for the period before tax	(583.272)	(670.765)
2. Adjustments for:	636.010	660.380
a) Amortisation and depreciation	1.826.223	1.981.410
b) Valuation allowances for impairment losses	14.978	19.261
c) Change in provisions	-	(111.858)
d) Grants recognised in the income statement	(1.290.224)	(1.341.118)
e) Proceeds from disposals of fixed assets	15.534	11.212
f) Proceeds from disposals of financial instruments	-	-
g) Finance income	(45)	(3.857)
h) Finance expenses	40.979	47.180
i) Exchange gains/losses	28.565	58.150
j) Change in fair value of financial instruments	-	-
k) Other income and expenses	-	-
3. Changes in operating assets and liabilities	(2.823.920)	4.997.449
a) Inventories	-	-
b) Trade and other receivables	(2.630.867)	5.343.400
c) Other current assets	(11.818)	(97.778)
d) Trade and other payables	(314.113)	(387.108)
e) Other current liabilities	132.878	27.077
f) Other non-current assets and liabilities	-	111.858
4. Other cash flows from operating activities	(40.904)	(43.323)
a) Interest paid	(40.949)	(47.180)
b) Dividends received	-	-
c) Interest received	45	3.857
d) Income tax received (paid)	-	-
e) Other amounts paid (received)	-	-
5. Cash flows from/used in operating activities	(2.812.086)	4.943.741
B) CASH FLOWS FROM INVESTING ACTIVITIES		
6. Payments for investments	(1.313.310)	(4.405.612)
a) Group companies and associates	-	-
b) Intangible assets	(13.109)	(54.556)
c) Property, plant and equipment	(1.300.201)	(861.474)
d) Investment property	-	-
e) Other financial assets	-	(3.489.582)
f) Non-current assets held for sale	-	-
g) Business unit	-	-
h) Other assets	-	-
7. Proceeds from sale of investments	796.987	-
a) Group companies and associates	-	-
b) Intangible assets	-	-
c) Property, plant and equipment	-	-
d) Investment property	-	-
e) Other financial assets	796.987	-
f) Non-current assets held for sale	-	-
g) Business unit	-	-
h) Other assets	-	-
8. Cash flows from/used in investing activities	(516.323)	(4.405.612)

	2019	2018
C) CASH FLOWS FROM FINANCING ACTIVITIES		
9. Proceeds from and payments for equity instruments	594.141	4.578.394
a) Change in funds	-	-
b) Grants, donations and bequests received	594.141	4.578.394
c) Profit/(loss) for prior and current period, Reserves	-	-
10. Proceeds from and payments for financial liability instruments	(416.496)	(498.575)
a) Issue	434.380	349.000
1. Debt with financial institutions	-	-
2. Group companies and associates	-	-
3. Other payables	434.380	349.000
b) Redemption and repayment of	(850.875)	(847.575)
1. Debt with financial institutions	(502.699)	(502.699)
2. Group companies and associates	-	-
3. Other payables	(348.176)	(344.876)
11. Cash flow from/used in financing activities	177.646	4.079.819
D) EFFECT ON EXCHANGE RATE FLUCTUATIONS	-	-
E) NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS	(3.150.763)	4.617.948
Cash and cash equivalents at beginning of period	14.197.821	9.579.873
Cash and cash equivalents at end of period	11.047.058	14.197.821
Change in annual cash	(3.150.763)	4.617.948

BUDGET SETTLEMENT FOR 2019

BUDGET SETTLEMENT FOR 2019

CHAPTER	ALLOCATION	ALLOCATION NAME	INITIAL BUDGET	CHANGES	FINAL BUDGET	RIGHTS/OBLIGATION S RECOGNISED	VARIANCE
3	I/3190009	Services rendered to the non-public sector	925.000,00	3.761,57	928.761,57	1.267.155,87	-338.394,30
3	I/3990009	Income from other services	0,00	0,00	0,00	9.846,58	-9.846,58
Subtotal	RATES, SALES OF GOODS AND SERVICES AND OTHER INCOME		925.000,00	3.761,57	928.761,57	1.277.002,45	-348.240,88
4	I/4020019	Central Government	5.407.046,44	292.585,35	5.699.631,79	5.913.427,44	-213.795,65
4	I/4030009	Central Government sector entities	0,00	329.083,68	329.083,68	527.442,02	-198.358,34
4	I/4100021	Department of Business and knowledge	5.948.000,00	285.440,00	6.233.440,00	6.511.413,30	-277.973,30
4	I/4100012	Department of Health	6.500.000,00	0,00	6.500.000,00	6.500.000,00	0,00
4	I/4400001	Generalitat public sector entities	0,00	396.927,98	396.927,98	621.585,95	-224.657,97
4	I/4430001	Generalitat public sector foundations	0,00	434.055,27	434.055,27	288.601,20	145.454,07
4	I/4480001	Other entities affiliated to the public sector of the Generalitat	253.182,70	-253.182,70	0,00	0,00	0,00
4	I/4630001	D'altres ens locals	0,00	0,00	0,00	4.900,00	-4.900,00
4	I/4700001	Privates companies	36.000,84	0,00	36.000,84	100.000,00	-63.999,16
4	I/4800001	Families	0,00	0,00	0,00	115.006,79	-115.006,79
4	I/4820001	Other non-profit institutions and other corporate entities	2.378.370,40	-229.811,34	2.148.559,06	2.842.904,28	-694.345,22
4	I/4930009	Other EU Current transfers	4.118.049,62	-361.164,11	3.756.885,51	2.292.625,27	1.464.260,24
4	I/4990009	Other exterior current transfers	0,00	380.789,39	380.789,39	507.004,57	-126.215,18
Subtotal	CURRENT TRANSFERS		24.640.650,00	1.274.723,52	25.915.373,52	26.224.910,81	-309.537,29
5	I/5210001	Other financial revenues	5.000,00	0,00	5.000,00	44,69	4.955,31
5	I/5310001	Positive differences in financial operations	0,00	0,00	0,00	1.218,96	-1.218,96
5	I/5400009	Other property revenues	0,00	0,00	0,00	1.201,34	-1.201,34
Subtotal	CAPITALIZATIONS		5.000,00	0,00	5.000,00	2.464,99	2.535,01
7	I/7020019	Central Government	0,00	250.000,00	250.000,00	684.379,75	-434.379,75
Subtotal	CAPITAL TRANSFERS		0,00	250.000,00	250.000,00	684.379,75	-434.379,75
8	I/8700001	Retained earnings from prior periods (committed)	0,00	1.340.980,68	1.340.980,68	0,00	1.340.980,68
8	I/8700001	Retained earnings from prior periods (committed - earmarked funds)	0,00	541.498,04	541.498,04	0,00	541.498,04
Subtotal	CHANGE IN FINANCIAL ASSETS		0,00	1.882.478,72	1.882.478,72	0,00	1.882.478,72
9	I/9120002	Long term loans and prepayments granted by other administrations	0,00	0,00	0,00	434.379,75	-434.379,75
9	I/9300001	Guarantees received	0,00	0,00	0,00	4.540,72	-4.540,72
Subtotal	CHANGE IN FINANCIAL LIABILITIES		0,00	0,00	0,00	438.920,47	-438.920,47
TOTAL INCOME			25.570.650,00	3.410.963,81	28.981.613,81	28.627.678,47	353.935,34

Signature of the economical head of the Entity

BUDGET SETTLEMENT FOR 2019

CHAPTER	ALLOCATION	ALLOCATION NAME	INITIAL BUDGET	CHANGES	FINAL BUDGET	RIGHTS/OBLIGATION S RECOGNISED	VARIANCE
1	D/1300001	Permanent employee expenditures	4.143.214,29	141.631,29	4.284.845,58	4.243.319,47	41.526,11
1	D/1310001	Temporary employee expenditures	6.345.081,38	128.645,56	6.473.726,94	6.628.554,28	-154.827,34
1	D/1600001	Social Security contribution	3.005.775,56	137.679,42	3.143.454,98	3.029.605,79	113.849,19
Subtotal	STAFF PAYMENTS		13.494.071,23	407.956,27	13.902.027,50	13.901.479,54	547,96
2	D/2000002	Other rentals and royalties for land, natural resources, buildings ...	2.910.548,52	0,00	2.910.548,52	3.065.887,30	-155.338,78
2	D/2130001	Conservation, repair and maintenance of other tangible fixed assets	520.000,00	-53.471,56	466.528,44	429.477,52	37.050,92
2	D/2140001	Altres despeses de conservació, reparació i manteniment	0,00	53.471,56	53.471,56	53.471,56	0,00
2	D/2200001	Ordinary Material not inventoriable	3.849.487,80	-3.250.872,28	598.615,52	30.712,93	567.902,59
2	D/2210001	Water and energy supplies	340.000,00	0,00	340.000,00	459.313,39	-119.313,39
2	D/2210006	Purchases of goods and commodities	0,00	3.624.535,47	3.624.535,47	2.740.385,79	884.149,68
2	D/2210089	Other Supplies	119.322,13	0,00	119.322,13	35.032,55	84.289,58
2	D/2220001	Postal expenditures, courier services and other similar	14.667,05	0,00	14.667,05	35.191,48	-20.524,43
2	D/2230001	Transport	0,00	0,00	0,00	2.263,77	-2.263,77
2	D/2240001	Insurance expenditures	34.100,73	0,00	34.100,73	49.026,77	-14.926,04
2	D/2260003	Publicity, spreading and institutional campaigns	191.732,66	0,00	191.732,66	263.304,75	-71.572,09
2	D/2260005	Meeting, conferences and workshops management	317.225,59	0,00	317.225,59	648.208,50	-330.982,91
2	D/2260011	Training for employees	101.765,03	0,00	101.765,03	135.488,15	-33.723,12
2	D/2260089	Other miscellaneous expenses	2.962.209,07	191.988,79	3.154.197,86	2.412.963,23	741.234,63
2	D/2270089	Other subcontracted works	516.418,85	0,00	516.418,85	414.260,98	102.157,87
2	D/2300001	Subsidised meals, locomotion and transfers	103.195,32	0,00	103.195,32	0,00	103.195,32
Subtotal	CURRENT EXPENDITURE ON GOODS AND SERVICES		11.980.672,75	565.651,98	12.546.324,73	10.774.988,67	1.771.336,06
3	D/3100002	Interest on non-current loans in euros with the non-public sector	0,00	514,02	514,02	514,02	0,00
3	D/3420001	Banking amb similar services	5.786,82	1.711,88	7.498,70	1.711,88	5.786,82
3	D/3490001	Other financial expenses	8.679,23	68.536,96	77.216,19	68.536,96	8.679,23
Subtotal	FINANCIAL EXPENDITURE		14.466,05	70.762,86	85.228,91	70.762,86	14.466,05
4	D/4030001	Public companies and other public entities	70.666,67	0,00	70.666,67	37.071,00	33.595,67
4	D/4460001	Other entities classified as a AP-SEC de la Generalitat	0,00	0,00	0,00	3.080,52	-3.080,52
4	D/4490001	Public universities	0,00	203.687,22	203.687,22	244.975,67	-41.288,45
4	D/4800018	Financial aids and moving allowance	10.773,30	0,00	10.773,30	0,00	10.773,30
Subtotal	CURRENT TRANSFERS		81.439,97	203.687,22	285.127,19	285.127,19	0,00

Signature of the economical head of the Entity

BUDGET SETTLEMENT FOR 2019

CHAPTER	ALLOCATION	ALLOCATION NAME	INITIAL BUDGET	CHANGES	FINAL BUDGET	RIGHTS/OBLIGATION S RECOGNISED	VARIANCE
6	D/6200001	Facilities and equipments	0,00	1.112.196,81	1.112.196,81	1.112.196,81	0,00
6	D/6400001	Furniture and tools	0,00	21.973,13	21.973,13	21.973,13	0,00
6	D/6500001	Data Processing Equipment	0,00	165.943,36	165.943,36	165.943,36	0,00
6	D/6700001	Other assets	0,00	87,30	87,30	87,30	0,00
6	D/6800002	Computer Applications	0,00	13.108,96	13.108,96	13.108,96	0,00
Subtotal	CHANGE IN FINANCIAL ASSETS		0,00	1.313.309,56	1.313.309,56	1.313.309,56	0,00
8	D/8760001	Aportacions de capital i altres fons propis a altres entitats participades	0,00	324,00	324,00	324,00	0,00
Subtotal	VARIACIÓ D'ACTIUS FINANCERS		0,00	324,00	324,00	324,00	0,00
9	D/9120001	Cancellation of loans in euros from non-public sector entities	0,00	502.699,40	502.699,40	502.699,40	0,00
9	D/9120002	Repayment of loans provided by other public entities	0,00	346.572,52	346.572,52	346.572,52	0,00
9	D/9510001	Altres variacions de passius financers a curt termini	0,00	0,00	0,00	0,00	0,00
Subtotal	CHANGE IN FINANCIAL LIABILITIES		0,00	849.271,92	849.271,92	849.271,92	0,00
TOTAL EXPENDITURES			25.570.650,00	3.410.963,81	28.981.613,81	27.195.263,74	1.786.350,07
Budget position for the current reporting period (Total rights recognised - Total obligations recognised)					0,00	1.432.414,73	-1.432.414,73

Signature of the economical head of the Entity

RECONCILIATION OF THE BUDGET POSITION AND THE ACCOUNTING PROFIT OR LOSS
EXERCISE 2019

BUDGET POSITION	1.432.414,73
Budgetary expenditures/ Non-accounting	2.162.905,48
Real investments	1.313.309,56
Change in Financial Assets	324,00
Change in Financial Liabilities	849.271,92
Accounting expenditures/ Non-budgetary	-1.804.690,99
Prepayments for current assets	45.456,69
Amortisation And Depreciation	-1.826.222,57
Losses On Non-Current Assets	-15.534,17
Exceptional Losses	-14.978,17
Provisions	6.587,23
Budgetary incomes/ Non-accounting	-438.920,47
Change In Financial Liabilities	-438.920,47
Accounting incomes/ Non-budgetary	-103.394,47
Deferred income	-123.531,47
Surplus and use of provisions and impairment losses	20.137,00
Current transfers surplus	-2.437.430,94
Capital transfers surplus	605.844,57
ACCOUNTING PROFIT OR LOSS	-583.272,08

Signature of the economical head of the Entity