

Annex 3 Financial Reports - DG EPSC - Financial Year 2018

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Additional comments

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2018 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 25 Commission's policy coordination and legal advice					
25	25 01	Administrative expenditure of the 'Commission's policy coordination and legal advice' policy area	0.7	0.65	92.50 %
Total Title 25			0.7	0.65	92.50%
Total DG EPSC			0.7	0.65	92.50 %

* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).

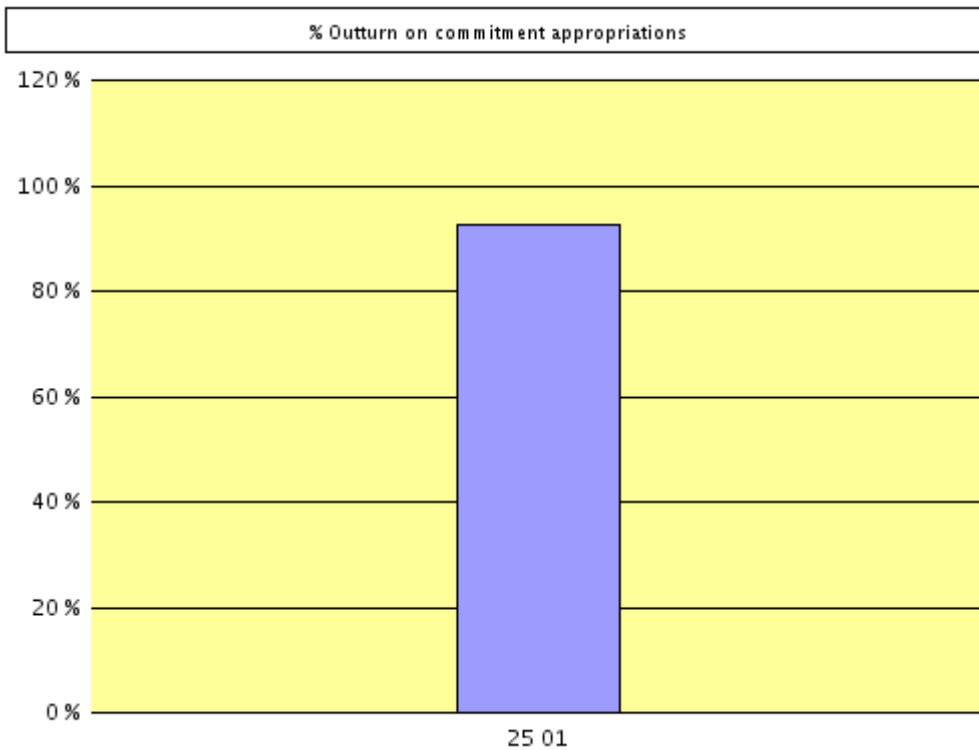


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2018 (in Mio €)

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Chapter			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 25 Commission's policy coordination and legal advice					
25	25 01	Administrative expenditure of the 'Commission's policy coordination and legal advice' policy area	0.92	0.32	34.76 %
Total Title 25			0.92	0.32	34.76%
Total DG EPSC			0.92	0.32	34.76 %

* Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).

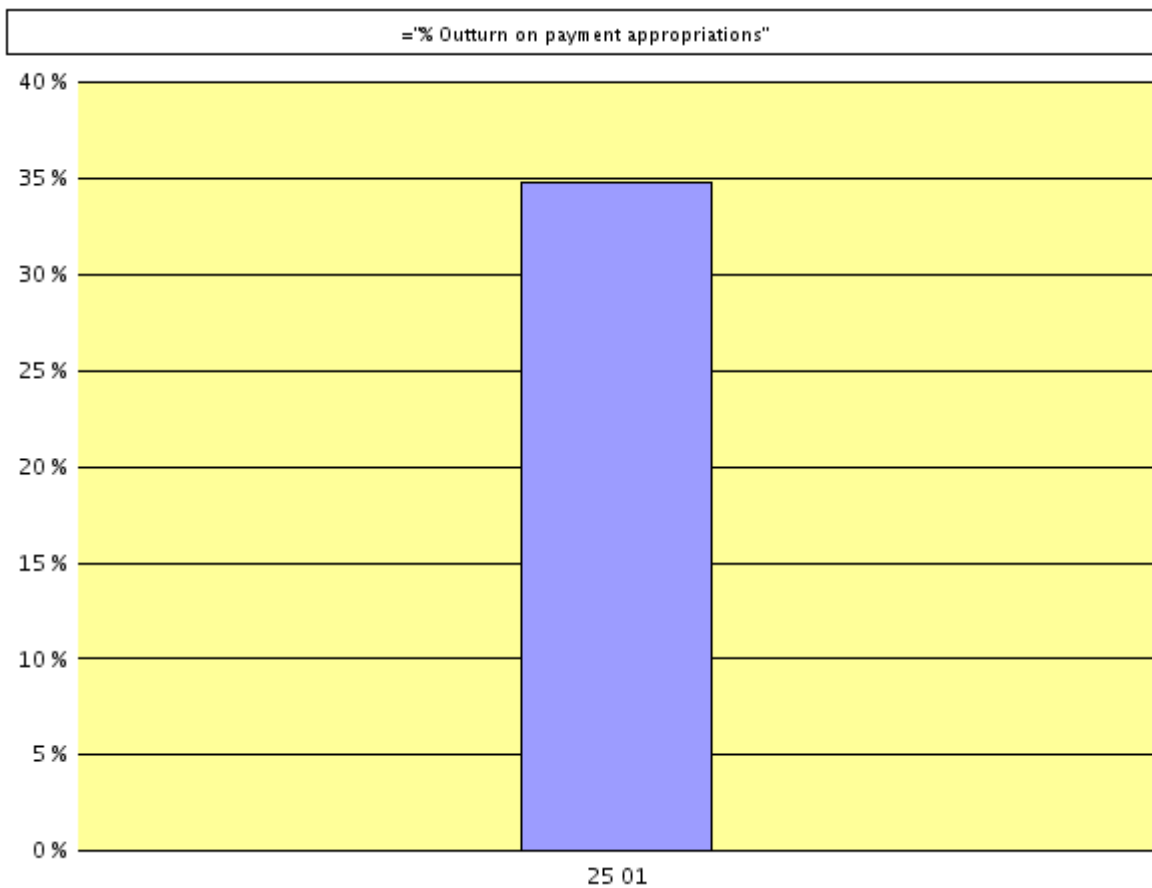
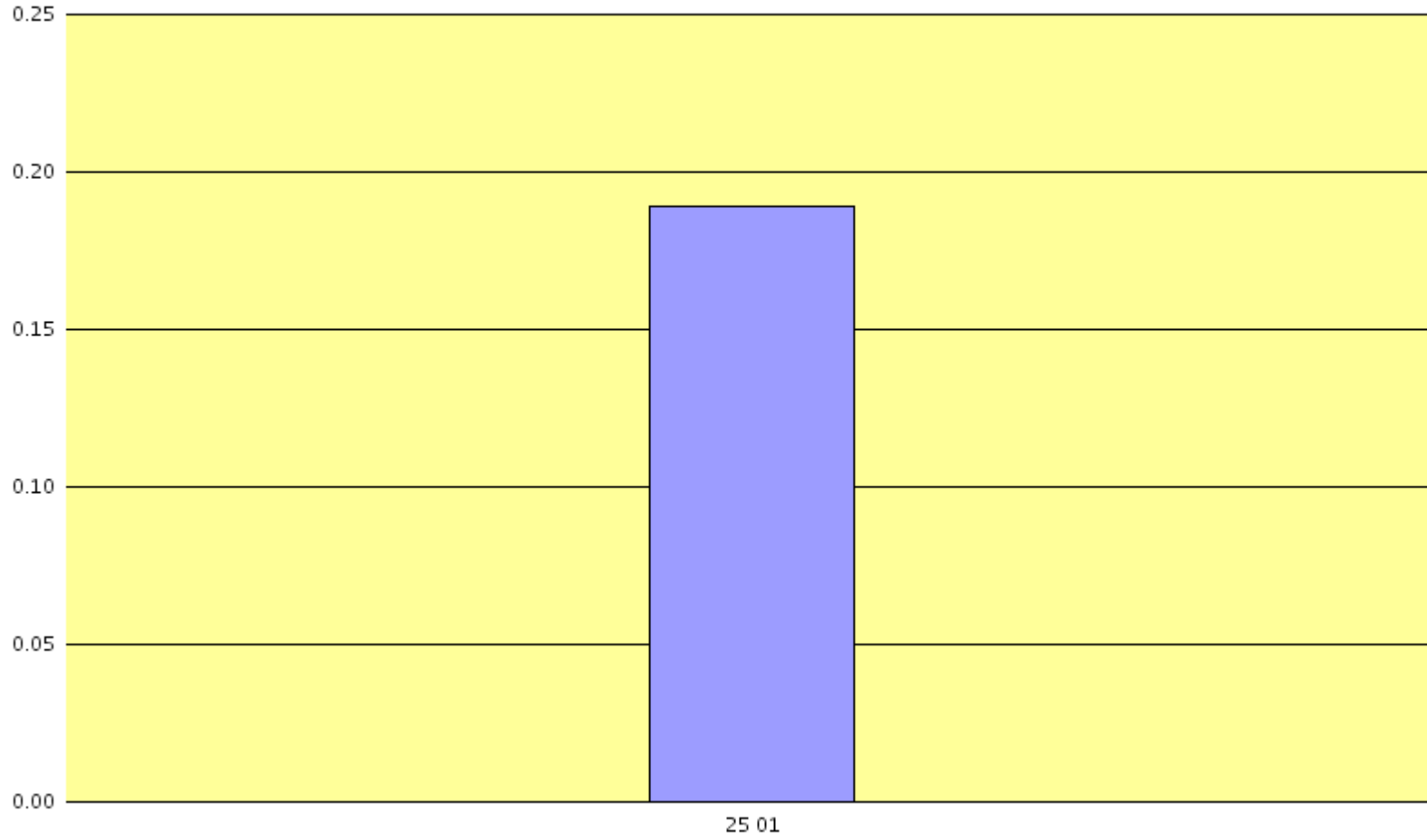


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2018 (in Mio €)									
Chapter			2018 Commitments to be settled				Commitments to be settled from financial years previous to 2018	Total of commitments to be settled at end of financial year 2018	Total of commitments to be settled at end of financial year 2017
			Commitments 2018	Payments 2018	RAL 2018	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
Title 25 : Commission's policy coordination and legal advice									
25	25 01	Administrative expenditure of the 'Commission's policy coordination and legal advice' policy area	0.65	0.46	0.19	29.01 %	0.00	0.19	0.25
Total Title 25			0.65	0.46	0.19	29.01%	0	0.19	0.25
Total DG EPSC			0.65	0.46	0.19	29.01 %	0	0.19	0.25

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

"Breakdown of Commitments remaining to be settled (in Mio EUR)"



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TABLE 4 : BALANCE SHEET EPSC

BALANCE SHEET	2018	2017
P.II. CURRENT LIABILITIES	0	0
P.II.4. Current Payables	0.00	0.00
LIABILITIES	0	0
NET ASSETS (ASSETS less LIABILITIES)	0	0.00

P.III.2. Accumulated Surplus/Deficit	2,740,434.34	2,531,919.25
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Non-allocated central (surplus)/deficit*	-2,740,434.34	-2,531,919.25
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TOTAL	0.00	0.00
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It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE EPSC

STATEMENT OF FINANCIAL PERFORMANCE	2018	2017
II.1 REVENUES	15,435.22	31,256.65
II.1.2. EXCHANGE REVENUES	15,435.22	31,256.65
II.1.2.2. OTHER EXCHANGE REVENUE	15,435.22	31,256.65
II.2. EXPENSES	304,450.74	177,258.44
II.2. EXPENSES	304,450.74	177,258.44
II.2.10. OTHER EXPENSES	304,450.74	177,258.44
STATEMENT OF FINANCIAL PERFORMANCE	319,885.96	208,515.09

Explanatory Notes (facultative):

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TABLE 5bis : OFF BALANCE SHEET EPSC

OFF BALANCE	2018	2017
OB.4. Balancing Accounts	0	0
OB.4. Balancing Accounts	0.00	0.00
OFF BALANCE	0.00	0.00

Explanatory Notes (facultative):

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TABLE 6: AVERAGE PAYMENT TIMES FOR 2018 - DG EPSC

Legal Times				
Maximum Payment Time (Days)	Total Number of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)
30	68	68	100.00 %	9.47
60	13	13	100.00 %	12.69

Total Number of Payments	81	81	100.00 %	
Average Net Payment Time	9.99			9.99
Average Gross Payment Time	10.47			10.47

Suspensions							
Average Report Approval Suspension Days	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
0	10	4	4.94 %	81	35,570.00	11.43 %	311,170.24

DG	GL Account	Description	Amount (Eur)

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Chapter	Revenue and income recognized			Revenue and income cashed from			Outstanding balance
	Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
	1	2	3=1+2	4	5	6=4+5	7=3-6
Total DG							

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

**TABLE 8 : RECOVERY OF PAYMENTS
(Number of Recovery Contexts and corresponding Transaction Amount)**

Year of Origin (commitment)	Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
Sub-Total						

EXPENSES BUDGET	Error		Irregularity		OLAF Notified		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES												
NON ELIGIBLE IN COST CLAIMS												
CREDIT NOTES			1	21,916.77			1	21,916.77	2	35,772.63	50.00%	61.27%
Sub-Total			1	21,916.77			1	21,916.77	2	35,772.63	50.00%	61.27%
GRAND TOTAL			1	21,916.77			1	21,916.77	2	35,772.63	50.00%	61.27%

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors. The provisional closure will be based on the recovery context situation at 31/01/2017.

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2018 FOR EPSC

	Number at 01/01/2018	Number at 31/12/2018	Evolution	Open Amount (Eur) at 01/01/2018	Open Amount (Eur) at 31/12/2018	Evolution

TABLE 10 : RECOVERY ORDER WAIVERS IN 2018 >= EUR 60.000

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
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Total DG EPSC	
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Number of RO waivers	
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There are no waivers below 60 000 €

None of your Recovery Order Waivers (if any) reaches EUR 60.000

TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES - DG EPSC - 2018

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Total		

TABLE 12 : SUMMARY OF PROCEDURES OF DG EPSC EXCLUDING BUILDING CONTRACTS

Procedure Legal base	Number of Procedures	Amount (€)
Total		

Additional Comments:

TABLE 13 : BUILDING CONTRACTS

Legal base	Contract Number	Contractor Name	Description	Amount (€)

TABLE 14 : CONTRACTS DECLARED SECRET

LC Responsible Organi	LC Contract/Grant Type	LC Date	Legal base	Contract Number	Contractor Name	Description	Amount (€)

TABLE 15 : FPA duration exceeds 4 years - EPSC

None of your FPA (if any) exceeds 4 years