

**Annex 3 Financial Reports - DG SJ - Financial Year 2018**

**Table 1 : Commitments**

**Table 2 : Payments**

**Table 3 : Commitments to be settled**

**Table 4 : Balance Sheet**

**Table 5 : Statement of Financial Performance**

**Table 5 Bis: Off Balance Sheet**

**Table 6 : Average Payment Times**

**Table 7 : Income**

**Table 8 : Recovery of undue Payments**

**Table 9 : Ageing Balance of Recovery Orders**

**Table 10 : Waivers of Recovery Orders**

**Table 11 : Negotiated Procedures (excluding Building Contracts)**

**Table 12 : Summary of Procedures (excluding Building Contracts)**

**Table 13 : Building Contracts**

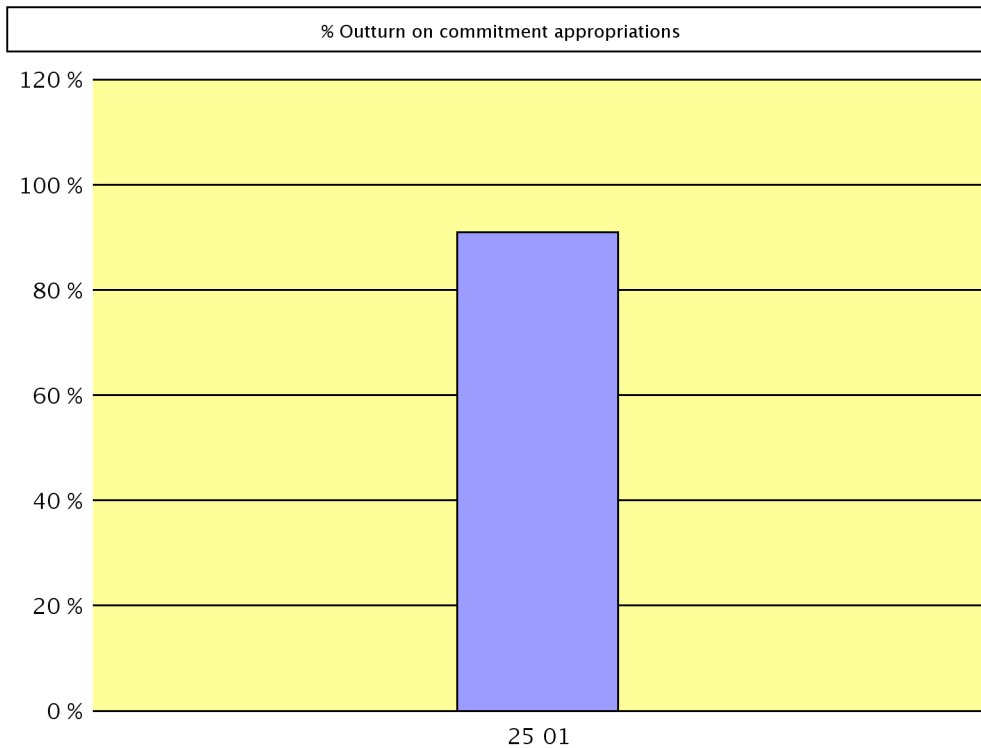
**Table 14 : Contracts declared Secret**

**Table 15 : FPA duration exceeds 4 years**

**Additional comments**

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2018 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
<b>Title 25 Commission's policy coordination and legal advice</b>					
25	25 01	Administrative expenditure of the 'Commission's policy coordination and legal advice' policy area	4.65	4.23	90.92 %
<b>Total Title 25</b>			4.65	4.23	90.92%
<b>Total DG SJ</b>			4.65	4.23	90.92 %

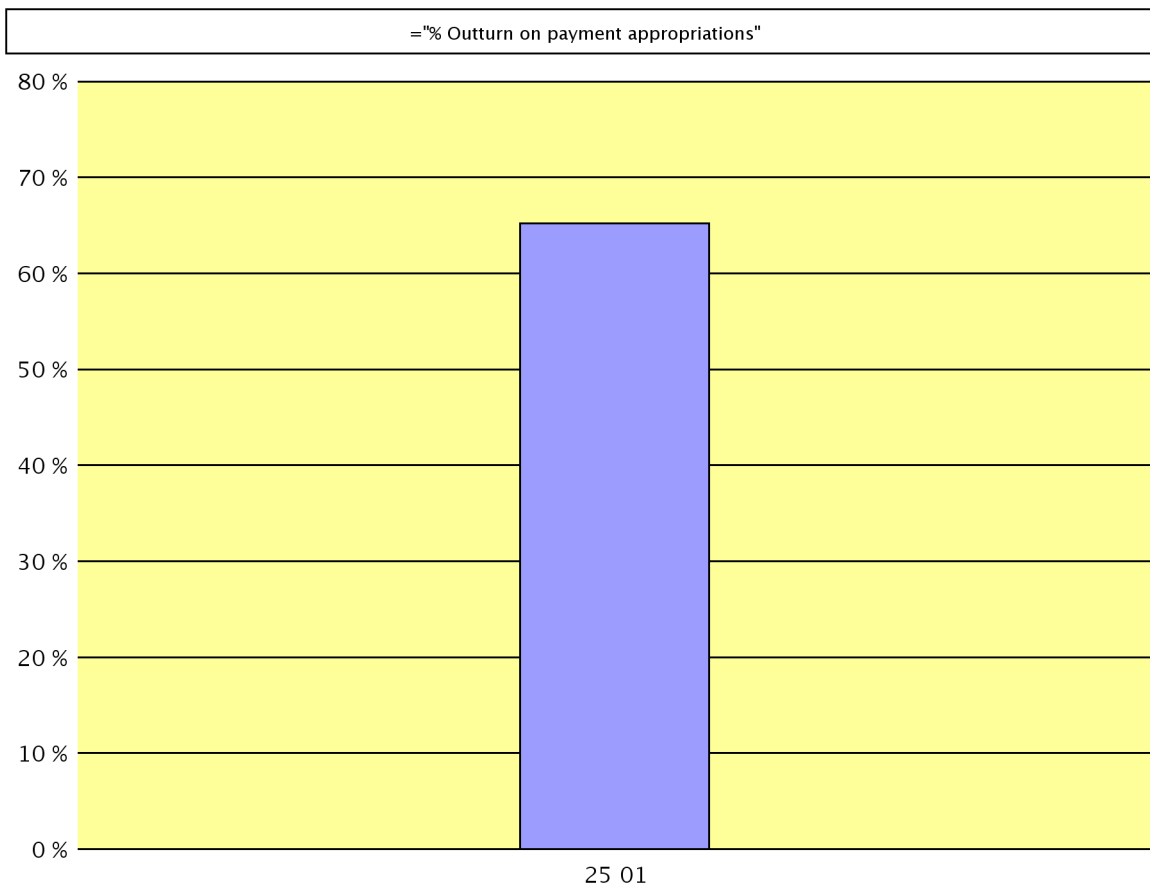
\* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).



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

Chapter		Payment appropriations authorised *	Payments made	%	
		1	2	3=2/1	
<b>Title 25 Commission's policy coordination and legal advice</b>					
25	25 01	Administrative expenditure of the 'Commission's policy coordination and legal advice' policy area	5.89	3.84	65.24 %
<b>Total Title 25</b>			5.89	3.84	65.24%
<b>Total DG SJ</b>			5.89	3.84	65.24 %

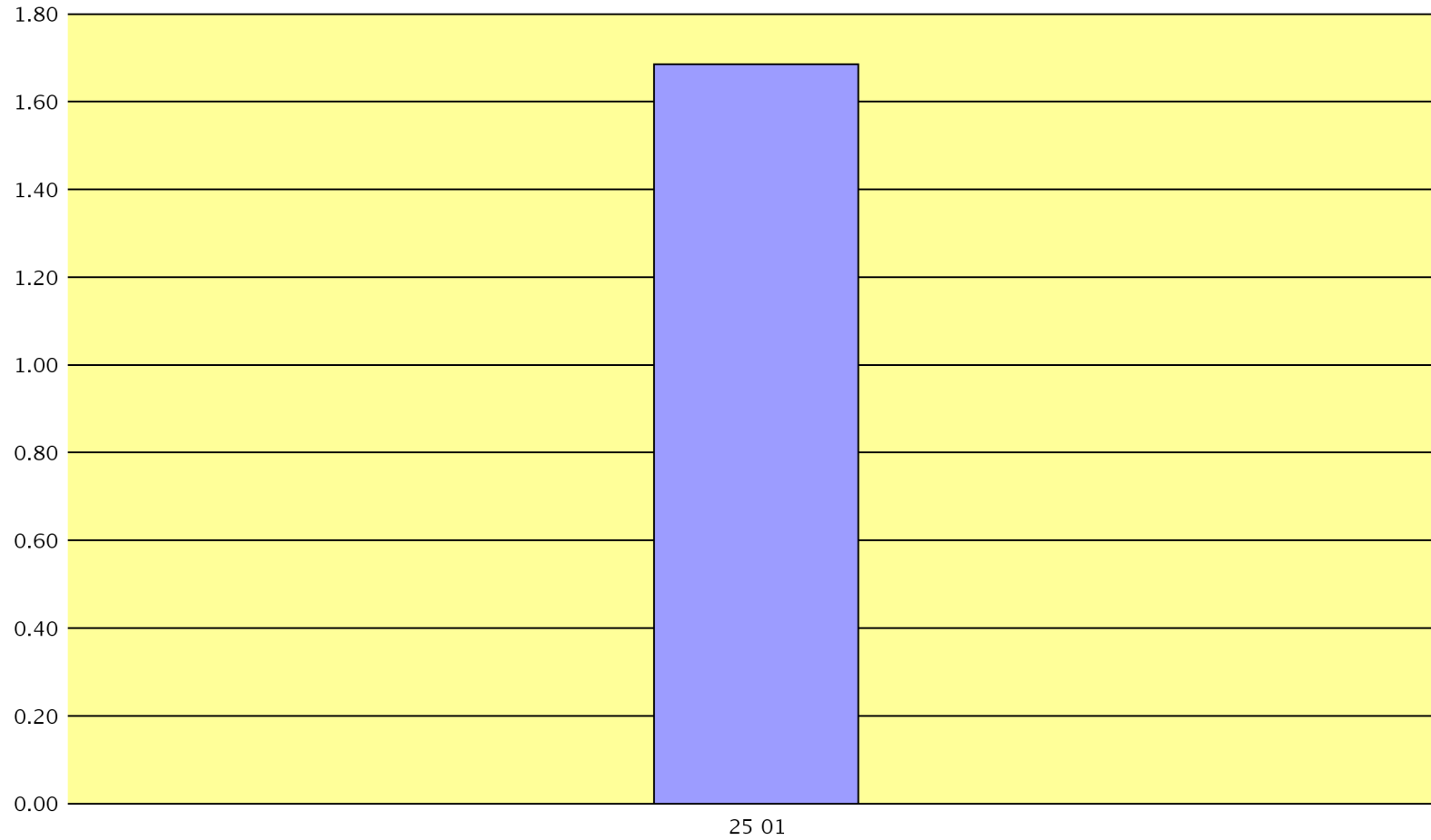
\* Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).



<b>TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2018 (in Mio €)</b>									
<b>Chapter</b>			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
<b>Title 25 : Commission's policy coordination and legal advice</b>									
25	25 01	Administrative expenditure of the 'Commission's policy coordination and legal advice' policy area	4.23	2.54	1.69	39.85 %	0.00	1.69	1.76
<b>Total Title 25</b>			4.23	2.54	1.69	39.85%	0	1.69	1.76
<b>Total DG SJ</b>			4.23	2.54	1.69	39.85 %	0	1.69	1.76

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 SJ**

<b>BALANCE SHEET</b>	<b>2018</b>	<b>2017</b>
A.II. CURRENT ASSETS	672,816.02	550,550.38
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	672,816.02	550,550.38
<b>ASSETS</b>	<b>672,816.02</b>	<b>550,550.38</b>
P.II. CURRENT LIABILITIES	-3,972,583.48	-4,534,342.61
P.II.2. Current Provisions	-3,970,263.00	-4,534,316.91
P.II.4. Current Payables	-2,320.48	-25.70
P.II.5. Current Accrued Charges & Defrd Income	0.00	0.00
<b>LIABILITIES</b>	<b>-3,972,583.48</b>	<b>-4,534,342.61</b>
<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>-3,299,767.46</b>	<b>-3,983,792.23</b>

P.III.2. Accumulated Surplus/Deficit	15,961,288.97	11,955,079.2
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Non-allocated central (surplus)/deficit*	-12,661,521.51	-7,971,286.97
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<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>
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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 SJ**

<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>2018</b>	<b>2017</b>
<b>II.1 REVENUES</b>	<b>-592,259.79</b>	<b>-878,360.71</b>
II.1.1. NON-EXCHANGE REVENUES	-17,781.15	-380,332.07
II.1.1.6. OTHER NON-EXCHANGE REVENUES	-17,781.15	-380,332.07
II.1.2. EXCHANGE REVENUES	-574,478.64	-498,028.64
II.1.2.2. OTHER EXCHANGE REVENUE	-574,478.64	-498,028.64
<b>II.2. EXPENSES</b>	<b>3,403,535.22</b>	<b>4,884,570.48</b>
II.2. EXPENSES	3,403,535.22	4,884,570.48
II.2.10. OTHER EXPENSES	3,402,120.70	4,884,555.25
II.2.8. FINANCE COSTS	1,414.52	15.23
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>2,811,275.43</b>	<b>4,006,209.77</b>

*Explanatory Notes (facultative):*

*Please enter the text directly (no copy/paste of formatted text which would then disappear when saving the document in pdf), use \\\"ctrl+enter\\\" to go to the next line and \\\"enter\\\" to validate your typing.*

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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 5bis : OFF BALANCE SHEET SJ**

<b>OFF BALANCE</b>	<b>2018</b>	<b>2017</b>
OB.1. Contingent Assets		0
GR for performance		0.00
OB.2. Contingent Liabilities	-5,955,394.5	-6,801,475.4
OB.2.7. CL Legal cases OTHER	-5,955,394.50	-6,801,475.40
OB.4. Balancing Accounts	5,955,394.5	6,801,475.4
OB.4. Balancing Accounts	5,955,394.50	6,801,475.40
<b>OFF BALANCE</b>	<b>0.00</b>	<b>0.00</b>

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**TABLE 6: AVERAGE PAYMENT TIMES FOR 2018 - DG SJ**

<b>Legal Times</b>							
<b>Maximum Payment Time (Days)</b>	<b>Total Number of Payments</b>	<b>Nbr of Payments within Time Limit</b>	<b>Percentage</b>	<b>Average Payment Times (Days)</b>	<b>Nbr of Late Payments</b>	<b>Percentage</b>	<b>Average Payment Times (Days)</b>
30	520	495	95.19 %	12.66	25	4.81 %	46.44

<b>Total Number of Payments</b>	<b>520</b>	<b>495</b>	<b>95.19 %</b>		<b>25</b>	<b>4.81 %</b>	
<b>Average Net Payment Time</b>	<b>14.28</b>			<b>12.66</b>			<b>46.44</b>
<b>Average Gross Payment Time</b>	<b>18.26</b>			<b>15.97</b>			<b>63.72</b>

<b>Suspensions</b>							
<b>Average Report Approval Suspension Days</b>	<b>Average Payment Suspension Days</b>	<b>Number of Suspended Payments</b>	<b>% of Total Number</b>	<b>Total Number of Payments</b>	<b>Amount of Suspended Payments</b>	<b>% of Total Amount</b>	<b>Total Paid Amount</b>
0	42	49	9.42 %	520	324,489.32	8.28 %	3,916,818.38

<b>Late Interest paid in 2018</b>			
<b>DG</b>	<b>GL Account</b>	<b>Description</b>	<b>Amount (Eur)</b>
SJ	65010000	Interest expense on late payment of charges	1 414.52
			<b>1 414.52</b>

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

**TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2018**

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
57	OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	543,783.82	550,454.06	1,094,237.88	300,912.12	120,509.74	421,421.86	672,816.02
90	MISCELLANEOUS REVENUE	0	96.32	96.32	0	96.32	96.32	0
<b>Total DG SJ</b>		<b>543,783.82</b>	<b>550,550.38</b>	<b>1,094,334.2</b>	<b>300,912.12</b>	<b>120,606.06</b>	<b>421,518.18</b>	<b>672,816.02</b>

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

Annex 3 Financial Reports - DG SJ  
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**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
<b>2017</b>			2	7,945.97		
<b>No Link</b>			78	619,449.57		
<b>Sub-Total</b>			<b>80</b>	<b>627,395.54</b>		

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									1	12,480.00		
NON ELIGIBLE IN COST CLAIMS												
CREDIT NOTES									21	148,939.54		
<b>Sub-Total</b>									<b>22</b>	<b>161,419.54</b>		
<b>GRAND TOTAL</b>									<b>102</b>	<b>788,815.08</b>		

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 SJ**

	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
1997	1		-100.00 %	96.32		-100.00 %
2001	2	2	0.00 %	14,873.61	14,873.61	0.00 %
2007	1	1	0.00 %	13,520.00	13,520.00	0.00 %
2013	10	8	-20.00 %	104,410.38	91,742.08	-12.13 %
2014	6	6	0.00 %	44,177.50	44,177.50	0.00 %
2015	9	7	-22.22 %	175,712.62	94,843.62	-46.02 %
2016	18	13	-27.78 %	125,844.23	117,887.31	-6.32 %
2017	25	20	-20.00 %	71,915.72	52,900.20	-26.44 %
2018		20			242,871.70	
	72	77	6.94 %	550,550.38	672,816.02	22.21 %

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Annex 3 Financial Reports - DG SJ  
Report printed on 26/02/2019

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

	<b>Waiver Central Key</b>	<b>Linked RO Central Key</b>	<b>RO Accepted Amount (Eur)</b>	<b>LE Account Group</b>	<b>Commission Decision</b>	<b>Comments</b>
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<b>Total DG SJ</b>	
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<b>Number of RO waivers</b>	
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There are 7 waivers below 60 000 € for a total amount of -19,603.72

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

**TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES - DG SJ - 2018**

<b>Negotiated Procedure Legal base</b>	<b>Number of Procedures</b>	<b>Amount (€)</b>
<b>Total</b>		

**TABLE 12 : SUMMARY OF PROCEDURES OF DG SJ EXCLUDING BUILDING CONTRACTS**

<b>Procedure Legal base</b>	<b>Number of Procedures</b>	<b>Amount (€)</b>
<b>Total</b>		

**Additional Comments:**

**TABLE 13 : BUILDING CONTRACTS**

<b>Legal base</b>	<b>Contract Number</b>	<b>Contractor Name</b>	<b>Description</b>	<b>Amount (€)</b>

**TABLE 14 : CONTRACTS DECLARED SECRET**

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

**TABLE 15 : FPA duration exceeds 4 years - SJ**

*None of your FPA (if any) exceeds 4 years*