

Annex 3 Financial Reports - DG PHEA - Financial Year 2016

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TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2016 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 05 Agriculture and rural development					
05	05 02	Improving the competitiveness of the agricultural sector through interventions in agricultural markets	18.48	18.48	100.00 %
Total Title 05			18.48	18.48	100.00%
Title 17 Health and food safety					
17	17 03	Public health	50	49.71	99.42 %
	17 04	Food and feed safety, animal health, animal welfare and plant health	15.37	15.37	100.00 %
Total Title 17			65.37	65.08	99.56%
Title 33 Justice and consumers					
33	33 04	Consumer programme	16.25	16.12	99.24 %
Total Title 33			16.25	16.12	99.24%
Total DG PHEA			100.09	99.68	99.59 %

* 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).

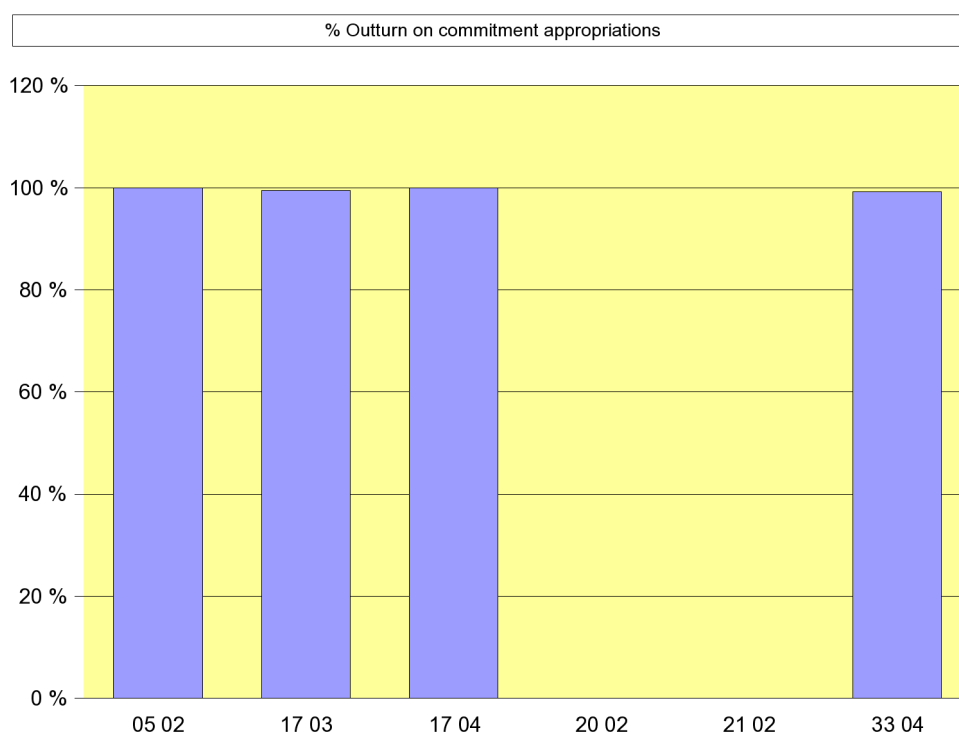


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2016 (in Mio €)					
Chapter			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 05 Agriculture and rural development					
05	05 02	Improving the competitiveness of the agricultural sector through interventions in agricultural markets	2.71	2.67	98.62 %
Total Title 05			2.71	2.67	98.62%
Title 17 Health and food safety					
17	17 03	Public health	42.4	42.4	100.00 %
	17 04	Food and feed safety, animal health, animal welfare and plant health	13.87	13.87	100.00 %
Total Title 17			56.27	56.27	100.00%
Title 20 Trade					
20	20 02	Trade policy	0.09	0.09	100.00 %
Total Title 20			0.09	0.09	100.00%
Title 21 International cooperation and development					
21	21 02	Development Cooperation Instrument (DCI)	3.08	3.08	100.00 %
Total Title 21			3.08	3.08	100.00%
Title 33 Justice and consumers					
33	33 04	Consumer programme	18.63	18.61	99.88 %
Total Title 33			18.63	18.61	99.88%
Total DG PHEA			80.79	80.73	99.93 %

* 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).

"% Outturn on payment appropriations"

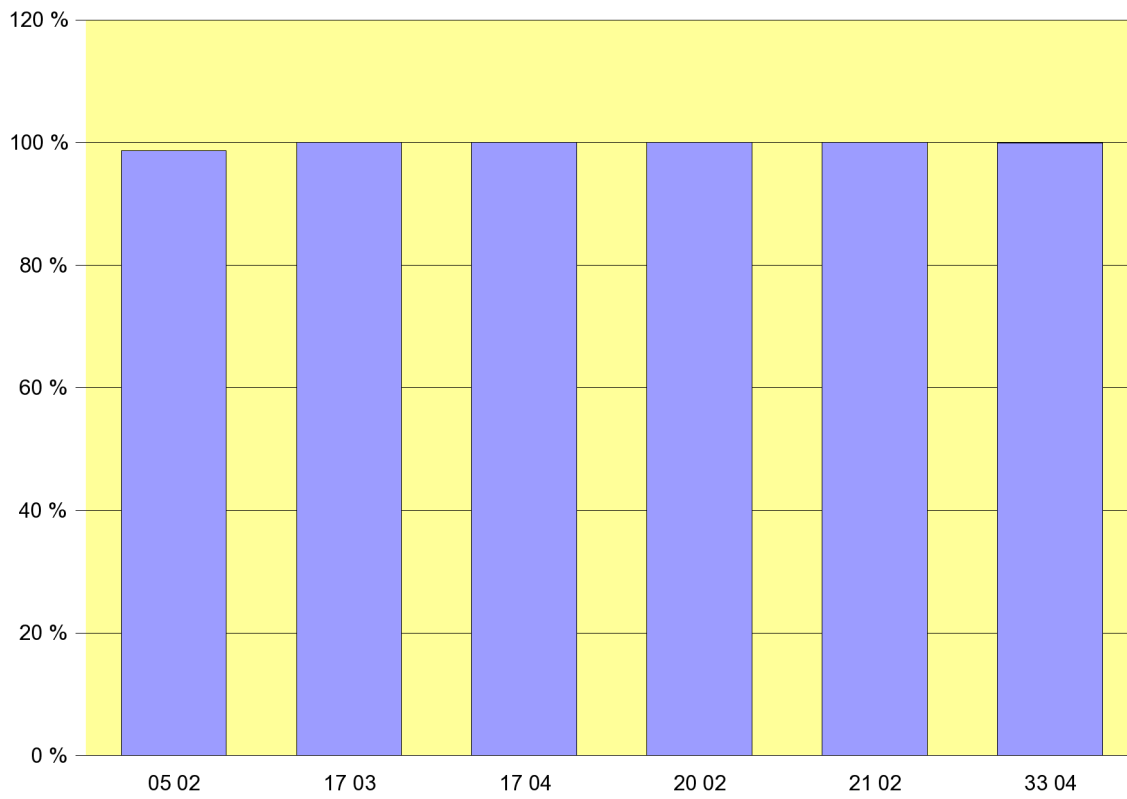


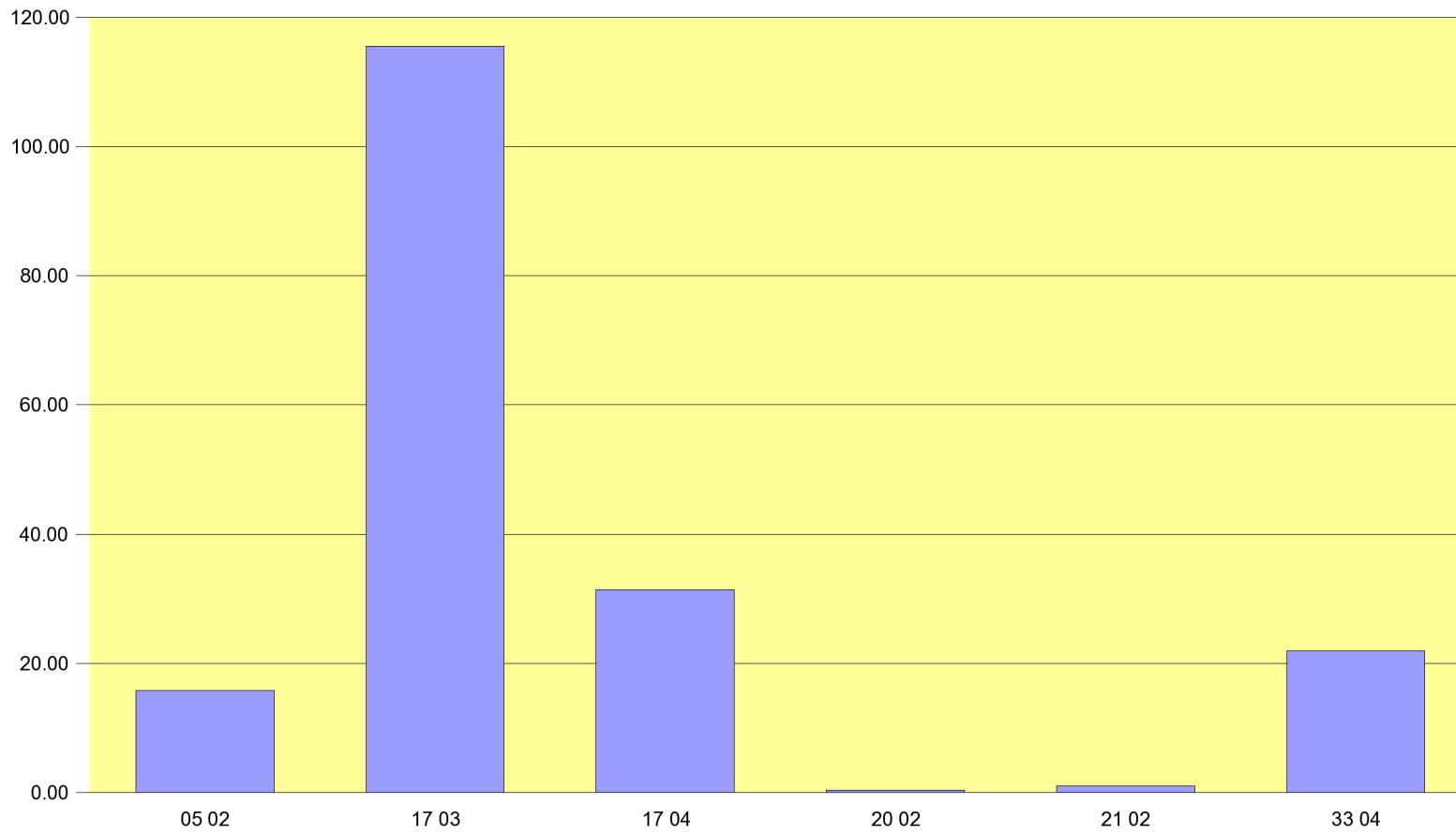
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2016 (in Mio €)

Chapter			2016 Commitments to be settled				Commitments to be settled from financial years previous to 2016	Total of commitments to be settled at end of financial year 2016 (incl corrections)	Total of commitments to be settled at end of financial year 2015 (incl. corrections)
			Commitments 2016	Payments 2016	RAL 2016	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
Title 05 : Agriculture and rural development									
05	05 02	Improving the competitiveness of the agricultural sector through interventions in agricultural markets	18.48	2.67	15.81	85.55 %	0.00	15.81	0.00
Total Title 05			18.48	2.67	15.81	85.55%	0	15.81	0
Title 17 : Health and food safety									
17	17 03	Public health	49.71	5.64	44.07	88.66 %	71.45	115.53	110.49
	17 04	Food and feed safety, animal health, animal welfare and plant health	15.37	0.09	15.27	99.40 %	16.10	31.37	30.03
Total Title 17			65.08	5.73	59.35	91.20%	87.55	146.9	140.52
Title 20 : Trade									
20	20 02	Trade policy	0	0.00	0	0.00 %	0.34	0.34	0.44
Total Title 20			0	0.00	0	0.00%	0.34	0.34	0.44
Title 21 : International cooperation and development									
21	21 02	Development Cooperation Instrument (DCI)	0	0.00	0	0.00 %	1.00	1.00	4.08
Total Title 21			0	0.00	0	0.00%	1	1	4.08
Title 33 : Justice and consumers									
33	33 04	Consumer programme	16.12	4.71	11.42	70.81 %	10.51	21.92	24.84
Total Title 33			16.12	4.71	11.42	70.81%	10.51	21.92	24.84
Total DG PHEA			99.68	13.11	86.58	86.85 %	99.4	185.97	169.87

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

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



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

TABLE 4 : BALANCE SHEET EU/EXECAGY/PHEA

BALANCE SHEET	2016	2015
A.I. NON CURRENT ASSETS	0	6,674,792.13
A.I.5. Non-Current Pre-Financing	0.00	6,674,792.13
A.II. CURRENT ASSETS	95,199,073.65	17,163,111.26
A.II.2. Current Pre-Financing	94,658,128.76	17,099,030.06
A.II.3. Curr Exch Receiv & Non-Ex Recoveral	540,944.89	64,081.20
ASSETS	95,199,073.65	23,837,903.39
P.II. CURRENT LIABILITIES	-183,302.24	-43,114,671.01
P.II.4. Current Payables	-183,302.24	-15,931,350.28
P.II.5. Current Accrued Charges & Defrd Incc	0.00	-27,183,320.73
LIABILITIES	-183,302.24	-43,114,671.01
NET ASSETS (ASSETS less LIABILITIES)	95,015,771.41	-19,276,767.62
P.III.2. Accumulated Surplus / Deficit	196,645,161.76	137,089,121.75
Non-allocated central (surplus)/deficit*	-291,660,933.17	-117,812,354.13
TOTAL	0.00	0.00

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 EU/EXECAGY/PHEA

STATEMENT OF FINANCIAL PERFORMANCE	2016	2015
II.1 REVENUES	-642,768.73	-42,406.75
II.1.1. NON-EXCHANGE REVENUES	-628,486.44	-41,491.63
II.1.1.5. RECOVERY OF EXPENSES	-628,486.44	-41,491.63
II.1.2. EXCHANGE REVENUES	-14,282.29	-915.12
II.1.2.1. FINANCIAL INCOME	-14,282.29	-915.12
II.2. EXPENSES	-34,663,553.07	59,598,446.76
II.2. EXPENSES	-34,663,553.07	59,598,446.76
II.2.2. EXP IMPLEM BY COMMISS&EX.AC	-34,665,368.53	59,597,548.92
II.2.8. FINANCE COSTS	1,815.46	897.84
STATEMENT OF FINANCIAL PERFORMANCE	-35,306,321.80	59,556,040.01

Explanatory Notes (facultative):

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TABLE 5bis : OFF BALANCE SHEET EU/EXECAGY/PHEA

OFF BALANCE	2016	2015
OB.1. Contingent Assets	424,646.14	353,593
GR for pre-financing	424,646.14	353,593.00
OB.3. Other Significant Disclosures	-128,205,550.07	-128,205,550.07
OB.3.2. Comm against app. not yet con	-128,205,550.07	-128,205,550.07
OB.4. Balancing Accounts	127,780,903.93	127,851,957.07
OB.4. Balancing Accounts	127,780,903.93	127,851,957.07
OFF BALANCE	0.00	0.00

Explanatory Notes (facultative):

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TABLE 6: AVERAGE PAYMENT TIMES FOR 2016 - DG PHEA

Legal Times							
Maximum Payment Time (Days)	Total Number of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
30	241	229	95.02 %	15.16	12	4.98 %	35.33
45	34	30	88.24 %	26.6	4	11.76 %	48.25
60	143	135	94.41 %	28.6	8	5.59 %	65.13
90	42	38	90.48 %	64.61	4	9.52 %	118

Total Number of Payments	460	432	93.91 %		28	6.09 %	
Average Net Payment Time	26.51			24.5			57.5
Average Gross Payment Time	34.91			32.83			66.96

Target Times							
Target Payment Time (Days)	Total Number of Payments	Nbr of Payments within Target Time	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
20	113	78	69.03 %	5.71	35	30.97 %	28.11
30	47	28	59.57 %	16.14	19	40.43 %	38.68

Total Number of Payments	160	106	66.25 %		54	33.75 %	
Average Net Payment Time	16.35			8.46			31.83
Average Gross Payment Time	21.79			9.33			46.24

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
40	36	107	23.26 %	460	16,843,619.19	20.79 %	81,002,596.50

Late Interest paid in 2016

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

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DG	GL Account	Description	Amount (Eur)
PHEA	65010100	Interest on late payment of charges New FR	1 815.46
			1 815.46

TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2016

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	
66	OTHER CONTRIBUTIONS AND REFUNDS	863,332.39	64,081.2	927,413.59	349,229.56	37,239.14	386,468.7	540,944.89
Total DG PHEA		863,332.39	64,081.2	927,413.59	349,229.56	37,239.14	386,468.7	540,944.89

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

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

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2016 Year of Origin (commitment)	Error		Irregularity		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
2008	1	0	4	46,442.61	5	46,442.61	5	46,442.61	100.00%	100.00%
2009	2	47,030.54	5	22,625.61	7	69,656.15	7	69,656.15	100.00%	100.00%
2010			7	501,945.3	7	501,945.3	7	501,945.3	100.00%	100.00%
2011			1	9,947.9	1	9,947.9	1	9,947.9	100.00%	100.00%
2012			1	494.48	1	494.48	1	494.48	100.00%	100.00%
2013							1	106,258.2		
2014							1	6,253.32		
2015			1	1,025.2	1	1,025.2	2	120,228.2	50.00%	0.85%
Sub-Total	3	47,030.54	19	582,481.1	22	629,511.64	25	861,226.16	88.00%	73.09%

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			10	18,078.17			10	18,078.17	47	3,184,905.75	21.28%	0.57%
CREDIT NOTES	14	2,233,044.92					14	2,233,044.92	14	2,233,044.92	100.00%	100.00%
Sub-Total	14	2,233,044.92	10	18,078.17			24	2,251,123.09	61	5,417,950.67	39.34%	41.55%
GRAND TOTAL	17	2,300,767.35	29	867,614.98			46	3,168,382.33	86	6,279,176.83	53.49%	34.28%

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 31/12/2016 FOR PHEA

	Number at 01/01/2016	Number at 31/12/2016	Evolution	Open Amount (Eur) at 01/01/2016	Open Amount (Eur) at 31/12/2016	Evolution
2011	1	1	0.00 %	16,844.34	16,844.34	0.00 %
2013	1	1	0.00 %	9,997.72	9,997.72	0.00 %
2015	2		-100.00 %	37,239.14		-100.00 %
2016		10			514,102.83	
	4	12	200.00 %	64,081.20	540,944.89	744.16 %

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TABLE 10 : RECOVERY ORDER WAIVERS IN 2016 >= EUR 100.000

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments

Total DG	
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Number of RO waivers	
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Justifications:

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TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES - DG PHEA - 2016

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

No data to be reported

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

Internal Procedures > € 60,000		
Procedure Type	Count	Amount (€)
Open Procedure (Art. 104(1) (a) FR)	8	40,926,860.00
Open Procedure (Art. 127.2 RAP)	2	3,750,000.00
TOTAL	10	44,676,860.00

Additional comments

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TABLE 13 : BUILDING CONTRACTS

Total number of contracts :	
Total amount :	

Legal base	Contract Number	Contractor Name	Description	Amount (€)

No data to be reported

TABLE 14 : CONTRACTS DECLARED SECRET

Total Number of Contracts :	
Total amount :	

Legal base	Contract Number	Contractor Name	Type of contract	Description	Amount (€)

No data to be reported

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Administrative Budget

Table 1 : Commitments

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Table 10 : Waivers of Recovery Orders

Additional comments

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2016 (in Mio €)				
Chapter		Commitment appropriations authorised *	Commitments made	%
		1	2	3=2/1
Title 1 Staff expenditure				
1111	Temporary agents (ex 1100+1120+1121)	1.70	1.70	100.00 %
1121	Contract agents (ex 1110)	2.68	2.68	100.00 %
1131	Interim agents and blue book trainees (ex 1400+140)	0.25	0.25	100.00 %
1211	Recruitment, entering and leaving the service, tra	0.01	0.01	100.00 %
1221	General, specific & language training courses (ex	0.04	0.04	100.00 %
1231	Administrative and Medical Service - PMO and DG HR	0.08	0.08	100.00 %
1241	Social service and other interventions (ex 1301)	0.15	0.15	100.00 %
1251	Internal meetings, events and reception (ex 2331)	0.00	0.00	66.67 %
Total Title 1		4.92	4.92	99.99%
Title 2 Infrastructure and operating expenditure				
2111	Rent of building and associated costs (ex 2000)	1.00	1.00	100.00 %
2121	Fitting out (ex 2010)	0.01	0.01	99.45 %
2211	Hardware, software and linked expenditure (ex 2100)	0.12	0.12	99.97 %
2221	ICT - DG DIGIT (ex 2110)	0.09	0.09	100.00 %
2311	Furniture and associated expenditure (ex 2210)	0.03	0.02	81.41 %
2312	Handling and removal services (new)	0.00		
2321	Office supplies, library stocks (books, newspapers	0.01	0.01	100.00 %
2331	Current administrative services (financial, legal	0.00	0.00	100.00 %
2341	Postal charges (ex 2400)	0.01	0.01	100.00 %
2351	Other operating services (ex 2500)	0.14	0.10	73.82 %
Total Title 2		1.40	1.36	97.08%
Title 3 Programme support expenditure				
3111	Meetings and information days (ex 3100)	0.27	0.27	98.88 %
3121	Expenditure related to evaluation and review (ex 3	0.22	0.21	97.86 %
3131	Missions and related expenses (ex 3120)	0.14	0.14	100.00 %
3141	Data collection IT services to support programme m	0.31	0.30	99.98 %
3142	Programme management specific IT systems - DG DIGI	0.67	0.67	100.00 %
3151	Communication, editing, publications, website and	0.41	0.40	96.89 %
3161	Ex-post auditing (partly ex 3310)	0.13	0.12	94.63 %
3171	Studies, consultancy, translation and other progra	0.33	0.28	83.62 %
Total Title 3		2.47	2.39	96.70%
TOTAL		8.79	8.67	98.60 %

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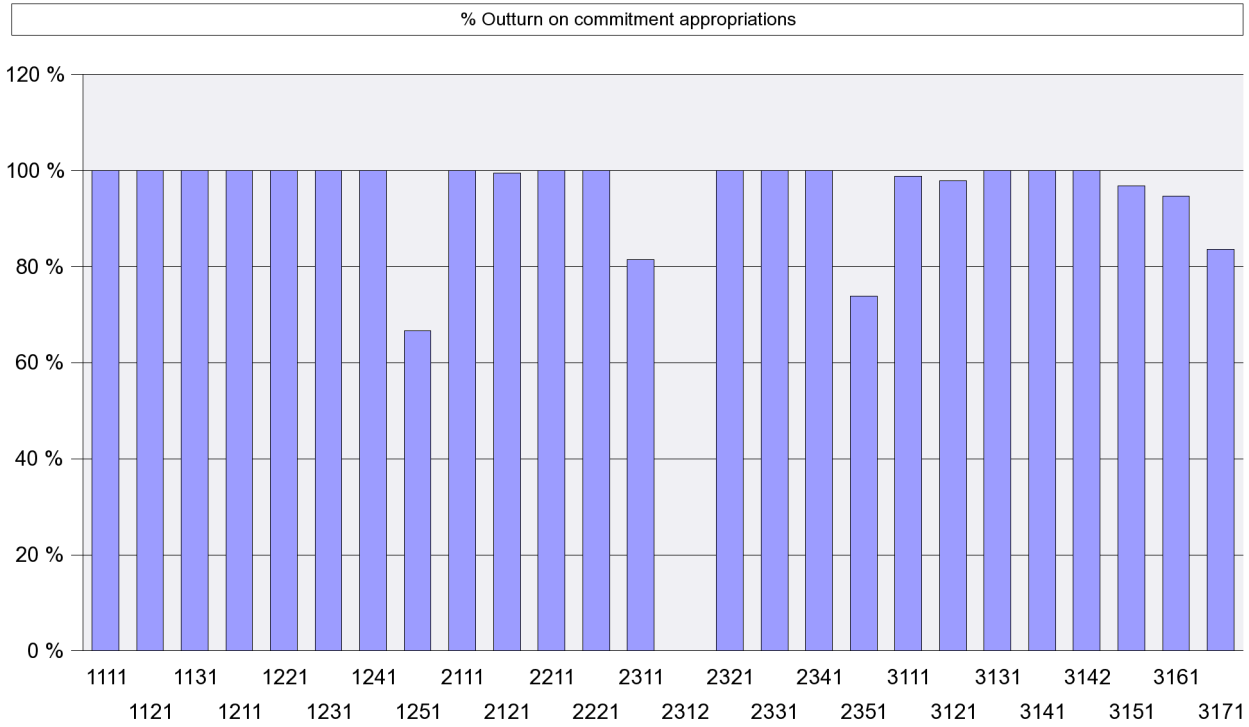
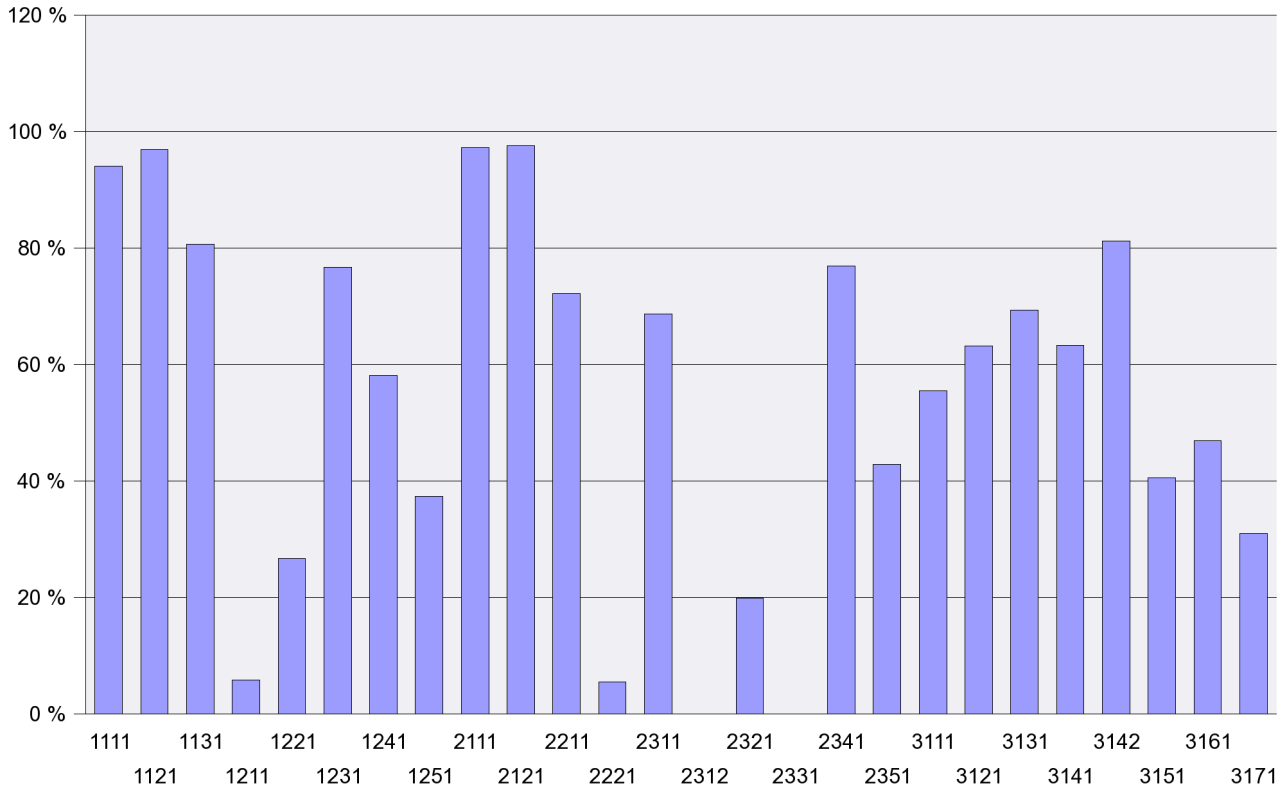


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2016 (in Mio €)

Chapter		Payment appropriations authorised *	Payments made	%
		1	2	3=2/1
Title 1 Staff expenditure				
1111	Temporary agents (ex 1100+1120+1121)	1.70	1.60	94.04 %
1121	Contract agents (ex 1110)	2.68	2.60	96.93 %
1131	Interim agents and blue book trainees (ex 1400+140)	0.27	0.22	80.64 %
1211	Recruitment, entering and leaving the service, tra	0.01	0.00	5.79 %
1221	General, specific & language training courses (ex	0.07	0.02	26.71 %
1231	Administrative and Medical Service - PMO and DG HR	0.09	0.07	76.64 %
1241	Social service and other interventions (ex 1301)	0.19	0.11	58.16 %
1251	Internal meetings, events and reception (ex 2331)	0.00	0.00	37.36 %
Total 1		5.01	4.61	92.11%
Title 2 Infrastructure and operating expenditure				
2111	Rent of building and associated costs (ex 2000)	1.00	0.97	97.24 %
2121	Fitting out (ex 2010)	0.35	0.34	97.60 %
2211	Hardware, software and linked expenditure (ex 2100	0.18	0.13	72.22 %
2221	ICT - DG DIGIT (ex 2110)	0.09	0.01	5.53 %
2311	Furniture and associated expenditure (ex 2210)	0.07	0.05	68.70 %
2312	Handling and removal services (new)	0.00	0,00	0,00 %
2321	Office supplies, library stocks (books, newspapers	0.01	0.00	19.89 %
2331	Current administrative services (financial, legal	0.01	0,00	0,00 %
2341	Postal charges (ex 2400)	0.01	0.01	76.85 %
2351	Other operating services (ex 2500)	0.18	0.08	42.90 %
Total 2		1.90	1.58	83.50%
Title 3 Programme support expenditure				
3111	Meetings and information days (ex 3100)	0.42	0.23	55.53 %
3121	Expenditure related to evaluation and review (ex 3	0.24	0.15	63.17 %
3131	Missions and related expenses (ex 3120)	0.17	0.12	69.37 %
3141	Data collection IT services to support programme m	0.46	0.29	63.26 %
3142	Programme management specific IT systems - DG DIGI	0.85	0.69	81.16 %
3151	Communication, editing, publications, website and	0.60	0.24	40.52 %
3161	Ex-post auditing (partly ex 3310)	0.24	0.11	46.94 %
3171	Studies, consultancy, translation and other progra	0.39	0.12	30.97 %
Total 3		3.38	1.96	58.11%
TOTAL		10.29	8.16	79.35 %

* 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).

"% Outturn on payment appropriations"



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TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2016 (in Mio €)

Chapter		2016 Commitments to be settled			
		Commitments 2016	Payments 2016	RAL 2016	% to be settled
		1	2	3=1-2	4=1-2//1
Title 1 Staff expenditure					
1111	Temporary agents (ex 1100+1120+1121)	1.70	-1.60	0.10	5.96 %
1121	Contract agents (ex 1110)	2.68	-2.60	0.08	3.07 %
1131	Interim agents and blue book trainees (ex 1400+140)	0.25	-0.20	0.05	19.36 %
1211	Recruitment, entering and leaving the service, tra	0.01	0.00	0.01	95.96 %
1221	General, specific & language training courses (ex	0.04	-0.02	0.02	62.00 %
1231	Administrative and Medical Service - PMO and DG HR	0.08	-0.06	0.02	25.26 %
1241	Social service and other interventions (ex 1301)	0.15	-0.10	0.05	33.93 %
1251	Internal meetings, events and reception (ex 2331)	0.00	0.00	0.00	43.28 %
Total 1		4.92	-4.58	0.34	6.90%
Title 2 Infrastructure and operating expenditure					
2111	Rent of building and associated costs (ex 2000)	1.00	-0.97	0.03	2.76 %
2121	Fitting out (ex 2010)	0.01	0.00	0.01	100.00 %
2211	Hardware, software and linked expenditure (ex 2100)	0.12	-0.07	0.05	39.08 %
2221	ICT - DG DIGIT (ex 2110)	0.09	-0.01	0.09	94.44 %
2311	Furniture and associated expenditure (ex 2210)	0.02	-0.01	0.02	70.44 %
2321	Office supplies, library stocks (books, newspapers	0.01	0.00	0.01	100.00 %
2331	Current administrative services (financial, legal	0.00	0.00	0.00	100.00 %
2341	Postal charges (ex 2400)	0.01	-0.01	0.00	23.15 %
2351	Other operating services (ex 2500)	0.10	-0.04	0.06	63.86 %
Total 2		1.36	-1.10	0.26	19.15%
Title 3 Programme support expenditure					
3111	Meetings and information days (ex 3100)	0.27	-0.13	0.14	50.44 %
3121	Expenditure related to evaluation and review (ex 3	0.21	-0.13	0.08	37.68 %
3131	Missions and related expenses (ex 3120)	0.14	-0.11	0.03	21.53 %
3141	Data collection IT services to support programme m	0.30	-0.14	0.16	54.02 %
3142	Programme management specific IT systems - DG DIGI	0.67	-0.55	0.12	18.04 %

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

Annex 3 Financial Reports - Administrative Budget PHEA
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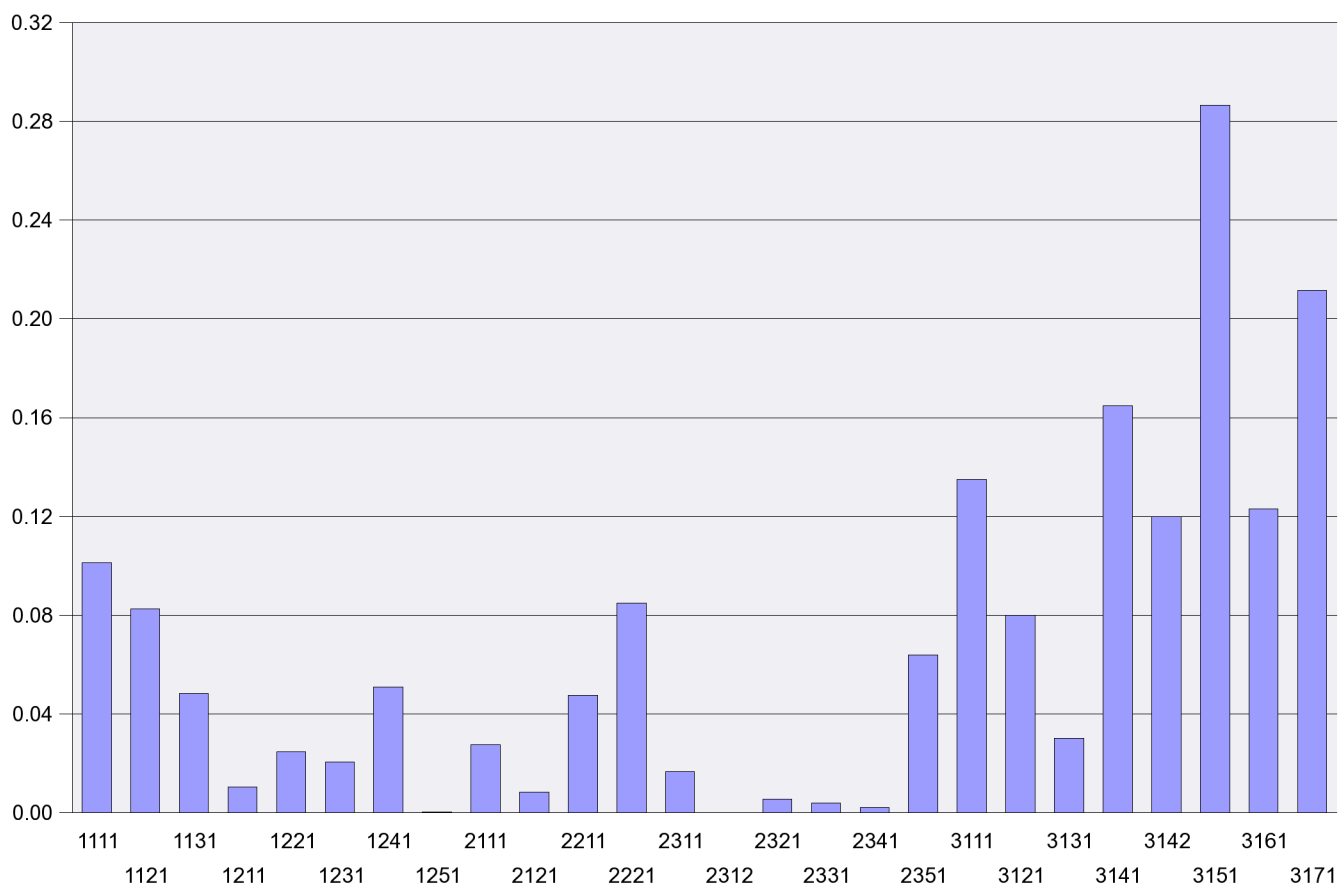
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2016 (in Mio €)

Chapter		2016 Commitments to be settled			
		Commitments 2016	Payments 2016	RAL 2016	% to be settled
		1	2	3=1-2	4=1-2//1
3151	Communication, editing, publications, website and	0.40	-0.11	0.29	71.76 %
3161	Ex-post auditing (partly ex 3310)	0.12	0.00	0.12	100.00 %
3171	Studies, consultancy, translation and other progra	0.28	-0.06	0.21	76.68 %
Total 3		2.39	-1.24	1.15	48.20%
TOTAL		8.67	-6.92	1.75	20.20 %

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

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



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

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TABLE 4 : BALANCE SHEET PHEA

BALANCE SHEET	2016	2015
A.I. NON CURRENT ASSETS	70,389	46,587
A.I.1. Intangible Assets	1,914	693
A.I.2. Property, Plant and Equipment	68,475	45,894
A.II. CURRENT ASSETS	2,100,702.52	1,888,603.66
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	-41,378.18	-30,629.46
A.II.6. Cash and Cash Equivalents	2,142,080.7	1,919,233.12
ASSETS	2,171,091.52	1,935,190.66
P.II. CURRENT LIABILITIES	-1,583,071.21	-1,212,327.96
P.II.2. Current Provisions		0
P.II.4. Current Payables	-545,511.36	-401,523.3
P.II.5. Current Accrued Charges & Defrd Income	-1,037,559.85	-810,804.66
LIABILITIES	-1,583,071.21	-1,212,327.96
NET ASSETS (ASSETS less LIABILITIES)	588,020.31	722,862.7
P.III.2. Accumulated Surplus / Deficit	-722,862.7	-385,413.31
Non-allocated central (surplus)/deficit*	134,842.39	-337,449.39
TOTAL	0	0

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 PHEA

STATEMENT OF FINANCIAL PERFORMANCE	2016	2015
II.1 REVENUES	-8,232,840.96	-7,078,583.31
II.1.1. NON-EXCHANGE REVENUES	-8,232,840.96	-7,073,429.08
II.1.1.6. OTHER NON-EXCHANGE REVENUES	-8,232,840.96	-7,073,429.08
II.1.2. EXCHANGE REVENUES		-5,154.23
II.1.2.1. FINANCIAL INCOME		-1.73
II.1.2.2. OTHER EXCHANGE REVENUE		-5,152.5
II.2. EXPENSES	8,367,683.35	6,741,133.92
II.2. EXPENSES	8,367,683.35	6,741,133.92
II.2.10. OTHER EXPENSES	4,049,601.58	2,900,522.13
II.2.6. STAFF AND PENSION COSTS	4,316,256.20	3,839,058.15
II.2.8. FINANCE COSTS	1,825.57	1,553.64
STATEMENT OF FINANCIAL PERFORMANCE	134,842.39	-337,449.39

Explanatory Notes (facultative):

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 5bis : OFF BALANCE SHEET PHEA

OFF BALANCE	2016	2015
OB.3.2. Comm against app. not yet consumed	-1,567,022.68	
OB.3.2. Comm against app. not yet consumed	-1,567,022.68	
OB.3.2. Comm against app. not yet consumed	-1,567,022.68	
OB.4. Balancing Accounts	1,567,022.68	
OB.4. Balancing Accounts	1,567,022.68	
OB.4. Balancing Accounts	1,567,022.68	
OFF BALANCE	0	

Explanatory Notes (facultative):

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 6: AVERAGE PAYMENT TIMES FOR 2016 - PHEA

Legal Times

Maximum Payment Time (Days)	Total Number of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
30	782	708	90.54 %	9.85	74	9.46 %	49.04
60	3	3	100.00 %	30.33			

Total Number of Payments	785	711	90.57 %		74	9.43 %	
Average Net Payment Time	13.63			9.94			49.04
Average Gross Payment Time	15.18			11.29			52.59

Target Times

Target Payment Time (Days)	Total Number of Payments		Percentage	Average Payment Times (Days)

Total Number of Payments				
Average Net Payment Time				
Average Gross Payment Time				

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	76	16	2.04 %	785	65,540.13	1.28 %	5,133,677.53

Late Interest paid in 2016

Agency	GL Account	Description	Amount (Eur)
PHEA	65010000	Interest expense on late payment of charges	1 213.04
			1 213.04

TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2016					
Title	Description	Year of Origin	Revenue and Income recognized	Revenue and Income cashed	Outstanding Balance
TOTAL					

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

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2016 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	4	98,469.47					4	98,469.47	4	98,469.47	100.00%	100.00%
Sub-Total	4	98,469.47					4	98,469.47	4	98,469.47	100.00%	100.00%

GRAND TOTAL	4	98,469.47					4	98,469.47	4	98,469.47	100.00%	100.00%
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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 31/12/2016 FOR PHEA

Year of Origin	Number at 01/01/2016	Number at 31/12/2016	Evolution	Open Amount (Eur) at 01/01/2016	Open Amount (Eur) at 31/12/2016	Evolution
2011	1	1	0.00 %	11.85	11.85	0.00 %
2015	1		-100.00 %	693.19		-100.00 %
2016		2			410.86	
Totals	2	3	50.00 %	705.04	422.71	-40.04 %

TABLE 10 : RECOVERY ORDER WAIVERS IN 2016 >= EUR 100.000

	Waiver Central Key	Linked RO Central Key	RO Accepted amount (Eur)	LE Account Group	Commission Decision	Comments
1						

Total PHEA	
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Number of RO waivers	
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Justifications: