

Annex 3 Financial Reports - DG DGT - Financial Year 2015

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Table 2 : Payments

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Additional comments

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2015 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 31 Language services					
31	31 01	Administrative expenditure of the 'Language services' policy area	18,54227246	17,61586646	95,00 %
Total Title 31			18,54227246	17,61586646	95,00%
Total DG DGT			18,54227246	17,61586646	95,00 %

* 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

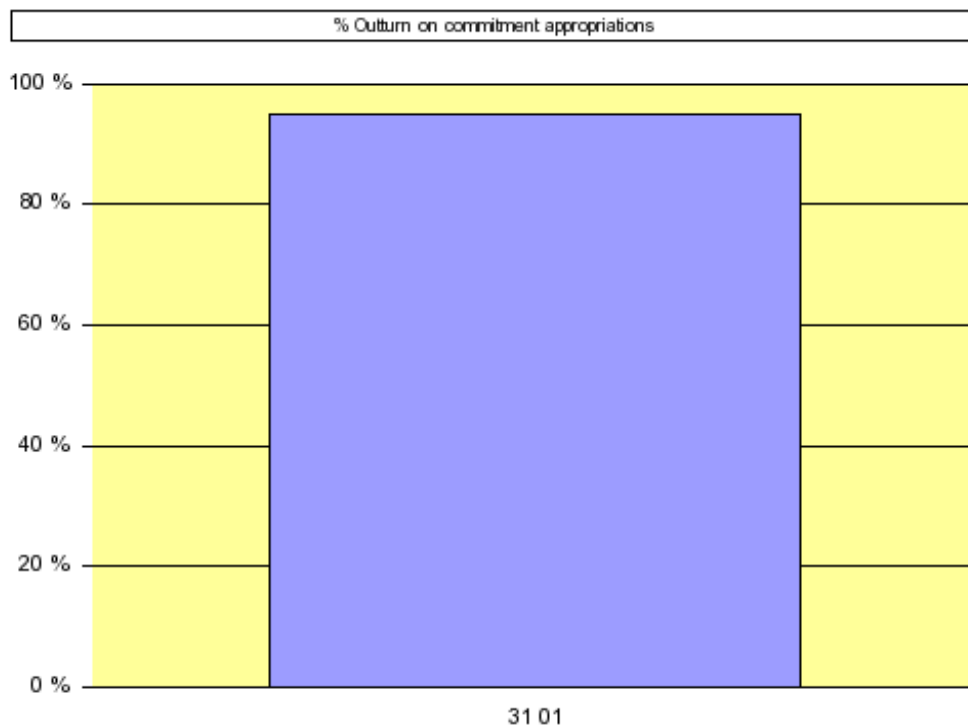


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2015 (in Mio €)					
Chapter			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 31 Language services					
31	31 01	Administrative expenditure of the 'Language services' policy area	23,17780985	17,01868954	73,43 %
Total Title 31			23,17780985	17,01868954	73,43%
	Total DG DGT		23,17780985	17,01868954	73,43 %

* 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).

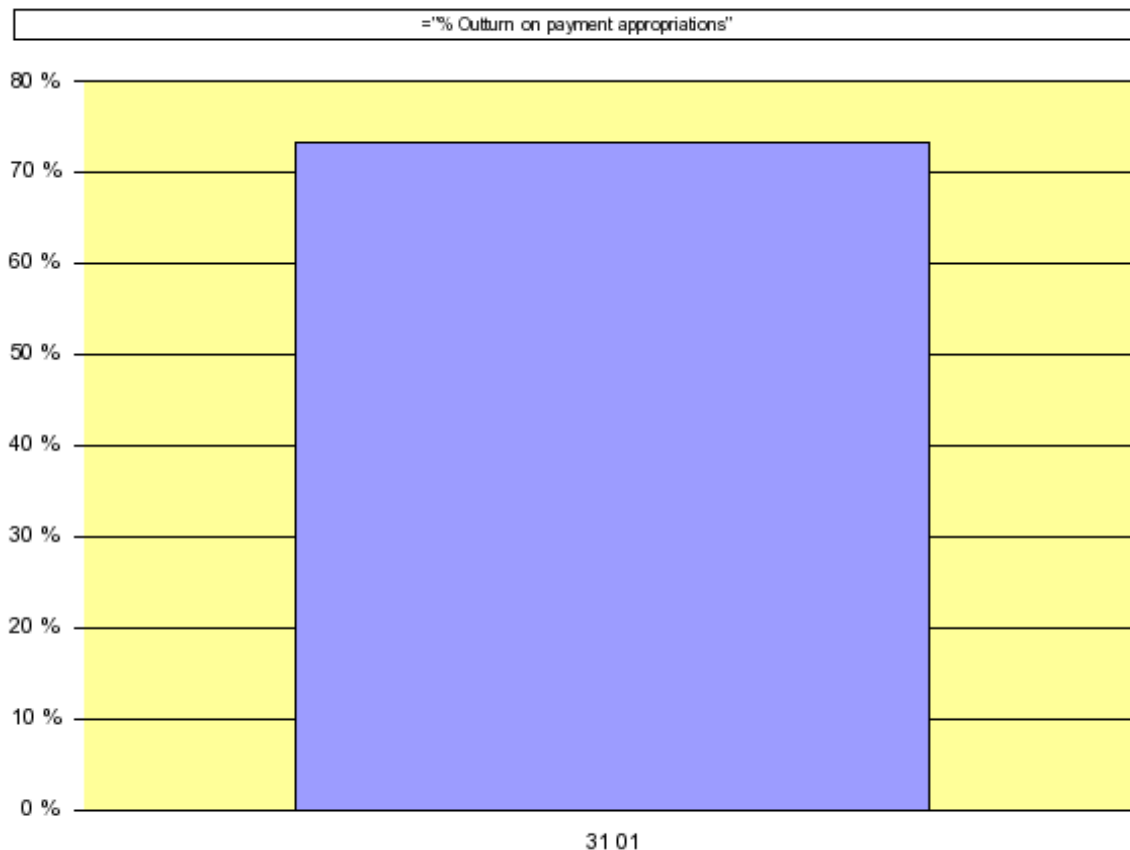


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2015 (in Mio €)									
Chapter			2015 Commitments to be settled				Commitments to be settled from	Total of commitments to be settled at end	Total of commitments to be settled at end
			Commitments 2015	Payments 2015	RAL 2015	% to be settled	financial years previous to 2015	of financial year 2015(incl corrections)	of financial year 2014(incl. corrections)
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
Title 31 : Language services									
31	31 01	Administrative expenditure of the 'Language services' policy area	17,61586646	12,54	5,07683671	28,82 %	0,00	5,08	4,64
Total Title 31			17,61586646	12,54	5,07683671	28,82%	0	5,07683671	4,63553739
	Total DG DGT		17,61586646	12,54	5,07683671	28,82 %	0	5,07683671	4,63553739



TABLE 4 : BALANCE SHEET

BALANCE SHEET	2015	2014
A.I. NON CURRENT ASSETS	5554496,3	6134136,2
A.I.1. Intangible Assets	5.542.027,51	6.113.590,41
A.I.2. Property, plant and equipment	12.468,79	20.545,79
A.II. CURRENT ASSETS	205737,63	54884,46
A.II.4. Exchange Receivables	19.304,77	37.230,87
A.II.5. Non-Exchange Receivables	186.432,86	17.653,59
ASSETS	5760233,93	6189020,66
P.III. CURRENT LIABILITIES	-1655935,62	-1656552,14
P.III.4. Accounts Payable	-342.781,21	-343.397,73
P.III.5. Accrued charges and deferred income	-1.313.154,41	-1.313.154,41
LIABILITIES	-1655935,62	-1656552,14
NET ASSETS (ASSETS less LIABILITIES)	4104298,31	4.532.468,52

P.I.2. Accumulated Surplus / Deficit	28023070,46	9139041,96
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Non-allocated central (surplus)/deficit*	-32127368,77	-13671510,48
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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

STATEMENT OF FINANCIAL PERFORMANCE	2015	2014
II.1 REVENUES	-1951080	-1088633,95
II.1.2. EXCHANGE REVENUES	-1951080	-1088633,95
II.1.2.2. OTHER EXCHANGE REVENUE	-1.951.080,00	-1.088.633,95
II.2. EXPENSES	17516502,18	19972662,45
II.2. EXPENSES	17516502,18	19972662,45
II.2.10. OTHER EXPENSES	17.509.679,64	20.818.613,24
II.2.6. STAFF AND PENSION COSTS	178,30	-847.115,79
II.2.8. FINANCE COSTS	6.644,24	1.165,00
STATEMENT OF FINANCIAL PERFORMANCE	15.565.422,18	18.884.028,50

Explanatory Notes (facultative):

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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 6: AVERAGE PAYMENT TIMES FOR 2015 - DG DGT

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	1472	1267	86,07 %	16,42778216	205	13,93 %	56,50243902
45	6294	6274	99,68 %	13,65540325	20	0,32 %	58,8
60	1	1	100,00 %	29			

Total Number of Payments	7767	7542	97,10 %		225	2,90 %	
Average Payment Time	15,3567658			14,12317688			56,70666667

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)
30	6514	6348	97,45 %	13,28418399	166	2,55 %	38,20481928

Total Number of Payments	6514	6348	97,45 %		166	2,55 %	
Average Payment Time	13,91925084			13,28418399			38,20481928

Suspensions							
Average Report Approval Suspension	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	32	692	8,91 %	7767	1.518.826,63	8,85 %	17.163.626,04

Late Interest paid in 2015			
DG	GL Account	Description	Amount (Eur)
DGT	65010100	Interest on late payment of charges New FR	6 644,24
			6 644,24

TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2015

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	
57	OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	2115080	19032,64	2134112,64	1934360,24	19032,64	1953392,88	180719,76
Total DG DGT		2115080	19032,64	2134112,64	1934360,24	19032,64	1953392,88	180719,76

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

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2015 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
No Link			37	686.329,85		
Sub-Total			37	686.329,85		

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									471	263.361,64	7,43%	1,42%
Sub-Total									471	263361,64	7,43%	1,42%
GRAND TOTAL									508	949691,49	6,89%	0,39%

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2015 FOR DGT

	Number at 01/01/2015	Number at 31/12/2015	Evolution	Open Amount (Eur) at 01/01/2015	Open Amount (Eur) at 31/12/2015	Evolution
2014	4		-100,00 %	19.032,64		-100,00 %
2015		10			180.719,76	
	4	10	150,00 %	19.032,64	180.719,76	849,53 %

TABLE 10 : RECOVERY ORDER WAIVERS IN 2015 >= 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 DGT - 2015

Procurement > EUR 60,000

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Art. 134.1(a)	1	292.515,14
Total	1,	292.515,14

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

Internal Procedures > € 60,000		
Procedure Type	Count	Amount (€)
Exceptional Negotiated Procedure without publication of a contract notice (Art. 134 RAP)	1	292.515,14
Open Procedure (Art. 127.2 RAP)	1	64.000,00
TOTAL	2	356.515,14

Additional comments

These are actually no external procurement procedures but internal cost sharing agreements:

1. Interinstitutional convention concerning the sharing of the IATE (Inter Active Terminology for Europe) database of the Translation Centre for the Bodies of the European Union.

2. Memorandum of understanding between DGT and DIGIT concerning the development of *e-Trefle*.

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

Reference No of Annex 4 MP2015	Title	Reason ¹	Scope ²	Type of evaluation or other study		
				Focus ³	Author ⁴	Type ⁵
I. Evaluations finalised or cancelled in 2015						
a. evaluations finalised in 2015	Synergies between VTS, EMT, traineeships, national terminology networks and field offices	O (internal use)	DGT activities and the way in which those activities are implemented	R	I	I
	The impact of translation studies on decision making in DGT: contribution of the studies carried out and commissioned by DGT to the implementation of DGT's vision and their impact on the decision making process in DGT and ist working methods	O (internal use)	DGT activities and the way in which those activities are implemented	R	I	I

	Assistants' access to "not strictly job related" training	O (internal use)	DGT activities and the way in which those activities are implemented	R	I	I
	DGT's translation management system after 2013 reorganisation	O (internal use)	DGT activities and the way in which those activities are implemented	R	I	I
b. Evaluations cancelled in 2015	Methods to set up working groups and follow-up of their recommendations	O (internal use)	DGT activities and the way in which those activities are implemented	R	I	I
II. Other studies finalised or cancelled in 2015						
a. other studies finalised in 2015						
b. other studies cancelled in 2015						

¹ L - legal act, LMFF - legal base of MFF instrument, FR - financial regulation, REFIT, CWP - 'evaluate first', O - other (please specify in Comments)

² specify what programme/regulatory measure/initiative/policy area etc. has been covered

³ P - prospective, R - retrospective, P/R - prospective and retrospective

⁴ E - external, I - internal, M - mixed (internal with external support)

⁵ FC – fitness check, E – expenditure programme/measure, R – regulatory measure (not recognised as a FC), C – communication activity, I – internal Commission activity,

Associate d DGs	Costs (EUR)	Comments	Reference	Cancelled
n.a.	0,75 FTE			
n.a.	0,5 FTE			

[illegible]

O – other – please specify in the Comments