

Annex 3 Financial Reports - DG SJ - Financial Year 2017

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TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2017 (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	4.52	3.96	87.56 %
Total Title 25			4.52	3.96	87.56%
Total DG SJ			4.52	3.96	87.56 %

* 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).

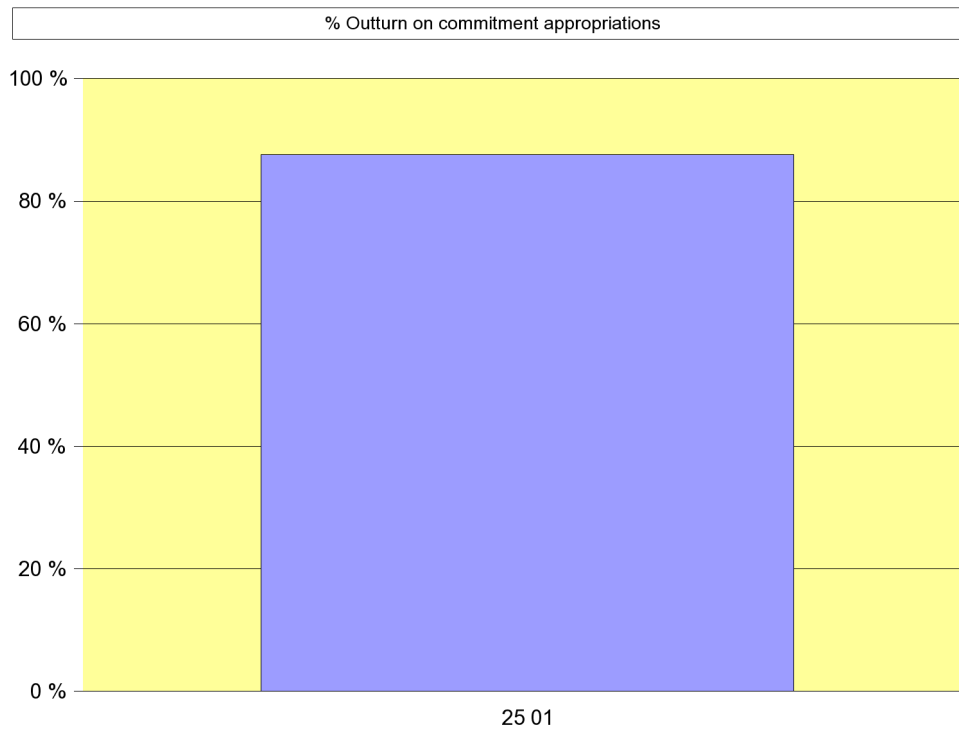


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2017 (in Mio €)

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	5.46	3.17	58.10 %
Total Title 25			5.46	3.17	58.10%
Total DG SJ			5.46	3.17	58.10 %

* 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).

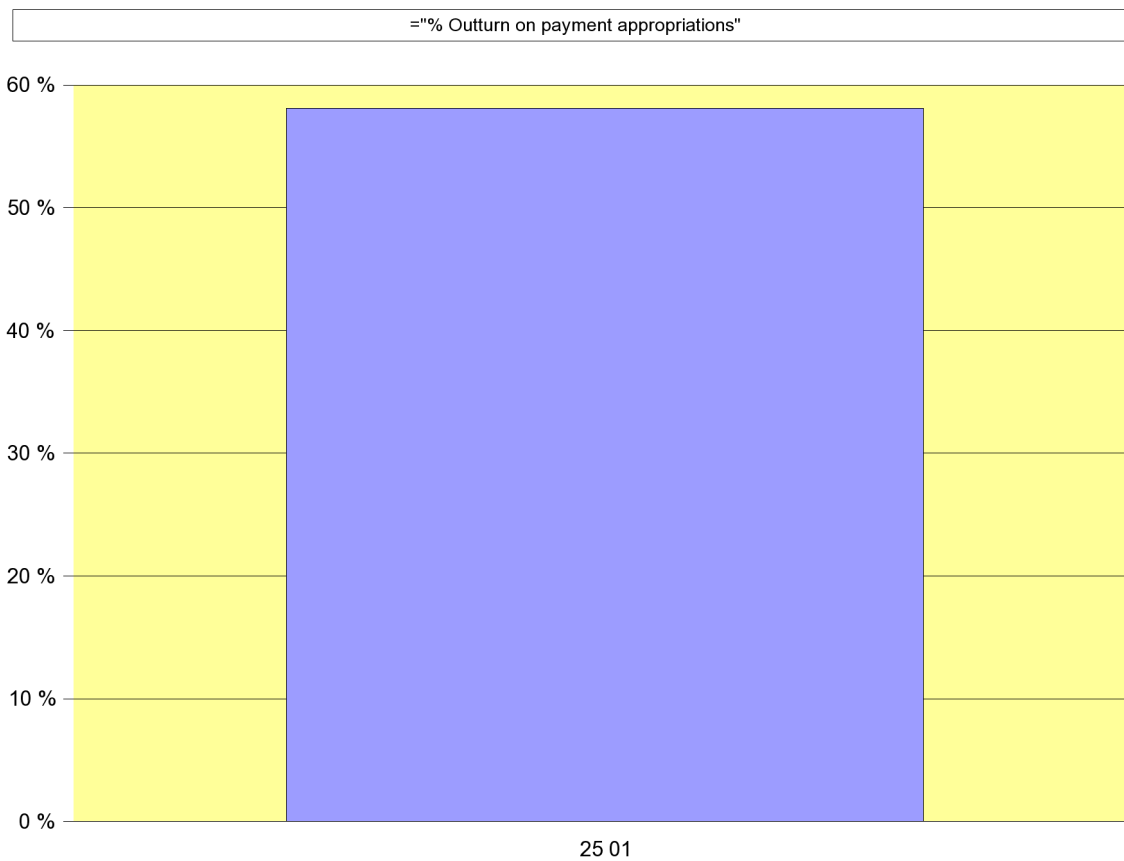
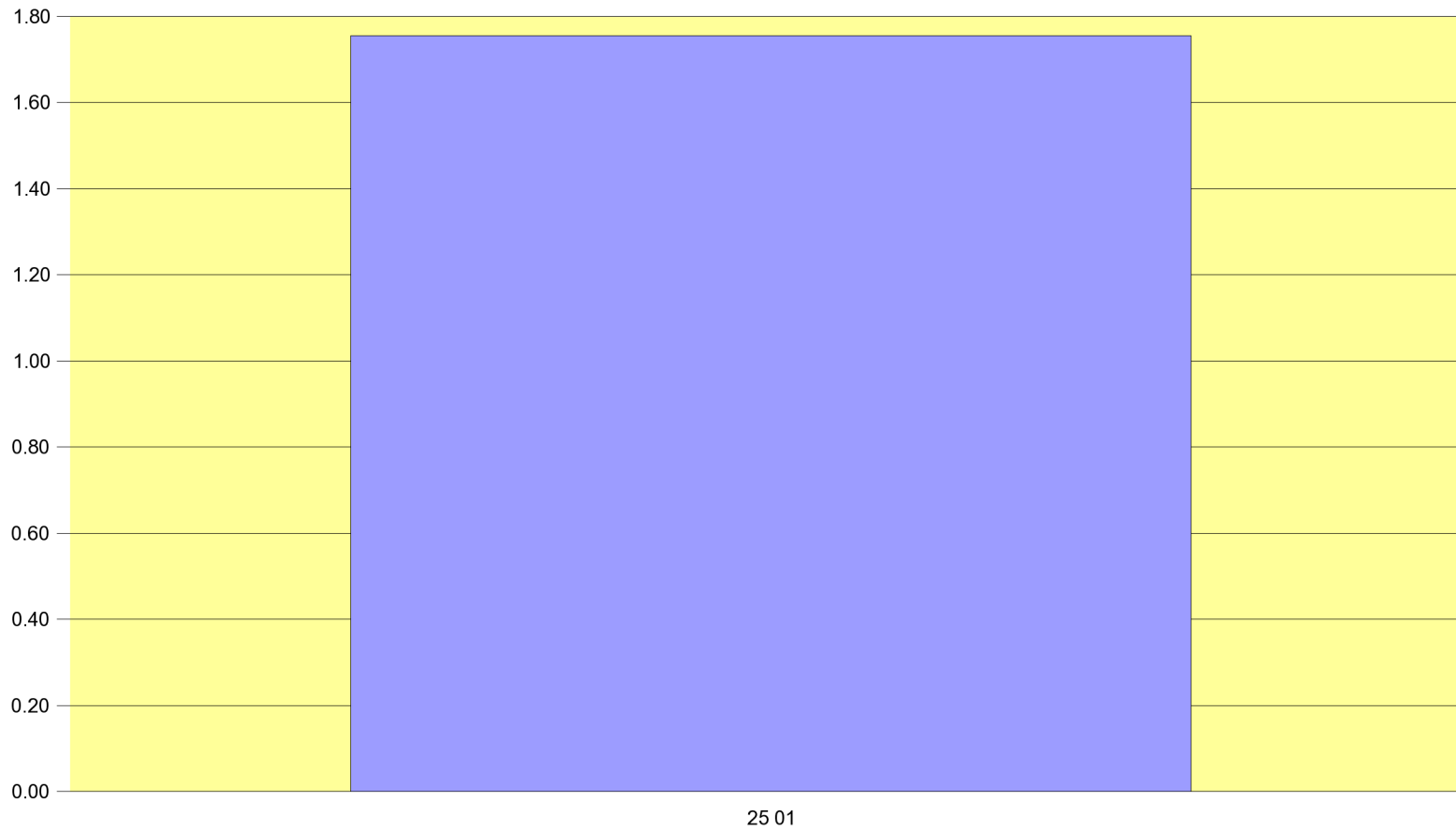


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2017 (in Mio €)									
Chapter			2017 Commitments to be settled				Commitments to be settled from financial years previous to 2017	Total of commitments to be settled at end of financial year 2017	Total of commitments to be settled at end of financial year 2016
			Commitments 2017	Payments 2017	RAL 2017	% 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	3.96	2.20	1.76	44.35 %	0.00	1.76	1.49
Total Title 25			3.96	2.20	1.76	44.35%	0	1.76	1.49
Total DG SJ			3.96	2.20	1.76	44.35 %	0	1.76	1.49

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

BALANCE SHEET	2017	2016
A.II. CURRENT ASSETS	550,550.38	613,843.64
A.II.3. Curr Exch Receiv & Non-Ex Recoveral	550,550.38	613,843.64
ASSETS	550,550.38	613,843.64
P.II. CURRENT LIABILITIES	-4,534,342.61	-3,261,891.47
P.II.2. Current Provisions	-4,534,316.91	-3,264,783.93
P.II.4. Current Payables	-25.70	-999.99
P.II.5. Current Accrued Charges & Defrd Incc	0.00	3,892.45
LIABILITIES	-4,534,342.61	-3,261,891.47
NET ASSETS (ASSETS less LIABILITIES)	-3,983,792.23	-2,648,047.83

P.III.2. Accumulated Surplus/Deficit	11,955,079.20	9,823,063.5
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Non-allocated central (surplus)/deficit*	-7,971,286.97	-7,175,015.67
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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 SJ

STATEMENT OF FINANCIAL PERFORMANCE	2017	2016
II.1 REVENUES	-878,360.71	-1,130,435.07
II.1.1. NON-EXCHANGE REVENUES	-380,332.07	-462,251.12
II.1.1.6. OTHER NON-EXCHANGE REVENUE	-380,332.07	-462,251.12
II.1.2. EXCHANGE REVENUES	-498,028.64	-668,183.95
II.1.2.2. OTHER EXCHANGE REVENUE	-498,028.64	-668,183.95
II.2. EXPENSES	4,884,570.48	3,262,450.77
II.2. EXPENSES	4,884,570.48	3,262,450.77
II.2.10. OTHER EXPENSES	4,884,555.25	3,262,048.75
II.2.8. FINANCE COSTS	15.23	402.02
STATEMENT OF FINANCIAL PERFORMANCE	4,006,209.77	2,132,015.70

Explanatory Notes (facultative):

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TABLE 5bis : OFF BALANCE SHEET SJ

OFF BALANCE	2017	2016
OB.1. Contingent Assets	0	200,000
GR for performance	0.00	200,000.00
OB.2. Contingent Liabilities	-6,801,475.4	-4,897,175.92
OB.2.7. CL Amounts relating to legal ca	-6,801,475.40	-4,897,175.92
OB.3. Other Significant Disclosures		0
OB.3.2. Comm against app. not yet con		0.00
OB.4. Balancing Accounts	6,801,475.4	4,697,175.92
OB.4. Balancing Accounts	6,801,475.40	4,697,175.92
OFF BALANCE	0.00	0.00

Explanatory Notes (facultative):

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TABLE 6: AVERAGE PAYMENT TIMES FOR 2017 - DG SJ

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)
1	1				1	100.00 %	5
30	559	546	97.67 %	12.63	13	2.33 %	49.38

Total Number of Payments	560	546	97.50 %		14	2.50 %	
Average Net Payment Time	13.47			12.63			46.21
Average Gross Payment Time	18.18			16.78			72.71

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	66	40	7.14 %	560	412,178.12	6.42 %	6,422,721.62

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

TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2017

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	501,142.64	610,547.32	1,111,689.96	429,226.92	132,008.98	561,235.9	550,454.06
90	MISCELLANEOUS REVENUE	0	3,296.32	3,296.32	0	3,200	3,200	96.32
Total DG SJ		501,142.64	613,843.64	1,114,986.28	429,226.92	135,208.98	564,435.9	550,550.38

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)**

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			90	501,142.64		
Sub-Total			90	501,142.64		

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									17	63,182.25		
Sub-Total									17	63,182.25		
GRAND TOTAL									107	564,324.89		

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 31/12/2017 FOR SJ

	Number at 01/01/2017	Number at 31/12/2017	Evolution	Open Amount (Eur) at 01/01/2017	Open Amount (Eur) at 31/12/2017	Evolution
1997	1	1	0.00 %	3,296.32	96.32	-97.08 %
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	10	0.00 %	115,536.78	104,410.38	-9.63 %
2014	7	6	-14.29 %	46,297.00	44,177.50	-4.58 %
2015	9	9	0.00 %	175,712.62	175,712.62	0.00 %
2016	34	18	-47.06 %	244,607.31	125,844.23	-48.55 %
2017		25			71,915.72	
	64	72	12.50 %	613,843.64	550,550.38	-10.31 %

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TABLE 10 : RECOVERY ORDER WAIVERS IN 2017 >= EUR 100.000

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

Total DG SJ	
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Number of RO waivers	
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Justifications:

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TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES - DG SJ - 2017

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

TABLE 12 : SUMMARY OF PROCEDURES OF DG SJ 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

Legal base	Contract Number	Contractor Name	Description	Amount (€)