

**Annex 3 Financial Reports - DG EPSC - Financial Year 2019**

**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**

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**Table 7 : Income**

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

**Table 10 : Waivers of Recovery Orders**

**Table 11 : Negotiated Procedures**

**Table 12 : Summary of Procedures**

**Table 13 : Building Contracts**

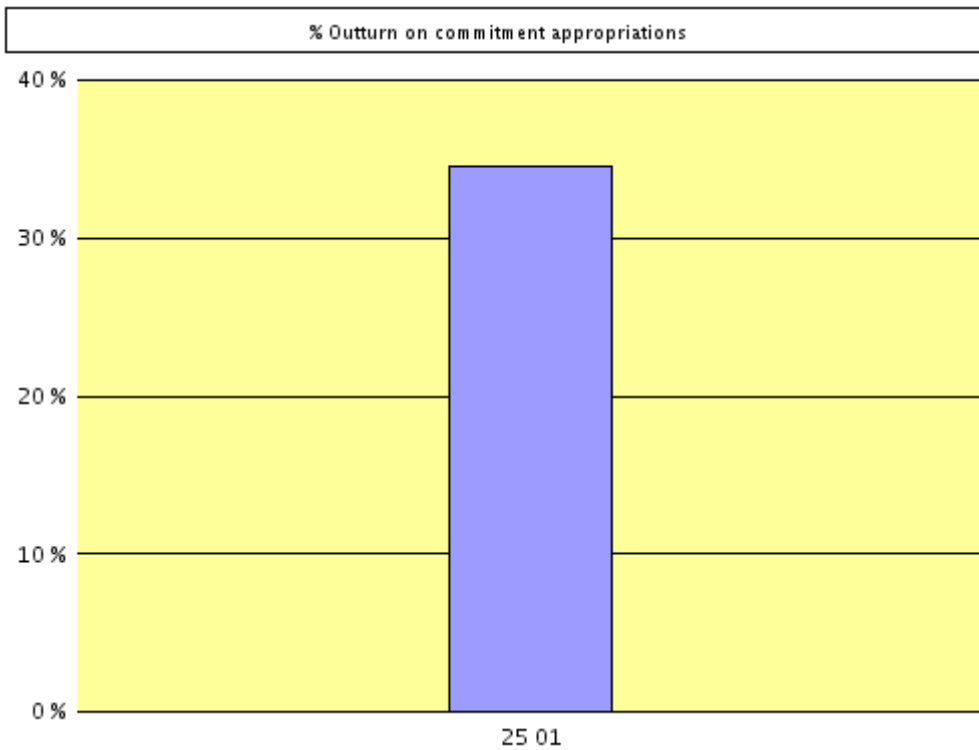
**Table 14 : Contracts declared Secret**

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

## Additional comments

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2019 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 25 Commission's policy coordination and legal advice					
			1	2	3=2/1
25	25 01	Administrative expenditure of the 'Commission's policy coordination and legal advice' policy area	0.75	0.26	34.58 %
<b>Total Title 25</b>			0.75	0.26	34.58 %
<b>Total DG EPSC</b>			0.75	0.26	34.58 %

\* 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).

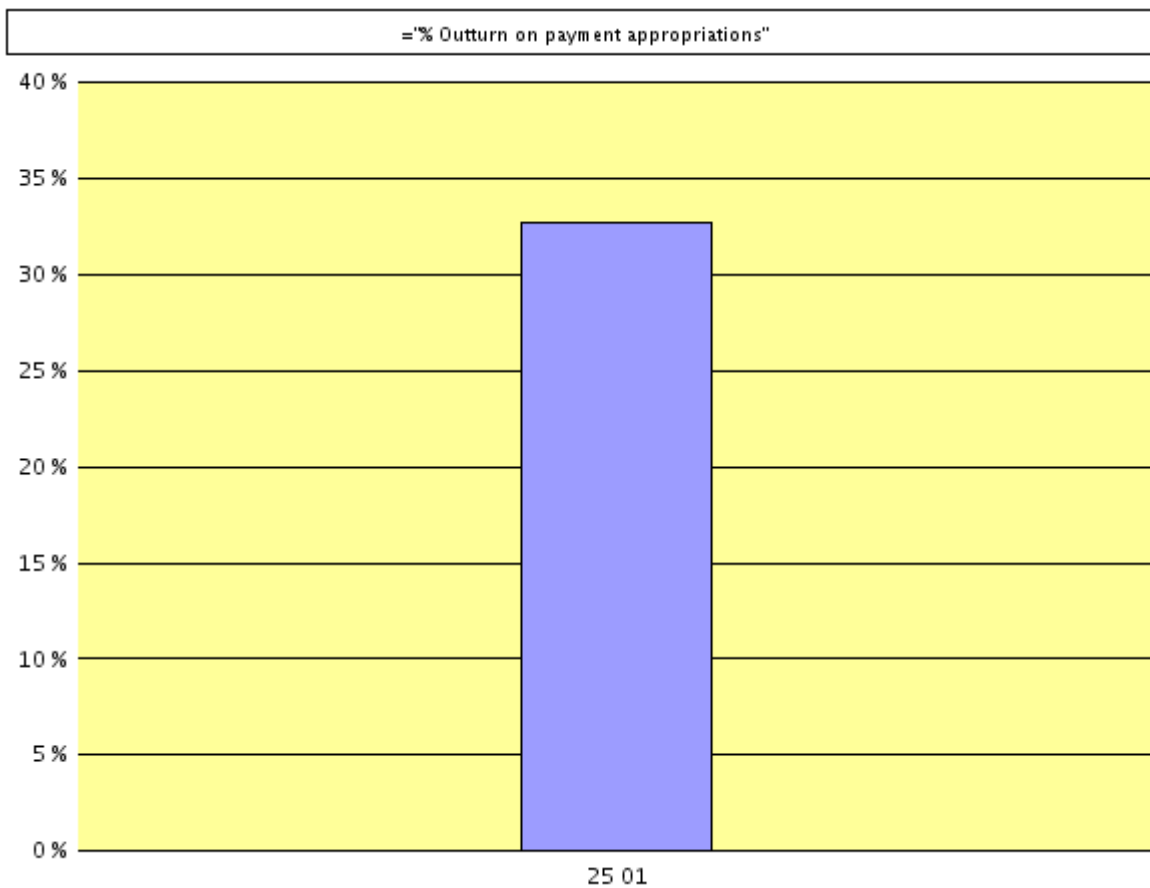


Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

**TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2019 (in Mio €)**

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2019 (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	0.94	0.31	32.73 %
<b>Total Title 25</b>			0.94	0.31	32.73%
<b>Total DG EPSC</b>			0.94	0.31	32.73 %

\* 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).



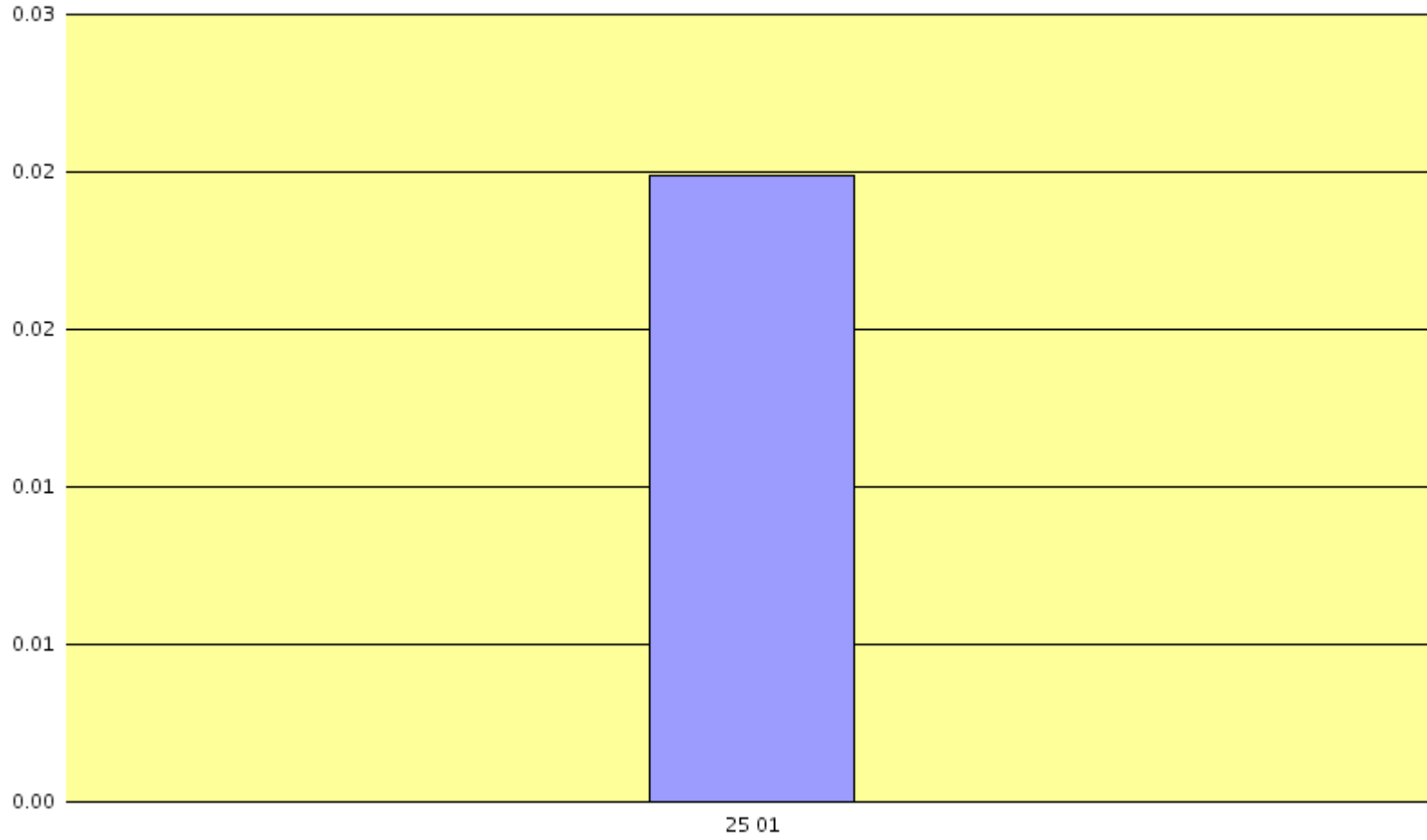
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**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2019 (in Mio €)**

Chapter			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	Payments	RAL	% to be settled	financial years previous to 2018	of financial year 2019	of financial year 2018
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
25	25 01	Administrative expenditure of the 'Commission's policy coordination and legal advice' policy area	0.26	0.24	0.02	7.72%	0.00	0.02	0.13
<b>Total Title 25</b>			<b>0.26</b>	<b>0.24</b>	<b>0.02</b>	<b>7.72%</b>	<b>0.00</b>	<b>0.02</b>	<b>0.13</b>
<b>Total :</b>			<b>0.26</b>	<b>0.24</b>	<b>0.02</b>	<b>7.72 %</b>	<b>0</b>	<b>0.02</b>	<b>0.13</b>

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



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**TABLE 4 : BALANCE SHEET EPSC**

<b>BALANCE SHEET</b>	<b>2019</b>	<b>2018</b>
P.II. CURRENT LIABILITIES	0	0
P.II.4. Current Payables	0.00	0.00
<b>LIABILITIES</b>	<b>0</b>	<b>0</b>
<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>0</b>	<b>0.00</b>

P.III.2. Accumulated Surplus/Deficit	3,060,320.30	2,740,434.34
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Non-allocated central (surplus)/deficit*	-3,060,320.30	-2,740,434.34
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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.

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

**TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE EPSC**

<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>2019</b>	<b>2018</b>
II.1 REVENUES	14,550.12	15,435.22
II.1.2. EXCHANGE REVENUES	14,550.12	15,435.22
II.1.2.2. OTHER EXCHANGE REVENUE	14,550.12	15,435.22
II.2. EXPENSES	292,371.75	304,450.74
II.2. EXPENSES	292,371.75	304,450.74
II.2.10. OTHER EXPENSES	292,371.75	304,450.74
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>306,921.87</b>	<b>319,885.96</b>

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**TABLE 5bis : OFF BALANCE SHEET EPSC**

<b>OFF BALANCE</b>	<b>2019</b>	<b>2018</b>
OB.4. Balancing Accounts	0	0
OB.4. Balancing Accounts	0.00	0.00
<b>OFF BALANCE</b>	<b>0.00</b>	<b>0.00</b>

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**TABLE 6: AVERAGE PAYMENT TIMES FOR 2019 - DG EPSC**

<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>
30	87	87	100.00 %	9.6
60	3	3	100.00 %	9.67

<b>Total Number of Payments</b>	<b>90</b>	<b>90</b>	<b>100.00 %</b>	
<b>Average Net Payment Time</b>	<b>9.6</b>			<b>9.6</b>
<b>Average Gross Payment Time</b>	<b>11.94</b>			<b>11.94</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	30	7	7.78 %	90	35,476.21	12.19 %	291,127.82

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 for DG**

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
<b>Total DG</b>							

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)**

EXPENSES BUDGET	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
INCOME LINES IN INVOICES										
NON ELIGIBLE IN COST CLAIMS										
CREDIT NOTES							2	495.72		
<b>Sub-Total</b>							<b>2</b>	<b>495.72</b>		
<b>GRAND TOTAL</b>							<b>2</b>	<b>495.72</b>		

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

**TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2019 FOR EPSC**

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

**TABLE 10 :Recovery Order Waivers >= 60 000 € for DG EPSC in 2019**

	<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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**TABLE 11 :Negociated Procedures for DG EPSC**

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

**TABLE 12 : Summary of Procedures for DG EPSC**



**TABLE 13 : BUILDING CONTRACTS**

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

**TABLE 14 : CONTRACTS DECLARED SECRET**

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

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

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