

**Annex 3 Financial Reports - DG OLAF - 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**

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**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**

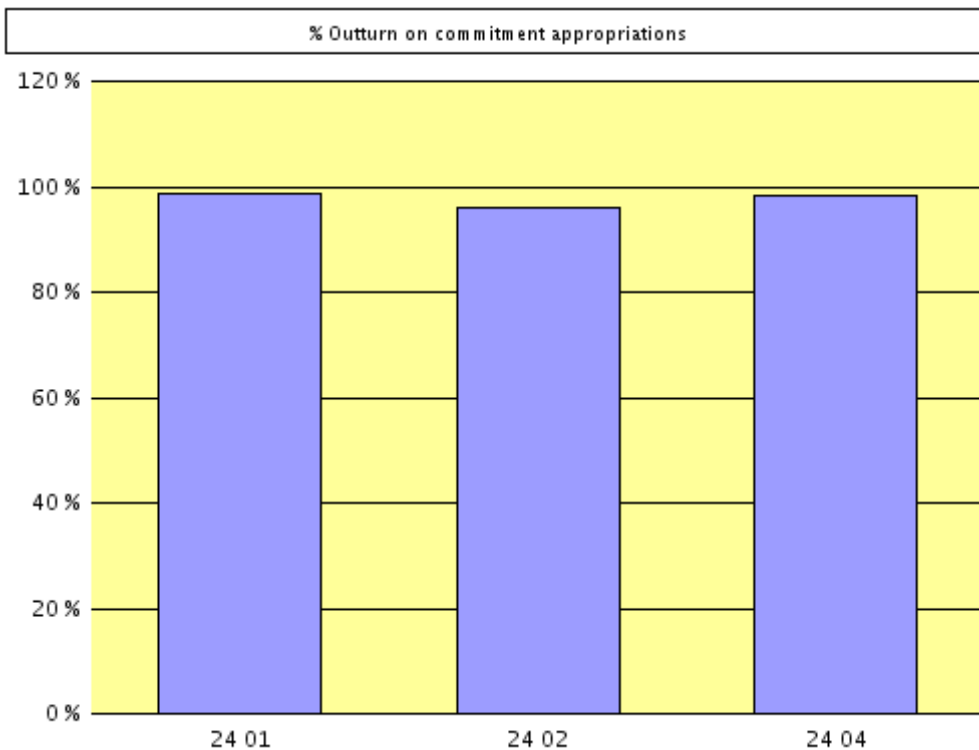
**Table 14 : Contracts declared Secret**

**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 24 Fight against fraud</b>					
24	24 01	Administrative expenditure of the 'Fight against fraud' policy area	58,24	57,51	98,75 %
	24 02	Promoting activities in the field of the protection of the European Union's financial interests (Hercule III)	15,43	14,8	95,94 %
	24 04	Anti-fraud information system (AFIS)	7,47	7,35	98,45 %
<b>Total Title 24</b>			81,14	79,67	98,19%
<b>Total DG OLAF</b>			81,14	79,67	98,19 %

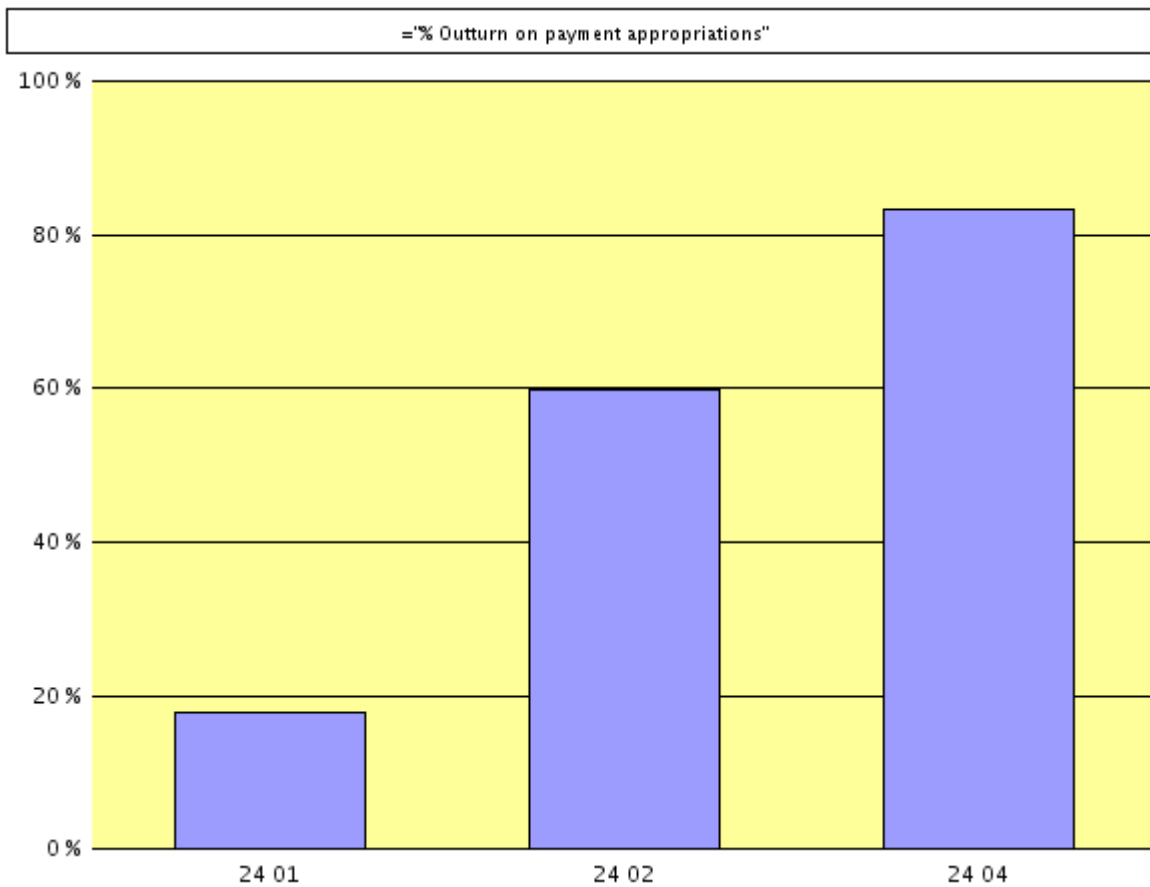
\* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).



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

Chapter		Payment appropriations authorised *	Payments made	%	
		1	2	3=2/1	
<b>Title 24 Fight against fraud</b>					
24	24 01	Administrative expenditure of the 'Fight against fraud' policy area	62,33	11,16	17,90 %
	24 02	Promoting activities in the field of the protection of the European Union's financial interests (Hercule III)	13,34	7,98	59,84 %
	24 04	Anti-fraud information system (AFIS)	7,35	6,11	83,21 %
<b>Total Title 24</b>			<b>83,01</b>	<b>25,25</b>	<b>30,42%</b>
<b>Total DG OLAF</b>			<b>83,01</b>	<b>25,25</b>	<b>30,42 %</b>

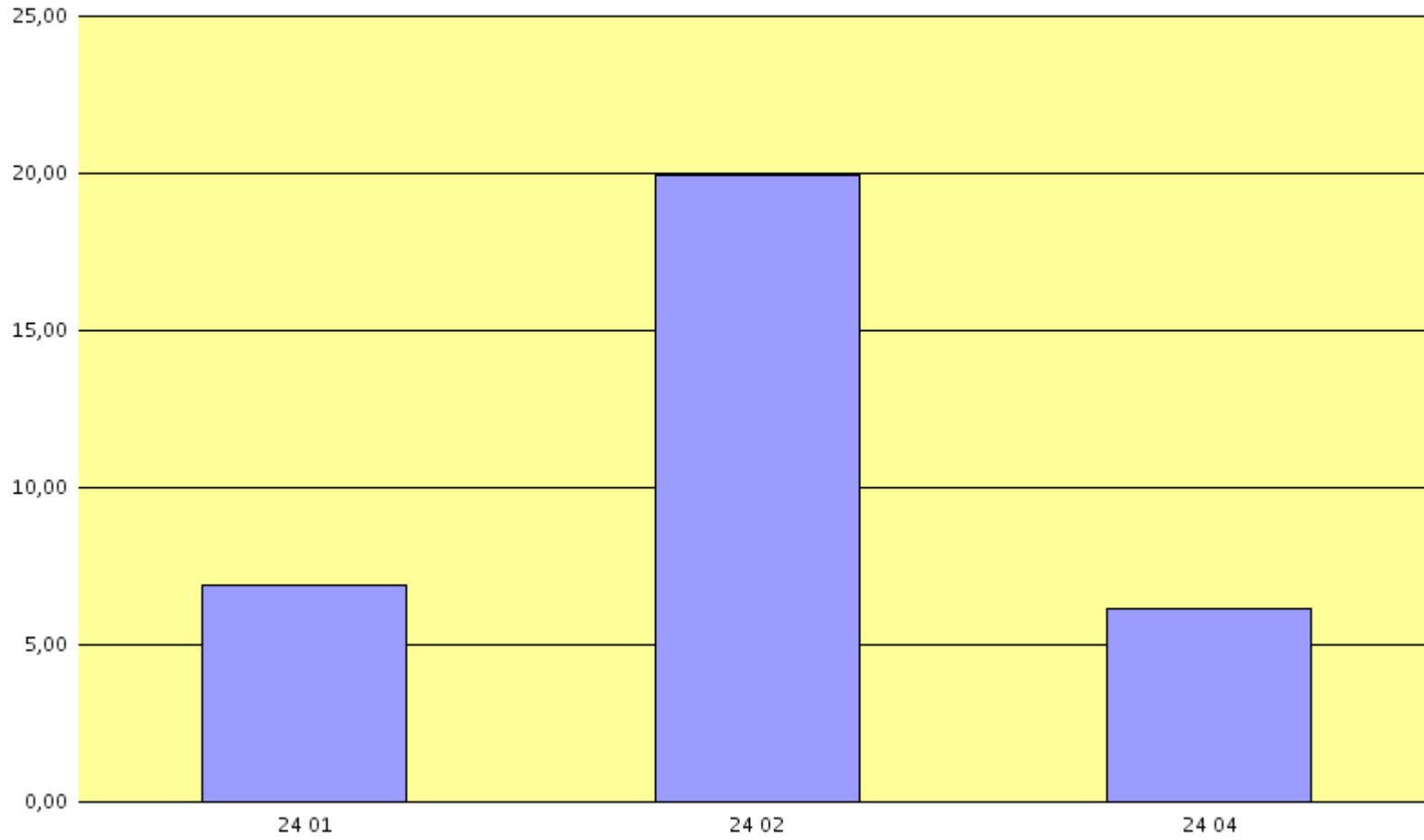
\* Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).



<b>TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2018 (in Mio €)</b>									
<b>Chapter</b>			<b>2018 Commitments to be settled</b>				<b>Commitments to be settled from financial years previous to 2018</b>	<b>Total of commitments to be settled at end of financial year 2018</b>	<b>Total of commitments to be settled at end of financial year 2017</b>
			<b>Commitments 2018</b>	<b>Payments 2018</b>	<b>RAL 2018</b>	<b>% to be settled</b>			
			<b>1</b>	<b>2</b>	<b>3=1-2</b>	<b>4=1-2/1</b>	<b>5</b>	<b>6=3+5</b>	<b>7</b>
<b>Title 24 : Fight against fraud</b>									
24	24 01	Administrative expenditure of the 'Fight against fraud' policy area	57,51	50,63	6,88	11,97 %	0,00	6,88	5,78
	24 02	Promoting activities in the field of the protection of the European Union's financial interests (Hercule III)	14,8	3,72	11,08	74,87 %	8,85	19,93	15,65
	24 04	Anti-fraud information system (AFIS)	7,35	1,39	5,96	81,04 %	0,17	6,13	5,11
<b>Total Title 24</b>			79,67	55,74	23,92	30,03%	9,02	32,95	26,53
<b>Total DG OLAF</b>			79,67	55,74	23,92	30,03 %	9,02	32,95	26,53

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)"



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

**TABLE 4 : BALANCE SHEET OLAF**

<b>BALANCE SHEET</b>	<b>2018</b>	<b>2017</b>
<b>A.I. NON CURRENT ASSETS</b>	<b>8.324.345,21</b>	<b>6.890.777,75</b>
A.I.1. Intangible Assets	7.755.222,82	6.068.299,81
A.I.2. Property, Plant and Equipment	569.122,39	822.477,94
<b>A.II. CURRENT ASSETS</b>	<b>10.001.929,19</b>	<b>12.413.295,02</b>
A.II.2. Current Pre-Financing	9.401.471,12	12.415.671,02
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	600.458,07	-2.376,00
<b>ASSETS</b>	<b>18.326.274,4</b>	<b>19.304.072,77</b>
<b>P.II. CURRENT LIABILITIES</b>	<b>919.534,7</b>	<b>-1.356.582,55</b>
P.II.3. Current Financial Liabilities	0,00	0,00
P.II.4. Current Payables	-400.326,94	-1.356.582,55
P.II.5. Current Accrued Charges & Defrd Income	1.319.861,64	0,00
<b>LIABILITIES</b>	<b>919.534,7</b>	<b>-1.356.582,55</b>
<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>19.245.809,1</b>	<b>17.947.490,22</b>
P.III.2. Accumulated Surplus/Deficit	96.108.533,33	68.936.353,3
Non-allocated central (surplus)/deficit*	-115.354.342,43	-86.883.843,52
<b>TOTAL</b>	<b>0,00</b>	<b>0,00</b>

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 OLAF**

<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>2018</b>	<b>2017</b>
II.1 REVENUES	-3.227.231	-1.852.269,62
II.1.1. NON-EXCHANGE REVENUES	-77.945,07	
II.1.1.6. OTHER NON-EXCHANGE REVENUES	-77.945,07	
II.1.2. EXCHANGE REVENUES	-3.149.285,93	-1.852.269,62
II.1.2.2. OTHER EXCHANGE REVENUE	-3.149.285,93	-1.852.269,62
II.2. EXPENSES	23.612.162,19	29.024.449,65
II.2. EXPENSES	23.612.162,19	29.024.449,65
II.2.10. OTHER EXPENSES	6.749.289,81	7.594.584,18
II.2.2. EXP IMPLM BY COMMISS&EX.AGENC	15.690.621,57	20.150.870,06
II.2.6. STAFF AND PENSION COSTS	-567.510,00	-541.592,50
II.2.8. FINANCE COSTS	1.739.760,81	1.820.587,91
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>20.384.931,19</b>	<b>27.172.180,03</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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**TABLE 5bis : OFF BALANCE SHEET OLAF**

<b>OFF BALANCE</b>	<b>2018</b>	<b>2017</b>
OB.1. Contingent Assets	19.500	19.500
GR for performance	19.500,00	19.500,00
OB.2. Contingent Liabilities	3.195.779,4	3.195.779,4
OB.2.7. CL Legal cases OTHER	3.195.779,40	3.195.779,40
OB.4. Balancing Accounts	-3.215.279,4	-3.215.279,4
OB.4. Balancing Accounts	-3.215.279,40	-3.215.279,40
<b>OFF BALANCE</b>	<b>0,00</b>	<b>0,00</b>

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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 2018 - DG OLAF**

<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	1306	1235	94,56 %	13,81	71	5,44 %	40,38
45	2	2	100,00 %	20			
60	248	228	91,94 %	25,42	20	8,06 %	87,25
90	1	1	100,00 %	21			

<b>Total Number of Payments</b>	<b>1557</b>	<b>1466</b>	<b>94,16 %</b>		<b>91</b>	<b>5,84 %</b>	
<b>Average Net Payment Time</b>	<b>17,67</b>			<b>15,62</b>			<b>50,68</b>
<b>Average Gross Payment Time</b>	<b>19,05</b>			<b>16,7</b>			<b>56,88</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	29	73	4,69 %	1557	2.955.297,27	4,30 %	68.770.781,88

<b>DG</b>	<b>GL Account</b>	<b>Description</b>	<b>Amount (Eur)</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	
90	MISCELLANEOUS REVENUE	4.734.755,51	0	4.734.755,51	4.131.921,44	0	4.131.921,44	602.834,07
<b>Total DG OLAF</b>		<b>4.734.755,51</b>	<b>0</b>	<b>4.734.755,51</b>	<b>4.131.921,44</b>	<b>0</b>	<b>4.131.921,44</b>	<b>602.834,07</b>

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
<b>2015</b>			1	28.133,98		
<b>2016</b>			8	177.191,57		
<b>2017</b>			12	623.102		
<b>2018</b>			4	6.040,23		
<b>No Link</b>			22	3.900.287,73		
<b>Sub-Total</b>			<b>47</b>	<b>4.734.755,51</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												
NON ELIGIBLE IN COST CLAIMS									32	518.344,23		
CREDIT NOTES									50	1.362.475,43		
<b>Sub-Total</b>									<b>82</b>	<b>1.880.819,66</b>		
<b>GRAND TOTAL</b>									<b>129</b>	<b>6.615.575,17</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 OLAF**

	<b>Number at 1/01/2018</b>	<b>Number at 31/12/2018</b>	<b>Evolution</b>	<b>Open Amount (Eur) at 1/01/2018</b>	<b>Open Amount (Eur) at 31/12/2018</b>	<b>Evolution</b>
2018		2			602.834,07	
		2			602.834,07	

**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 OLAF</b>	
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<b>Number of RO waivers</b>	
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There are no waivers below 60 000 €

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

**TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES - DG OLAF - 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 OLAF EXCLUDING BUILDING CONTRACTS**

**Internal Procedures > € 60,000**

<b>Procedure Legal base</b>	<b>Number of Procedures</b>	<b>Amount (€)</b>
Open Procedure (Art. 104(1) (a) FR)	2	5.600.000,00
<b>Total</b>	<b>2</b>	<b>5.600.000,00</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 - OLAF**

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