

Annex 3 Financial Reports - DG BUDG - Financial Year 2018

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TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2018 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 10 Direct research					
10	10 01	Administrative expenditure of the 'Direct research' policy area	0,1	0,1	100,00 %
Total Title 10			0,1	0,1	100,00%
Title 16 Communication					
16	16 03	Communication actions	0,16	0,16	100,00 %
Total Title 16			0,16	0,16	100,00%
Title 26 Commission's administration					
26	26 01	Administrative expenditure of the 'Commission's administration' policy area	0,21	0,21	100,00 %
Total Title 26			0,21	0,21	100,00%
Title 27 Budget					
27	27 01	Administrative expenditure of the 'Budget' policy area	20,62	18,72	90,76 %
Total Title 27			20,62	18,72	90,76%
Title 40 Reserves					
40	40 01	Reserves for administrative expenditure	5,92	0	0,00 %
	40 02	Reserves for financial interventions	178,37	0	0,00 %
Total Title 40			184,29	0	0,00%
Total DG BUDG			205,37	19,18	9,34 %

* 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).

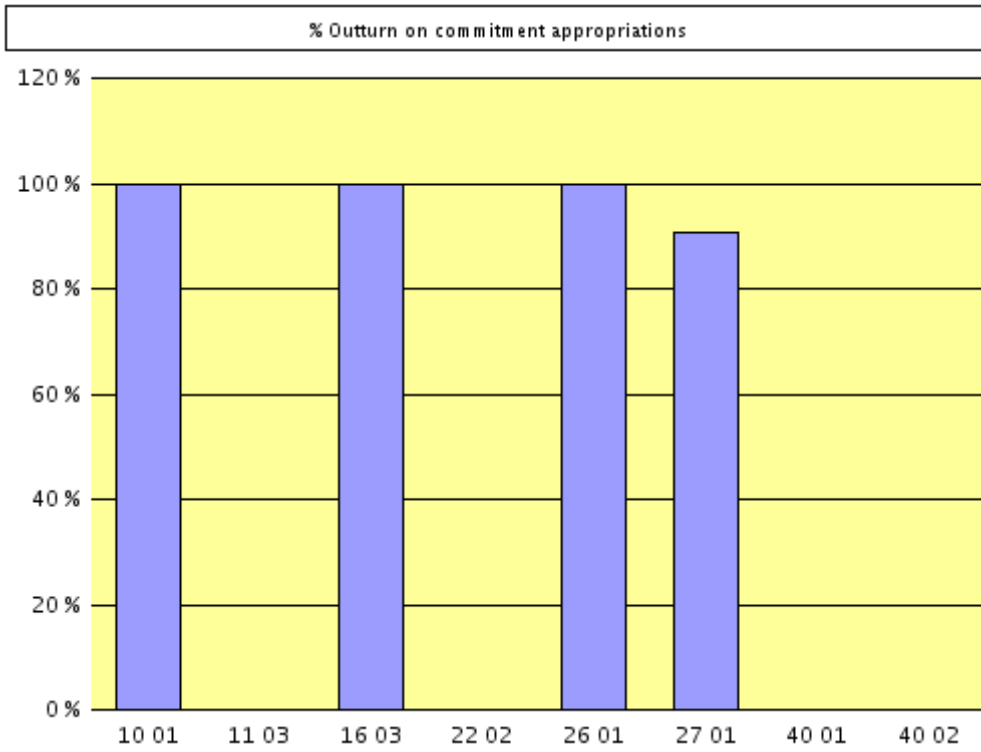


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2018 (in Mio €)

Chapter		Payment appropriations authorised *	Payments made	%	
		1	2	3=2/1	
Title 10 Direct research					
10	10 01	Administrative expenditure of the 'Direct research' policy area	0,1	0	0,00 %
Total Title 10			0,1	0	0,00%
Title 16 Communication					
16	16 03	Communication actions	0,17	0,17	100,00 %
Total Title 16			0,17	0,17	100,00%
Title 26 Commission's administration					
26	26 01	Administrative expenditure of the 'Commission's administration' policy area	0,34	0,19	56,65 %
Total Title 26			0,34	0,19	56,65%
Title 27 Budget					
27	27 01	Administrative expenditure of the 'Budget' policy area	33,71	18,26	54,17 %
Total Title 27			33,71	18,26	54,17%
Title 40 Reserves					
40	40 01	Reserves for administrative expenditure	5,92	0	0,00 %
	40 02	Reserves for financial interventions	119,58	0	0,00 %
Total Title 40			125,49	0	0,00%
Total DG BUDG			159,81	18,62	11,65 %

* 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"

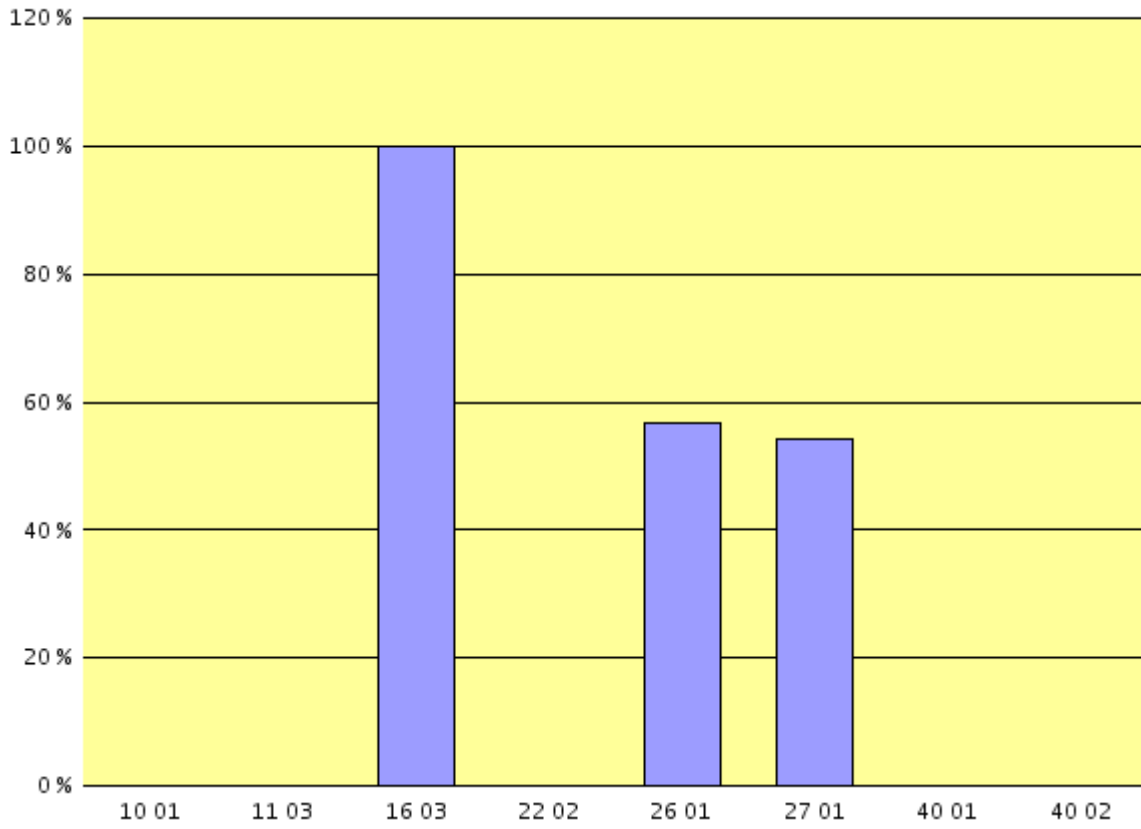
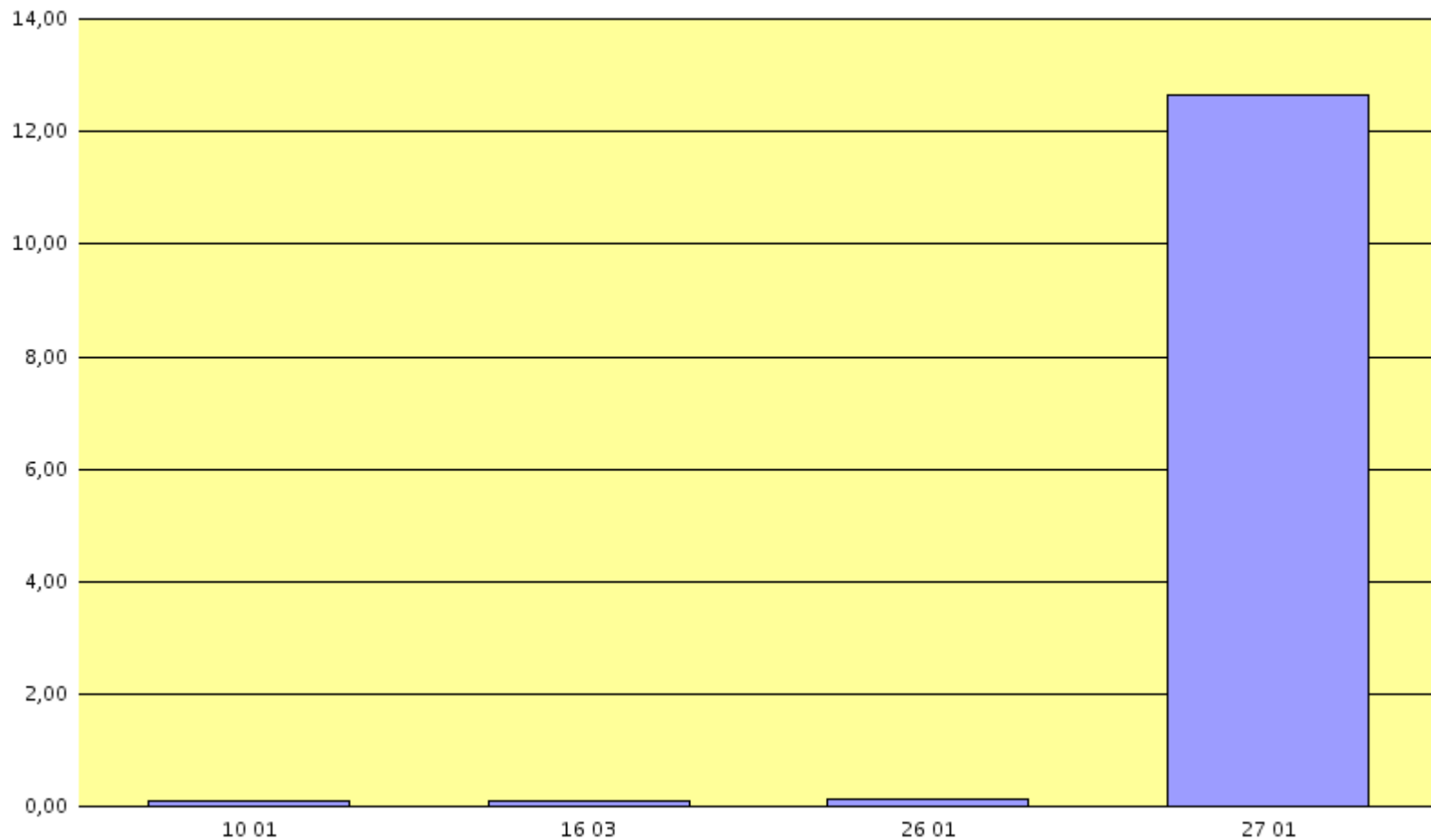


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2018 (in Mio €)

Chapter			2018 Commitments to be settled				Commitments to be settled from financial years previous to 2018	Total of commitments to be settled at end of financial year 2018	Total of commitments to be settled at end of financial year 2017
			Commitments 2018	Payments 2018	RAL 2018	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
Title 10 : Direct research									
10	10 01	Administrative expenditure of the 'Direct research' policy area	0,1	0,00	0,1	100,00 %	0,00	0,10	0,00
Total Title 10			0,1	0,00	0,1	100,00%	0	0,1	0
Title 16 : Communication									
16	16 03	Communication actions	0,16	0,08	0,08	52,16 %	0,01	0,10	0,11
Total Title 16			0,16	0,08	0,08	52,16%	0,01	0,1	0,11
Title 26 : Commission's administration									
26	26 01	Administrative expenditure of the 'Commission's administration' policy area	0,21	0,07	0,14	67,55 %	0,00	0,14	0,13
Total Title 26			0,21	0,07	0,14	67,55%	0	0,14	0,13
Title 27 : Budget									
27	27 01	Administrative expenditure of the 'Budget' policy area	18,72	6,06	12,66	67,64 %	0,00	12,66	13,63
Total Title 27			18,72	6,06	12,66	67,64%	0	12,66	13,63
Total DG BUDG			19,18	6,20	12,98	67,67 %	0,01	12,99	13,87

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 BUDG

BALANCE SHEET	2018	2017
A.I. NON CURRENT ASSETS	0	0
A.I.1. Intangible Assets	0,00	0,00
A.I.2. Property, Plant and Equipment	0,00	0,00
A.II. CURRENT ASSETS	16.293.718.449,22	23.366.265.776,58
A.II.1. Current Financial Assets	-15.353.696,55	-3.000.000,00
A.II.2. Current Pre-Financing	0,00	951.386,56
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	2.185.609.928,29	1.982.752.617,45
A.II.6. Cash and Cash Equivalents	14.123.462.217,48	21.385.561.772,57
ASSETS	16.293.718.449,22	23.366.265.776,58
P.I. NON CURRENT LIABILITIES	2.084.452.633,83	2.120.505.464,43
P.I.3. Non-Current Financial Liabilities	2.084.452.633,83	2.120.505.464,43
P.III. NET ASSETS/LIABILITIES	-57.124.663	-57.124.663
P.III.1. Reserves	-57.124.663,00	-57.124.663,00
P.II. CURRENT LIABILITIES	557.767.565,97	-8.099.188.473,49
P.II.3. Current Financial Liabilities	-110.129.669,45	-10.121.090,21
P.II.4. Current Payables	966.930.152,38	-7.869.957.481,27
P.II.5. Current Accrued Charges & Defrd Income	-299.032.916,96	-219.109.902,01
LIABILITIES	2.585.095.536,8	-6.035.807.672,06
NET ASSETS (ASSETS less LIABILITIES)	18.878.813.986,02	17.330.458.104,52
P.III.2. Accumulated Surplus/Deficit	-646.597.045.134,79	-527.345.231.260,78
Non-allocated central (surplus)/deficit*	627.718.231.148,77	510.014.773.156,26
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 BUDG

STATEMENT OF FINANCIAL PERFORMANCE	2018	2017
II.1 REVENUES	-137.809.973.891,35	-120.061.616.322,98
II.1.1. NON-EXCHANGE REVENUES	-135.613.158.743,59	-119.845.659.723,43
II.1.1.1. GNI RESOURCES	-105.780.012.478,44	-78.619.969.594,17
II.1.1.2. TRADITIONAL OWN RESOURCES	-15.547.970.885,82	-20.519.771.900,88
II.1.1.3. VAT	-17.624.341.522,32	-16.947.375.368,78
II.1.1.5. RECOVERY OF EXPENSES	-42.412,21	
II.1.1.6. OTHER NON-EXCHANGE REVENUES	3.339.208.555,20	-3.758.542.859,60
II.1.2. EXCHANGE REVENUES	-2.196.815.147,76	-215.956.599,55
II.1.2.1. FINANCIAL INCOME	-2.193.202.379,84	-212.595.483,17
II.1.2.2. OTHER EXCHANGE REVENUE	-3.612.767,92	-3.361.116,38
II.2. EXPENSES	20.857.483,95	254.260.123,88
II.2. EXPENSES	20.857.483,95	254.260.123,88
II.2.10. OTHER EXPENSES	18.227.768,80	11.161.133,41
II.2.2. EXP IMPLM BY COMMISS&EX.AGENC	2.312.622,97	-284.560,17
II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM		0,00
II.2.8. FINANCE COSTS	317.092,18	243.383.550,64
STATEMENT OF FINANCIAL PERFORMANCE	-137.789.116.407,40	-119.807.356.199,10

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 BUDG

OFF BALANCE	2018	2017
OB.1. Contingent Assets	9.369.312.927,63	4.026.337.650,01
GR for fines pending	9.354.071.342,13	4.004.404.190,40
GR for other	5.318.091,08	4.874.070,91
GR for performance	1.458.501,20	1.599.789,44
GR for pre-financing	8.464.993,22	15.459.599,26
OB.2. Contingent Liabilities	-3.224.013.734,08	-3.279.294.878,53
OB.2.4. CL Fines	-3.186.513.734,08	-3.241.794.878,53
OB.2.6. CL Other		0,00
OB.2.7. CL Legal cases OTHER	-37.500.000,00	-37.500.000,00
OB.4. Balancing Accounts	-6.145.299.193,55	-1.336.557.992,48
OB.4. Balancing Accounts	-6.145.299.193,55	-1.336.557.992,48
OFF BALANCE	0,00	-589.515.221,00

Explanatory Notes (facultative):

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TABLE 6: AVERAGE PAYMENT TIMES FOR 2018 - DG BUDG

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)
14	1	1	100,00 %	14			
30	679	626	92,19 %	19,71	53	7,81 %	35,87

Total Number of Payments	680	627	92,21 %		53	7,79 %	
Average Net Payment Time	20,96			19,7			35,87
Average Gross Payment Time	22,21			20,79			39

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	53	16	2,35 %	680	659.512,19	2,99 %	22.071.522,25

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 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		
11	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM)	-85.070.994,94	0	-85.070.994,94	-85.070.994,94	0	-85.070.994,94	0
12	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM	20.321.242.907,39	38.968.172,41	20.360.211.079,8	20.316.229.664,26	471.267,48	20.316.700.931,74	43.510.148,06
13	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(B) OF DECISION 2007/436/EC, EURATOM	17.132.576.158,56	0	17.132.576.158,56	17.132.576.158,56	0	17.132.576.158,56	0
14	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2 (1)(C) OF DECISION 2007/436/EC, EURATOM	104.978.526.256,9	0	104.978.526.256,9	104.978.526.256,9	0	104.978.526.256,9	0
15	CORRECTION OF BUDGETARY IMBALANCES	-18.997.427,66	0	-18.997.427,66	-18.997.427,66	0	-18.997.427,66	0
16	Gross reduction in the annual GNI-based contribution granted to certain Member States	5.915.058,52	0	5.915.058,52	5.915.058,52	0	5.915.058,52	0
30	Surplus from previous year	555.542.325,09	0	555.542.325,09	555.542.325,09	0	555.542.325,09	0
31	VAT balances	492.239.672,72	0	492.239.672,72	492.239.672,72	0	492.239.672,72	0
32	GNI balances	801.486.221,54	0	801.486.221,54	801.486.221,54	0	801.486.221,54	0

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

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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		
33	Netting of VAT and GNI balances	-1.291.955.790,55	0	-1.291.955.790,55	-1.291.955.790,55	0	-1.291.955.790,55	0
34	Adjustment for non-participation in AFSJ	4.000.940,85	0	4.000.940,85	4.000.940,85	0	4.000.940,85	0
35	United Kingdom correction - adjustments	19.942.011,19	0	19.942.011,19	19.942.011,19	0	19.942.011,19	0
40	MISCELLANEOUS TAXES AND DEDUCTIONS	95.041.856,31	7.208.936,24	102.250.792,55	85.830.815,49	7.208.936,24	93.039.751,73	9.211.040,82
52	REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST	-161.633,04	0	-161.633,04	-161.633,04	0	-161.633,04	0
57	OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	3.663.566,03	0	3.663.566,03	3.663.566,03	0	3.663.566,03	0
63	CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS	767.338.067,2	234.000	767.572.067,2	767.338.067,2	234.000	767.572.067,2	0
70	DEFAULT INTEREST AND INTEREST ON FINES	72.363.661,98	56.204.445,61	128.568.107,59	65.649.116,36	20.204.974,28	85.854.090,64	42.714.016,95
90	MISCELLANEOUS REVENUE	78.441,35	0	78.441,35	78.441,35	0	78.441,35	0
Total DG BUDG		143.853.771.299,44	102.615.554,26	143.956.386.853,7	143.832.832.469,87	28.119.178	143.860.951.647,87	95.435.205,83

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
2018			2	1.450,35		
No Link			66	98.703.971,99		
Sub-Total			68	98.705.422,34		

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			11	263.537,64			11	263.537,64	13	320.708,16	84,62%	82,17%
Sub-Total			11	263.537,64			11	263.537,64	13	320.708,16	84,62%	82,17%
GRAND TOTAL			11	263.537,64			11	263.537,64	81	99.026.130,5	13,58%	0,27%

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 BUDG

	Number at 1/01/2018	Number at 31/12/2018	Evolution	Open Amount (Eur) at 1/01/2018	Open Amount (Eur) at 31/12/2018	Evolution
2004	3	3	0,00 %	654.391,65	654.391,65	0,00 %
2009	1	1	0,00 %	1.590.232,13	1.590.232,13	0,00 %
2010	2	2	0,00 %	2.002.500,97	2.002.500,97	0,00 %
2012	2	2	0,00 %	13.868.042,04	13.868.042,04	0,00 %
2013	2	2	0,00 %	686.558,06	686.558,06	0,00 %
2014	8	7	-12,50 %	1.362.884,03	1.241.204,40	-8,93 %
2015	18	18	0,00 %	4.600.201,91	4.600.201,91	0,00 %
2016	16	10	-37,50 %	28.750.256,03	28.271.293,27	-1,67 %
2017	66	31	-53,03 %	49.742.467,38	21.637.736,12	-56,50 %
2018		65			24.707.513,55	
	118	141	19,49 %	103.257.534,20	99.259.674,10	-3,87 %

TABLE 10 : RECOVERY ORDER WAIVERS IN 2018 >= EUR 60.000

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
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Total DG BUDG	
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Number of RO waivers	
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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 BUDG - 2018

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

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

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Open Procedure (Art. 104(1) (a) FR)	1	4.530.480,00
Total	1	4.530.480,00

Additional Comments:

TABLE 13 : BUILDING CONTRACTS

Legal base	Contract Number	Contractor Name	Description	Amount (€)

TABLE 14 : CONTRACTS DECLARED SECRET

LC Responsible Organi	LC Contract/Grant Type	LC Date	Legal base	Contract Number	Contractor Name	Description	Amount (€)

TABLE 15 : FPA duration exceeds 4 years - BUDG

None of your FPA (if any) exceeds 4 years