

Annex 3 Financial Reports - DG SCIC - Financial Year 2018

Table 1 : Commitments

Table 2 : Payments

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Additional comments

Table 1: The level of commitments appears to be lower than available appropriations for Title 31. Authorised appropriations include EUR 15.51 M of assigned revenue which was cashed during 2017 but not used to finance activities during the year. The largest part of this amount is explained by the fact that as assigned revenue represents 2/3 of the overall financing of SCIC's interpreting activities, it is used as an 'anticipé' on revenue which is mostly consumed for long-term recruitment of freelance interpreters at the beginning of the year. Another part (approximately EUR 1.2 M of revenue) was collected at the end of 2018 from Agencies and other Institutions for the provision and installation of audio-visual and conference equipment, which shall be implemented in 2019.

Table 2: As mentioned for the previous table, payment appropriations authorised for Title 31 include the same amount of EUR 15.51 M of assigned revenue which was not committed in 2019. Table 6: The data for Average Payment Times displayed in Table 6 do not include payments to freelance interpreters that are processed via DG Interpretation's local system, Grif. This does not distort average figures as these payments are subject to specific deadlines. It has to be noted that the figure of 15.80 days for Average Net Payment Time includes an average of 5.08 days for the processing time in the horizontal services. According to a detailed analysis of the report, for certain payments the latter figure was significantly higher than the average. Out of the 55 payments noted as late 15 would have been made in time if processing time of the horizontal services had not been higher than 5 days. Additionally, there were 3 payments made late due to lack of payment appropriations.

Table 8: The amount initially mentioned in the 'Total undue payments recovered' field of the expenses budget is not correct as it includes all credit notes which were requested to correct mistakes in invoices detected by SCIC ex-ante controls, before any payment had been authorised.

Tables 7 and 9: There is a discrepancy between the figures shown in Table 7, column 7 ('Outstanding balance'): EUR 478,316.00, and the one shown in Table 9, column titled 'Open Amount (Eur) at 31/12/2018': EUR 22,978,316.00. This difference of EUR 22,500,000.00 is due to a non budgetary recovery order issued to the European Parliament enabling SCIC's inter-institutional payment office to pay the freelance interpreters recruited by this institution. This is normal as the table 7 only refers to BGUE, budget regime 'I' and table 9 includes CGUE as well.

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2018 (in Mio €)

| | | | Commitment appropriations authorised | Commitments made | % |
|--|-------|---|--------------------------------------|------------------|----------|
| | | | 1 | 2 | 3=2/1 |
| Title 01 Economic and financial affairs | | | | | |
| 01 | 01 02 | Economic and monetary union | 0,16 | 0,16 | 100,00 % |
| Total Title 01 | | | 0,16 | 0,16 | 100,00% |
| Title 02 Internal market, industry, entrepreneurship and SMEs | | | | | |
| 02 | 02 03 | Internal market for goods and services | 0,1 | 0,1 | 100,00 % |
| Total Title 02 | | | 0,1 | 0,1 | 100,00% |
| Title 08 Research and innovation | | | | | |
| 08 | 08 01 | Administrative expenditure of the 'Research and innovation' policy area | 0,25 | 0,25 | 100,00 % |
| Total Title 08 | | | 0,25 | 0,25 | 100,00% |
| Title 09 Communications networks, content and technology | | | | | |
| 09 | 09 01 | Administrative expenditure of the 'Communications networks, content and technology' policy area | 0 | 0 | 100,00 % |
| | 09 04 | Horizon 2020 | 3,7 | 3,7 | 100,00 % |
| Total Title 09 | | | 3,7 | 3,7 | 100,00% |
| Title 13 Regional and urban policy | | | | | |
| 13 | 13 03 | European Regional Development Fund and other regional operations | 0,25 | 0,25 | 100,00 % |
| | 13 04 | Cohesion Fund (CF) | 0,11 | 0,11 | 100,00 % |
| Total Title 13 | | | 0,35 | 0,35 | 100,00% |
| Title 17 Health and food safety | | | | | |
| 17 | 17 03 | Public health | 0,03 | 0,03 | 100,00 % |
| Total Title 17 | | | 0,03 | 0,03 | 100,00% |
| Title 20 Trade | | | | | |
| 20 | 20 02 | Trade policy | 0,07 | 0,07 | 100,00 % |
| Total Title 20 | | | 0,07 | 0,07 | 100,00% |
| 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 | 0,05 | 0,05 | 100,00 % |
| Total Title 25 | | | 0,05 | 0,05 | 100,00% |
| Title 26 Commission's administration | | | | | |
| 26 | 26 01 | Administrative expenditure of the 'Commission's administration' policy area | 0,13 | 0,13 | 100,00 % |
| Total Title 26 | | | 0,13 | 0,13 | 100,00% |
| Title 29 Statistics | | | | | |
| 29 | 29 02 | The European statistical programme | 0,36 | 0,35 | 98,63 % |
| Total Title 29 | | | 0,36 | 0,35 | 98,63% |
| Title 31 Language services | | | | | |

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2018 (in Mio €)

| | | | Commitment appropriations authorised | Commitments made | % |
|------------------------|-------|---|--------------------------------------|------------------|----------|
| | | | 1 | 2 | 3=2/1 |
| 31 | 31 01 | Administrative expenditure of the 'Language services' policy area | 83,49 | 67,93 | 81,35 % |
| Total Title 31 | | | 83,49 | 67,93 | 81,35% |
| Title 32 Energy | | | | | |
| 32 | 32 01 | Administrative expenditure in the 'Energy' policy area | 0,22 | 0,22 | 100,00 % |
| Total Title 32 | | | 0,22 | 0,22 | 100,00% |
| Total DG SCIC | | | 88,91 | 73,33 | 82,48 % |

* 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).

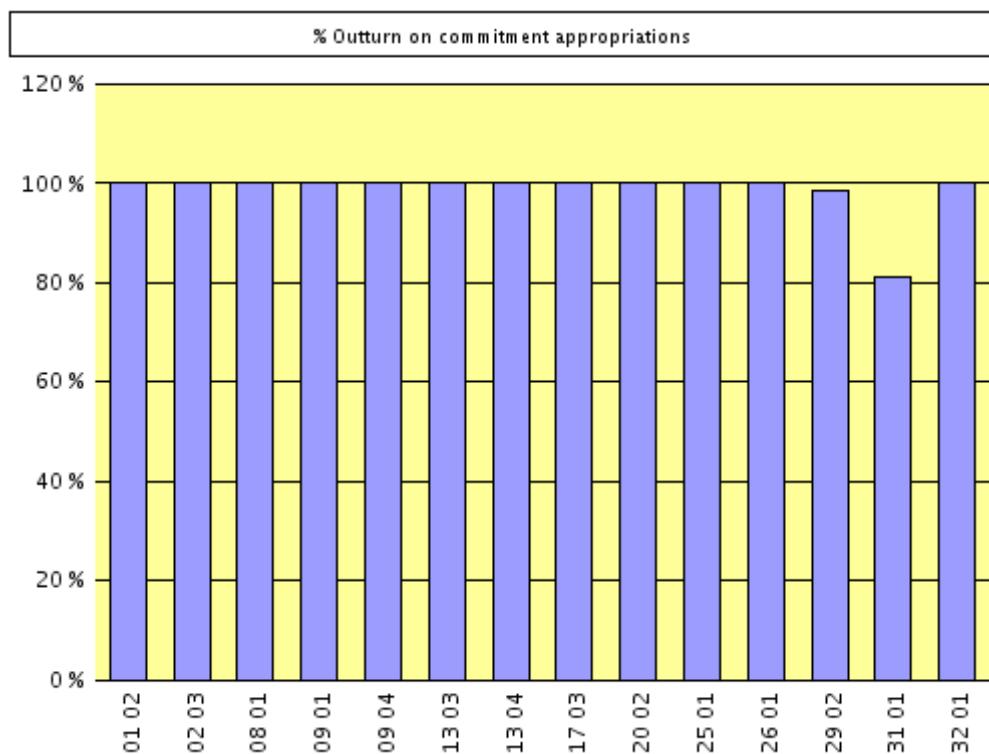


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2018 (in Mio €)

| Chapter | | | Payment appropriations authorised * | Payments made | % |
|--|-------|---|-------------------------------------|---------------|----------|
| | | | 1 | 2 | 3=2/1 |
| Title 01 Economic and financial affairs | | | | | |
| 01 | 01 02 | Economic and monetary union | 0,14 | 0,14 | 100,00 % |
| Total Title 01 | | | 0,14 | 0,14 | 100,00% |
| Title 02 Internal market, industry, entrepreneurship and SMEs | | | | | |
| 02 | 02 03 | Internal market for goods and services | 0,1 | 0,1 | 100,00 % |
| Total Title 02 | | | 0,1 | 0,1 | 100,00% |
| Title 08 Research and innovation | | | | | |
| 08 | 08 01 | Administrative expenditure of the 'Research and innovation' policy area | 0,33 | 0,26 | 77,48 % |
| Total Title 08 | | | 0,33 | 0,26 | 77,48% |
| Title 09 Communications networks, content and technology | | | | | |
| 09 | 09 01 | Administrative expenditure of the 'Communications networks, content and technology' policy area | 0 | 0 | 0,00 % |
| | 09 04 | Horizon 2020 | 1,54 | 1,54 | 100,00 % |
| Total Title 09 | | | 1,54 | 1,54 | 99,96% |
| Title 11 | | | | | |
| 11 | 11 06 | European Maritime and Fisheries Fund (EMFF) | 0,48 | 0,48 | 100,00 % |
| Total Title 11 | | | 0,48 | 0,48 | 100,00% |
| Title 17 Health and food safety | | | | | |
| 17 | 17 03 | Public health | 0,03 | 0,03 | 100,00 % |
| Total Title 17 | | | 0,03 | 0,03 | 100,00% |
| Title 20 Trade | | | | | |
| 20 | 20 02 | Trade policy | 0,08 | 0,08 | 100,00 % |
| Total Title 20 | | | 0,08 | 0,08 | 100,00% |
| Title 23 | | | | | |
| 23 | 23 01 | Administrative expenditure of the 'Humanitarian aid and civil protection' policy area | 0 | 0 | 4,14 % |
| | 23 03 | The Union Civil Protection Mechanism | 0,21 | 0,21 | 100,00 % |
| Total Title 23 | | | 0,22 | 0,21 | 98,30% |
| 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 | 0,09 | 0,07 | 82,25 % |
| Total Title 25 | | | 0,09 | 0,07 | 82,25% |
| Title 26 Commission's administration | | | | | |
| 26 | 26 01 | Administrative expenditure of the 'Commission's administration' policy area | 0,13 | 0,02 | 11,46 % |
| Total Title 26 | | | 0,13 | 0,02 | 11,46% |
| Title 29 Statistics | | | | | |
| 29 | 29 02 | The European statistical programme | 0,04 | 0,04 | 100,00 % |
| Total Title 29 | | | 0,04 | 0,04 | 100,00% |
| Title 31 Language services | | | | | |

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

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

| Chapter | | | Payment appropriations authorised * | Payments made | % |
|------------------------|-------|---|-------------------------------------|---------------|----------|
| | | | 1 | 2 | 3=2/1 |
| 31 | 31 01 | Administrative expenditure of the 'Language services' policy area | 84,59 | 62,69 | 74,10 % |
| Total Title 31 | | | 84,59 | 62,69 | 74,10% |
| Title 32 Energy | | | | | |
| 32 | 32 01 | Administrative expenditure in the 'Energy' policy area | 0,22 | 0,22 | 100,00 % |
| Total Title 32 | | | 0,22 | 0,22 | 100,00% |
| | | Total DG SCIC | 88 | 65,87 | 74,86 % |

* 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).

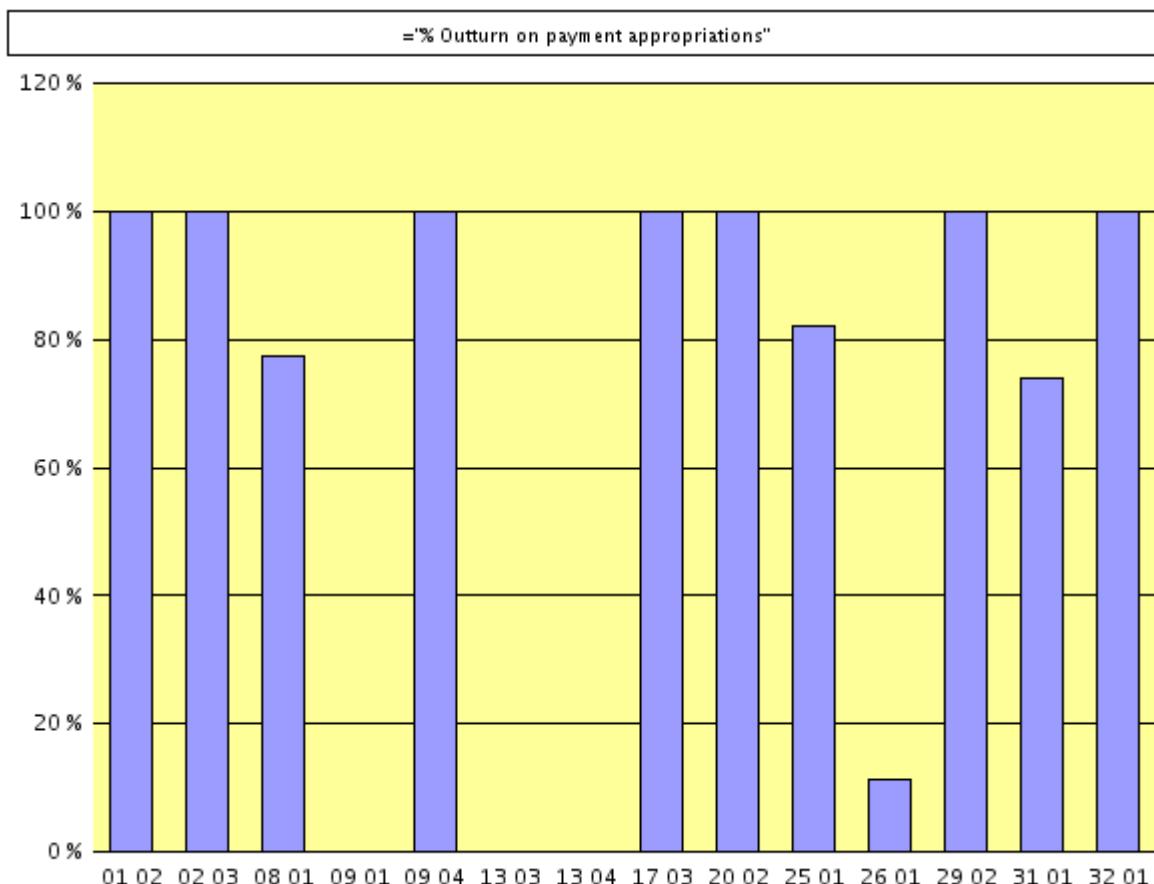


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2018 (in Mio €)

| 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 01 : Economic and financial affairs | | | | | | | | | |
| 01 | 01 02 | Economic and monetary union | 0,16 | 0,00 | 0,16 | 100,00 % | 0,00 | 0,16 | 0,16 |
| Total Title 01 | | | 0,16 | 0,00 | 0,16 | 100,00% | 0 | 0,16 | 0,16 |
| Title 02 : Internal market, industry, entrepreneurship and SMEs | | | | | | | | | |
| 02 | 02 03 | Internal market for goods and services | 0,1 | 0,10 | 0 | 0,00 % | 0,00 | 0,00 | 0,00 |
| Total Title 02 | | | 0,1 | 0,10 | 0 | 0,00% | 0 | 0 | 0 |
| Title 08 : Research and innovation | | | | | | | | | |
| 08 | 08 01 | Administrative expenditure of the 'Research and innovation' policy area | 0,25 | 0,20 | 0,04 | 17,72 % | 0,00 | 0,04 | 0,09 |
| Total Title 08 | | | 0,25 | 0,20 | 0,04 | 17,72% | 0 | 0,04 | 0,09 |
| Title 09 : Communications networks, content and technology | | | | | | | | | |
| 09 | 09 01 | Administrative expenditure of the 'Communications networks, content and technology' policy area | 0 | 0,00 | 0 | 100,00 % | 0,00 | 0,00 | 0,00 |
| | 09 04 | Horizon 2020 | 3,7 | 1,51 | 2,19 | 59,15 % | 0,00 | 2,19 | 0,04 |
| Total Title 09 | | | 3,7 | 1,51 | 2,19 | 59,16% | 0 | 2,19 | 0,04 |
| Title 11 : | | | | | | | | | |
| 11 | 11 06 | European Maritime and Fisheries Fund (EMFF) | 0 | 0,00 | 0 | 0,00 % | 0,00 | 0,00 | 0,63 |
| Total Title 11 | | | 0 | 0,00 | 0 | 0,00% | 0 | 0 | 0,63 |
| Title 13 : Regional and urban policy | | | | | | | | | |
| 13 | 13 03 | European Regional Development Fund and other regional operations | 0,25 | 0,00 | 0,25 | 100,00 % | 0,00 | 0,25 | 0,00 |

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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 |
| 13 | 13 04 | Cohesion Fund (CF) | 0,11 | 0,00 | 0,11 | 100,00 % | 0,00 | 0,11 | 0,00 |
| Total Title 13 | | | 0,35 | 0,00 | 0,35 | 100,00% | 0 | 0,35 | 0 |
| Title 17 : Health and food safety | | | | | | | | | |
| 17 | 17 03 | Public health | 0,03 | 0,03 | 0 | 0,00 % | 0,00 | 0,00 | 0,00 |
| Total Title 17 | | | 0,03 | 0,03 | 0 | 0,00% | 0 | 0 | 0 |
| Title 20 : Trade | | | | | | | | | |
| 20 | 20 02 | Trade policy | 0,07 | 0,03 | 0,04 | 61,25 % | 0,00 | 0,04 | 0,06 |
| Total Title 20 | | | 0,07 | 0,03 | 0,04 | 61,25% | 0 | 0,04 | 0,06 |
| Title 23 : | | | | | | | | | |
| 23 | 23 01 | Administrative expenditure of the 'Humanitarian aid and civil protection' policy area | 0 | 0,00 | 0 | 0,00 % | 0,00 | 0,00 | 0,00 |
| | 23 03 | The Union Civil Protection Mechanism | 0 | 0,00 | 0 | 0,00 % | 0,00 | 0,00 | 0,33 |
| Total Title 23 | | | 0 | 0,00 | 0 | 0,00% | 0 | 0 | 0,33 |
| 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 | 0,05 | 0,05 | 0 | 0,31 % | 0,00 | 0,00 | 0,04 |
| Total Title 25 | | | 0,05 | 0,05 | 0 | 0,31% | 0 | 0 | 0,04 |
| Title 26 : Commission's administration | | | | | | | | | |
| 26 | 26 01 | Administrative expenditure of the 'Commission's administration' policy area | 0,13 | 0,02 | 0,12 | 88,54 % | 0,00 | 0,12 | 0,00 |
| Total Title 26 | | | 0,13 | 0,02 | 0,12 | 88,54% | 0 | 0,12 | 0 |

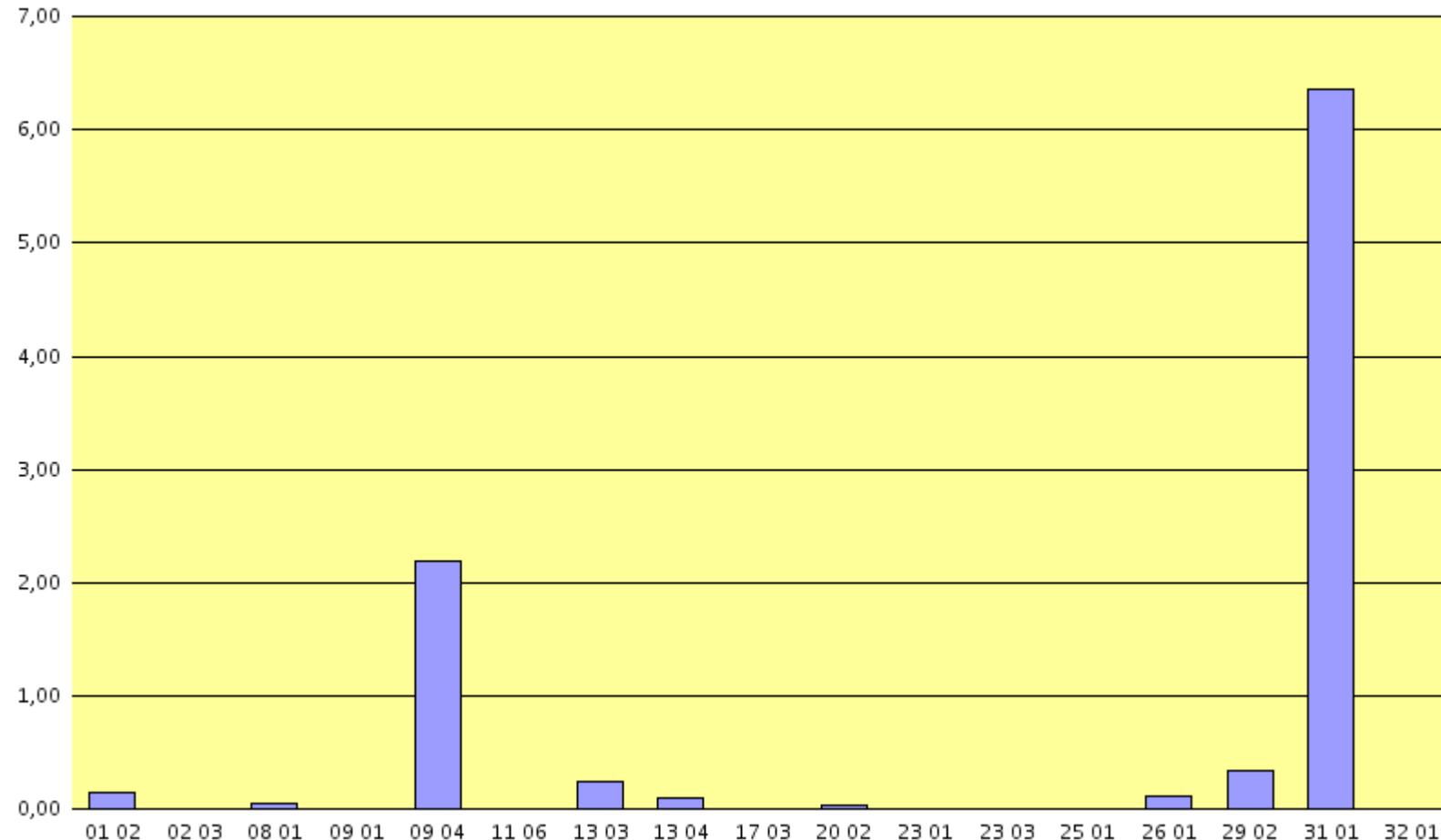
Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

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

| | | | 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 |
|-------------------------------------|----------------------|---|--------------------------------|---------------|----------|-----------------|---|--|--|
| Chapter | | | Commitments 2018 | Payments 2018 | RAL 2018 | % to be settled | | | |
| | | | 1 | 2 | 3=1-2 | 4=1-2/1 | 5 | 6=3+5 | 7 |
| Title 29 : Statistics | | | | | | | | | |
| 29 | 29 02 | The European statistical programme | 0,35 | 0,00 | 0,35 | 98,84 % | 0,00 | 0,35 | 0,04 |
| Total Title 29 | | | 0,35 | 0,00 | 0,35 | 98,84% | 0 | 0,35 | 0,04 |
| Title 31 : Language services | | | | | | | | | |
| 31 | 31 01 | Administrative expenditure of the 'Language services' policy area | 67,93 | 61,58 | 6,35 | 9,35 % | 0,00 | 6,35 | 4,48 |
| Total Title 31 | | | 67,93 | 61,58 | 6,35 | 9,35% | 0 | 6,35 | 4,48 |
| Title 32 : Energy | | | | | | | | | |
| 32 | 32 01 | Administrative expenditure in the 'Energy' policy area | 0,22 | 0,22 | 0 | 0,00 % | 0,00 | 0,00 | 0,00 |
| Total Title 32 | | | 0,22 | 0,22 | 0 | 0,00% | 0 | 0 | 0 |
| | Total DG SCIC | | 73,33 | 63,74 | 9,6 | 13,09 % | 0 | 9,6 | 5,85 |

= "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

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TABLE 4 : BALANCE SHEET SCIC

| BALANCE SHEET | 2018 | 2017 |
|---|-----------------------|-----------------------|
| A.I. NON CURRENT ASSETS | 1.088.287,98 | 1.793.570,46 |
| A.I.1. Intangible Assets | 0,00 | 0,00 |
| A.I.2. Property, Plant and Equipment | 1.088.287,98 | 1.793.570,46 |
| A.II. CURRENT ASSETS | 23.325.872,72 | 24.980.835,53 |
| A.II.2. Current Pre-Financing | 312.318,27 | 372.507,65 |
| A.II.3. Curr Exch Receiv &Non-Ex Recoverables | 23.013.554,45 | 24.608.327,88 |
| A.II.6. Cash and Cash Equivalents | 0,00 | 0,00 |
| ASSETS | 24.414.160,7 | 26.774.405,99 |
| P.II. CURRENT LIABILITIES | -24.824.243,38 | -27.969.268,82 |
| P.II.2. Current Provisions | 0,00 | 0,00 |
| P.II.4. Current Payables | -2.279.143,64 | -4.022.341,64 |
| P.II.5. Current Accrued Charges &Defrd Income | -22.545.099,74 | -23.946.927,18 |
| LIABILITIES | -24.824.243,38 | -27.969.268,82 |
| NET ASSETS (ASSETS less LIABILITIES) | -410.082,68 | -1.194.862,83 |

| | | |
|--------------------------------------|-----------------|-----------------|
| P.III.2. Accumulated Surplus/Deficit | -169.972.504,90 | -134.577.407,56 |
|--------------------------------------|-----------------|-----------------|

| | | |
|--|----------------|----------------|
| Non-allocated central (surplus)/deficit* | 170.382.587,58 | 135.772.270,39 |
|--|----------------|----------------|

| | | |
|--------------|-------------|-------------|
| 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 SCIC

| STATEMENT OF FINANCIAL PERFORMANCE | 2018 | 2017 |
|---|-----------------------|-----------------------|
| II.1 REVENUES | -92.366.851,19 | -97.234.760,94 |
| II.1.1. NON-EXCHANGE REVENUES | -12.801.192,35 | -12.501.737,84 |
| II.1.1.6. OTHER NON-EXCHANGE REVENUES | -12.801.192,35 | -12.501.737,84 |
| II.1.2. EXCHANGE REVENUES | -79.565.658,84 | -84.733.023,1 |
| II.1.2.2. OTHER EXCHANGE REVENUE | -79.565.658,84 | -84.733.023,10 |
| II.2. EXPENSES | 65.565.079,64 | 61.839.663,6 |
| II.2. EXPENSES | 65.565.079,64 | 61.839.663,6 |
| II.2.10. OTHER EXPENSES | 62.780.655,17 | 57.081.708,31 |
| II.2.2. EXP IMPLEM BY COMMISS&EX.AGENC | 2.784.102,36 | 5.120.003,80 |
| II.2.6. STAFF AND PENSION COSTS | 0,00 | -362.250,00 |
| II.2.8. FINANCE COSTS | 322,11 | 201,49 |
| STATEMENT OF FINANCIAL PERFORMANCE | -26.801.771,55 | -35.395.097,34 |

The data displayed in SCIC's financial statements does not reflect yet the closure and correction bookings that are in the process of being posted by DG Budget.

The accounting situation presented in the Balance Sheet and Statement of Financial Performance does not include the accruals and deferrals calculated centrally by the services of the Accounting Officer.

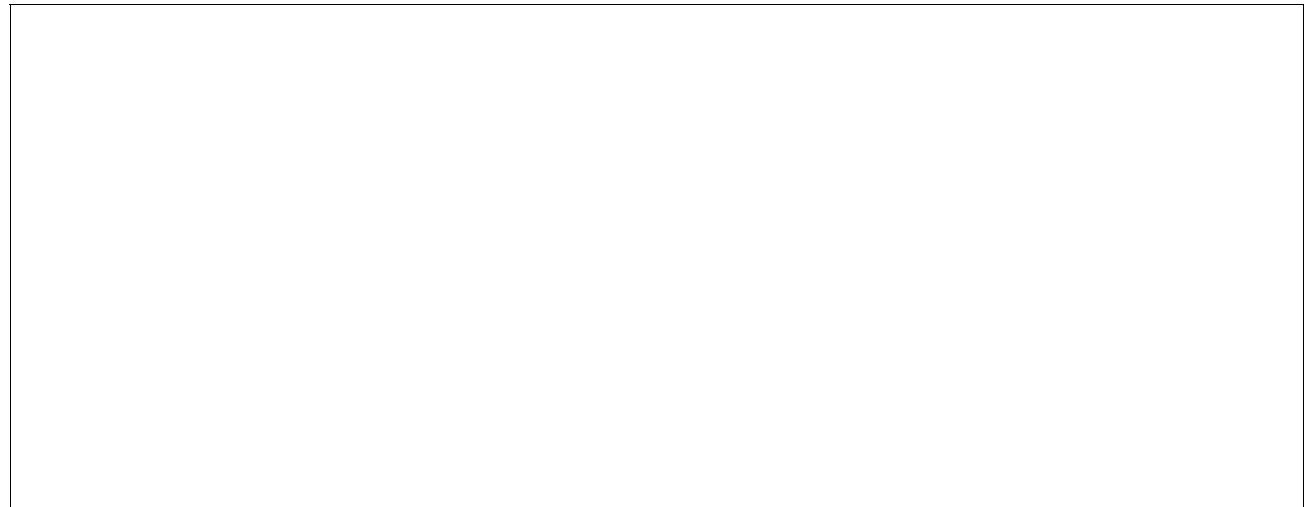
It has to be noted that the amount presented as 'Current Accrued Charges and Deferred Income' corresponds to the balances of the suspense accounts of the European Parliament and the Court of Justice. These accounts are used to make payments to freelance interpreters on behalf of these Institutions. The balance at year-end (EUR -22,545,099.74) reflects the amount that is still available for making necessary payments. When all payments related to a budget year are performed, the remaining balance is returned to the corresponding institution. Also related to these accounts, EUR 22,500,000.00 is part of 'Curr Exch Receiv &Non-Ex Recoverables' and it is the result of a recovery order issued but not cashed at year-end on the Parliament's suspense account.

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 5bis : OFF BALANCE SHEET SCIC

| OFF BALANCE | 2018 | 2017 |
|-------------------------------------|-------------|-------------|
| OB.3. Other Significant Disclosures | -952,28 | -952,28 |
| OB.3.5. Operating lease commitments | -952,28 | -952,28 |
| OB.4. Balancing Accounts | 952,28 | 952,28 |
| OB.4. Balancing Accounts | 952,28 | 952,28 |
| OFF BALANCE | 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 6: AVERAGE PAYMENT TIMES FOR 2018 - DG SCIC

| Legal Times | Total Number of Payments | Nbr of Payments within Time Limit | Percentage | Average Payment Times (Days) | Nbr of Late Payments | Percentage | Average Payment Times (Days) |
|-----------------------------|--------------------------|-----------------------------------|------------|------------------------------|----------------------|------------|------------------------------|
| Maximum Payment Time (Days) | | | | | | | |
| 30 | 1451 | 1398 | 96,35 % | 14,34 | 53 | 3,65 % | 47,43 |
| 60 | 19 | 17 | 89,47 % | 32 | 2 | 10,53 % | 62 |

| | | | | | | | |
|----------------------------|-------|------|---------|-------|----|--------|-------|
| Total Number of Payments | 1470 | 1415 | 96,26 % | | 55 | 3,74 % | |
| Average Net Payment Time | 15,8 | | | 14,55 | | | 47,96 |
| Average Gross Payment Time | 17,22 | | | 15,74 | | | 55,42 |

| 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 | 20 | 106 | 7,21 % | 1470 | 1.015.177,93 | 5,15 % | 19.727.475,90 |

| Late Interest paid in 2018 | | | |
|----------------------------|------------|--|---------------|
| DG | GL Account | Description | Amount (Eur) |
| SCIC | 65010100 | Interest on late payment of charges New FR | 322,11 |
| | | | 322,11 |

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 | |
| | | 1 | 2 | 3=1+2 | |
| 40 | MISCELLANEOUS TAXES AND DEDUCTIONS | 12.801.192,35 | 0 | 12.801.192,35 | 12.801.192,35 |
| 57 | OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION | 80.593.660,03 | 282.464,2 | 80.876.124,23 | 80.115.344,03 |
| Total DG SCIC | | 93.394.852,38 | 282.464,2 | 93.677.316,58 | 92.916.536,38 |
| | | | | | 282.464,2 |
| | | | | | 93.199.000,58 |
| | | | | | 478.316 |

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 |
| 2017 | | | 2 | 13.502,49 | | |
| No Link | | | 160 | 78.837.539,54 | | |
| Sub-Total | | | 162 | 78.851.042,03 | | |

| 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 | | | 41 | 213.796,83 | | | 41 | 213.796,83 | 96 | 808.215,38 | 42,71% | 26,45% |
| Sub-Total | | | 41 | 213.796,83 | | | 41 | 213.796,83 | 96 | 808.215,38 | 42,71% | 26,45% |
| GRAND TOTAL | | | 41 | 213.796,83 | | | 41 | 213.796,83 | 258 | 79.659.257,41 | 15,89% | 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.

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TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2018 FOR SCIC

| | 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 |
|------|--------------------------------|---------------------------------|------------------|---|--|------------------|
| 2017 | 8 | | -100,00 % | 24.582.464,20 | | -100,00 % |
| 2018 | | 10 | | | 22.978.316,00 | |
| | 8 | 10 | 25,00 % | 24.582.464,20 | 22.978.316,00 | -6,53 % |

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 |
|--|-----------------------|--------------------------|-----------------------------------|------------------|------------------------|----------|
|--|-----------------------|--------------------------|-----------------------------------|------------------|------------------------|----------|

| | |
|---------------|--|
| Total DG SCIC | |
|---------------|--|

| | |
|----------------------|--|
| Number of RO waivers | |
|----------------------|--|

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 SCIC - 2018

Internal Procedures > € 60,000

| Negotiated Procedure Legal base | Number of Procedures | Amount (€) |
|---|-----------------------------|---------------------|
| Annex 1 - 11.1 (b) - Artistic/technical reasons or exclusive rights (technical monopoly, captive market) | 3 | 760.550,36 |
| Art. 134.1(b) (Without prior publication) Technical or artistic reasons, or reasons connected with the protection of exclusive rights | 2 | 182.911,51 |
| Art. 134.1(b) (Without prior publication) Work of art, technical reasons or protection of exclusive rights | 2 | 139.116,93 |
| Total | 7 | 1.082.578,80 |

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

Internal Procedures > € 60,000

| Procedure Legal base | Number of Procedures | Amount (€) |
|---|----------------------|---------------------|
| Exceptional Negotiated Procedure without publication of a contract notice (Art. 134 RAP) | 4 | 322.028,44 |
| Negotiated procedure middle value contract (Annex 1 - 14.2) | 1 | 67.949,60 |
| Negotiated Procedure with at least five candidates below Directive thresholds (Art. 136a RAP) | 4 | 373.758,50 |
| Negotiated procedure without prior publication (Annex 1 - 11.1) | 3 | 760.550,36 |
| Open Procedure (Art. 127.2 RAP) | 1 | 600.000,00 |
| Total | 13 | 2.124.286,90 |

DG Interpretation has a relatively high percentage of negotiated procedures compared to other Directorates General. The underlying reason is that SCIC manages the organisation of conferences on budget lines co-delegated by other DGs and in this area faces situations of limited availability of suitable contractors.

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 - SCIC

None of your FPA (if any) exceeds 4 years