

**Annex 3 Financial Reports - PHEA - Financial Year 2015**

**Administrative Budget**

**Table 1 : Commitments**

**Table 2 : Payments**

**Table 3 : Commitments to be settled**

**Table 4 : Balance Sheet**

**Table 5 : Statement of Financial Performance**

**Table 6 : Average Payment Times**

**Table 7 : Income**

**Table 8 : Recovery of undue Payments**

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

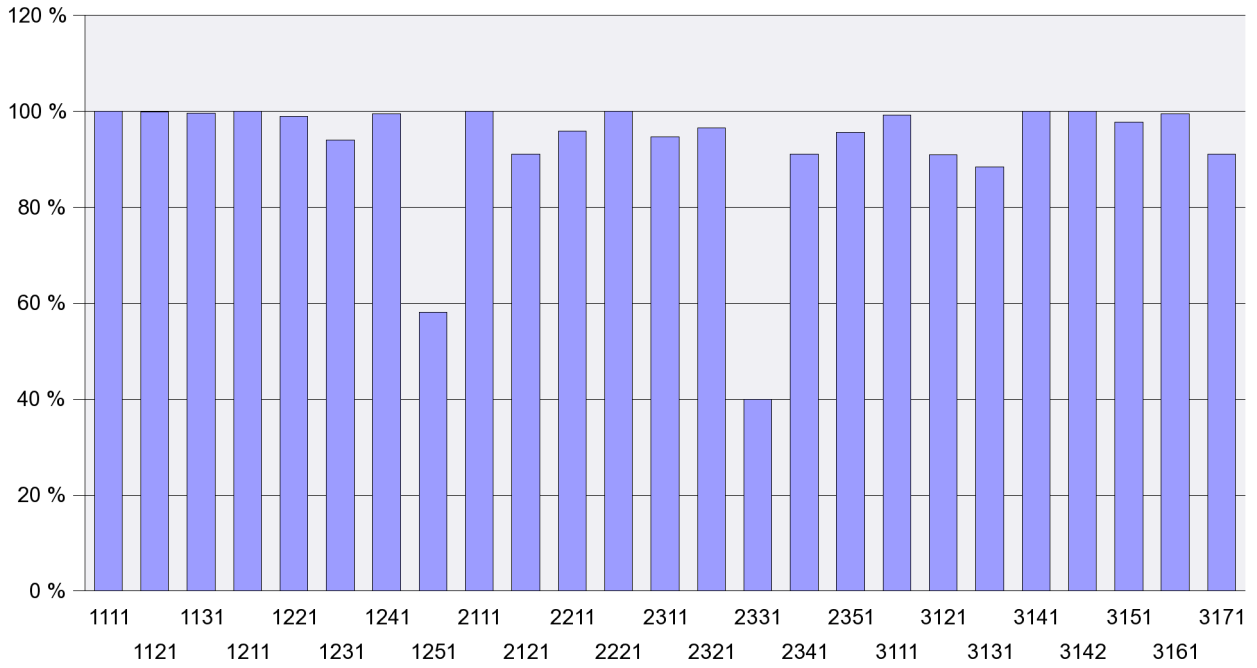
**Table 10 : Waivers of Recovery Orders**

**Additional comments**

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2015 (in Mio €)				
Chapter		Commitment appropriations authorised *	Commitments made	%
		1	2	3=2/1
<b>Title 1 Staff expenditure</b>				
1111	Temporary agents (ex 1100+1120+1121)	1.56	1.55	99.99 %
1121	Contract agents (ex 1110)	2.16	2.15	99.87 %
1131	Interim agents and blue book trainees (ex 1400+140)	0.25	0.25	99.66 %
1211	Recruitment, entering and leaving the service, tra	0.02	0.02	100.00 %
1221	General, specific & language training courses (ex	0.03	0.03	99.02 %
1231	Administrative and Medical Service - PMO and DG HR	0.06	0.06	94.05 %
1241	Social service and other interventions (ex 1301)	0.12	0.11	99.48 %
1251	Internal meetings, events and reception (ex 2331)	0.00	0.00	58.14 %
<b>Total Title 1</b>		<b>4.19</b>	<b>4.18</b>	<b>99.79%</b>
<b>Title 2 Infrastructure and operating expenditure</b>				
2111	Rent of building and associated costs (ex 2000)	0.67	0.67	99.99 %
2121	Fitting out (ex 2010)	0.38	0.34	91.07 %
2211	Hardware, software and linked expenditure (ex 2100)	0.11	0.11	95.94 %
2221	ICT - DG DIGIT (ex 2110)	0.07	0.07	100.00 %
2311	Furniture and associated expenditure (ex 2210)	0.04	0.04	94.72 %
2321	Office supplies, library stocks (books, newspapers)	0.01	0.01	96.52 %
2331	Current administrative services (financial, legal	0.00	0.00	40.00 %
2341	Postal charges (ex 2400)	0.01	0.01	91.09 %
2351	Other operating services (ex 2500)	0.13	0.12	95.61 %
<b>Total Title 2</b>		<b>1.41</b>	<b>1.36</b>	<b>96.51%</b>
<b>Title 3 Programme support expenditure</b>				
3111	Meetings and information days (ex 3100)	0.33	0.33	99.28 %
3121	Expenditure related to evaluation and review (ex 3	0.22	0.20	90.98 %
3131	Missions and related expenses (ex 3120)	0.13	0.12	88.46 %
3141	Data collection IT services to support programme m	0.32	0.32	100.00 %
3142	Programme management specific IT systems - DG DIGI	0.27	0.27	100.00 %
3151	Communication, editing, publications, website and	0.29	0.28	97.79 %
3161	Ex-post auditing (partly ex 3310)	0.12	0.11	99.56 %
3171	Studies, consultancy, translation and other progra	0.15	0.14	91.03 %
<b>Total Title 3</b>		<b>1.81</b>	<b>1.76</b>	<b>96.85%</b>
<b>TOTAL PHEA</b>		<b>7.41</b>	<b>7.29</b>	<b>98.44 %</b>

\* 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).

% Outturn on commitment appropriations



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 2015 (in Mio €)**

Chapter		Payment appropriations authorised *	Payments made	%
		1	2	3=2/1
<b>Title 1 Staff expenditure</b>				
1111	Temporary agents (ex 1100+1120+1121)	1.56	1.55	99.99 %
1121	Contract agents (ex 1110)	2.16	2.15	99.87 %
1131	Interim agents and blue book trainees (ex 1400+140)	0.27	0.25	91.57 %
1211	Recruitment, entering and leaving the service, tra	0.02	0.02	90.46 %
1221	General, specific & language training courses (ex	0.06	0.02	29.24 %
1231	Administrative and Medical Service - PMO and DG HR	0.07	0.06	86.09 %
1241	Social service and other interventions (ex 1301)	0.18	0.08	48.00 %
1251	Internal meetings, events and reception (ex 2331)	0.00	0.00	41.86 %
<b>Total 1</b>		<b>4.31</b>	<b>4.14</b>	<b>96.03%</b>

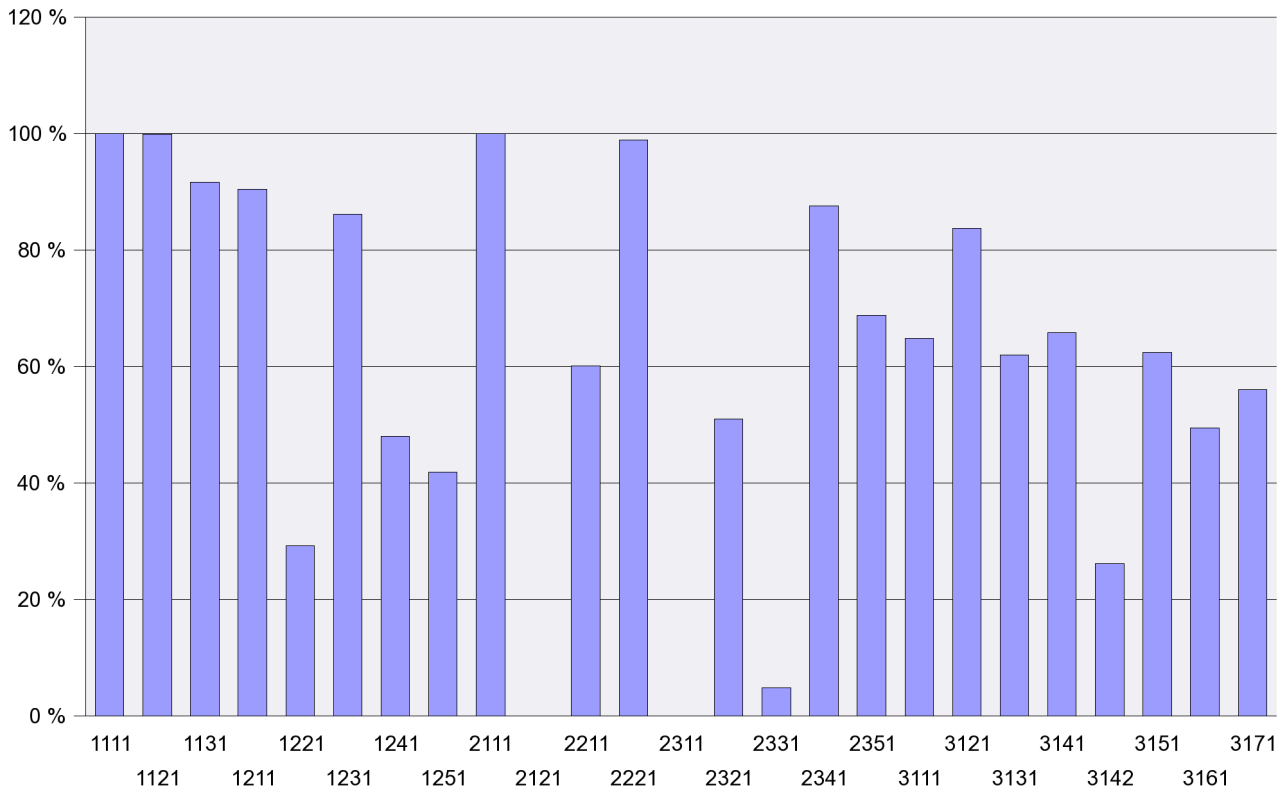
<b>Title 2 Infrastructure and operating expenditure</b>				
2111	Rent of building and associated costs (ex 2000)	0.67	0.67	99.99 %
2121	Fitting out (ex 2010)	0.38	0,00	0,00 %
2211	Hardware, software and linked expenditure (ex 2100)	0.17	0.10	60.13 %
2221	ICT - DG DIGIT (ex 2110)	0.07	0.07	98.92 %
2311	Furniture and associated expenditure (ex 2210)	0.05	0,00	0,00 %
2321	Office supplies, library stocks (books, newspapers	0.01	0.01	50.97 %
2331	Current administrative services (financial, legal	0.01	0.00	4.85 %
2341	Postal charges (ex 2400)	0.01	0.01	87.56 %
2351	Other operating services (ex 2500)	0.18	0.12	68.72 %
<b>Total 2</b>		<b>1.53</b>	<b>0.97</b>	<b>63.51%</b>

<b>Title 3 Programme support expenditure</b>				
3111	Meetings and information days (ex 3100)	0.47	0.30	64.76 %
3121	Expenditure related to evaluation and review (ex 3	0.29	0.24	83.72 %
3131	Missions and related expenses (ex 3120)	0.15	0.09	61.93 %
3141	Data collection IT services to support programme m	0.47	0.31	65.84 %
3142	Programme management specific IT systems - DG DIGI	0.33	0.09	26.10 %
3151	Communication, editing, publications, website and	0.58	0.36	62.43 %
3161	Ex-post auditing (partly ex 3310)	0.23	0.11	49.46 %
3171	Studies, consultancy, translation and other progra	0.19	0.11	56.08 %
<b>Total 3</b>		<b>2.72</b>	<b>1.62</b>	<b>59.78%</b>

<b>TOTAL PHEA</b>		<b>8.56</b>	<b>6.73</b>	<b>78.71 %</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).

"% Outturn on payment appropriations"



**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2015 (in Mio €)**

Chapter		2015 Commitments to be settled			
		Commitments 2015	Payments 2015	RAL 2015	% to be settled
		1	2	3=1-2	4=1-2//1
<b>Title 1 Staff expenditure</b>					
1111	Temporary agents (ex 1100+1120+1121)	1.55	-1.55	0.00	0.00 %
1121	Contract agents (ex 1110)	2.15	-2.15	0.00	0.00 %
1131	Interim agents and blue book trainees (ex 1400+140)	0.25	-0.23	0.02	8.48 %
1211	Recruitment, entering and leaving the service, tra	0.02	-0.02	0.00	4.77 %
1221	General, specific & language training courses (ex	0.03	0.00	0.03	87.09 %
1231	Administrative and Medical Service - PMO and DG HR	0.06	-0.05	0.01	11.65 %
1241	Social service and other interventions (ex 1301)	0.11	-0.08	0.04	31.51 %
1251	Internal meetings, events and reception (ex 2331)	0.00	0.00	0.00	22.27 %
<b>Total 1</b>		<b>4.18</b>	<b>-4.09</b>	<b>0.09</b>	<b>2.18%</b>
<b>Title 2 Infrastructure and operating expenditure</b>					
2111	Rent of building and associated costs (ex 2000)	0.67	-0.67	0.00	0.00 %
2121	Fitting out (ex 2010)	0.34	0.00	0.34	100.00 %
2211	Hardware, software and linked expenditure (ex 2100)	0.11	-0.05	0.06	55.13 %
2221	ICT - DG DIGIT (ex 2110)	0.07	-0.07	0.00	0.67 %
2311	Furniture and associated expenditure (ex 2210)	0.04	0.00	0.04	100.00 %
2321	Office supplies, library stocks (books, newspapers	0.01	0.00	0.00	76.36 %
2331	Current administrative services (financial, legal	0.00	0.00	0.00	86.13 %
2341	Postal charges (ex 2400)	0.01	-0.01	0.00	0.00 %
2351	Other operating services (ex 2500)	0.12	-0.07	0.05	38.87 %
<b>Total 2</b>		<b>1.36</b>	<b>-0.86</b>	<b>0.50</b>	<b>36.41%</b>
<b>Title 3 Programme support expenditure</b>					
3111	Meetings and information days (ex 3100)	0.33	-0.18	0.15	44.76 %
3121	Expenditure related to evaluation and review (ex 3	0.20	-0.17	0.02	11.03 %
3131	Missions and related expenses (ex 3120)	0.12	-0.08	0.03	28.54 %
3141	Data collection IT services to support programme m	0.32	-0.16	0.16	50.58 %
3142	Programme management specific IT systems - DG DIGI	0.27	-0.09	0.18	68.11 %

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

Annex 3 Financial Reports - Administrative Budget PHEA  
Report printed on 18/03/2016

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2015 (in Mio €)**

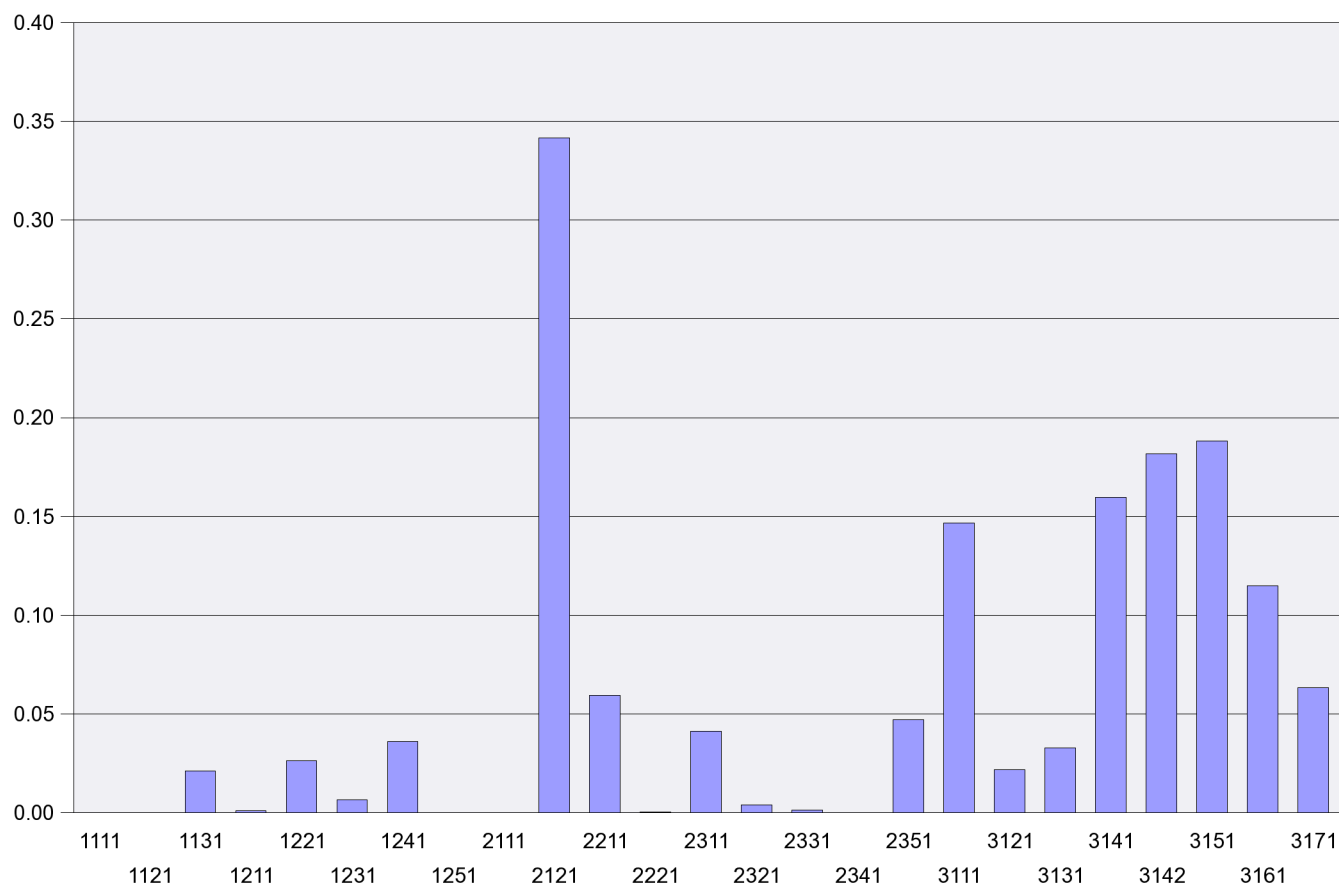
Chapter		2015 Commitments to be settled			
		Commitments 2015	Payments 2015	RAL 2015	% to be settled
		1	2	3=1-2	4=1-2//1
3151	Communication, editing, publications, website and	0.28	-0.10	0.19	66.18 %
3161	Ex-post auditing (partly ex 3310)	0.11	0.00	0.11	100.00 %
3171	Studies, consultancy, translation and other progra	0.14	-0.07	0.06	46.53 %
<b>Total 3</b>		<b>1.76</b>	<b>-0.85</b>	<b>0.91</b>	<b>51.74%</b>
<b>TOTAL PHEA</b>		<b>7.29</b>	<b>-5.80</b>	<b>1.5</b>	<b>20.51 %</b>

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

Annex 3 Financial Reports - Administrative Budget PHEA  
Report printed on 18/03/2016



"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

Annex 3 Financial Reports - Administrative Budget PHEA  
Report printed on 18/03/2016

**TABLE 4 : BALANCE SHEET PHEA**

<b>BALANCE SHEET</b>	<b>2015</b>	<b>2014</b>
<b>A.I. NON CURRENT ASSETS</b>	46,587	53,407
A.I.1. Intangible Assets	693	1,385
A.I.2. Property, plant and equipment	45,894	52,022
<b>A.II. CURRENT ASSETS</b>	<b>1,888,603.66</b>	<b>1,627,166.58</b>
A.II.4. Exchange Receivables	-30,824.89	-22,957.22
A.II.5. Non-Exchange Receivables	195.43	8,192.79
A.II.7. Cash and Cash Equivalents	1,919,233.12	1,641,931.01
<b>ASSETS</b>	<b>1,935,190.66</b>	<b>1,680,573.58</b>
<b>P.III. CURRENT LIABILITIES</b>	<b>-1,207,253.96</b>	<b>-1,295,160.27</b>
P.III.2. Short-term provisions	0	-12,490.5
P.III.4. Accounts Payable	-396,449.3	-465,342.79
P.III.5. Accrued charges and deferred income	-810,804.66	-817,326.98
<b>LIABILITIES</b>	<b>-1,207,253.96</b>	<b>-1,295,160.27</b>
<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>727,936.7</b>	<b>385,413.31</b>
P.I.2. Accumulated Surplus / Deficit	-385,413.31	-404,378.67
Non-allocated central (surplus)/deficit*	-342,523.39	18,965.36
<b>TOTAL</b>	<b>0</b>	<b>0</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 PHEA**

<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>2015</b>	<b>2014</b>
<b>II.1 REVENUES</b>	<b>-7,083,657.31</b>	<b>-6,823,341.13</b>
II.1.1. NON-EXCHANGE REVENUES	-7,078,503.08	-6,816,936.76
II.1.1.6. OTHER NON-EXCHANGE REVENUES	-7,078,503.08	-6,816,936.76
II.1.2. EXCHANGE REVENUES	-5,154.23	-6,404.37
II.1.2.1. FINANCIAL INCOME	-1.73	-913.38
II.1.2.2. OTHER EXCHANGE REVENUE	-5,152.50	-5,490.99
<b>II.2. EXPENSES</b>	<b>6,741,133.92</b>	<b>6,842,306.49</b>
II.2. EXPENSES	6,741,133.92	6,842,306.49
II.2.10. OTHER EXPENSES	2,900,522.13	3,028,342.31
II.2.6. STAFF AND PENSION COSTS	3,839,058.15	3,813,656.68
II.2.8. FINANCE COSTS	1,553.64	307.5
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>-342,523.39</b>	<b>18,965.36</b>

*Explanatory Notes (facultative):*

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 2015 - PHEA**

**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)
30	851	844	99.18 %	8.74	7	0.82 %	85.86
45	1	1	100.00 %	37			

<b>Total Number of Payments</b>	<b>852</b>	<b>845</b>	<b>99.18 %</b>		<b>7</b>	<b>0.82 %</b>	
<b>Average Payment Time</b>	<b>9.4</b>			<b>8.77</b>			<b>85.86</b>

**Target Times**

Target Payment Time (Days)	Total Number of Payments	Nbr of Payments within Target Time	Percentage	Average Payment Times (Days)
30	1	1	100.00 %	14

<b>Total Number of Payments</b>	<b>1</b>	<b>1</b>	<b>100.00 %</b>	
<b>Average Payment Time</b>	<b>14</b>			<b>14</b>

**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	14	53	6.22 %	852	305,364.82	8.23 %	3,708,697.43

**Late Interest paid in 2015**

Agency	GL Account	Description	Amount (Eur)
PHEA	65010000	Interest expense on late payment of charges	1 318.54
			<b>1 318.54</b>

<b>TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2015</b>					
<b>Title</b>	<b>Description</b>	<b>Year of Origin</b>	<b>Revenue and Income recognized</b>	<b>Revenue and Income cashed</b>	<b>Outstanding Balance</b>
1000	European Community Contribution	2015	7,236,000.00	7,236,000.00	0.00
2000	Particip.of EFTA Countr.in Exec. Agency Activities	2015	173,460.00	173,460.00	0.00
<b>TOTAL PHEA</b>			<b>7,409,460</b>	<b>7,409,460.00</b>	<b>0.00</b>

**TABLE 8 : RECOVERY OF PAYMENTS**  
**(Number of Recovery Contexts and corresponding Transaction Amount)**

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2015  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>Sub-Total</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												
CREDIT NOTES												
<b>Sub-Total</b>												

<b>GRAND TOTAL</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 31/01/2016.

**TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2015 FOR PHEA**

<b>Year of Origin</b>	<b>Number at 01/01/2015</b>	<b>Number at 31/12/2015</b>	<b>Evolution</b>	<b>Open Amount (Eur) at 01/01/2015</b>	<b>Open Amount (Eur) at 31/12/2015</b>	<b>Evolution</b>
2011	1	1	0.00 %	11.85	11.85	0.00 %
2014	1		-100.00 %	311.36		-100.00 %
2015		1			693.19	
Totals	2	2	0.00 %	323.21	705.04	118.14 %

**TABLE 10 : RECOVERY ORDER WAIVERS IN 2015 >= EUR 100.000**

	<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>
1						

<b>Total PHEA</b>	
-------------------	--

<b>Number of RO waivers</b>	
-----------------------------	--

*Justifications:*



**Annex 3 Financial Reports - DG PHEA - Financial Year 2015**

**Table 1 : Commitments**

**Table 2 : Payments**

**Table 3 : Commitments to be settled**

**Table 4 : Balance Sheet**

**Table 5 : Statement of Financial Performance**

**Table 6 : Average Payment Times**

**Table 7 : Income**

**Table 8 : Recovery of undue Payments**

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

**Table 10 : Waivers of Recovery Orders**

**Table 11 : Negotiated Procedures (excluding Building Contracts)**

**Table 12 : Summary of Procedures (excluding Building Contracts)**

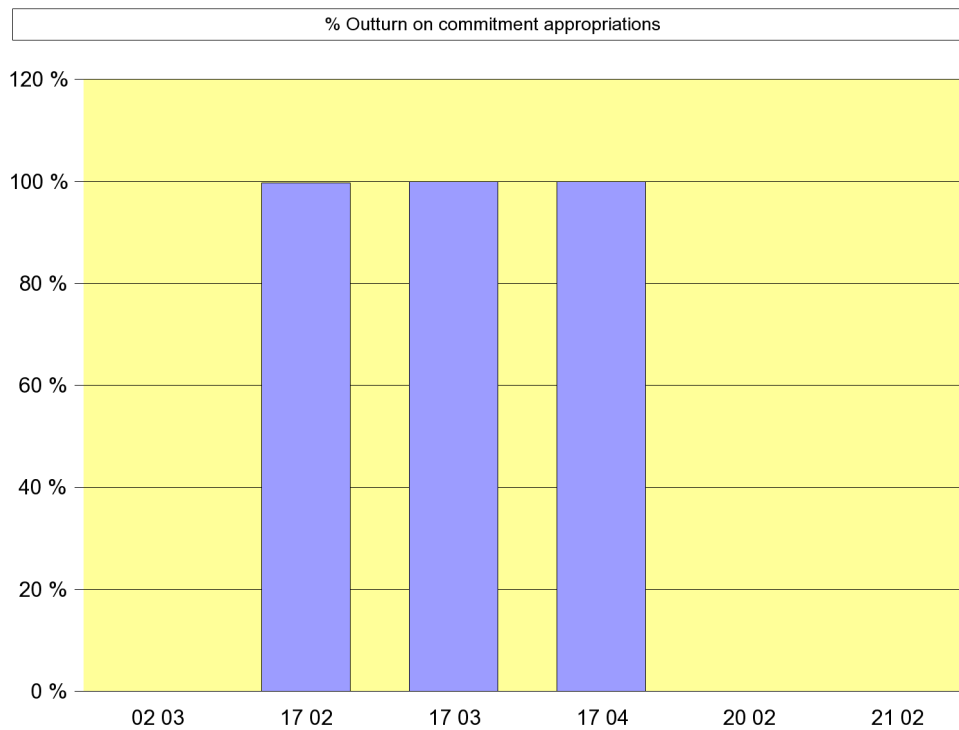
**Table 13 : Building Contracts**

**Table 14 : Contracts declared Secret**

**Additional comments**

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2015 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
<b>Title 17 Health and consumer protection</b>					
17	17 02	Consumer policy	15.12	15.07	99.68 %
	17 03	Public health	48.55	48.55	100.00 %
	17 04	Food and feed safety, animal health, animal welfare and plant health	14.69	14.69	100.00 %
<b>Total Title 17</b>			78.35	78.3	99.94%
<b>Total DG PHEA</b>			78.35	78.3	99.94 %

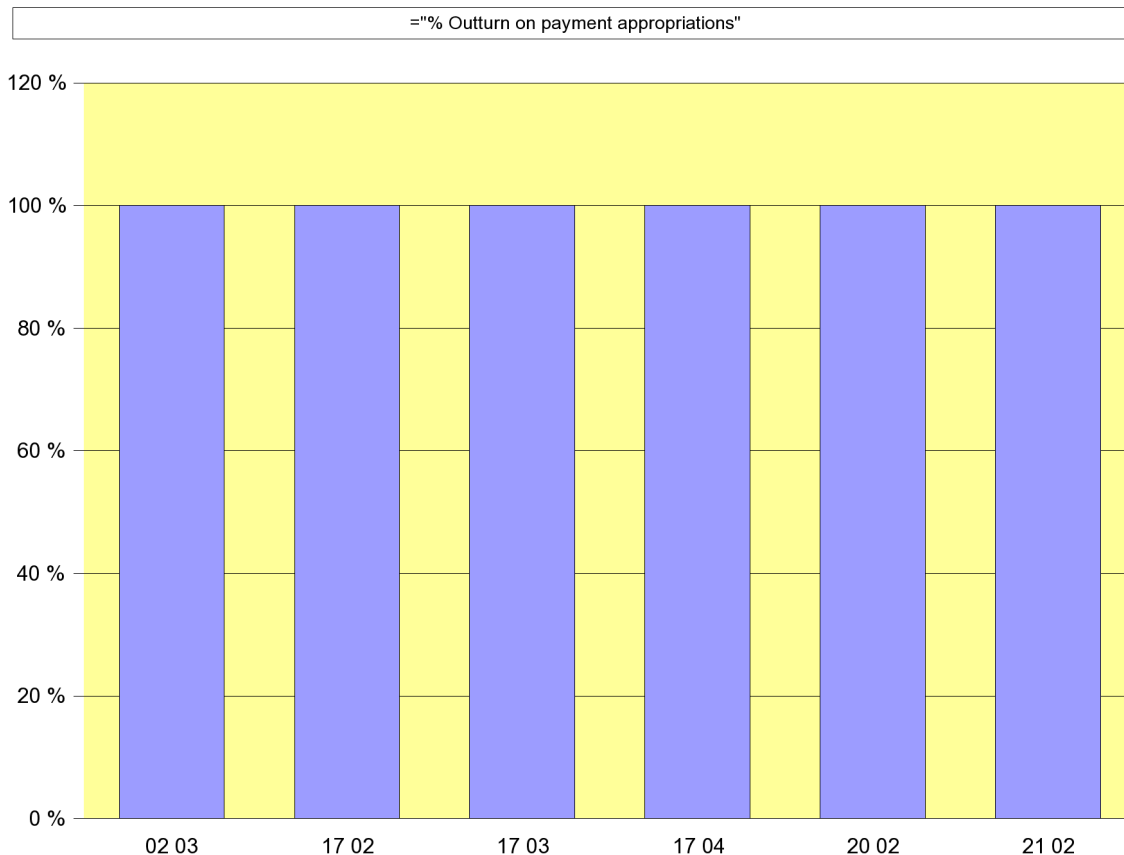
\* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).



**TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2015 (in Mio €)**

Chapter		Payment appropriations authorised *	Payments made	%	
		1	2	3=2/1	
<b>Title 02 Enterprise and industry</b>					
02	02 03	Internal market for goods and sectorial policies	0.15	0.15	100.00 %
<b>Total Title 02</b>			0.15	0.15	100.00%
<b>Title 17 Health and consumer protection</b>					
17	17 02	Consumer policy	13.35	13.35	100.00 %
	17 03	Public health	33.52	33.52	100.00 %
	17 04	Food and feed safety, animal health, animal welfare and plant health	17.53	17.53	100.00 %
<b>Total Title 17</b>			64.4	64.4	100.00%
<b>Title 20 Trade</b>					
20	20 02	Trade policy	0.38	0.38	100.00 %
<b>Total Title 20</b>			0.38	0.38	100.00%
<b>Title 21 Development and cooperation</b>					
21	21 02	Development Cooperation Instrument (DCI)	1.31	1.31	100.00 %
<b>Total Title 21</b>			1.31	1.31	100.00%
<b>Total DG PHEA</b>			66.26	66.26	100.00 %

\* 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).



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

Annex 3 Financial Reports - DG PHEA  
Report printed on 17/03/2016

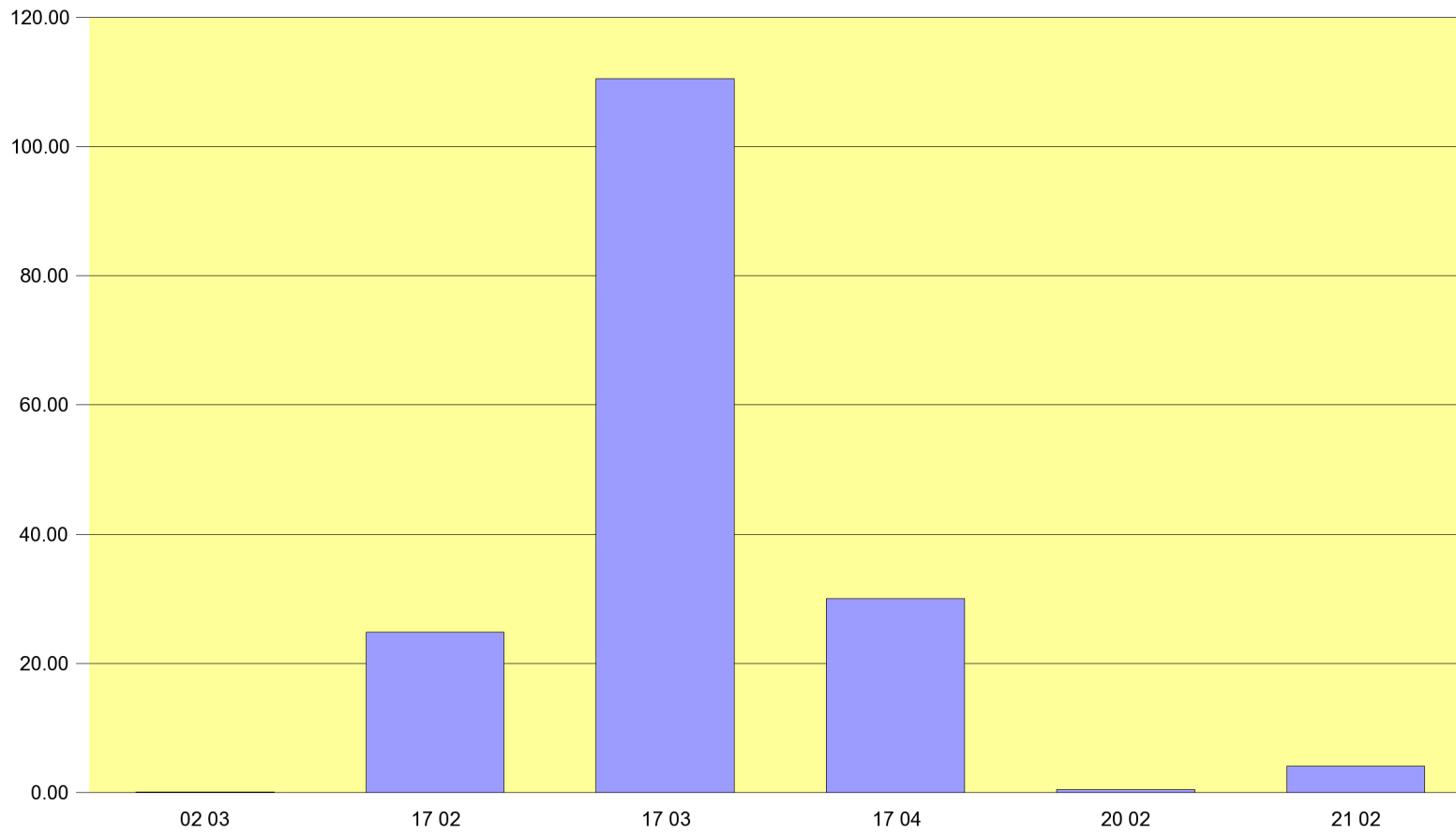
**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2015 (in Mio €)**

Chapter			2015 Commitments to be settled				Commitments to be settled from financial years previous to 2015	Total of commitments to be settled at end of financial year 2015 (incl corrections)	Total of commitments to be settled at end of financial year 2014 (incl. corrections)
			Commitments 2015	Payments 2015	RAL 2015	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
<b>Title 02 : Enterprise and industry</b>									
02	02 03	Internal market for goods and sectorial policies	0	0.00	0	#DIV/0	0.13	0.13	0.28
<b>Total Title 02</b>			0	0.00	0	#DIV/0	0.13	0.13	0.28
<b>Title 17 : Health and consumer protection</b>									
17	17 02	Consumer policy	15.07	1.05	14.02	93.04 %	10.82	24.84	24.04
	17 03	Public health	48.55	1.62	46.93	96.67 %	63.56	110.49	100.31
	17 04	Food and feed safety, animal health, animal welfare and plant health	14.69	0.12	14.57	99.19 %	15.46	30.03	33.08
<b>Total Title 17</b>			78.3	2.78	75.51	96.44%	89.84	165.36	157.43
<b>Title 20 : Trade</b>									
20	20 02	Trade policy	0	0.00	0	#DIV/0	0.44	0.44	0.85
<b>Total Title 20</b>			0	0.00	0	#DIV/0	0.44	0.44	0.85
<b>Title 21 : Development and cooperation</b>									
21	21 02	Development Cooperation Instrument (DCI)	0	0.00	0	#DIV/0	4.08	4.08	5.40
<b>Total Title 21</b>			0	0.00	0	#DIV/0	4.08	4.08	5.4
<b>Total DG PHEA</b>			78.3	2.78	75.51	96.44 %	94.49	170	163.96

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

Annex 3 Financial Reports - DG PHEA  
Report printed on 17/03/2016

= "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**

<b>BALANCE SHEET</b>	<b>2015</b>	<b>2014</b>
<b>A.I. NON CURRENT ASSETS</b>	6,674,792.13	6,674,792.13
A.I.6. Non-Current Pre-Financing	6,674,792.13	6,674,792.13
A.I.7. OLD LT Pre-Financing		0.00
<b>A.II. CURRENT ASSETS</b>	17,163,111.26	10,721,935.1
A.II.2. Current Pre-Financing	17,099,030.06	10,641,148.08
A.II.4. Exchange Receivables	26,842.06	53,503.35
A.II.5. Non-Exchange Receivables	37,239.14	27,283.67
<b>ASSETS</b>	<b>23,837,903.39</b>	<b>17,396,727.23</b>
<b>P.III. CURRENT LIABILITIES</b>	<b>-43,114,671.01</b>	<b>-41,917,539.17</b>
P.III.4. Accounts Payable	-15,931,350.28	-14,734,218.44
P.III.5. Accrued charges and deferred incom	-27,183,320.73	-27,183,320.73
<b>LIABILITIES</b>	<b>-43,114,671.01</b>	<b>-41,917,539.17</b>
<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>-19,276,767.62</b>	<b>-24,520,811.94</b>
P.I.2. Accumulated Surplus / Deficit	137,089,121.75	67,190,570.4
Non-allocated central (surplus)/deficit*	-117,812,354.13	-42,669,758.46
<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**

<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>2015</b>	<b>2014</b>
II.1 REVENUES	-42,406.75	-45,850.75
II.1.1. NON-EXCHANGE REVENUES	-41,491.63	-38,266.09
II.1.1.5. RECOVERY OF EXPENSES	-41,491.63	-38,266.09
II.1.2. EXCHANGE REVENUES	-915.12	-7,584.66
II.1.2.1. FINANCIAL INCOME	-915.12	-7,584.66
II.2. EXPENSES	59,598,446.76	69,944,402.1
II.2. EXPENSES	59,598,446.76	69,944,402.1
II.2.2. EXP IMPLM BY COMMISS&EX.AC	59,597,548.92	69,941,537.49
II.2.8. FINANCE COSTS	897.84	2,864.61
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>59,556,040.01</b>	<b>69,898,551.35</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.*

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 2015 - DG PHEA**

<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	254	249	98.03 %	15.81	5	1.97 %	54.4
45	62	60	96.77 %	22.02	2	3.23 %	58.5
60	215	209	97.21 %	28.99	6	2.79 %	72.5

<b>Total Number of Payments</b>	<b>531</b>	<b>518</b>	<b>97.55 %</b>		<b>13</b>	<b>2.45 %</b>	
<b>Average Payment Time</b>	<b>22.86</b>			<b>21.85</b>			<b>63.38</b>

<b>Target Times</b>							
<b>Target Payment Time (Days)</b>	<b>Total Number of Payments</b>	<b>Nbr of Payments within Target Time</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>
20	86	82	95.35 %	7.23	4	4.65 %	24.75
30	84	68	80.95 %	16.24	16	19.05 %	38.75

<b>Total Number of Payments</b>	<b>170</b>	<b>150</b>	<b>88.24 %</b>		<b>20</b>	<b>11.76 %</b>	
<b>Average Payment Time</b>	<b>14.21</b>			<b>11.31</b>			<b>35.95</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>
41	33	171	32.20 %	531	19,254,443.76	29.06 %	66,257,449.78

<b>Late Interest paid in 2015</b>			
<b>DG</b>	<b>GL Account</b>	<b>Description</b>	<b>Amount (Eur)</b>
PHEA	65010100	Interest on late payment of charges New FR	897.84
			<b>897.84</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 2015**

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	1,382	0	1,382	1,382	0	1,382	0
66	OTHER CONTRIBUTIONS AND REFUNDS	118,971.04	80,787.02	199,758.06	81,731.9	53,944.96	135,676.86	64,081.2
<b>Total DG PHEA</b>		<b>120,353.04</b>	<b>80,787.02</b>	<b>201,140.06</b>	<b>83,113.9</b>	<b>53,944.96</b>	<b>137,058.86</b>	<b>64,081.2</b>

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

Annex 3 Financial Reports - DG PHEA  
Report printed on 17/03/2016

**TABLE 8 : RECOVERY OF PAYMENTS**  
**(Number of Recovery Contexts and corresponding Transaction Amount)**

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2015  Year of Origin (commitment)	Error		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
2007	1	49,802.82	1	49,802.82	1	49,802.82	100.00%	100.00%
2008	2	17,370.18	2	17,370.18	2	17,370.18	100.00%	100.00%
2009	1	12,418.48	1	12,418.48	1	12,418.48	100.00%	100.00%
2011	1	11,702.97	1	11,702.97	1	11,702.97	100.00%	100.00%
2012					1	599.16		
2013					3	27,077.43		
2014	1	1,382	1	1,382.00	1	1,382.00	100.00%	100.00%
<b>Sub-Total</b>	<b>6</b>	<b>92,676.45</b>	<b>6</b>	<b>92,676.45</b>	<b>10</b>	<b>120,353.04</b>	<b>60.00%</b>	<b>77.00%</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	3	106,066.18					3	106,066.18	78	2,971,481.99	3.85%	3.57%
CREDIT NOTES	13	1,632,457.97					13	1,632,457.97	31	4,969,011.29	41.94%	32.85%
<b>Sub-Total</b>	<b>16</b>	<b>1,738,524.15</b>					<b>16</b>	<b>1,738,524.15</b>	<b>109</b>	<b>7,940,493.28</b>	<b>14.68%</b>	<b>21.89%</b>
<b>GRAND TOTAL</b>	<b>22</b>	<b>1,831,200.6</b>					<b>22</b>	<b>1,831,200.6</b>	<b>119</b>	<b>8,060,846.32</b>	<b>18.49%</b>	<b>21.57%</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 31/01/2016.

**TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2015 FOR PHEA**

	<b>Number at 01/01/2015</b>	<b>Number at 31/12/2015</b>	<b>Evolution</b>	<b>Open Amount (Eur) at 01/01/2015</b>	<b>Open Amount (Eur) at 31/12/2015</b>	<b>Evolution</b>
2011	1	1	0.00 %	17,564.34	16,844.34	-4.10 %
2012	1		-100.00 %	25,941.29		-100.00 %
2013	1	1	0.00 %	9,997.72	9,997.72	0.00 %
2014	4		-100.00 %	27,283.67		-100.00 %
2015		2			37,239.14	
	7	4	-42.86 %	80,787.02	64,081.20	-20.68 %

**TABLE 10 : RECOVERY ORDER WAIVERS IN 2015 >= EUR 100.000**

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

<b>Total DG</b>	
-----------------	--

<b>Number of RO waivers</b>	
-----------------------------	--

*Justifications:*

*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.*

**TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES - DG PHEA - 2015**

<b>Negotiated Procedure Legal base</b>	<b>Number of Procedures</b>	<b>Amount (€)</b>
<b>Total</b>		

**No data to be reported**

**TABLE 12 : SUMMARY OF PROCEDURES OF DG PHEA EXCLUDING BUILDING CONTRACTS**

<b>External Procedures &gt; € 20,000</b>		
<b>Procedure Type</b>	<b>Count</b>	<b>Amount (€)</b>
(Ext. act) Service - International Open Procedure with prior publication (Art. 265(1)(a)(ii) RAP)	1	195,350.00
<b>TOTAL</b>	<b>1</b>	<b>195,350.00</b>

<b>Internal Procedures &gt; € 60,000</b>		
<b>Procedure Type</b>	<b>Count</b>	<b>Amount (€)</b>
Open Procedure (Art. 104(1) (a) FR)	1	10,000,000.00
Open Procedure (Art. 127.2 RAP)	4	1,797,037.00
<b>TOTAL</b>	<b>5</b>	<b>11,797,037.00</b>

**Additional comments**

--

**TABLE 13 : BUILDING CONTRACTS**

<b>Total number of contracts :</b>	
<b>Total amount :</b>	

<b>Legal base</b>	<b>Contract Number</b>	<b>Contractor Name</b>	<b>Description</b>	<b>Amount (€)</b>

**No data to be reported**



**TABLE 14 : CONTRACTS DECLARED SECRET**

<b>Total Number of Contracts :</b>	
<b>Total amount :</b>	

<b>Legal base</b>	<b>Contract Number</b>	<b>Contractor Name</b>	<b>Type of contract</b>	<b>Description</b>	<b>Amount (€)</b>

**No data to be reported**