

# ANNUAL ACTIVITY REPORT FOR 2016

AUTHORISING OFFICER BY DELEGATION:

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## 0. BUDGETARY IMPLEMENTATION OVERVIEW

Code	Appropriation type	EUR ou %
	<b>Appropriations of 2016</b>	
A	Initial appropriations	859.698.000,00
B	Final appropriations	861.796.084,00
C	Commitments	856.828.900,34
D	Commitments in % of final appropriations	99%
E	Payments	846.622.050,26
F	Payments in % of commitments	99%
G	Cancellations of 2016 final appropriations	4.967.183,66
H	Cancellations appropriations in % of final appropriations	1%
	<b>Appropriations carried over from 2016 to 2017</b>	
I	Automatic carryovers from 2016 to 2017	10.206.850,08
J	Automatic carryovers from 2016 to 2017 in % of commitments	1%
K	Non-automatic carryovers from 2016 to 2017	0,00
L	Non-automatic carryovers from 2016 to 2017 in % of final appropriations	0%
	<b>Appropriations carried over from 2015 to 2016</b>	
M	Automatic carryovers from 2015 to 2016	7.579.644,90
N	Payments against automatic carryovers from 2015 to 2016	6.624.328,94
O	Payments against automatic carryovers from 2015 to 2016 in % of automatic carryovers from 2015 to 2016	87%
P	Cancellations of automatic carryovers from 2015 to 2016	955.315,96
Q	Cancellations of automatic carryovers from 2015 to 2016 in % of automatic carryovers from 2015 to 2016	13%
R	Non-automatic carryovers from 2015 to 2016	0,00
S	Payments of non-automatic carryovers from 2015 to 2016	
T	Payments against non-automatic carryovers from 2015 to 2016 in % of non-automatic carryovers from 2015 to 2016	
U	Cancellations of non-automatic carryovers from 2015 to 2016	
V	Cancellations of non-automatic carryovers from 2015 to 2016 in % of non-automatic carryovers from 2015 to 2016	
	<b>Assigned revenue in 2016</b>	
W	Appropriations from assigned revenue in 2016 (current)	10.033.770,18
X	Assigned revenue carried over to 2016	2.455.162,17
Y	Balance of commitments on assigned revenue carried over to 2016	1.184.354,93
Z	Payments in 2016 against appropriations from assigned revenue (current and carried-over)	8.841.715,64
AA	Payments in 2016 against assigned revenue in % of assigned revenue in 2016 (current and carried-over)	65%

## **1. OBJECTIVES**

### **1.1. Objectives of the Directorate-General**

#### **GENERAL OBJECTIVES**

1. Provide harmonious management, in the widest sense of the term, of the human resources at the disposal of the Secretariat General in order to furnish the Members of the European Parliament with all the support necessary for the proper fulfilment of their mandate.
  - ❖ Ensure the appropriateness of the human resources available and the needs of the institution via ongoing analysis and proactive and anticipative management of actions to be taken (identification of needs, selection, recruitment, training, development, communication, ergonomics of the workplace);
  - ❖ Provide effective, rapid and flexible administrative management which is oriented towards the individual needs of staff while respecting the rules in force and budgetary availability;
  - ❖ Place the individual at the centre of human resources management and provide him/her with all necessary support by appropriate measures for career development, the reconciliation of professional and family life as well as social and medical measures.
2. In conformity with the principles of equality and diversity, this management shall be carried-out in close collaboration with the Directorates General and other entities of the Secretariat General, in particular consolidating the cooperation with the Resource Directorates by strengthening the competencies in human resources management.
3. Continue the development of *ex ante* and *ex post* control and verification measures that will guarantee the best possible usage of the financial resources available to the Directorate General.
4. Develop an overall IT strategy in order to support best the organisational changes.
5. Monitor the development and the implementation of DG PERS' projects of the *Parliamentary Project Portfolio* (improving the services rendered, digitalisation of processes and an efficient financial management, finalisation of the IT strategy concerning the HR management tools, E-learning, Jean Monnet Academy) and contribute to the implementation of the action plan "Equality & Diversity" 2014-2019.

#### **SPECIFIC OBJECTIVES 2016**

1. Complete the implementation of the Staff Regulations reform (updating regulations and adapting management procedures, etc.).
2. Strengthen the cooperation with DG FINS in order to improve services rendered to the Members with regard to parliamentary assistance and to the accredited parliamentary assistants themselves.

3. Continue the assistance to Directorates-General concerned by the internalization of services and the integration of staff from other institutions.
4. Develop further measures to reconcile the personal and professional life and continue the prevention measures and welfare at work.
5. Continue the rationalisation process within DG PERS (improved governance of human resources in the EP in consultation particularly with Resources Directorates, adapting processes and management procedures, harmonisation of communication, development of performance indicators, ensuring adequacy of resources, etc.).
6. Continue the preparations for the relocation of DG PERS' staff based in Luxembourg to the KAD building in 2018 and the move in 2016 of the units currently occupying the Montoyer 63 building.

## **1.2. Feasibility and risk assessment**

For the year 2016, DG PERS identified the following risks and introduced them in the Risk Register:

1. Risks relating to *retaining the adequacy between the qualifications of the staff and the future needs* (job profiles / functions) of the Institution. This risk is considered moderate given the evolution of the job profiles, the technological changes observed in recent years and the difficulties encountered by the Institution in attracting certain specific profiles. The mitigation measures are based on enhanced cooperation with the Directorates General to assist them in identifying their strategic visions and their future needs and a training plan in line with the strategic requirements of the services and the development of their jobs.
2. Risks relating to the *non-identification of persons in need* are considered high. The main palliative measure is the implementation of a proactive prevention and intervention policy. In order to increase the level of knowledge and understanding of the psycho-social issues of the various actors, a Psycho-social Prevention Network (RéSo) has been set up.
3. The *risk of undue payments* on the basis of incorrect information is considered high. The preventive measures include strengthening the internal control environment and raising staff awareness. In this context, the importance of the staff's submission of the annual electronic data sheet is highlighted jointly by DG Personnel and its interlocutors within the other DGs. In addition, the issue of the validity of the diplomas presented at the recruitment stage, having been identified earlier as a risk, had been the subject of an ex post review. It had shown that a large-scale verification of diplomas proves to be rather complex to implement. In the context of the recruitment audit of the Internal Audit, a concerted action plan was agreed for the validation of the authenticity of diplomas presented.

Furthermore, ex-post reviews were carried out on the payments of the allowance for persons treated as dependent children and of the expatriation and the foreign residency allowances. The recommendations of the reports will further assist in consolidating the internal controls in the area.

The DG also noted a number of cases of APAs not having established their residence in Brussels, their place of work. Procedures for reporting irregular absences for this population have also become difficult to manage. These matters not only carry a financial, but also a reputational risk for the institution and will be subject to further reviews to define the most effective approach to tackle this issue.

4. The risks concerning the *relocation* of the headquarters in Luxembourg to the KAD2 building by 2018 and the relocation of the workforce in the Montoyer 63 building in Brussels are considered noteworthy. The risk is that the specific needs of the DG Personnel (space allocation and lay-out, information technologies, human resources) are not taken into account and thus jeopardize the continuity of operations. Meetings are regularly held with DG INLO in order to mitigate this risk. The move from the Montoyer 63 building to the Belmont was accomplished at the end of November 2016 in a satisfactory manner.
5. Finally, the risks relating to *the project migrating from Streamline to Sysper* are noted. The project was affected by the fact that the Commission lacked the necessary human resources and subsequently communicated financial and operational conditions that DG PERS considers too disadvantageous. Therefore, DG PERS proposes a re-orientation of the project, to be submitted to the Bureau in 2017.

## **2. ASSESSMENT OF RESULTS IN THE LIGHT OF THE OBJECTIVES - USE OF RESOURCES**

### **2.1. Environment of the Directorate-General**

The following elements had an impact on the administrative and operational environment of the DG:

- The number of staff in the EP is steadily increasing as more than 9,643 agents in activity are included in the payroll in December 2016.
- Further postponement in the HRM @ EP project (Migration from Streamline to Sysper) due to the delays of communication by the Commission on the framework for the work to be carried out and their financing and then, given the disadvantageous proposal finally received, a re-assessment of the project.
- The working group "Screening", created in December 2014 within DG Personnel in order to make the organization of work more efficient, has issued its final report to the hierarchy. No formal decisions have been taken yet.
- Continuation of the internalisation of security staff and drivers.
- Ongoing work on a number of IT projects (new mission application, development of AC-People and APA-People and creation of a new platform for the selection of trainees). The full budgetary needs for the IT operations planned are regularly unavailable at the beginning of the year, but rely on transfers from DG ITEC during the year. This makes the project planning work and the related contract management significantly more difficult.
- Follow-up of action plans following previous recommendations from internal and external auditors.

- During the year, two new directors for the Directorates A and C were nominated. Following the sudden passing away of the director-general in December, the new director-general was appointed acting.

## 2.2. Human resources of the DG

### 2.2.1. Establishment Plan

	at 1.1.2015				at 1.1.2016			
	AD	AST	AST/SC	Total	AD	AST	AST/SC	Total
Permanent posts	72	282	6	<b>360</b>	74	274	11	<b>359</b>
Temporary posts	14	1	0	<b>15</b>	13	1	0	<b>14</b>
<b>Total</b>	<b>86</b>	<b>283</b>	<b>6</b>	<b>375</b>	<b>87</b>	<b>275</b>	<b>11</b>	<b>373</b>

### 2.2.2. Staff Numbers as at 31.12.2016

	AD	AST	AST/SC	Total		FTE
Officials	67	257	12	<b>336</b>		315
Temporary staff	23	10	3	<b>36</b>		
- in temporary posts	11	1	0	12		11
- in permanent posts	11	2	2	15		15
- to offset part-time working	1	7	1	9		
Contractual agents				<b>76</b> *		64
END				<b>0</b>		0
Agency staff				<b>37</b> **		37
<b>Total</b>				<b>485</b>		<b>416</b>

\* incl. 38 (2015: 43) assigned to the crèche in Luxembourg and to the medical services in Brussels and Luxembourg

\*\* IT consultants.

DG PERS contributed to the 5% post reduction as of 1 January 2016 by deleting 3 AST posts.

## 2.3. Budget implementation 2016

### 2.3.1. Initial and final appropriations

Authorised appropriations in DG PERS' initial budget for 2016 amounted to €59,698,000; the final appropriations at the year-end totalled € 861,796,084. The variance is explained by the following budget transfers:

Budget item	Variance	Comments
1200	-475.000 +1.500.000 +225.383	Transfer P10 reinforcing item 1204 Transfer C7 from the reserve Draft Amending Budget 3/2016
1204	+475.000	Transfer P10
1220	-340.000	Mopping-up transfer C8
1400	-550.000 -500.000	Transfer P7 reinforcing item 1404 Mopping-up transfer C8
1404-01	-300.000	Mopping-up transfer C8
1404-03	+550.000 -150.000	Transfer P7 Mopping-up transfer C8
1610	+200.000	Transfer P3
1612-01	-200.000 -120.000	Transfer P3 reinforcing item 1610 Mopping-up transfer C8
1630-01	-105.000	Mopping-up transfer C8
1630-02	-50.000	Mopping-up transfer C8
1630-03	-160.000	Mopping-up transfer C8
1650	-150.000	Mopping-up transfer C8
1654-01	-500.000	Mopping-up transfer C8
1654-04	-100.000 -596.299	Transfer P5 reinforcing item 1655 Mopping-up transfer
1655	+100.000	Transfer P5
2105-16	+1.850.000	Transfers received from DG ITEC
3000-01	-250.000 -200.000	Mopping-up transfer Transfer between sub-items S41
3000-02	-600.000 +200.000	Mopping-up transfer Transfer between sub-items S41
3000-03	-350.000	Mopping-up transfer
3000-04	-50.000	Mopping-up transfer
3042-06	-255.000	Mopping-up transfer
3220-06	-1.000	Mopping-up transfer
4220-02	+3.000.000	Transfer S38, received from DG FINS
<b>TOTAL</b>	<b>+ 2.098.084</b>	

The final appropriations increased by 6.5% in comparison to the final budget in 2015. The overall increase in final appropriations is mainly due to the following factors:

Item 1200 - Remuneration and allowances

Transfer C7 was requested as the salary increase accorded exceeded the presumptions taken for the initial budget estimate. The average monthly payment, excluding one-off items, was €49.6 million (compared to €47.7 million for the same period in 2015). The Draft Amending Budget concerned the creation of 35 posts in the security area.

Item 1204 - Entitlements in connection with entering the service, transfer and leaving the service

The transfer was required, as the initial appropriations had been subject to a budget cut of 22% compared to the previous year, but the authorising officer was faced with an increase of needs during the year.



#### Item 1404 - Graduate traineeships, grants and exchanges of officials

The expenditure on the sub-item 03 (staff movements between the Institution and the public sector) is significantly higher than last year, as the number of seconded national experts has risen.

#### Item 1610 - Expenditure on recruitment

The transfer was required to cover the costs of practical tests in the selection procedure for the Members' drivers, as part of their internalisation, as well as the costs for a new computerised test in 24 languages for internal competitions.

#### Item 2105 - Computing and telecommunications - investment in projects: PERS decentralised IT projects

The appropriations transferred are required for three PPP projects aiming at the digitalisation of procedures (AC & APA people; selection of graduate trainees; the POPYRUS - Paperless project).

#### Item 4220 - Parliamentary assistance related expenses: accredited assistants

Considering the monthly payroll amounted to €8.95 million (2015: €8.1 million), a reinforcement of the item had to be requested.

Further larger transfers related to the following items:

#### Item 1400 - Other staff

The appropriations of this line had been increased by 12%, but due to the lower consumption by the political groups, they could be used to reinforce budget sub-item 1404-03, in order to finance the increasing number of Seconded National Experts requested. The average monthly payment in 2016 was €5.5 million (compared to €4.9 million in 2015).

#### Item 1654 - Childcare structures

The contribution to the mopping up transfer was possible, as payments for the budget item were primarily made using the assigned revenue available. In addition, the overall needs were lower, as a number of places in the private crèches in Brussels remained untaken and fewer external interventions were required.

#### Item 3000

The awaited update of the mission allowances and expense ceilings was approved much later in the year as expected and already taken into account for the initial budget estimate. This enabled the indicated contribution to the mopping up transfer.

The following budget item merits additional comments:

Item 1654-02 finances the nurseries and their management by the European Commission (OIB). The costs are invoiced according to a distribution key fixed beforehand. An advance payment is made in the current year, as the final invoice is only established in the following year. This has resulted in serious difficulties on monitoring the budget, as the OIB does not provide the budgetary forecast sufficiently in time for the EP's budget estimate, in contradiction to the rules imposed by the financial Regulation. This has been communicated to the OIB at the end of 2016.

### *2.3.2. Final appropriations and appropriations committed*

Final appropriations at 31 December 2016 amounted to € 861,796,084, whereas the total commitments entered into amounted to € 856,828,900, or 99.42% of the final appropriations (99.68% in 2015).

### *2.3.3. Appropriations committed and payments made*

Commitments at 31 December 2016 totalled €856,828,900; payments amounted to € 846,622,050, or 98.8% of all commitments entered into (98.74% in 2015).

### *2.3.4. Use of automatic and non-automatic carry-overs from 2015 to 2016*

Automatic carryovers to the financial year 2016 totalled €7,579,645. At 31 December 2016 payments made amounted to €6,624,628, or 87.4% of carried-over appropriations of the Directorate-General (86% in 2015). The remaining percentage can be explained by invoices still not received or services not rendered.

### *2.3.5. Use of appropriations corresponding to assigned revenue*

#### *2.3.5.1 Situation with regard to specific expenditure appropriations / assigned revenue*

Assigned revenue made available in 2016 amounted to €10,033,770; the utilisation rate was 66% (76% in 2015).

#### *2.3.5.2 Situation with regard to specific expenditure appropriations / assigned revenue carried-over*

The assigned revenue carried over from previous years totalled €2,455,162, with an utilisation rate of 98.5% (95% in 2015).

## **2.4. Results achieved**

The objectives established for the Directorate-General for Personnel have very little impact on the use of budget appropriations, which is mainly affected by:

- the establishment plan of the Parliament as voted by the Budgetary Authorities;
- the regulatory framework in place, and in particular the Staff Regulations and the CEOS.

However, a proposal for a set of key results indicators for monitoring the activities and the performance of the DG was sent to the Secretary-General in 2016. Based on the contributions of the directorates, the following results and activities are reported:

- Central element of DG PERS' internal communication, Newshound continues to be a success with a total of 440 articles in 2016 and on average 6826 views per issue (36 issues in 2016).

- As far as recruitments are concerned, 80% of posts (officials and temporary agents) were filled within a period of 195 days, based on a sample of vacant post procedures across the DGs. The recruitment of APAs and CAs was swift, as indicated by the average time taken from reception of the recruitment request (by the recruitment unit or the APA Front desk) to taking up of duties:
  - 72% of CA staff was recruited within 6 weeks.
  - 92 % of APAs were recruited within 10 days.
- The retention rate after the probation period was high, as 99.38% of probation reports for probationary officials and temporary agents, adopted in 2016, were positive.
- The quality of training courses offered by the Professional Training as been perceived as good, as the overall client satisfaction evaluation on administration, course content and trainer skills was 86% in 2016 (the target is at least at 80%).
- All competitions and selection procedures were completed in time. The exploitation of the reserve lists was satisfactory, as of 13 EP lists that are currently still valid (excluding all those that were published in 2016):
  - none of the lists had a laureate recruitment rate of less than 30% after one year; and
  - one list of six laureates (AD – doctors – adopted in 2014) had a recruitment rate of less than 50% after two years.
- Directorate B is still confronted with the challenges related to the day-to-day management of hundreds of operations.
- The Individual Entitlements and Payroll unit noted a stabilisation of its activity as the total number of entitlement procedures amounted to 13.329 (2015: 13.593) and the total number of leave procedures amounted to 5.992 (2015: 6.175).
- A slight increase in the number of missions orders treated has to be underline for 2016: 53.195 vs 51.649 in 2015. The set target of maximum 30 days for the treatment and payment of mission expense declarations was respected (for 91% in 2016 - 95.1% for 2015).
- Total number of open files 3.100 open files were managed during 2016 by the Pensions and Social Insurance Unit; this represents a 100% increase compared to 2009. In addition, the unit has experienced increased complexity in the treatment of these cases, as it had to take into account changes of the Staff Regulations imposed by the last two reforms.
- One can also mention a slight increase in the number of questions treated by the staff information desks (Luxembourg: 2,599 (2015: 2,262) / Brussels 3,845 (2015: 3,009)).
- The availability of a skilled and multilingual medical staff remains a key objective of Directorate C as shown by the following elements:

- 80% the medical and paramedical team members of Luxembourg staff and 100% of Brussels staff undertook emergency medicine training.
- Smart multilingualism for MEP and staff client satisfaction was guaranteed as in 100% of the standard opening hours medical staff was present who covered EN, FR, DE and during periods of extended opening hours for medical permanencies EN and FR was provided.
- For psycho-social health problems (occupational health and preventive medicine) a quality control system has been put in place in order to guarantee all psychosocial problems mentioned at the annual medical visit are being addressed.
- The average occupancy of places at the crèches, managed by the Social Services, was very good during the year (CPE2 Luxembourg: 96.8 % / CPE5 Luxembourg: 88.5 % / Wayenberg Bruxelles : 91 %)
- The results of the satisfaction survey launched in June 2016 regarding the crèches services were pretty good :
  - CPE2 Luxembourg : 94% (73% very good + 21% good);
  - CPE5 Luxembourg : 100% (72% very good + 28% good)
  - Wayenberg Bruxelles : 98% (95 % very good + 3% good)
  - Private crèches in Brussels: 95% (49% very good + 46% good)
- All budgetary and financial operations were carried out in due time to ensure the availability of budgetary appropriations necessary for the execution of DG's operations. The execution of DG's budget (current appropriations) amounted to 99.42% at the end of 2016.

With regard to the objectives of the DG, the following results have been achieved:

**Objective 1:** *Provide harmonious management, in the widest sense of the term, of the human resources at the disposal of the Secretariat General in order to furnish the Members of the European Parliament with all the support necessary for the proper fulfilment of their mandate.*

- *Complete the implementation of the Staff Regulations reform (updating regulations and adapting management procedures, updating the sources of information for the staff etc.).*

The main achievements are as follows:

- *Complete the update of the Implementing Measures and the internal rules.* All changes concerning the career management introduced by the new Staff Regulations have been implemented. New internal rules concerning the staff assessment, the attribution of merit points and on discipline, as well as an update of the code of conduct have been drafted, awaiting further consultation or final approval. Further information has been provided to the DGs and their HR representatives on staff assessment, professional incompetence, the appeals procedure and promotion. The review of the mission rules by the Task Force Mission, also involving the Legal Service and the Secretary-General's

Cabinet, is ongoing. A second draft has been submitted to the Secretary-General in May 2016.

- *Implementation of the staff reduction exercise of 1%* concerning the establishment plans from 2014 up to 2019. 57 posts were deleted from the Secretariat-General on 1 January 2016 and 60 on 1 January 2017 (in addition to 20 posts of the Committees and 76 in compensation for new posts within the political groups).
- *Continue to reinforce the planning and programming of the human resources, particularly with regard to the development and fine tuning of the tools and studies on the matter.* A number of reports on the matter have been issued, including on key HR indicators, the forecast of retirements for the purposes of EPSO, studies on Croat posts, on the duration of the recruitment process etc. In addition, a number of new chapters have been included in the annual HR Report of the EP. Forward HR planning was also subject of a training course in June 2016, organised for DG PERS and the head of HR units of the DGs.
- *Cooperation with the other services of the EP on security matters, in particular assuring the swift internalisation of the driver's service.* Following the Bureau decision on 11 April 2016, the CAST selection procedures for drivers was published in April and finalised in October with the selection of staff. The first newly recruited contract agents could start on 16 January 2017.
- Other actions included:
  - The launch of a new certification procedure in October 2016, following its restructure.
  - Following the conclusion of a new framework contract for the professional training, the content of the existing courses is being reviewed and updated in line with current practices.
  - A number of improvements were made to the induction training package, both concerning the content as well as the communication to the DGs and the newcomers about the training offer.
  - The Bureau approved the extension of the Wayenberg crèche in Brussels, which will enable the provision of nursery services in one, instead of currently five places. The renovation and further security work has been ongoing.
  - The medical services in Luxembourg and Brussels have updated the first aid services with regard to staffing as well as equipment available.
  - Direct management of the Sports Centre in Brussels, following the cancellation of the contract with the service provider. In June 2016, the Bureau approved the recruitment of three coaches and three assistants at the welcome desk (as contract staff). The costs will be covered by the subscriptions of the members inscribed.
  - The introduction of occasional teleworking for a better work life balance at the end of October 2016.
  - The Relations with the Personnel Unit in Brussels notes a significant increase in work both due to dealing with issues arising from decisions of Belgian authorities, as well as dealing with questions from staff concerned by the British referendum on 23 June 2016.

**Objective 2:** *Continue the close cooperation with the Directorates-General and other entities of the Secretariat-General. In particular, reinforce the cooperation with the Resource Directorates, also contributing to further competence building with regard to HR management.*

A number of the steps have been undertaken, including:

- bilateral workshops with the DGs and the Officials and Temporary Staff Unit, as well as opening to the client services of the DGs the sharepoint site of the unit, which includes the archive of rules and procedures, for facilitation the information exchange;
- information sessions and workshops of the Contract Staff and APA Recruitment Unit especially on ending contracts, in addition to updating the FAQ sections on Contract Staff, APAs and traineeships on the intranet;
- finalising the foreseen recruitments of staff for DG EPRS and SAFE, as well as the drivers for DG INLO;
- concerning the interim staff for sessions, the DGs have been asked to assess the detailed needs. Consequently, the staff concerned were proposed renewal contracts, based in Strasbourg, or full time contracts based in Brussels or Luxembourg. A new framework contract for interim staff has been in place since January 2016.
- information sessions of the Staff Management and Careers Unit with regard to the eRAPNOT application and the assessment procedure; update of the relevant intranet pages as well as communication to all staff;
- information sessions for parents with children in the CPE 2 and 5 nurseries, as well as customer satisfaction surveys covering all creches;

**Objective 3:** *Continue to develop the internal control measures and the ex-ante and ex post verifications in order to provide the best use of the financial resources available to the DG.*

The overall internal control framework of the DG Personnel has not changed significantly during the year and has relied on the controls already in place within the operational units, which are considered effective.

Note however the use of the "Sharepoint" tool within the two units in charge of recruitment allowing easy access to rules and procedures as well as an exchange of best practices between file managers. In addition, the development of the eRINGBOOK application for the management of the establishment plan has been finalized and it will go live in 2017.

The conclusions of the « Screening » working group, having worked on identifying adaptations to the workflows in view of a new HR IT system, on a better distribution of the workload and the available resources between the different units and proposing a more efficient organisation of work, have been submitted to the hierarchy and are awaiting formal decision.

In the meantime, the Staff Management and Careers Unit has been re-organised in April 2016, including a redistribution of responsibilities between the sectors. Further requests for IT developments have been introduced in order to be able to improve and simplify the workflows. The delays in the implementation of requested changes of the IT tools

has been noted to have a negative impact on the workload, the respect of deadlines and the reliability of manual procedures.

In this context, the proposed creation of a central financial unit consolidating the functions of initiation and ex ante financial verification on the one hand and procurement procedures on the other hand, as proposed to the Secretary-General on 16 May 2013, is still under consideration.

**Objective 4:** *Develop a global IT strategy in order to meet best the possible organisational changes ahead.*

This concerns mainly the project HRM@EP for the replacement of Streamline. After the costs and limitations of governance imposed by the European Commission for adopting Sysper have been analysed by DG PERS, it is proposed to the Bureau to review the decision on the migration from Streamline to Sysper. In these circumstances, DG PERS favours the continuation and development of Streamline for the years to come while seeking a new strategy for the modernisation of the HR management. The other projects on digitalisation of HR management are noted below.

Progress was noted on the integration of the Commission's system RETO, used for the synchronisation of all staff and relatives and the integration of the trainee population into Streamline.

**Objective 5:** *Continue the implementation of DG PERS' projects included in the Parliamentary Project Portfolio.*

– *AC&APA-people : Towards e-recruitment*

The business case of AC-PEOPLE (recruitment module) has been finalised. For APA-PEOPLE, further developments took place (upload of documents concerning individual entitlements).

– *Application for the selection of trainees*

The business case has been drafted and the analysis of needs has been finalised, so that the project development phase can start as soon as the budget is made available. In the meantime, the business case is further developed to include translation traineeships.

– *Introduction of e-learning*

The new platform « learn.ONLINE » was put into place in September 2016 and is accessible from both inside and outside of the EP. It hosts 18 courses so far and discussions took place with the EC to map out the requirements for joining the inter-institutional new Learning Management System.

– *The Jean Monnet Academy*

The general concept envisaged (set up in consultation with five DGs and the Legal Service) was presented to the Resource Directors in September 2016 in order to launch the formal consultation of all DGs. The next steps evolve around the identification of future faculty members and the development of a tailor-made training programme to further equip them with pedagogical skills. For the leadership part, a provider has been identified for the development of the course.

– *New missions Informatics Tool*

The functional analysis of the new system was finalised and presented to DG ITEC's Forward Board in July 2016. Next, DG ITEC concluded an external study to research the offer available on the market. As this analysis was finalised in December 2016, DG PERS is awaiting the decision. In the meantime, the online mission expense declaration tool for certain types of missions was introduced in all DGs, after the positive pilot phase last year.

– *Relations with personnel : less paper, more digitalisation*

Further improvement of the eRAPNOT application, following feedback from the DGs. In addition, the module for the attribution of merit points was finalised and will be used for the assessment procedure 2016.

After having presented the business case to DG ITEC, it has given the green light to purchase a tool concerning the candidates' portal for competitions and selection procedures.

The Officials and Temporary Staff Recruitment Unit has implemented an electronic archive for its recruitment files, including for its ex ante verification and the approval of the personnel decision, for those where its head of unit is the AIPN/AHCC.

The IT Unit has set up a protocol to establish the "look and feel" of the HR applications. This renders the applications more ergonomic and the use more intuitive, therefore allowing a better acceptance by the users. It will also enable their use on mobile devices.

The replacement of the SCANDOSS application has been initiated, in order to render the recording of scanned documents in the personnel file in Streamline more efficient.

### **3. EVALUATION AND EFFICIENCY OF INTERNAL CONTROLS, INCLUDING AN OVERALL ASSESSMENT OF THE CONTROLS' COST-EFFECTIVENESS (ART. 66.9 FR)**

With regard to the implementation of DG PERS internal control framework, the reviews of the directorates were analysed and summarised on DG level (see Annex 8 of the Annual Activity Report).

With regard to the control structure, four services manage their own financial ex ante verification: Professional Training, Pensions and Social Insurance, Relations with Personnel and the Social Services. The latter also manages the financial transactions of the medical services. The Financial Resources and Controls Unit provides the ex-ante verification for Missions, Individual Entitlements and Payroll, both recruitment units, Competitions and Selection Procedures and the IT Unit. Overall, the teams comprise eight ex ante verifiers in total.

The size of the ex-ante verification teams has been established taking account of the budget and the number and type of transactions to manage (i.e. procurement procedures, batch payments with tight and often fixed deadlines, e.g. on payroll, further treasury operations etc.).



Their activities during the year included (Finord statistics):

- 522 commitment proposals of expenditure,
- 3905 payment or regularisation orders,
- 44 liquidation of commitment of expenses,
- 1081 recovery orders,
- 2794 treasury operations (both on receipts and payments).

In addition, the underlying decisions are subject to further operational controls in the various units. For example, the Missions Unit operates a second check of ca. 10% of the declarations before passing for payment. Hereby, an error rate of 9.4% was found within the sample of high-risk items and of 7,0 % within the random sample of expense declarations. Errors may have a financial impact, but also include missing supporting documents or steps within the workflow.

Furthermore, the Financial Resources and Controls Unit (GREFCO) provides ex ante verification of individual entitlements on entry into service or status changes. This team comprises two verifiers. It also checks the DG's calls for tenders for procurements exceeding the ceiling of € 60,000, in two stages, before publication and before the award of the contract.

Moreover, the unit manages the ex post verification programme established for a bi-annual basis. This is further described in Annex 6.

All controls are established to meet the control objectives and the proportion of overall cost of control over total expenditure is taken to be cost-effective. Hence, the efficiency of controls is assessed to be adequate with transparent and documented procedures. Nevertheless, a pooling of resources within a centralised verification unit has been subject to a proposal for re-organisation.

#### **4. CONCLUSION**

As indicated before, DG Personnel faces a number of challenges which it meets in the most efficient way possible. Nevertheless, the overall situation of the DG is affected by the combination of the following factors:

- the relative stability of the level of human resources within the Directorate General;
- the significant increase in the population to be managed as well as its heterogeneity arising from the diversity of recruitment profiles (security officers, former temporary officers in Strasbourg, drivers, etc.);
- an IT environment with a number of significant projects, to be managed with a reduced team of officials and facing uncertainties with regard to the migration project from Streamline (current Human Resources application) and the availability of budgetary appropriations;
- budgetary resources, which, in the context of the 2017 budgetary procedure, are not in line with initial requests (particularly for missions and in the computer field).
- uncertainties with regard to the decisions concerning the staff in the context of the British referendum of 23 June 2016,

The development of these various factors will depend on the successful achievement of the specific objectives and the general mission of the Directorate General of Personnel.

## **5. DECLARATION BY THE AUTHORISING OFFICER BY DELEGATION**

I, the undersigned, Kristian KNUDSEN,  
Director-General (acting) of DG PERS

hereby declare, in my capacity as authorising officer by delegation, that I have reasonable assurance that:

- a) the information contained in the report presents a true and fair view;
- b) the resources assigned to the activities described in the report have been used for their intended purpose and in accordance with the principle of sound financial management;
- c) the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgment and on the information at my disposal, such as the results of self-assessment, internal controls and remarks by the Internal Audit Service, as well as the lessons learned from the reports of the Court of Auditors for financial years prior to that for which this declaration is being made.

I also confirm that I am not aware of any fact not set down herein that could be prejudicial to the interests of the Institution.

Done at Luxembourg

on 31 January 2017



Kristian KNUDSEN

## 6. ANNEXES

Annex 1: **2016 Budget implementation statement**

*Annex 1.1 - Current appropriations*

*Annex 1.2 - Automatic carry-overs*

*Annex 1.3 - Non-automatic carry-overs (nature 6) N/A*

*Annex 1.4 - Specific expenditure appropriations / assigned revenue (nature 7)*

*Annex 1.5 - Specific expenditure appropriations / assigned revenue carried-over (nature 5)*

*Annex 1.6 - Specific expenditure commitments / assigned revenue carried-over (nature 5)*

*Annex 1.7 - Own revenue (nature 8)*

*Annex 1.8 - Specific expenditure appropriations / assigned revenue (nature 9)  
N/A*

Annex 2: **Report on compliance with payment deadlines**

Annex 3: **List of exceptions - derogations from the rules**

Annex 4: **Long-term contractual obligations**

Annex 5: **Exceptional negotiated procedures - Art. 53, 134 and 135 RAP**

Annex 6: **Results of ex-post evaluation**

Annex 7: **Sensitive posts**

Annex 8: **Assessment of the implementation of the Minimum Internal Control Standards**



Poste	Intitulé	Crédits Initiaux	Virements + Budg. Suppl.	Crédits Actuels	Engagements Contractés	% Util.	Paielements Effectués	Soldes des Engag. E.C.	Crédits Disponibles
01612-01-01	COURS DE LANGUES	0,00	1.457.918,76	1.457.918,76	1.409.058,44	96,65	849.214,13	559.844,31	48.860,32
01612-01-03	FORMATION EXTERNE	0,00	705.000,00	705.000,00	672.180,72	95,34	440.261,97	231.918,75	32.819,28
01612-01-11	COURS INFORMATIQUES	0,00	487.599,35	487.599,35	485.595,00	99,59	225.949,64	259.645,36	2.004,35
01612-01-12	DEVELOPPEMENT DES TALENTS	0,00	125.000,00	125.000,00	67.220,00	53,78	0,00	67.220,00	57.780,00
01612-01-18	FORMATION GENERALE CATALOGUE	0,00	573.786,66	573.786,66	556.484,08	96,98	212.960,54	343.523,54	17.302,58
01612-01-19	FORMATION GENERALE SUR MESURE	0,00	1.219.794,17	1.219.794,17	1.129.104,24	92,57	619.528,50	509.575,74	90.689,93
01612-01-20	PROJET INTRODUCTION DU E-LEARNING	0,00	121.349,82	121.349,82	121.349,82	100,00	6.740,16	114.609,66	0,00
01612-01-23	FORMATION/CONSULTANCE SOUTENANT LE SEF	0,00	207.740,16	207.740,16	207.740,16	100,00	114.256,16	93.484,00	0,00
01612-01-24	DEVELOPPEMENT DU MANAGEMENT	0,00	485.820,73	485.820,73	452.752,87	93,19	149.181,35	303.571,52	33.067,86
01612-01-26	EGALITE DES CHANCES	0,00	3.000,00	3.000,00	1.963,40	65,45	270,40	1.693,00	1.036,60
01612-01-27	MATERIEL DIDACTIQUE	0,00	4.990,35	4.990,35	2.390,35	47,90	1.000,00	1.390,35	2.600,00
01612-01-31	RESERVE	0,00	58.000,00	58.000,00	58.000,00	100,00	56.977,19	1.022,81	0,00
	Total Sous-poste 01612-01	5.800.000,00	320.000,00-	5.480.000,00	5.193.839,08	94,78	2.696.340,04	2.497.499,04	286.160,92
01612-03	PERFECTIONNEMENT PROFESSIONNEL " SECURITE	300.000,00	0,00	300.000,00	288.070,00	96,02	114.514,74	173.555,26	11.930,00
	Total Poste 01612	6.100.000,00	320.000,00-	5.780.000,00	5.481.909,08	94,84	2.810.854,78	2.671.054,30	298.090,92
	Total Article 0161.	6.354.000,00	120.000,00-	6.234.000,00	5.755.409,08	92,32	3.018.409,76	2.736.999,32	478.590,92
0163.	INTERVENTIONS EN FAVEUR DU PERSONNEL DE L'INSTITUTION								
01630	SERVICE SOCIAL								
01630-01	AIDE COMPLEMENTAIRE AUX HANDICAPES FRAIS NON REMBOURSES PAR LE REGIME COMMUN D'ASSURANCE-MALADIE ET AUTRES INTERVENTIONS SPECIFIQUES	396.000,00	105.000,00-	291.000,00	291.000,00	100,00	156.873,74	134.126,26	0,00
01630-02	SECOURS EXTRAORDINAIRES	70.000,00	50.000,00-	20.000,00	20.000,00	100,00	20.000,00	0,00	0,00
01630-03	INTERVENTIONS SOCIALES	255.000,00	160.000,00-	95.000,00	73.410,20	77,27	67.010,20	6.400,00	21.589,80
01630-04	RELATIONS AVEC LE PERSONNEL	38.000,00	0,00	38.000,00	33.912,97	89,24	29.937,78	3.975,19	4.087,03
01630-05	MESURES SPECIFIQUES RELATIVES A L'AMENAGEMENT RAISONNABLE POUR DES PERSONNES PRESENTANT UN HANDICAP	25.000,00	0,00	25.000,00	0,00	0,00	0,00	0,00	25.000,00
	Total Poste 01630	784.000,00	315.000,00-	469.000,00	418.323,17	89,19	273.821,72	144.501,45	50.676,83
01632	RELATIONS SOCIALES ENTRE LES MEMBRES DU PERSONNEL ET AUTRES INTERVENTIONS SOCIALES								
01632-00	RELATIONS SOCIALES ENTRE LES MEMBRES DU PERSONNEL ET AUTRES INTERVENTIONS SOCIALES	238.000,00	0,00	238.000,00	238.000,00	100,00	238.000,00	0,00	0,00
	Total Article 0163.	1.022.000,00	315.000,00-	707.000,00	656.323,17	92,83	511.821,72	144.501,45	50.676,83
0165.	ACTIVITES CONCERNANT L'ENSEMBLE DES PERSONNES LIEES A L'INSTITUTION								
01650	SERVICE MEDICAL								
01650-00	SERVICE MEDICAL	1.250.000,00	150.000,00-	1.100.000,00	1.095.269,68	99,57	800.313,75	294.955,93	4.730,32
01654	STRUCTURES DE GARDE D'ENFANTS								
01654-01	BRU-STRUCTURES DE GARDE D'ENFANTS GESTION EXTERNE DE LA CRECHE ET DE LA SALLE FAMILIALE DE L'INSTITUTION AINSI QUE DES CRECHES CONVENTIONNEES	3.500.000,00	500.000,00-	3.000.000,00	2.991.000,00	99,70	2.963.354,50	27.645,50	9.000,00
01654-02	BRU-STRUCTURES DE GARDE D'ENFANTS QUOTE-PART DE L'INSTITUTION AU CENTRE DE LA PETITE ENFANCE GERE PAR LA COMMISSION EUROPEENNE	840.000,00	0,00	840.000,00	840.000,00	100,00	821.000,00	19.000,00	0,00

Poste	Intitulé	Crédits Initiaux	Virements + Budg. Suppl.	Crédits Actuels	Engagements Contractés	% Util.	Paielements Effectués	Soldes des Engag. E.C.	Crédits Disponibles
01654-03	STR-STRUCTURES DE GARDE D'ENFANTS FONCTIONNEMENT DE LA SALLE FAMILIALE DE L'INSTITUTION	12.500,00	0,00	12.500,00	12.500,00	100,00	7.696,21	4.803,79	0,00
01654-04	LUX-STRUCTURES DE GARDE D'ENFANTS QUOTE-PART DE L'INSTITUTION AU CENTRE POLYVALENT DE L'ENFANCE GERE PAR LA COMMISSION EUROPEENNE ET LE PARLEMENT EUROPEEN AINSI QU'AUX CRECHES CONVENTIONNEES	2.375.000,00	696.299,00-	1.678.701,00	1.673.943,89	99,72	1.646.704,02	27.239,87	4.757,11
	Total Poste 01654	6.727.500,00	1.196.299,00-	5.531.201,00	5.517.443,89	99,75	5.438.754,73	78.689,16	13.757,11
01655	CONTRIBUTION DU PARLEMENT EUROPEEN AUX ECOLES EUROPEENNES ACCREDITEES (DE TYPE 2)								
01655-00	CONTRIBUTION DU PARLEMENT EUROPEEN AUX ECOLES EUROPEENNES ACCREDITEES (DE TYPE 2)	200.000,00	100.000,00	300.000,00	300.000,00	100,00	300.000,00	0,00	0,00
	Total Article 0165.	8.177.500,00	1.246.299,00-	6.931.201,00	6.912.713,57	99,73	6.539.068,48	373.645,09	18.487,43
	Total Chapitre 016..	15.553.500,00	1.681.299,00-	13.872.201,00	13.324.445,82	96,05	10.069.299,96	3.255.145,86	547.755,18
	Total Titre 01...	713.010.000,00	1.245.916,00-	711.764.084,00	707.975.711,70	99,47	704.334.638,40	3.641.073,30	3.788.372,30

Poste	Intitulé	Crédits Initiaux	Virements + Budg. Suppl.	Crédits Actuels	Engagements Contractés	% Util.	Paielements Effectués	Soldes des Engag. E.C.	Crédits Disponibles
02...	IMMEUBLES, MOBILIER, EQUIPEMENT ET DEPENSES DIVERSES DE FONCTIONNEMENT								
021..	INFORMATIQUE, EQUIPEMENT ET MOBILIER								
0210.	INFORMATIQUE ET TELECOMMUNICATIONS								
02103	INFORMATIQUE ET TELECOMMUNICATIONS - ACTIVITES RECURRENTES DE GESTION DES APPLICATIONS TIC								
02103-16	INFORMATIQUE ET TELECOMMUNICATIONS ACTIVITES RECURRENTES DE GESTION DES APPLICATIONS TIC: APPLICATIONS POUR LA GESTION DES RESSOURCES HUMAINES	2.233.000,00	0,00	2.233.000,00	2.232.981,02	100,00	1.430.073,30	802.907,72	18,98
02105	INFORMATIQUE ET TELECOMMUNICATIONS INVESTISSEMENTS EN PROJETS								
02105-16	INVESTISSEMENTS EN PROJETS - PERS PROJETS IT DECENTRALISES	1.395.000,00	1.850.000,00	3.245.000,00	3.202.485,47	98,69	1.064.589,04	2.137.896,43	42.514,53
	Total Article 0210.	3.628.000,00	1.850.000,00	5.478.000,00	5.435.466,49	99,22	2.494.662,34	2.940.804,15	42.533,51
	Total Titre 02...	3.628.000,00	1.850.000,00	5.478.000,00	5.435.466,49	99,22	2.494.662,34	2.940.804,15	42.533,51



Poste	Intitulé	Crédits Initiaux	Virements + Budg. Suppl.	Crédits Actuels	Engagements Contractés	% Util.	Paielements Effectués	Soldes des Engag. E.C.	Crédits Disponibles
03...	DEPENSES RESULTANT DE L'EXERCICE PAR L'INSTITUTION DE SES MISSIONS GENERALES								
030..	REUNIONS ET CONFERENCES								
0300.	FRAIS DE MISSIONS ET DE DEPLACEMENT ENTRE LES TROIS LIEUX DE TRAVAIL DU PERSONNEL								
03000	FRAIS DE MISSIONS ET DE DEPLACEMENT ENTRE LES TROIS LIEUX DE TRAVAIL DU PERSONNEL								
03000-01	MISSIONS ENTRE LES TROIS LIEUX DE TRAVAIL	20.100.000,00	450.000,00-	19.650.000,00	19.331.197,09	98,38	17.131.197,09	2.200.000,00	318.802,91
03000-02	MISSION HORS DES TROIS LIEUX DE TRAVAIL	5.000.000,00	400.000,00-	4.600.000,00	4.552.256,02	98,96	3.652.256,02	900.000,00	47.743,98
03000-03	MISSIONS PERFECTIONNEMENT PROFESSIONNEL	1.850.000,00	350.000,00-	1.500.000,00	1.500.000,00	100,00	1.205.978,83	294.021,17	0,00
03000-04	MISSIONS STAGIAIRES	750.000,00	50.000,00-	700.000,00	666.630,35	95,23	536.630,35	130.000,00	33.369,65
	Total Poste 03000	27.700.000,00	1.250.000,00-	26.450.000,00	26.050.083,46	98,49	22.526.062,29	3.524.021,17	399.916,54
0304.	FRAIS DIVERS DE REUNIONS								
03042	REUNIONS, CONGRES ET CONFERENCES								
03042-06	REUNIONS, CONGRES ET CONFERENCES LAISSEZ-PASSER COMMUNAUTAIRES	355.000,00	255.000,00-	100.000,00	100.000,00	100,00	0,00	100.000,00	0,00
	Total Chapitre 030..	28.055.000,00	1.505.000,00-	26.550.000,00	26.150.083,46	98,49	22.526.062,29	3.624.021,17	399.916,54
032..	EXPERTISE ET INFORMATION : ACQUISITION , ARCHIVAGE , PRODUCTION ET DIFFUSION								
0322.	DEPENSES DE DOCUMENTATION								
03220	DEPENSES DE DOCUMENTATION								
03220-06	DEPENSES DE DOCUMENTATION: LIVRES, SOUSCRIPTIONS, JOURNAUX, PÉRIODIQUES ET PRODUITS MÉDIATHÉQUES POUR LA DG PERSONNEL	5.000,00	1.000,00-	4.000,00	2.500,00	62,50	1.548,54	951,46	1.500,00
	Total Titre 03...	28.060.000,00	1.506.000,00-	26.554.000,00	26.152.583,46	98,49	22.527.610,83	3.624.972,63	401.416,54

Poste	Intitulé	Crédits Initiaux	Virements + Budg. Suppl.	Crédits Actuels	Engagements Contractés	% Util.	Paielements Effectués	Soldes des Engag. E.C.	Crédits Disponibles
04...	DEPENSES RESULTANT DE L'EXERCICE PAR L'INSTITUTION DE MISSIONS SPECIFIQUES								
042..	DEPENSES RELATIVES A L'ASSISTANCE PARLEMENTAIRE								
0422.	ASSISTANCE PARLEMENTAIRE								
04220	ASSISTANCE PARLEMENTAIRE								
04220-02	ASSISTANTS ACCREDITES - STATUT								
04220-02-01	ASSISTANTS ACCREDITES - SALAIRES	0,00	107.500.000,00	107.500.000,00	107.425.819,28	99,93	107.425.819,28	0,00	74.180,72
04220-02-02	ASSISTANTS ACCREDITES- MISSIONS	0,00	10.000.000,00	10.000.000,00	9.775.748,35	97,76	9.775.748,35	0,00	224.251,65
04220-02-03	ASSISTANTS ACCREDITES- COURS EXTERNES	0,00	110.000,00	110.000,00	63.571,06	57,79	63.571,06	0,00	46.428,94
	Total Sous-poste 04220-02	115.000.000,00	3.000.000,00	118.000.000,00	117.265.138,69	99,38	117.265.138,69	0,00	734.861,31
	Total Titre 04...	115.000.000,00	3.000.000,00	118.000.000,00	117.265.138,69	99,38	117.265.138,69	0,00	734.861,31
	Total Général	859.698.000,00	2.098.084,00	861.796.084,00	856.828.900,34	99,42	846.622.050,26	10.206.850,08	4.967.183,66

Poste	Intitul�	Cr�di ts Report�s	Cr�di ts Actuels	Engagements Contract�s	Pai ements Effectu�s	% Util .	Reste � payer	Rel iquat de Conversi on
01...	DEPENSES CONCERNANT LES PERSONNES LIEES A L' INSTITUTEION							
012..	FONCTIONNAIRES ET AGENTS TEMPORAIRES							
0120.	REMUNERATION ET AUTRES DROITS							
01202	HEURES SUPPLEMENTAIRES REMUNEREES							
01202-00	HEURES SUPPLEMENTAIRES REMUNEREES	25.315,34	25.315,34	25.315,34	25.315,34	*****	0,00	0,00
01204	DROITS LIES A LA PRISE DE FONCTIONS, MUTATION, CESSATION DE FONCTIONS							
01204-00	DROITS LIES A LA PRISE DE FONCTIONS, MUTATION, CESSATION DE FONCTIONS	69.313,57	69.313,57	69.313,57	69.313,57	*****	0,00	0,00
	Total Article 0120.	94.628,91	94.628,91	94.628,91	94.628,91	*****	0,00	0,00
014..	AUTRES PERSONNELS ET PRESTATIONS EXTERNES							
0140.	AUTRES AGENTS ET PERSONNES EXTERNES							
01404	STAGES , SUBVENTIONS ET ECHANGES DE FONCTIONNAIRES							
01404-01	STAGES POUR DIPLOMES ET STAGES DE FORMATION (AUTRES QUE DE TRADUCTEURS); VISITES D'ETUDES NON INDEMNISEES	69.828,79	69.828,79	69.828,79	69.828,79	*****	0,00	0,00
016..	AUTRES DEPENSES CONCERNANT LES PERSONNES LIEES A L' INSTITUTEION							
0161.	DEPENSES LIEES A LA GESTION DU PERSONNEL							
01610	FRAIS DE RECRUTEMENT							
01610-00	FRAIS DE RECRUTEMENT	79.560,10	79.560,10	79.560,10	62.084,62	78,03	17.475,48	0,00
01612	PERFECTI ONNEMENT PROFESSI ONNEL							
01612-01	PERFECTI ONNEMENT PROFESSI ONNEL							
01612-01-01	COURS DE LANGUES CATALOGUE ET SUR MESURE	461.307,06	461.307,06	461.307,06	437.149,57	94,76	24.157,49	0,00
01612-01-03	COURS EXTERNES DE LANGUES	36.469,48	36.469,48	36.469,48	23.176,95	63,55	13.292,53	0,00
01612-01-11	COURS INFORMATIQUES CATALOGUE ET SUR MESURE	201.192,48	201.192,48	201.192,48	185.998,91	92,45	15.193,57	0,00
01612-01-12	COURS INFORMATIQUES EXTERNES	105.026,18	105.026,18	105.026,18	87.928,61	83,72	17.097,57	0,00
01612-01-18	FORMATION GENERALE CATALOGUE	421.775,37	421.775,37	421.775,37	399.614,78	94,75	22.160,59	0,00
01612-01-19	FORMATION GENERALE SUR MESURE	551.784,78	551.784,78	551.784,78	518.725,77	94,01	33.059,01	0,00
01612-01-20	E-LEARNING	65.271,42	65.271,42	65.271,42	61.322,92	93,95	3.948,50	0,00
01612-01-22	FORMATION GENERALE EXTERNE	88.319,18	88.319,18	88.319,18	75.068,97	85,00	13.250,21	0,00
01612-01-23	COURS UNIVERSITAIRES	28.274,92	28.274,92	28.274,92	24.940,85	88,21	3.334,07	0,00
01612-01-24	DEVELOPPEMENT DU MANAGEMENT	114.368,41	114.368,41	114.368,41	96.705,55	84,56	17.662,86	0,00
01612-01-26	EGALITE DES CHANCES	1.600,00	1.600,00	1.600,00	1.600,00	*****	0,00	0,00
01612-01-31	RESERVE	5.314,84	5.314,84	5.314,84	5.311,23	99,93	3,61	0,00
	Total Sous-poste 01612-01	2.080.704,12	2.080.704,12	2.080.704,12	1.917.544,11	92,16	163.160,01	0,00
01612-03	PERFECTI ONNEMENT PROFESSI ONNEL: POUR LE SERVICE DE SECURITE	105.920,46	105.920,46	105.920,46	56.452,90	53,30	49.467,56	0,00
	Total Poste 01612	2.186.624,58	2.186.624,58	2.186.624,58	1.973.997,01	90,28	212.627,57	0,00
	Total Article 0161.	2.266.184,68	2.266.184,68	2.266.184,68	2.036.081,63	89,85	230.103,05	0,00
0163.	INTERVENTIONS EN FAVEUR DU PERSONNEL DE L' INSTITUTEION							
01630	SERVICE SOCIAL							

Poste	Intitul�	Cr�dits Report�s	Cr�dits Actuels	Engagements Contract�s	Paiements Effectu�s	% Util.	Reste � payer	Reliquat de Conversion
01630-01	AIDE COMPLEMENTAIRE AUX HANDICAPES FRAIS NON REMBOURSES PAR LE REGIME COMMUN D'ASSURANCE-MALADIE ET AUTRES INTERVENTIONS SPECIFIQUES	237.590,77	237.590,77	237.590,77	109.443,61	46,06	128.147,16	0,00
01630-03	INTERVENTIONS SOCIALES	9.302,00	9.302,00	9.302,00	3.702,96	39,81	5.599,04	0,00
01630-04	RELATIONS AVEC LE PERSONNEL	10.781,93	10.781,93	10.781,93	10.698,95	99,23	82,98	0,00
	Total Poste 01630	257.674,70	257.674,70	257.674,70	123.845,52	48,06	133.829,18	0,00
01632	RELATIONS SOCIALES ENTRE LES MEMBRES DU PERSONNEL ET AUTRES INTERVENTIONS SOCIALES							
01632-00	RELATIONS SOCIALES ENTRE LES MEMBRES DU PERSONNEL ET AUTRES INTERVENTIONS SOCIALES	241,29	241,29	241,29	241,29	*****	0,00	0,00
	Total Article 0163.	257.915,99	257.915,99	257.915,99	124.086,81	48,11	133.829,18	0,00
0165.	ACTIVITES CONCERNANT L'ENSEMBLE DES PERSONNES LIEES A L'INSTITUTION							
01650	SERVICE MEDICAL							
01650-00	SERVICE MEDICAL	206.611,40	206.611,40	206.611,40	192.780,34	93,31	13.831,06	0,00
01654	CENTRE DE LA PETITE ENFANCE ET CRECHES CONVENTIONNEES							
01654-03	STR-CENTRE PETITE ENFANCE ET CRECHES CONVENTIONNEES: FONCTIONNEMENT DE LA SALLE FAMILIALE INSTALLEE DANS LES LOCAUX DE L'INSTITUTION	3.950,84	3.950,84	3.950,84	758,08	19,19	3.192,76	0,00
01654-04	LUX-CENTRE DE LA PETITE ENFANCE ET CRECHES CONVENTIONNEES: QUOTE-PART DE L'INSTITUTION AU CENTRE DE LA PETITE ENFANCE GERE PAR LA COMMISSION ET AUX CRECHES PRIVEES	248.902,90	248.902,90	248.902,90	164.549,46	66,11	84.353,44	0,00
	Total Poste 01654	252.853,74	252.853,74	252.853,74	165.307,54	65,38	87.546,20	0,00
01655	CONTRIBUTION DU PARLEMENT EUROPEEN AUX ECOLES EUROPEENNES ACCREDITEES (DE TYPE 2)							
01655-00	CONTRIBUTION DU PARLEMENT EUROPEEN AUX ECOLES EUROPEENNES ACCREDITEES (DE TYPE 2)	9.783,60	9.783,60	9.783,60	0,00	0,00	9.783,60	0,00
	Total Article 0165.	469.248,74	469.248,74	469.248,74	358.087,88	76,31	111.160,86	0,00
	Total Chapitre 016.	2.993.349,41	2.993.349,41	2.993.349,41	2.518.256,32	84,13	475.093,09	0,00
	Total Titre 01...	3.157.807,11	3.157.807,11	3.157.807,11	2.682.714,02	84,95	475.093,09	0,00

Poste	Intitulé	Crédits Reportés	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Reste à payer	Reliquat de Conversion
02...	IMMEUBLES, MOBILIER, EQUIPEMENT ET DEPENSES DIVERSES DE FONCTIONNEMENT							
021..	INFORMATIQUE, EQUIPEMENT ET MOBILIER							
0210.	INFORMATIQUE ET TELECOMMUNICATIONS							
02103	INFORMATIQUE ET TELECOMMUNICATIONS - ACTIVITES RECURRENTES DE GESTION DES APPLICATIONS TIC							
02103-16	INFORMATIQUE ET TELECOMMUNICATIONS ACTIVITES RECURRENTES DE GESTION DES APPLICATIONS TIC: APPLICATIONS POUR LA GESTION DES RESSOURCES HUMAINES	746.847,93	746.847,93	746.847,93	729.082,71	97,62	17.765,22	0,00
02105	INFORMATIQUE ET TELECOMMUNICATIONS INVESTISSEMENTS EN PROJETS							
02105-16	INVESTISSEMENTS EN PROJETS - PERS PROJETS IT DECENTRALISES	490.548,12	490.548,12	490.548,12	490.548,12	*****	0,00	0,00
	Total Article 0210.	1.237.396,05	1.237.396,05	1.237.396,05	1.219.630,83	98,56	17.765,22	0,00
	Total Titre 02...	1.237.396,05	1.237.396,05	1.237.396,05	1.219.630,83	98,56	17.765,22	0,00

Poste	Intitul�	Cr�di ts Report�s	Cr�di ts Actuels	Engagements Contract�s	Pai ements Effectu�s	% Util .	Reste � payer	Rel i quat de Conversi on
03...	DEPENSES RESULTANT DE L' EXERCICE PAR L' INSTITUTION DE SES MISSIONS GENERALES							
030..	REUNIONS ET CONFERENCES							
0300.	FRAIS DE MISSIONS ET DE DEPLACEMENT ENTRE LES TROIS LIEUX DE TRAVAIL DU PERSONNEL							
03000	FRAIS DE MISSIONS ET DE DEPLACEMENT ENTRE LES TROIS LIEUX DE TRAVAIL DU PERSONNEL							
03000-01	MISSIONS ENTRE LES TROIS LIEUX DE TRAVAIL	2.403.941,74	2.403.941,74	2.403.941,74	2.067.755,12	86,02	336.186,62	0,00
03000-02	MISSION HORS DES TROIS LIEUX DE TRAVAIL	450.000,00	450.000,00	450.000,00	376.165,24	83,59	73.834,76	0,00
03000-03	MISSIONS PERFECTI ONNEMENT PROFESSIONNEL	135.000,00	135.000,00	135.000,00	126.811,40	93,93	8.188,60	0,00
03000-04	MISSIONS STAGIAIRES	95.000,00	95.000,00	95.000,00	95.000,00	*****	0,00	0,00
	Total Poste 03000	3.083.941,74	3.083.941,74	3.083.941,74	2.665.731,76	86,44	418.209,98	0,00
0304.	FRAIS DIVERS DE REUNIONS							
03042	REUNIONS, CONGRES ET CONFERENCES							
03042-06	REUNIONS, CONGRES ET CONFERENCES LAI SSEZ-PASSER COMMUNAUTAI RES	100.000,00	100.000,00	100.000,00	55.851,58	55,85	44.148,42	0,00
	Total Chapitre 030..	3.183.941,74	3.183.941,74	3.183.941,74	2.721.583,34	85,48	462.358,40	0,00
032..	EXPERTISE ET INFORMATION : ACQUISITION , ARCHIVAGE , PRODUCTION ET DIFFUSION							
0322.	DEPENSES DE DOCUMENTATION							
03220	DEPENSES DE DOCUMENTATION							
03220-06	DEPENSES DE DOCUMENTATION: LIVRES, SOUSCRIPTIONS, JOURNAUX, PARI ODIQUES ET PRODUITS MADI ATH�QUES POUR LA DG PERSONNEL	500,00	500,00	500,00	400,75	80,15	99,25	0,00
	Total Titre 03...	3.184.441,74	3.184.441,74	3.184.441,74	2.721.984,09	85,48	462.457,65	0,00
	Total G�n�ral	7.579.644,90	7.579.644,90	7.579.644,90	6.624.328,94	87,40	955.315,96	0,00

Poste	Intitulé	Virements	Crédits an. cumulés	Crédits Actuels	Engagements Contractés	% Util.	Paiements Effectués	Sol des des Engag. E. C.	Crédits Disponibles
01...	PERSONNES LIEES A L'INSTITUTION								
012..	FONCTIONNAIRES ET AGENTS TEMPORAIRES								
0120.	REMUNERATION ET AUTRES DROITS								
01200	REMUNERATIONS ET INDEMNITES								
01200-00	REMUNERATIONS ET INDEMNITES	0,00	382.395,92	382.395,92	303.825,58	79,45	303.825,58	0,00	78.570,34
014..	AUTRES PERSONNELS ET PRESTATIONS EXTERNES								
0140.	AUTRES AGENTS ET PERSONNES EXTERNES								
01400	AUTRES AGENTS								
01400-00	AUTRES AGENTS	0,00	4.479.298,83	4.479.298,83	3.003.760,53	67,06	3.003.760,53	0,00	1.475.538,30
01404	STAGES, SUBVENTIONS ET ECHANGES DE FONCTIONNAIRES								
01404-01	STAGES, SUBVENTIONS ET ECHANGES DE FONCTIONNAIRES: STAGES POUR DIPLOMES ET STAGES DE FORMATION (AUTRES QUE TRADUCTEURS); VISITES D'ETUDES NON INDEMNISEES.	0,00	3.100,15	3.100,15	3.100,15	100,00	3.100,15	0,00	0,00
	Total Article 0140.	0,00	4.482.398,98	4.482.398,98	3.006.860,68	67,08	3.006.860,68	0,00	1.475.538,30
016..	AUTRES DEPENSES CONCERNANT LES PERSONNES LIEES A L'INSTITUTION								
0163.	INTERVENTIONS EN FAVEUR DU PERSONNEL DE L'INSTITUTION								
01630	SERVICE SOCIAL								
01630-02	SERVICE SOCIAL: SECOURS EXTRAORDINAIRES	0,00	60.437,31	60.437,31	30.247,98	50,05	15.378,98	14.869,00	30.189,33
01632	RELATIONS SOCIALES ENTRE LES MEMBRES DU PERSONNEL ET AUTRES INTERVENTIONS SOCIALES								
01632-00	RELATIONS SOCIALES ENTRE LES MEMBRES DU PERSONNEL ET AUTRES INTERVENTIONS SOCIALES	0,00	541.838,22	541.838,22	541.103,21	99,86	486.403,94	54.699,27	735,01
	Total Article 0163.	0,00	602.275,53	602.275,53	571.351,19	94,87	501.782,92	69.568,27	30.924,34
0165.	ACTIVITES CONCERNANT L'ENSEMBLE DES PERSONNES LIEES A L'INSTITUTION								
01654	CENTRE DE LA PETITE ENFANCE ET CRECHES CONVENTIONNEES								
01654-01	CENTRE DE LA PETITE ENFANCE ET CRECHES CONVENTIONNEES: GESTION EXTERNE DE LA CRECHE ET DE LA SALLE FAMILIALE DE L'INSTITUTION A BRUXELLES ET FRAIS ANNEXES	0,00	1.670.780,69	1.670.780,69	1.011.353,46	60,53	232.060,99	779.292,47	659.427,23
01654-04	CENTRE DE LA PETITE ENFANCE ET CRECHES CONVENTIONNEES: QUOTE-PART DE L'INSTITUTION AU CENTRE DE LA PETITE ENFANCE GERE PAR LA COMMISSION ET AUX CRECHES PRIVEES A LUXEMBOURG	0,00	2.610.718,77	2.610.718,77	1.523.582,94	58,36	1.102.318,88	421.264,06	1.087.135,83
	Total Poste 01654	0,00	4.281.499,46	4.281.499,46	2.534.936,40	59,21	1.334.379,87	1.200.556,53	1.746.563,06
	Total Chapitre 016..	0,00	4.883.774,99	4.883.774,99	3.106.287,59	63,60	1.836.162,79	1.270.124,80	1.777.487,40
	Total Titre 01...	0,00	9.748.569,89	9.748.569,89	6.416.973,85	65,82	5.146.849,05	1.270.124,80	3.331.596,04

Poste	Intitulé	Virements	Crédits an. cumulés.	Crédits Actuels	Engagements Contractés	% Util.	Paiements Effectués	Sol des des Engag. E. C.	Crédits Disponibles	
03...	DEPENSES RESULTANT DE L'EXERCICE PAR L'INSTITUTION DE MISSIONS GENERALES									
030...	REUNIONS ET CONFERENCES									
0300.	FRAIS DE MISSIONS ET DE DEPLACEMENT ENTRE LES TROIS LIEUX DE TRAVAIL DU PERSONNEL									
03000	FRAIS DE MISSIONS ET DE DEPLACEMENT ENTRE LES TROIS LIEUX DE TRAVAIL DU PERSONNEL									
03000-01	FRAIS DE MISSIONS ET DE DEPLACEMENT ENTRE LES TROIS LIEUX DE TRAVAIL DU PERSONNEL: DEPLACEMENTS ENTRE LES TROIS LIEUX DE TRAVAIL	0,00	248.099,45	248.099,45	185.454,28	74,75	185.454,28	0,00	62.645,17	
03000-04	FRAIS DE MISSIONS ET DE DEPLACEMENT ENTRE LES TROIS LIEUX DE TRAVAIL DU PERSONNEL: STAGIAIRES	0,00	1.716,47	1.716,47	995,67	58,01	995,67	0,00	720,80	
	Total Poste	03000	0,00	249.815,92	249.815,92	186.449,95	74,63	186.449,95	0,00	63.365,97
	Total Titre	03...	0,00	249.815,92	249.815,92	186.449,95	74,63	186.449,95	0,00	63.365,97



Poste	Intitulé	Virements	Crédits an. cumulés.	Crédits Actuels	Engagements Contractés	% Util.	Paiements Effectués	Sol des des Engag. E. C.	Crédits Disponibles
04...	DEPENSES RESULTANT DE L'EXERCICE PAR L'INSTITUTION DE MISSIONS GENERALES								
042..	DEPENSES RELATIVES A L'ASSISTANCE PARLEMENTAIRE								
0422.	ASSISTANCE PARLEMENTAIRE								
04220	ASSISTANCE PARLEMENTAIRE								
04220-02	ASSISTANCE PARLEMENTAIRE: ASSISTANTS ACCREDITES - STATUT	0,00	35.384,37	35.384,37	26.865,17	75,92	26.865,17	0,00	8.519,20
	Total Titre 04...	0,00	35.384,37	35.384,37	26.865,17	75,92	26.865,17	0,00	8.519,20
	Total Général	0,00	10.033.770,18	10.033.770,18	6.630.288,97	66,08	5.360.164,17	1.270.124,80	3.403.481,21

Poste	Intitulé	Crédits Initiaux	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Sol des des Engagements	Crédits disponibles
01...	PERSONNES LIEES A L' INSTITUTION							
012..								
0120.								
01200	REMUNERATIONS ET INDEMNITES							
01200-00	REMUNERATIONS ET INDEMNITES	17.553,98	17.553,98	17.553,98	17.553,98	*****	0,00	0,00
014..								
0140.								
01400	AUTRES AGENTS							
01400-00	AUTRES AGENTS	525.899,55	525.899,55	525.899,55	525.899,55	*****	0,00	0,00
016..	AUTRES DEPENSES CONCERNANT LES PERSONNES LIEES A L' INSTITUTION							
0163.	INTERVENTIONS EN FAVEUR DU PERSONNEL DE L' INSTITUTION							
01630	SERVICE SOCIAL							
01630-02	SERVICE SOCIAL: SECOURS EXTRAORDINAIRES	60.736,27	60.736,27	60.736,27	60.736,27	*****	0,00	0,00
0165.	ACTIVITES CONCERNANT L' ENSEMBLE DES PERSONNES LIEES A L' INSTITUTION							
01654	CENTRE DE LA PETITE ENFANCE ET CRECHES CONVENTIONNEES							
01654-01	CENTRE DE LA PETITE ENFANCE ET CRECHES CONVENTIONNEES: GESTION EXTERNE DE LA CRECHE ET DE LA SALLE FAMILIALE DE L' INSTITUTION A BRUXELLES ET FRAIS ANNEXES	405.167,57	405.167,57	404.167,57	369.190,23	91,35	34.977,34	1.000,00
01654-04	CENTRE DE LA PETITE ENFANCE ET CRECHES CONVENTIONNEES: QUOTE-PART DE L' INSTITUTION AU CENTRE DE LA PETITE ENFANCE GERE PAR LA COMMISSION ET AUX CRECHES PRIVEES A LUXEMBOURG	1.385.179,80	1.385.179,80	1.385.179,80	1.385.179,80	*****	0,00	0,00
	Total Poste 01654	1.790.347,37	1.790.347,37	1.789.347,37	1.754.370,03	98,05	34.977,34	1.000,00
	Total Chapitre 016..	1.851.083,64	1.851.083,64	1.850.083,64	1.815.106,30	98,11	34.977,34	1.000,00
	Total Titre 01...	2.394.537,17	2.394.537,17	2.393.537,17	2.358.559,83	98,54	34.977,34	1.000,00

Poste	Intitulé	Crédits Initiaux	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Sol des des Engagements	Crédits disponibles
03...	DEPENSES RESULTANT DE L'EXERCICE PAR L'INSTITUTION DE SES MISSIONS GENERALES							
030...	REUNIONS ET CONFERENCES							
0300.	FRAIS DE MISSIONS ET DE DEPLACEMENT ENTRE LES TROIS LIEUX DE TRAVAIL DU PERSONNEL							
03000	FRAIS DE MISSIONS ET DE DEPLACEMENT ENTRE LES TROIS LIEUX DE TRAVAIL DU PERSONNEL							
03000-01	FRAIS DE MISSIONS ET DE DEPLACEMENT ENTRE LES TROIS LIEUX DE TRAVAIL DU PERSONNEL: DEPLACEMENTS ENTRE LES TROIS LIEUX DE TRAVAIL	42.121,78	42.121,78	42.121,78	42.121,78	*****	0,00	0,00
03000-04	FRAIS DE MISSIONS ET DE DEPLACEMENT ENTRE LES TROIS LIEUX DE TRAVAIL DU PERSONNEL: STAGIAIRES	80,01	80,01	80,01	80,01	*****	0,00	0,00
	Total Poste	03000	42.201,79	42.201,79	42.201,79	*****	0,00	0,00
	Total Titre	03...	42.201,79	42.201,79	42.201,79	*****	0,00	0,00

Poste	Intitulé	Crédits Initiaux	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Sol des des Engagements	Crédits disponibles
04...								
042..								
0422.								
04220								
04220-02	ASSISTANCE PARLEMENTAIRE: ASSISTANTS ACCREDITES - STATUT	18.423,21	18.423,21	18.423,21	18.423,21	*****	0,00	0,00
	Total Titre 04...	18.423,21	18.423,21	18.423,21	18.423,21	*****	0,00	0,00
	Total Général	2.455.162,17	2.455.162,17	2.454.162,17	2.419.184,83	98,57	34.977,34	1.000,00

Poste	Intitulé		Crédits Reportés	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Reste à payer
01...								
016...								
0163.								
01632-00			28.000,99	28.000,99	28.000,99	28.000,99	100,00	0,00
	Total Poste	01632	28.000,99	28.000,99	28.000,99	28.000,99	100,00	0,00
	Total Article	0163.	28.000,99	28.000,99	28.000,99	28.000,99	100,00	0,00
0165.								
01654								
01654-01			880.937,44	880.937,44	880.937,44	850.924,76	96,59	30.012,68
01654-04			275.416,50	275.416,50	275.416,50	183.440,89	66,60	91.975,61
	Total Poste	01654	1.156.353,94	1.156.353,94	1.156.353,94	1.034.365,65	89,45	121.988,29
	Total Article	0165.	1.156.353,94	1.156.353,94	1.156.353,94	1.034.365,65	89,45	121.988,29
	Total Chapitre	016...	1.184.354,93	1.184.354,93	1.184.354,93	1.062.366,64	89,70	121.988,29
	Total Titre	01...	1.184.354,93	1.184.354,93	1.184.354,93	1.062.366,64	89,70	121.988,29
	Total Général		1.184.354,93	1.184.354,93	1.184.354,93	1.062.366,64	89,70	121.988,29

Poste	Intitul�	Cr�dits Initiaux	Virements + Budg. Suppl.	Cr�dits Actuels	Engagements Contract�s	Paiements Effectu�s	Sol des des Engag. E. C.	Cr�dits Disponibles
04...	RECETTES PROVENANT DES PERSONNES LI�ES AUX INSTITUTIONS ET AUTRES ORGANISMES DE L'UNION							
040..	TAXES ET RETENUES DIVERSES							
0400.	PRODUIT DE L'IMPOT SUR LES TRAITEMENTS, SALAIRES ET INDEMNITES DES MEMBRES DES INSTITUTIONS, DES FONCTIONNAIRES, DES AUTRES AGENTS ET DES BENEFICAIRES D'UNE PENSION							
04000	PRODUIT DE L'IMPOT SUR LES TRAITEMENTS, SALAIRES ET INDEMNITES DES MEMBRES DES INSTITUTIONS, DES FONCTIONNAIRES, DES AUTRES AGENTS ET DES BENEFICAIRES D'UNE PENSION							
04000-00	PRODUIT DE L'IMPOT SUR LES TRAITEMENTS, SALAIRES ET INDEMNITES DES MEMBRES DES INSTITUTIONS, DES FONCTIONNAIRES, DES AUTRES AGENTS ET DES BENEFICAIRES D'UNE PENSION	0,00	0,00	0,00	1,00-	55.108.001,60-	55.108.000,60	1,00
0403.	PRODUIT DE LA CONTRIBUTION TEMPORAIRE AFFECTANT LES REMUNERATIONS DES MEMBRES DE L'INSTITUTION, DES FONCTIONNAIRES ET DES AUTRES AGENTS EN ACTIVITE							
04030	PRODUIT DE LA CONTRIBUTION TEMPORAIRE AFFECTANT LES REMUNERATIONS DES MEMBRES DE L'INSTITUTION, DES FONCTIONNAIRES ET DES AUTRES AGENTS EN ACTIVITE							
04030-00	PRODUIT DE LA CONTRIBUTION TEMPORAIRE AFFECTANT LES REMUNERATIONS DES MEMBRES DE L'INSTITUTION, DES FONCTIONNAIRES ET DES AUTRES AGENTS EN ACTIVITE	0,00	0,00	0,00	1,00-	13.615,62-	13.614,62	1,00
0404.								
04040	PRODUIT DU PRELEVEMENT SPECIAL AFFECTANT LES REMUNERATIONS DES MEMBRES DE L'INSTITUTION, DES FONCTIONNAIRES ET DES AUTRES AGENTS EN ACTIVITE							
04040-00	PRODUIT DU PRELEVEMENT SPECIAL AFFECTANT LES REMUNERATIONS DES MEMBRES DE L'INSTITUTION, DES FONCTIONNAIRES ET DES AUTRES AGENTS EN ACTIVITE	0,00	0,00	0,00	1,00-	10.602.055,03-	10.602.054,03	1,00
	<b>Total Chapitre 040..</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>3,00-</b>	<b>65.723.672,25-</b>	<b>65.723.669,25</b>	<b>3,00</b>
041..	CONTRIBUTION AU REGIME DE PENSIONS							
0410.	CONTRIBUTION DU PERSONNEL AU FINANCEMENT DU REGIME DE PENSIONS							
04100	CONTRIBUTION DU PERSONNEL AU FINANCEMENT DU REGIME DE PENSIONS							
04100-00	CONTRIBUTION DU PERSONNEL AU FINANCEMENT DU REGIME DE PENSIONS	0,00	0,00	0,00	1,00-	61.098.690,90-	61.098.689,90	1,00
0411.	TRANSFERTS OU RACHATS DE DROITS A PENSION PAR LE PERSONNEL							
04110	TRANSFERTS OU RACHATS DE DROITS A PENSION PAR LE PERSONNEL							
04110-00	TRANSFERTS OU RACHATS DE DROITS A PENSION PAR LE PERSONNEL	0,00	0,00	0,00	1,00-	155.128,43	155.129,43-	1,00
0412.	CONTRIBUTION DES FONCTIONNAIRES ET DES AGENTS TEMPORAIRES EN CONGE DE CONVENANCE PERSONNELLE AU REGIME DE PENSIONS							
04120	CONTRIBUTION DES FONCTIONNAIRES ET DES AGENTS TEMPORAIRES EN CONGE DE CONVENANCE PERSONNELLE AU REGIME DE PENSIONS							

Poste	Intitul�	Cr�dits Initiaux	Virements + Budg. Suppl.	Cr�dits Actuels	Engagements Contract�s	Paiements Effectu�s	Sol des Engag. E. C.	Cr�dits Disponibles
04120-00	CONTRIBUTION DES FONCTIONNAIRES ET DES AGENTS TEMPORAIRES EN CONGE DE CONVENANCE PERSONNELLE AU REGIME DE PENSIONS	0,00	0,00	0,00	1,00-	0,00	1,00-	1,00
	Total Chapitre 041..	0,00	0,00	0,00	3,00-	60.943.562,47-	60.943.559,47	3,00
	Total Titre 04...	0,00	0,00	0,00	6,00-	126.667.234,72-	126.667.228,72	6,00





Poste	Intitul�	Cr�dits Initiaux	Virements + Budg. Suppl.	Cr�dits Actuels	Engagements Contract�s	Paiements Effectu�s	Sol des Engag. E. C.	Cr�dits Disponibles
05730-00-R5	AUTRES CONTRIBUTIONS ET RESTITUTIONS LIEES AU FONCTIONNEMENT ADMINISTRATIF DE L'INSTITUTION - RECETTES AFFECTEES	0,00	0,00	0,00	1,00-	0,00	1,00-	1,00
	Total Chapitre 057..	0,00	0,00	0,00	3,00-	0,00	3,00-	3,00
058..	INDEMNITATIONS DIVERSES							
0581.	RECETTES PROVENANT DES INDEMNITES D'ASSURANCES PERCUES RECETTES AFFECTEES							
05810								
05810-00								
05810-00-R5	RECETTES PROVENANT DES INDEMNITES D'ASSURANCES PERCUES - RECETTES AFFECTEES	0,00	0,00	0,00	1,00-	0,00	1,00-	1,00
	Total Titre 05...	0,00	0,00	0,00	6,00-	0,00	6,00-	6,00

Poste	Intitul�	Cr�dits Initiaux	Virements + Budg. Suppl.	Cr�dits Actuels	Engagements Contract�s	Paiements Effectu�s	Sol des des Engag. E. C.	Cr�dits Disponibles
06...	CONTRIBUTIONS ET RESTITUTIONS DANS LE CADRE DES ACCORDS ET PROGRAMMES DE L'UNION							
066..	AUTRES CONTRIBUTIONS ET RESTITUTIONS							
0660.								
06600								
06600-00								
06600-00-R5	AUTRES CONTRIBUTIONS ET RESTITUTIONS AFFECTEES - RECETTES AFFECTEES	0,00	0,00	0,00	1,00-	0,00	1,00-	1,00
	Total Titre	0,00	0,00	0,00	1,00-	0,00	1,00-	1,00

Poste	Intitul�	Cr�dits Initiaux	Virements + Budg. Suppl.	Cr�dits Actuels	Engagements Contract�s	Paiements Effectu�s	Sol des Engag. E. C.	Cr�dits Disponibles
09...	RECETTES DIVERSES							
090..	RECETTES DIVERSES							
0900.	RECETTES DIVERSES							
09000								
09000-00								
09000-00-EP	RECETTES DIVERSES	0,00	0,00	0,00	1,00-	1,00-	0,00	1,00
	Total Titre	0,00	0,00	0,00	1,00-	1,00-	0,00	1,00
	Total G�n�ral	0,00	0,00	0,00	14,00-	126.667.235,72-	126.667.221,72	14,00

**SOO25:Invoices paid from 01/01/2016 to 31/12/2016**

		INTEREST AMOUNT ≤ 200	INTEREST AMOUNT > 200	NO INTEREST AMOUNT	Total
<b>ON TIME</b>	Number of invoices			1819	1819
	Total invoice amount (EUR)			20,204,722.50	20,204,722.50
	Total interest amount (EUR)				
<b>LATE PAYMENT</b>	Number of invoices	483	1		484
	Total invoice amount (EUR)	1,950,341.04	11,030.00		1,961,371.04
	Total interest amount (EUR)	4,031.97	232.08		4,264.05
Number of invoices		483	1	1819	2303
Total invoice amount (EUR)		1,950,341.04	11,030.00	20,204,722.50	22,166,093.54
Total interest amount (EUR)		4,031.97	232.08		4,264.05

## **ANNEX 2B - REPORT ON COMPLIANCE WITH PAYMENT DELAYS**

### **Late payment interest > 200 € paid in 2016**

In one case, a payment of default interest of over 200 € was made (2015: 0).

### **Number of invoices with default interest < 200 €**

A considerable increase in the number of cases is noted (483 cases in 2016, against 226 in 2015, but 492 in 2014). Most of the cases noted concern the Professional Training Unit.

The reasons for exceeding the payment deadline given by the relevant authorising officer are:

- closure of the accounting system during the year end period,
- difficulties to manage the quantities of incoming invoices, especially as the budget allocation increased, and consequently the orders placed and the number of invoices handled
- small team to handle financial transactions, including only one part-time financial initiator, requiring to set priorities for the workload, especially at the year-end
- operational conditions (geographic split of the unit)

Compared to the average payment delay of the EP (16,85 days), DG PERS requires an average of 20,4 days for payment. This has increased from last year (16,22 days), while the number of invoices has remained stable.

**ANNEX 3 – LIST OF EXCEPTIONS - DEROGATIONS FROM THE RULES**

Decisions to make an exception to the applicable procedures and rules							
Ref. document	Relevant Authorising Officer	Subject	Amount	Verifiers' opinion		Decision	
				Favourable with statement/ unfavourable	Justification	Relevant Authorising Officer	Justification
OD 6/446/2560	1085 - BARTHELEMY Pierre-Antoine	Ordonnance de dépense	4.058,40 EUR	Non conforme	Prestations agents intérimaires - Etablissement et envoi de l'avenant au bon de commande après la date d'expiration du Contrat Cadre et postérieurement à la période de prestations.	1085 - BARTHELEMY Pierre-Antoine	Le prestataire de services a été informé de cette prolongation le 22 décembre 2015 et a confirmé qu'il acceptait cette demande mais, pour des raisons purement opérationnelles, l'avenant au bon de commande a été émis seulement début janvier 2016.
OD 6/446/2561	1085 - BARTHELEMY Pierre-Antoine	Ordonnance de dépense	972,80 EUR	Non conforme	Prestations agents intérimaires - Etablissement et envoi de l'avenant au bon de commande après la date d'expiration du Contrat Cadre et postérieurement à la période de prestations.	1085 - BARTHELEMY Pierre-Antoine	Le prestataire de services a été informé de cette prolongation le 22 décembre 2015 et a confirmé qu'il acceptait cette demande mais, pour des raisons purement opérationnelles, l'avenant au bon de commande a été émis seulement début janvier 2016.

**ANNEX 3 – LIST OF EXCEPTIONS - DEROGATIONS FROM THE RULES**

Decisions to make an exception to the applicable procedures and rules							
Ref. document	Relevant Authorising Officer	Subject	Amount	Verifiers' opinion		Decision	
				Favourable with statement/unfavourable	Justification	Relevant Authorising Officer	Justification
OD 6/446/2616	1274 - JUSTE Ana	Ordonnance de dépense	73.600,00EUR	Non conforme	Prestations informatiques du 28/09 au 09/12/2015 - Recours à un autre engagement que celui prévu pour payer les services rendus car la facture du prestataire n'est pas parvenue avant la clôture de 2015 (contrairement aux clauses contractuelles) et les crédits prévus n'étaient pas reportables en 2016 (puisque déjà reportés de 2014 à 2015).	1274 - JUSTE Ana	Le contractant a rendu les services commandés par l'ordonnateur subdélégué. Obligation de respecter l'engagement juridique vis à vis du fournisseur, la dette est donc justifiée et certaine.
OD 793/1659	PARVANOV Peter	Ordonnance de dépense	2.000 EUR	Non conforme	Cours spécifique non couvert par un engagement budgétaire; recours à un engagement de « réserve »	PARVANOV Peter	Le bon de commande était établi avec un très court délai, préalablement à la réalisation des prestations, mais envoyé un jour trop tard. Obligation de respecter l'engagement juridique vis à vis du fournisseur.
OD 793/1841	PARVANOV Peter	Ordonnance de dépense	2.218,21 EUR	Non conforme	Cours spécifique ni couvert par un engagement budgétaire ni par un engagement juridique (contrat cadre expiré); recours à un engagement de « réserve » ; violation du principe de l'annualité (bon de commande seulement envoyé en janvier 2016 au lieu de décembre 2015)	PARVANOV Peter	Le bon de commande était établi en décembre, mais envoyé trop tard (janvier 2016) pour utiliser les crédits reportés. Obligation de respecter l'engagement juridique vis à vis du fournisseur.

**ANNEX 3 – LIST OF EXCEPTIONS - DEROGATIONS FROM THE RULES**

<b>Document ref.</b>	<b>Relevant Authorising Officer</b>	<b>Subject</b>	<b>Amount</b>	<b>Authorising Officer's reasons for waiver/cancellation</b>
Ordre de régularisation 6/446/2727	F. ARROYO	Abandon de creance	586,21 EUR	Abandon suite aux difficultés financières du débiteur
Ordre de recouvrement 6/446/2730	F. ARROYO	Abandon de creance	920,56 EUR	Trois rappels et e-mail envoyés par le Comptable restés sans réponse
Ordre de recouvrement 6/446/2855	H. KAISER	Abandon de creance	56.473,57 EUR	Dépassement du délai de 5 ans
Ordre de recouvrement 6/446/2856	F. ARROYO	Abandon de creance	1.954,77 EUR	Adresse inconnue ; e-mail resté sans réponse
Ordre de recouvrement 6/446/2857	F. ARROYO	Abandon de creance	245,55 EUR	Adresse inconnue ; e-mail resté sans réponse
Ordre de recouvrement 6/446/2858	F. ARROYO	Abandon de creance	3.469,78 EUR	Adresse inconnue ; e-mail resté sans réponse
Ordre de recouvrement 6/446/2859	F. ARROYO	Abandon de creance	64,34 EUR	Adresse inconnue ; e-mail resté sans réponse
Ordre de recouvrement 6/446/2860	F. ARROYO	Abandon de creance	917,13 EUR	Adresse inconnue
Ordre de recouvrement 6/446/2861	F. ARROYO	Abandon de creance	142,07 EUR	Adresse inconnue
Ordre de recouvrement 6/446/2863	F. ARROYO	Abandon de creance	224,50 EUR	Rappels envoyés par le Comptable restés sans réponse
Ordre de recouvrement 6/446/2864	F. ARROYO	Abandon de creance	4.797,71 EUR	Rappels envoyés par le Comptable restés sans réponse



**ANNEX 3 – LIST OF EXCEPTIONS - DEROGATIONS FROM THE RULES**

<b>Document ref.</b>	<b>Relevant Authorising Officer</b>	<b>Subject</b>	<b>Amount</b>	<b>Authorising Officer's reasons for waiver/cancellation</b>
Ordre de recouvrement 6/446/2865	F. ARROYO	Abandon de creance	2.281,73 EUR	Adresse pas connue ; e-mail resté sans réponse
Ordre de recouvrement 6/446/3253	M. JANSSEN	Abandon de creance	349,24 EUR	Rappels envoyés par le Comptable restés sans réponse
Ordre de recouvrement 6/446/3254	M. JANSSEN	Abandon de creance	332,50 EUR	Rappels envoyés par le Comptable restés sans réponse
Ordre de recouvrement 6/446/3255	M. JANSSEN	Abandon de creance	506,36 EUR	Rappels envoyés par le Comptable restés sans réponse
Ordre de recouvrement 6/446/3812	M. JANSSEN	Abandon de creance	377,48 EUR	Rappels envoyés par le Comptable restés sans réponse
Ordre de recouvrement 6/446/3813	M. JANSSEN	Abandon de creance	332,50 EUR	Rappels envoyés par le Comptable restés sans réponse

**ANNEX 4 – LONG-TERM CONTRACTUAL OBLIGATIONS**

Contractor	Subject	Duration		Overall value of procurement operation	Contract expenditure in 2016	Renewal method	Description of monitoring measures
		Contract - Procurement	Operation				
RIRE ET GRANDIR	Management of the childcare structure in the EP buildings in Brussels, rue Wayenberg	60	60	18.673.476	3.875.745,12	Automatic	Operational control by the Social Services Unit; Obligation of the contractor to issue a monthly report of services rendered and of registered children; Financial control provided by the Social Services Unit.
ESEDRA SPRL	Rental of places in the childcare structure close to EP premises in Brussels, in order to respond to the needs of Members and staff regarding childcare for children from the age of 3 months to the age of admission to the European School (age of 4 years in the calendar year of the beginning of school)	96	96	11.154.000	559.836,80	Automatic	Operational control by the Social Services Unit; Obligation of the contractor to issue a monthly report of services rendered and of registered children; Financial control provided by the Social Services Unit.
CENTRUM VOOR MEDISCHE ANALYSE	Pick-up and transport of blood and urine samples, carrying out blood and urine tests for the Luxembourg Medical Service, both for the annual medical visits and the medical visits at the recruitment stage	60	51	651.992,50	125.284,93	Automatic	Operational control by the Social Services Unit; Obligation of the contractor to issue a monthly list of services rendered; Financial control provided by the Social Services Unit for the annual medical visits and by the Competitions and Selection Unit for the medical visits at the recruitment stage.

**ANNEX 4 – LONG-TERM CONTRACTUAL OBLIGATIONS**

Contractor	Subject	Duration		Overall value of procurement operation	Contract expenditure in 2016	Renewal method	Description of monitoring measures
		Contract - Procurement	Operation				
PEOPLE AND BABY	Management of the childcare structure CPE, located at 6, rue Gaston Thorn in Bertrange-Mamer, Luxembourg	60	60	9.686.820	511.868,99	Automatic	Operational control by the Social Services Unit; Obligation of the contractor to issue a monthly report of services rendered and of registered children; Financial control provided by the Social Services Unit.
KIDS CARE GESTION SARL	Management of the childcare structure CPE, located at 6, rue Gaston Thorn in Bertrange-Mamer, Luxembourg	60	60	7.409.374	844.662,65	Automatic	Operational control by the Social Services Unit; Obligation of the contractor to issue a monthly report of services rendered and of registered children; Financial control provided by the Social Services Unit.
OIB	Service Level Agreement: Nursery services in Brussels (since 06/06/2013)	Indefinite period	Indefinite period	N/A	821.000	Automatic	Operational control subject to the internal control framework by the Commission; Financial control provided by the Social Services Unit.
OIL	Service Level Agreement: Staff and canteen costs of the nursery and after school care in Luxembourg	Indefinite period	Indefinite period	N/A	990.948	Automatic	Operational control subject to the internal control framework by the Commission; Financial control provided by the Social Services Unit.
CLL Centre de Langues	Language training in DE, EN, IT, NL (Lot1-2-5-6) Language training in ES (lot3) Language training in BG, DA, CS, ET, EL, FI, GA, HR, HU, IT, LU, LV, LT, MT, PL, PT, RO, SK, SL, SV, Arab, Mandarin, Russian and other (Lot 7-8-9)	60	60	3.177.028	287.200	N/A	Framework contract managed by the European Commission

**ANNEX 4 – LONG-TERM CONTRACTUAL OBLIGATIONS**

<b>Contractor</b>	<b>Subject</b>	<b>Duration</b>		<b>Overall value of procurement operation</b>	<b>Contract expenditure in 2016</b>	<b>Renewal method</b>	<b>Description of monitoring measures</b>
		<b>Contract - Procurement</b>	<b>Operation</b>				
Alliance Francaise de Bruxelles-Europe	Language training in FR (Lot4)	60	60	908.868	61.500	N/A	Framework contract managed by the European Commission
Randstad Belgium SA	Provision of temporary staff Brussels	54	54	5.130.516	446.833	Automatic	Framework contract managed by the European Commission. DG PERS provides half-yearly reports.



## **ANNEXE 6 – RÉSULTATS DES ÉVALUATIONS EX POST**

### **I. Contexte**

Au sein de la DG PERS, l'Unité Gestion des ressources financières et contrôles (GREFCO) assure la vérification ex ante des droits primaires et secondaires lors de l'entrée en service ou des changements de régimes ainsi que des contrôles ex ante pour un grand nombre d'opérations financières de la DG. Elle vérifie également les appels d'offres de la Direction générale dont le montant prévu est supérieur à €60.000, ceci en deux étapes, avant publication et avant attribution du marché.

L'unité est également en charge de la mise en œuvre de contrôles ex post, que ce soit dans les domaines du recrutement, des droits ou des opérations financières conduites dans d'autres unités. Ces contrôles complètent ainsi les différentes mesures de contrôle interne déjà menées par les différents services opérationnels.

Le cadre méthodologique relatif à la conduite des opérations de vérification ex post menées par l'Unité GREFCO<sup>1</sup> s'articule autour des cinq principaux axes suivants :

- des contrôles sur des rubriques spécifiques concernant des allocations et/ou indemnités identifiées comme potentiellement à risques (exemple: perçus par ailleurs, indemnités de fonction etc.);
- des contrôles sur des populations spécifiques, à risques ou pour lesquelles l'absence de données actualisées peut avoir des répercussions sur les allocations versées (exemple: droits liés aux enfants, modifications d'état civil etc.);
- des contrôles sur les dossiers "dormants" pour lesquels aucun changement de droits ne serait intervenu sur une longue période;
- des contrôles sur la qualité et l'actualisation des informations encodées dans la base de donnée Streamline (exemple: certification conforme des documents);
- des contrôles de cohérence combinant les axes précités.

Cette approche permet ainsi notamment de procéder, en parallèle à la vérification ex ante systématique des dossiers AIPN "entrants", à des vérifications ex post du "stock" de la population. Elle vise à dépasser le cadre des vérifications individuelles pour tendre vers des vérifications globales et systématiques, tout en s'inscrivant dans un cadre pluriannuel de vérification.

### **II. Les vérifications ex post**

Le 25 juin 2015, le Directeur général approuvait le programme de travail des vérifications ex post pour les exercices 2015-2016<sup>2</sup>. Ce programme s'inscrivait dans la continuité des programmes des années antérieures.

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<sup>1</sup> GEDA D(2011) 10132

<sup>2</sup> GEDA D(2015) 31121

Dans le cadre d'une équipe déterminée, les programmes de travail doivent être adaptés en fonction des ressources en personnel disponibles. L'année 2015 ayant connue un changement au niveau de l'administrateur financier responsable des vérifications ex post et le programme ex post ayant été de ce fait défini plus tard que habituellement, un programme s'étendant sur deux exercices a été élaboré.

Le statut des diverses revues prévues par ce programme est le suivant :

Réalisés en 2015 :

Ex post sur le traitement des congés sans solde dans la NAP

Suivi des trois ex post :

- a. Indemnité secrétariat (2014),
- b. Indemnité de fonction et (2013),
- c. Indemnité de déplacement (2013)

Finalisés en 2016

Ex post financier sur un échantillon de paiements réalisés en 2014 et qui n'ont pas fait l'objet d'une vérification ex-ante par GREFCO

Réalisés et achevés en 2016

Ex post sur les indemnités d'expatriation et de dépaysement (cohérence des données IDE et IEX en STRL et NAP, cohérence de l'attribution en fonction de l'affectation et de la nationalité)

Ex post sur les personnes assimilées à charge

Non réalisé :

Ex post sur les Perçus Par Ailleurs (population des agents ayant un conjoint/partenaire exerçant une activité professionnelle et qui ne perçoivent pas de PPA; cohérence des données PPA en STRL et NAP)

Le fait que le programme n'ait pu être complètement achevé s'explique essentiellement par le départ d'agents clé de l'unité au courant de 2016 :

- départ de l'Administratrice en charge (mi-juin) remplacée mi-septembre
- départ de l'unique Assistant en charge des revues ex post au 1er décembre 2016

### **III Conclusions des exercices de vérifications ex post 2016**

#### **III.1 Revue ex post sur un échantillon de paiements réalisés en 2014<sup>3</sup>**

L'objectif principal de cet exercice *ex post* est de fournir une assurance raisonnable à l'ordonnateur délégué quant à la régularité d'un échantillon de paiements effectués à la DG PERS pendant la période du 1<sup>er</sup> janvier au 31 décembre 2014, et ce notamment au regard de leur conformité avec le principe de la bonne gestion financière.

La méthode d'échantillonnage retenue a permis de cibler 22 transactions réalisées par deux unités : 9 relevant de l'unité Formation Professionnelle et 13 relevant de l'unité Actions Sociales.

Les résultats de cette revue n'ont pas mis en évidence de manquement flagrant à même de remettre en cause l'assurance raisonnable de l'ordonnateur délégué quant à la bonne exécution des opérations financées par les lignes budgétaires dont il a la responsabilité et au respect des critères de bonne gestion financière et de la régularité et conformité de la dépense au regard des dispositions applicables.

Toutefois, bien que la majorité des ordonnances de dépenses contrôlées n'ait pas donné lieu à des observations de la part de la vérification *ex ante*, cette revue *ex post* a néanmoins mis en évidence un certain nombre d'irrégularités qui auraient dû être relevées mais dont la gravité demeure limitée (exemple de la révision des prix erronée, de l'utilisation d'un ancien modèle de document contractuel)

Par ailleurs, cette revue a mis en évidence que lors de la constitution des dossiers financiers il serait opportun de veiller à la cohérence des informations et à l'exhaustivité des pièces justificatives adéquates afin de faciliter toute revue *ex post* qui pourrait être conduite tant en interne qu'en externe (Cour des comptes, Audit interne etc.). Il s'est également avéré que la qualité de l'archivage de certaines pièces financières dans WebContracts pourrait être améliorée afin de faciliter la traçabilité complète des opérations financières effectuées.

#### **III.2 Rapport sur les indemnités de dépaysement et d'expatriation<sup>4</sup>**

L'objectif de ce rapport de suivi était de vérifier la conformité des opérations avec la réglementation en vigueur (Statut, RAA, procédures et règles internes) et de faire un suivi de des recommandations formulées dans un précédent rapport *ex post* (2012/6).

Les résultats de la revue sont globalement satisfaisants et donnent une assurance raisonnable à l'AIPN quant au respect de la réglementation en vigueur en matière des indemnités de dépaysement et d'expatriation.

Dans leur grande majorité, les recommandations formulées dans le rapport *ex post* 2012/6 ont été prises en compte. Toutefois, l'analyse a fait apparaître que la recommandation concernant l'encodage de la fin du droit pour les agents bénéficiant

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<sup>3</sup> Geda D(2016) 22922

<sup>4</sup> Geda D(2016) 36485



d'un contrat à durée déterminée dans Streamline demeure d'actualité. Dans la perspective d'un éventuel changement de système d'information (Sysper ou tout autre outil de gestion) il serait avisé d'envisager une automatisation dans le système de la fin de droit afin d'établir une parfaite concordance entre la durée des contrats et les débuts et fins de droit encodés dans Streamline

La revue a également en évidence le cas d'un agent qui a continué à percevoir indûment l'indemnité de dépaysement suite à un changement du lieu d'affectation et qui a fait l'objet d'une régularisation à la suite de cette revue.

### **III.3 Rapport sur l'allocation pour personne assimilée à l'enfant à charge<sup>5</sup>**

L'objectif de ce rapport de suivi était de s'assurer du respect de la réglementation en vigueur (Statut, RAA, DGE, procédures et règles internes).

Le rapport a formulé deux recommandations qui permettraient de renforcer les procédures en place notamment en ce qui concerne la vérification des éléments de preuves exigées et la constitution des dossiers.

Par ailleurs, bien que la procédure en place apparaisse « sur le papier » robuste, la revue a mis en exergue un grand nombre de déficiences et d'erreurs qui devaient être corrigées par le service opérationnel (non prise en compte de certaines pièces probantes du dossier, erreurs de calculs, erreurs sur les coefficients correcteurs, non-respect de la procédure interne pour le taux de change, archivage...).

Enfin, les conclusions de la revue prônent renforcement des contrôles en place au niveau des administrateurs, une uniformisation des règles relatives aux PPA et un meilleur suivi des dossiers et bénéficiaires.

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<sup>5</sup> GEDA D(2016) 57486

## ANNEX 7 – SENSITIVE POSTS

### **METHODOLOGY AND APPROACH RETAINED BY DG PERS**

On 16 May 2016, the Secretary General asked the Directors-General to relaunch the exercise of the identification of sensitive posts within their Directorate-General, applying the same as in the past financial year. Given that DG PERS had carried out a thorough analysis in 2015, the approach taken by DG PERS was as follows:

- The Financial Resources and Controls Unit (GREFCO) carried out the exercise.
- The identification of the population concerned was carried out based on an extraction of the Streamline database covering all officials and other servants employed on 1 January 2016, their organisational unit, their job (*métier*) and the seniority relevant to that job.
- On this basis, an internal memorandum to the Heads of Unit and Directors concerned reiterated the approach of the exercise. In the interests of efficiency and consistency with the previous exercise, the evaluations of agents that remained in the same function were to be maintained, apart from an update of the seniority on the job. In the case of new agents or a change of function, a homogeneous evaluation with colleagues practicing the same tasks was proposed. The Heads of Units and Directors were requested to confirm the evaluations or justify the changes.
- The GREFCO Unit verified the questionnaires in terms of completeness of data, accuracy of calculations and seniority (notably seniority > 7 years), clarified any inconsistencies and finally validated the data, in agreement with the Heads of Units. The different points allocated were encoded in an Excel database. The main analysis was carried out for each unit and was supplemented by an analysis by function and seniority.
- The summary report of the results was drafted by the GREFCO Unit and validated by the DG PERS hierarchy.

### **LIMITATIONS OF THE EXERCISE**

The main problems encountered by DG PERS during the implementation of this exercise had already been highlighted in 2015. Although the production of specific guidelines for DG PERS should have limited certain biases, most of the remarks made remain relevant:

- The relevance of some of the evaluation criteria used in this methodology has been questioned, i.e. for the criterion on regular contacts with third parties, it should be noted that all populations of staff are considered clients in DG PERS and treated in the same way.
- Although the scope of this exercise has been extended to non-financial tasks, it is noted that a number of criteria on the internal controls applicable are focused on financial transactions.
- The range of points proposed in this methodology, without offering an additional proposal for the award of points (i.e. on controls exceeding the level of a unit), does not ensure homogeneity in the replies received, either within a Directorate-General and even less in Parliament.
- The exercise is based on an arithmetic balance of points between the parts “assessment of the sensitive nature of a function” and “assessment of the control environment”.

However, when one of the criteria is considered "not applicable", the non-allocation of points unbalances the approach and artificially increases the sensitivity of the function concerned.

- The methodology recognizes the seniority in the post as an element to be considered in this exercise, but is not explicit in the way in which it should be taken into account.

#### **PRINCIPAL CHARACTERISTICS OF THE POPULATION**

- Number of staff assessed: 435
- Number of entities assessed: 31
- Number of positions evaluated: 44

#### **RESULTS**

In total, 20 sensitive posts with a residual positive risk were identified: 9 Heads of Units, 4 Administrators and 7 Assistants. A residual risk has been identified for functions that are by nature sensitive and where the risk is already well known and accepted.

With regard to seniority within the job, 83 people were identified with a seniority > 7 years: These comprised 3 Heads of Unit, 5 Administrators and 75 Assistants. However, this is due to several factors:

- One third of these agents are specialized staff file managers.
- One quarter are child care workers.
- A dozen people work in a specific occupation (doctor, nurse, social worker).

#### **CONCLUSIONS**

According to the exercise, it appears that the internal control environment in place at DG PERS is broadly capable of mitigating the exposure to the risk of sensitivity of the functions performed by its staff. This conclusion applies to almost all units and functions.

The review shows that DG PERS maintains a constant awareness and control of its risks. The risk now appears much better controlled for all the units and all the functions. In conclusion, it does not appear necessary to implement any additional measures in view of the sensitivity of DG PERS posts.

## ANNEX 8 - ASSESSMENT OF THE IMPLEMENTATION OF THE MINIMUM INTERNAL CONTROL STANDARDS

### Synoptic table by standard

N° standard	Achieved	Almost achieved	Partely achieved	Started	To be started
<b>Section 1: Mission statement and values</b>					
1. Mission statement	x				
2. Ethical and organisational values		x			
<b>Section 2: Human Resources</b>					
3. Allocation of staff and mobility		x			
4. Staff assessment and development	x				
<b>Section 3: Planning and risk management</b>					
5. Objectives and performance indicators	x				
6. Risk management procedure	x				
<b>Section 4: Operations and control activities</b>					
7. Operational set-up	x				
8. Processes and procedures		x			
9. Management oversight	x				
10. Business continuity			x		
11. Document management		x			
<b>Section 5: Information and financial reporting</b>					
12. Information et communication		x			
13. Accounting and financial information	x				
<b>Section 6: Evaluation and auditing</b>					
14. Evaluation of activities		x			
15. Evaluation of internal control system	x				
16. Audit reports	x				

## **ANNEX 8 - ASSESSMENT OF THE IMPLEMENTATION OF THE MINIMUM INTERNAL CONTROL STANDARDS**

### **Comments**

#### **1. Achieved standards - good practices**

##### **Standard N°1 Mission statement:**

The mission statement is formulated at the level of the DG and communicated to the staff by the Head of Units. All staff members are informed about the mission, job descriptions, tasks and roles especially during the annual staff reports procedure. However, the mission statement of some units in Directorate A need to be updated.

##### **Standard N°4 Staff assessment and development**

Staff performance is assessed on an annual basis. Specific needs and performance issues are discussed and addressed. Management ensure that every staff member attends the compulsory training courses, but also defines the training needs on an individual basis.

##### **Standard N°5 Objectives and performance indicators**

The DG communicate personal objectives to staff members, in accordance with the DG's annual and general objectives. Priority objectives are defined and communicated to each Directorate and Unit. Personal objectives are discussed and formalized in the assessment report. Key performance indicators have been established in 2016 to monitor the activities and performance of the DG.

##### **Standard N° 7 Operational set-up**

The delegation of powers and functions within the DG complies with the relevant internal control standards. In accordance with the Secretary-General's instructions, DG PERS has monitored the sensitive functions in 2016 (see Annex 7).

##### **Standard N° 9 Management oversight**

Regular checks (ex ante and ex post) are carried out on the most important budget items of the DG and also cover personnel decisions relating to recruitment processes. In addition, the DG continues to improve its internal control environment.

##### **Standard N° 13 Accounting and financial information**

Information on accounting and financial management is appropriate for the activities of the DG, focusing on the periodic activity reports and regular meetings of the management.

##### **Standard N° 15 Evaluation of internal control system**

The procedures in place for identifying and correcting internal control weaknesses are adequate and up-to-date. The DG regularly ensures the smooth functioning of its internal control mechanisms.

##### **Standard N° 16 Audit reports**

The recommendations of the audit reports are examined and appropriate measures and action plans are taken within the DG to remedy any shortcomings.

#### **2. Almost achieved standards - items to be completed**

##### **Standard N°2 Ethical and organisational values:**

Staff members are informed of the relevant ethical rules and procedures regarding prevention and detection of irregularities and fraud. Nevertheless, reminders, annual update and occasional

## **ANNEX 8 - ASSESSMENT OF THE IMPLEMENTATION OF THE MINIMUM INTERNAL CONTROL STANDARDS**

trainings regarding the rules on ethics and conflicts of interest could be useful. There is no automatic and systematic up-date procedure.

### **Standard N° 3 Allocation of staff and mobility:**

The DG ensure permanently that staff profiles are matched to tasks, supported by the various trainings on offer. Staff mobility is encouraged, but for the file managers of the Directorate B a certain period of permanence is necessary due to the complexity of subjects treated. Further progress could encompass the elaboration of staff development plans.

### **Standard N°6 Risk management procedure**

DG PERS identified in cooperation with the risk manager all relevant risks to the achievement of DG's objectives. Risks and appropriate actions are periodically/regularly controlled by the DG with the Risk Manager. Further progress could see the closer involvement of the directorates in the process.

### **Standard N° 8 Processes and procedures:**

The main processes and procedures within the DG ensure the efficiency and effectiveness of the operations. They are in compliance with current regulations, policies and requirements. Derogations both in the area of financial management and personnel decisions are recorded and reported. However, the documentation of procedures could be further improved.

### **Standard N° 11 Document management:**

The document management and archiving meets mostly the relevant requirements. Document management complies with the provisions on security and protection of personal data. Further progress needs to be done in the management of correspondence by e-mail (registration, archiving).

### **Standard N° 12 Information and communication**

In-house communication channels between management and staff in the DG are adequate and mostly in line with the standards. Further areas of improvements noted include a quicker information of new measures/procedures, the identification of useful information for a specific target audience on current issues (e.g., on financial procedures, on staff movements or ongoing projects).

### **Standard N° 14 Evaluation of activities**

The results of the "screening" exercise with its review of the procedures, distribution of tasks and staff allocation still need to be put in place.

## **3. Partly achieved or started standards - weaknesses and practices**

### **Standard N° 10 Business continuity:**

There is no formal Business Continuity Plan in place within the DG. Units ensure continuity of operations during interruptions (sick leave, staff mobility) on a daily basis. In Directorate C, the establishment of a back-up list for the doctors is a point for improvement.

## **4. Not started or not applicable standards**

N/A