

Annual Activity Report

2016

DG Finance

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0. BUDGETARY IMPLEMENTATION OVERVIEW

Code	Appropriation type	Type de crédits	EUR or %	Formula
	Appropriations of 2016	Crédits 2016		
A	Initial appropriations	Crédits initiaux	416 027 900	
B	Final appropriations	Crédits finaux	398 195 451	
C	Commitments	Engagements	397 466 377	
D	Commitments in % of final appropriations	Engagements en % des crédits finaux	99.8%	D=C/B
E	Payments	Paiements	364 546 512	
F	Payments in % of commitments	Paiements en % des engagements	91.7%	F=E/C
G	Cancellations of 2016 final appropriations	Annulations de crédits finaux 2016	729 074	G=B-C-K
H	Cancellations of appropriations in % of final appropriations	Annulations en % des crédits finaux	0.2%	H=G/B
	Appropriations carried forward from 2016 to 2017	Crédits reportés de 2016 à 2017		
I	Automatic carryforwards from 2016 to 2017	Crédits reportés automatiquement de 2016 à 2017	32 919 865	I=C-E
J	Automatic carryforwards from 2016 to 2017 in % of commitments	Crédits reportés automatiquement de 2016 à 2017 en % des engagements	8.3%	J=I/C
K	Non-automatic carryforwards from 2016 to 2017	Crédits reportés non-automatiquement de 2016 à 2017	0	
L	Non-automatic carryforwards from 2016 to 2017 in % of final appropriations	Crédits reportés non-automatiquement de 2016 à 2017 en % des crédits finaux	0%	L=K/B
	Appropriations carried over from 2015 to 2016	Crédits reportés de 2015 à 2016		
M	Automatic carryovers from 2015 to 2016	Crédits reportés automatiquement de 2015 à 2016	30 325 031	
N	Payments against automatic carryovers from 2015 to 2016	Paiements sur crédits reportés automatiquement de 2015 à 2016	23 002 582	
O	Payments against automatic carryovers from 2015 to 2016 in % of automatic carryovers from 2015 to 2016	Paiements sur crédits reportés automatiquement de 2015 à 2016 en % des crédits reportés automatiquement de 2015 à 2016	75.9%	O=N/M
P	Cancellations of automatic carryovers from 2015 to 2016	Annulations de crédits reportés automatiquement de 2015 à 2016	7 322 449	P=M-N
Q	Cancellations of automatic carryovers from 2015 to 2016 in % of automatic carryovers from 2015 to 2016	Annulations de crédits reportés automatiquement de 2015 à 2016 en % des crédits reportés automatiquement de 2015 à 2016	24.1%	Q=P/M
R	Non-automatic carryovers from 2015 to 2016	Crédits reportés non-automatiquement de 2015 à 2016	0	
S	Payments of non-automatic carryovers from 2015 to 2016	Paiements sur crédits reportés non-automatiquement de 2015 à 2016	0	
T	Payments against non-automatic carryovers from 2015 to 2016 in % of non-automatic carryovers from 2015 to 2016	Paiements sur crédits reportés non-automatiquement de 2015 à 2016 en % des crédits reportés non-automatiquement de 2015 à 2016	-	T=S/R
U	Cancellations of non-automatic carryovers from 2015 to 2016	Annulations de crédits reportés non-automatiquement de 2015 à 2016	-	U= R-S
V	Cancellations of non-automatic carryovers from 2015 to 2016 in % of non-automatic carryovers from 2015 to 2016	Annulations de crédits reportés non-automatiquement de 2015 à 2016 en % des crédits reportés non-automatiquement de 2015 à 2016		V=U/R
	Assigned revenue in 2016	Recettes affectées 2016		
W	Appropriations from assigned revenue in 2016 (current)	Crédits de dépenses spécifiques sur recettes affectées courants 2016	3 566 964	
	Assigned revenue carried over to 2016	Crédits de dépenses spécifiques sur recettes affectées reportés à 2016	817 341	
Y	Balance of commitments on assigned revenue carried over to 2016	Solde des engagements reportés à 2016 sur crédits de dépenses spécifiques sur recettes affectées	106 438	
Z	Payments in 2016 against appropriations from assigned revenue (current and carried over)	Paiements sur crédits de recettes affectées 2016 (courants et reportés)	1 435 010	
AA		Paiements sur crédits de recettes affectées 2016 en % des crédits de recettes affectées 2016 (courants et reportés)	32.0%	AA=Z/(W+X+Y)

1. OBJECTIVES

1.1. Objectives of the directorate-general

DG Finance plays a vital role in providing high-quality customer services.

Its main objectives and activities fall into two categories:

(a) Firstly, DG Finance is the administrative body responsible for Parliament's budgetary and financial affairs, and has a remit to provide efficient coordination and supervision of the following activities:

- Drafting and verification of the budget, followed by piloting of its implementation;
- Keeping Parliament's official accounts and executing treasury operations, including making payments on time;
- Dissemination of financial know-how and expertise in support of the various players within Parliament.

(b) Secondly, DG Finance directly contributes to the overall performance of Members' work and that of their parliamentary assistants by providing them with the funds necessary for the performance of their duties, with the constant aim of improving customer services in relation to:

- Managing financial and social entitlements (parliamentary assistance allowance, salaries, pensions, general expenditure allowances, travel allowances, medical expenses) both for Members and for former Members;
- Travel services appropriate to Members' needs (travel service, travel agency, coordination of the crisis cell);
- Financing the structures of Members' political work: financing of political groups at Parliament, parties and foundations at European level, non-attached Members, parliamentary associations;
- Administering the training of Members (IT training, professional language courses).

DG Finance's objective for 2016 was to continue to fully carry out its two main tasks as described above, while at the same time implementing projects specific to the DG under the Parliamentary Project Portfolio (PPP).

In Parliament as a whole, the PPP supports the 'Save to innovate' strategy devised by the Secretary-General, and it contains 13 projects specific to DG Finance. The objective for 2016 was to embark upon the new projects planned for that year and to consolidate work on the projects launched in previous years, including:

- Digitisation of financial procedures, particularly electronic signatures, the development of e-Tendering (electronic platform for public procurement), but also
- The development of an electronic portal for non-attached Members;
- Deployment of the Portal, the physical portal for receiving Members;
- Revision of the arrangements applicable to policy on Members' travel;
- The implementation of the revised Implementing Measures for the Statute for Members;

- The preparatory work necessary for the transition to the new rules on the financing of political parties and foundations at European level.

It is clear that, in order to attain these objectives concerning the principal tasks and the PPP, DG Finance must continually adjust its structures and internal resources, in terms of acquisition, prioritisation and allocation, but also in the light of the risks inherent in the regulatory, political, human and technological environment.

1.2. Feasibility and risk assessment

As DG Finance's work is being carried out in a context of growing risk (see also Section 2.1, Environment), the DG updated its risk register in line with the recommendations of Parliament's Risk Manager.

In this way, the following four main risks were identified:

- **Risk of technical and functional obsolescence of the IT systems used by DG Finance**

This risk relates to the main applications used by DG Finance, not only the central budgetary accounting and financial IT systems but also the management applications used by the DG's operational units, particularly to manage the Members' financial and social entitlements and the inventory of Parliament's assets.

All of these systems are suffering either from outmoded technology or from shortcomings and limits on the scope for their development, whether to conform to the numerous regulatory changes or to make checks more integrated.

This risk, which is rated as 'medium', is nonetheless regarded as growing over time. Until 2016, its impact, generating inefficiency, has temporarily been alleviated by establishing palliative checks, but cannot be eliminated until the new applications currently being developed have been finalised within the anticipated timeframe (see also the projects FINS 1 and FINS 7 in Parliament's administrative work programme 2017-2019).

- **Risk of irregular payments based on incomplete and/or inaccurate information submitted to DG Finance**

DG Finance is responsible for managing Parliament's second biggest budget, and the vast majority of the payments made are based on the submission by beneficiaries of documents demonstrating that funds have been used correctly, in accordance with the rules applicable to the financing of the structures of political activities at European level, or by the individual exercise of the social and financial entitlements conferred by the Implementing Measures for the Statute for Members.

In view of the substantial quantities of documents to be examined, the complexity of certain rules applicable and the necessity to have a command of many languages and very different national systems of legislation, there is a real risk that irregular payments may be made. An irregularity is an act which does not comply with the rules and which has an adverse financial impact on

Parliament. An irregularity may arise from errors made in good faith in processing a file, or made by beneficiaries; however, if it is committed deliberately, it constitutes fraud.

In order to reduce this risk, which is currently rated as 'medium', a sustained effort is being made to check the information received, subject to the limits of the resources available and without ceasing the main activity. DG Finance also cross-references the information at its disposal, either in a way which is integrated into IT systems (see, on this subject, the project FINS 7 in Parliament's administrative work programme 2017-2019) or ad hoc. The DG also constantly explores the scope for increasing the level of assurance in the correctness of the payments made, particularly by using external resources or altering the regulatory framework.

Nonetheless, a residual legal, financial and reputational risk remains for Parliament, particularly in certain fields such as parliamentary assistance expenses.

- **Risk of insolvency and cessation of activities of recipients of grants from Parliament (parties and foundations at European level).**

The recipients of such funding receive advance financing of 80% of the total amount, as provided for by the rules in force. If an examination of the eligibility of expenditure shows that it is necessary to recover part of the money paid in advance, the solvency of recipients needs to be solidly based.

However, the experience gained by DG Finance in recent years has confirmed that numerous difficulties have arisen in this regard (detection of a growing number of irregularities and court-ordered liquidation of certain recipients in the course of a financial year).

The risk is rated 'medium' because it is limited to a particular type of recipient (legal persons recently established, with an uncertain financial standing), but it has been shown to exist. DG Finance has limited means to alleviate this risk. However, it has identified and implemented a number of preventive measures further to the Bureau Decision of 12 December 2016 (in case of doubt, payments are suspended, the rate of advance financing is reduced and additional bank guarantees are demanded).

- **Risk of a significant delay affecting the anticipated benefits of the Financial Management System (FMS) project (project to revamp the IT system for budgetary and financial management).**

In view of the scale of the project (size and impact), the success of this project depends not only on appropriate governance but also on effective coordination between stakeholders.

The risks inherent in this type of major IT integration project, rated 'medium', are defined by reference to the appropriate response to be made to users' needs and expectations, compliance with time limits and the resources allocated.

DG Finance, in redefining the scope of this project with DG ITEC, has been the sole project manager since October 2016 and continues to work for the success of the project.

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

2.1. Environment of the directorate-general

DG Finance's attainment of its objectives should be measured in the context of changes in its environment.

2.1.1. Changes in the DG's regulatory environment

- The revised Implementing Measures for the Statute for Members of the European Parliament (IMSM) entered into force on 1 January 2016. DG Finance performed a substantial amount of preparatory work for their consolidation (interdepartmental working party) and introduction. They include major changes, namely: an increase in the amount of the parliamentary assistance allowance, new ceilings for its use, additional measures against the risk of fraud, new transparency requirements applicable to recipients, and an extension of the award criteria for the transitional end-of-service allowance;
- The revision of the Financial Regulation and its Rules of Application with regard to public procurement entered into force on 1 January 2016;
- The new Regulation (EU, Euratom) No 1141/2014 of the European Parliament and of the Council of 22 October 2014 on the statute and funding of European political parties and European political foundations will apply from 1 January 2017.

2.1.2. Changes to organisational arrangements within the DG

- The Members' Portal involved a major structural change for the Directorate for Members' Financial and Social Entitlements. The Portal, which is the physical entry point for Members for the purpose of administering their social and financial entitlements, necessitated the establishment of a special service consisting of six full-time staff and 13 staff on rotation on a part-time basis, from the three operational units which make up the Directorate. That structural change also resulted in an organisational change because of the distinction between front-office activities (receiving Members, providing information, receiving requests) and back-office activities (processing requests, carrying out checks).
- In 2016, the Budget and Verification Service was transformed into the Budget and Verification Unit, and its head was appointed in June 2016.

2.1.3. Changes in the organisation of the DG's work

- In 2014, DG Finance launched a policy to modernise its tools and working methods. In 2016, that strategy led to the deployment of digitisation solutions with the aim of improving the efficiency of financial procedures:
 - Digitisation of budget documents and the use of electronic signatures became standard practice;
 - The collaborative tool Sharepoint was introduced to process budgetary financial data sheets and replies to the discharge and to the annual activity reports of the DGs.
- In accordance with the fundamental principle of eligibility of the expenditure actually incurred by recipients, a substantial part of the budget paid by DG

Finance is based on payment of advances, reimbursements or flat-rate amounts or payments for the account of one or more Members. In 2016 there was a resurgence of risks to legality and regularity, particularly the risk of fraud and of ineligibility of the underlying expenditure, with the recovery measures that ensue.

2.1.4. Other changes or events

- Several crises had an impact on the work of DG Finance in 2016: unforeseen or prolonged strikes in air and rail transport, and the terrorist attacks. Over and above their human impact, they seriously disrupted and complicated the work of the Travel Organisation Service, whose work is already, by its nature, subject to difficulties caused by unforeseen circumstances. In 2016, these events led to the establishment by Parliament's Crisis Cell of an ad hoc working party on events leading to travel disruptions, in which the Travel Organisation Service participated actively;
- Parliament appointed a new Accounting Officer in 2016. By decision of the Secretary-General, the new Accounting Officer took up his duties on 1 July 2016;
- Under the Bureau decision of October 2015, DG Finance was responsible for revising the rules on grants to visitors' groups, in cooperation with DG Communication.

2.2. Human resources of the DG

2.2.1. Establishment plan

	as at 01/01/2015				as at 01/01/2016			
	AD	AST	AST/SC	Total	AD	AST	AST/SC	Total
Permanent posts	50	129	1	180	53	132	1	186
Temporary posts	5	1		6	5	1		6
Total	55	130	1	186	58	133	1	192

The following points explain the variations between 2015 and 2016:

- Two (2) new AD posts were assigned to the Unit for Re-engineering of the Financial Information Systems which were required on account of the new responsibilities of DG Finance in the FMS project. One (1) AD post was transferred from DG INLO (to be returned in 2016).
- Following the 2016 budget procedure, in order to increase staffing so as to absorb the increase in the workload arising from the increase of EUR 1 500 in the parliamentary assistance allowance, three (3) new AST posts were created in the Parliamentary Assistance and Members' General Expenditure Unit.
- One (1) AST post was eliminated as part of the general staff reduction exercise.

The Director-General, although responsible for operations, does not have the necessary freedom of action to allocate human resources effectively, however, whether in terms of speed of recruitment, of availability of transfers or of optimal upgrading of posts.

2.2.2. Staff numbers as at 31.12.2016

2.2.2 Staff in post as at 31/12/2016					
	AD	AST	AST/SC	Total	ETP
Officials	50	122	4	176	173.1
Temporary staff	8	4	0	12	9
- in temporary posts	4	1		5	3
- in permanent posts	2	2		4	4
- compensating for part-time workers	2	1		3	2
Contract staff				26	24.95
END				0	0
Agency staff				3	3
Total				217	210.05

In 2016, four (4) AST-SC posts were filled. A (1) fifth vacancy was advertised in 2016 and will be filled in 2017. Two (2) temporary AD posts and one (1) temporary AST post were filled in specialist fields where it had not proved possible to find officials with the requisite profile.

2.3. Budget implementation in 2016

2.3.1. Initial and final appropriations

Appropriations as compared with 2015

The final appropriations available for DG Finance amounted to EUR 398 195 451 in 2016, which was 0.4% lower than in 2015 (EUR 399 971 103). The final appropriations fell by 4% (-EUR 17 832 449) in relation to the initial appropriations for the year (EUR 416 027 900), in line with the trend observed in 2015.

Compared to 2015, final appropriations for the following budget items fell: 1020 'Transitional allowances' (-EUR 7.8 m), 1004 'Ordinary travel expenses' (-EUR 5.1 m) and 4220 'Expenditure relating to parliamentary assistance' (-EUR 3.7 m for expenditure on local assistants and exchange rate differences).

The main budget items for which the final appropriations exceeded those in 2015 were Item 1000 'Salaries' (the increase was +EUR 2 m, of which EUR 1.4 m was due to Transfer of Appropriations C7), 2105 'Computing and telecommunications — investment in projects' (+EUR 4 m for the DG's decentralised projects, viz. the overhaul of the financial IT system), 4000 'Current administrative expenditure and expenditure relating to the political and information activities of the political groups and non-attached Members' (+EUR 2 m), 4020 'Funding of European political parties' (+EUR 2.7 m) and 4030 'Funding of European political foundations' (+EUR 2.3 m). The utilisation rate of the latter two items is a direct result of the Bureau decision of 14 December 2015 on the awarding of grants to political parties and foundations at European level for 2016.

Changes in available appropriations for 2016

During 2016, six transfers of appropriations having an impact on the appropriations of DG Finance and/or the distribution of appropriations to items were executed.

Two of these transfers (C5 and P13, the total amount being EUR 235 000) made it possible for the Directorate-General to reallocate appropriations between budget items 1020 'Transitional allowances', 1030 'Retirement pensions (PEAM)' and 1033 'Optional pension scheme for Members'.

A reassignment of appropriations between DG ITEC and DG Finance relating to budget items 2103 'Computing and telecommunications: business as usual — ICT applications management' and 2105 'Computing and telecommunications — investment in projects' was made under transfer S35 in the amount of +EUR 7.87 m due to the modification of the organisational structure of the FMS project (decision of the Secretary-General of 27 October 2016). However, as that transfer was made towards the end of 2016, it was not possible to utilise all the appropriations, and EUR 3.88 m was made available as part of the mopping-up exercise.

Transfer C7 made it possible to increase the appropriations for Items 1000 'Salaries' and 1031 'Invalidity pensions (PEAM)' by EUR 1.42 m and EUR 30 000 respectively. These additional appropriations were needed because of the difference between the rate of adjustment of remuneration finally calculated for 2016 (+3.3%) and the provisional rate used in drafting the budget (+1.8%). Item 1004 'Ordinary travel expenses' contributed EUR 1.42 m to this transfer, the remainder being drawn from the contingency reserve.

For the same reason, EUR 3 m was transferred at the request of DG PERS within Item 4220, from Sub-item 01 'Expenditure relating to parliamentary assistance - local assistants' to Sub-item 02 'Accredited assistants' (transfer S38).

DG Finance also contributed to the end-of year mopping-up transfer (transfer C8). The impact of the mopping-up transfer on DG Finance appropriations was EUR -22 732 449. The details of the appropriations offered by DG Finance are summarised in the following table.

Item	Amount transferred
1004 Ordinary travel expenses	-5 630 000
1005 Other travel expenses	-900 000
1006 General expenditure allowance	-715 000
1010 Accident and sickness insurance and other social security charges	-973 336
1012 Specific measures to assist disabled Members	-113 000
1020 Transitional allowances	-200 000
1030 Retirement pensions (PEAM)	-500 000
1032 Survivors' pensions (PEAM)	-230 000
2103 Computing and telecommunications — business-as-usual operations — management of ICT applications	-183 400

2105	Computing and telecommunications - investment in projects	-3 693 884
2310	Financial charges	-10 000
3020	Reception and representation expenses	-120 000
3200	Acquisition of expertise	-1 316 000
4020	Funding of European political parties	-824 985
4030	Funding of European political foundations	-322 844
4220	Expenditure relating to parliamentary assistance	-7 000 000
Total		-22 732 449

Transfer C8 reduced the initial appropriations available to the DG by 5.5%.

2.3.2. Final appropriations and appropriations committed

A total of EUR 397 466 377 was committed in 2016, corresponding to 99.8% of final appropriations. Commitments were stable in relation to 2015 (EUR 397 259 363). The commitment rate of final appropriations increased slightly (99.3% in 2015).

The main changes between 2015 and 2016 related to Items 1000 'Salaries', 1004 'Ordinary travel expenses', 1005 'Other travel expenses', 1020 'Transitional allowances', 4020 'Funding of European political parties', 4030 'Funding of European political foundations' and 2105 'Computing and telecommunications - investment in projects'.

With regard to Item 1000 (commitments +2.7%), the change was mainly derived from the adjustment to salaries in 2016. The change in Item 1020 (commitments -82%) reflects the gradual lapsing of the entitlements of outgoing Members after the 2014 elections.

For Items 1004 and 1005 (commitments -6%), the change was mainly due to the change in the structure of the timetable of activities of the EP (introduction of a greater number of outside activity weeks), which occurred after the calculation of the budget for 2016.

The changes in Items 4020 and 4030 were due to the Bureau decisions on the award of grants, and those in Item 2105 were due to the change in the management of the FMS project (see point above concerning changes in appropriations available for 2016).

The uncommitted balance was EUR 729 074 (four times less than the balance cancelled at the end of 2015, which was EUR 2 711 740).

84% (EUR 615 825) of the appropriations cancelled at the end of the year had been entered against items relating to salaries and the social entitlements of Members (Items 1000 'Salaries', 1010 'Accident and sickness insurance and other social security charges', 1012 'Specific measures to assist disabled Members', 1020 'Transitional allowances', 1030 'Retirement pensions (PEAM)', 1031 'Invalidity pensions (PEAM)', 1032 'Survivors' pensions (PEAM)' and 1033 'Optional pension scheme for Members'). These cancelled appropriations, which represented 1% of the final appropriations for the items concerned, were largely technical remainders.

2.3.3. Appropriations committed and payments made

Out of the total commitments, 8.3% (EUR 32 919 865) was not paid during the year and was carried over to 2017. The carryover was 8.6% more than the amount carried over from 2015 to 2016.

30% of carryovers related to the reimbursement of Members' travel expenses under Items 1004 'Ordinary travel expenses' and 1005 'Other travel expenses'. These appropriations were intended to cover expenses resulting from requests submitted in accordance with Article 65(4)(a) of the Implementing Measures for the Statute for Members. As stipulated in the rules, Members can submit requests for the reimbursement of travel and subsistence expenses arising from travel undertaken in 2016 until 31 October 2017. The appropriations carried over amounted to 30% less than in the previous year.

30% of carryovers to 2017 related to Items 4020 'European political parties' and 4030 'European political foundations', the respective amounts being EUR 6.1 m and EUR 3.7 m, an increase of 24% in comparison with the previous year. As provided for by the rules, 20% of the appropriations allocated in 2016 have not yet been distributed in order to use this amount for the regularisation of the approved grants after the presentation of the financial statements for 2016. The payments are scheduled for mid-2017.

23% of appropriations carried over to 2017 came from Item 4220 'Expenditure related to parliamentary assistance' and concerned Members' local assistants. These appropriations are intended to cover costs arising in 2016 but only to be regularised in 2017. The appropriations carried over amounted to 27% more than in the previous year.

12% of appropriations carried over to 2017 related to Item 2015 'Computing and telecommunications - investment in projects'; this represents all the appropriations committed in 2016.

2.3.4. Use of automatic and non-automatic carryovers from 2015 to 2016

The utilisation rate of appropriations carried over from 2015 to 2016 was 76% (payment of EUR 23 002 582 out of EUR 30 325 031). That rate represented a significant improvement over 2015 (66%).

The amount of unspent appropriations was EUR 7.3 m, resulting mainly from the following elements:

- As every year, the Bureau decision on the final grants of parties and foundations at European level is only taken after the closure of the financial year, on the basis of their financial statements. The payments made to each of the grant beneficiaries followed the implementation of their own individual budgets. The amount cancelled was EUR 2.9 m, or 40% of total appropriations carried over and not used.
- As the amounts requested by Members before the end of October 2016 for reimbursement of their travel expenses were less than expected, some EUR 4.1 m remained unused, representing 29% of the total amount carried over to 2016 for this purpose and 56% of the total appropriations carried over but not used. In 2015,

EUR 6.7 m, or 45% of the total amount carried over to 2015 for this purpose, had not been used.

2.3.5. Use of appropriations corresponding to assigned revenue

2.3.5.1 Situation with regard to specific expenditure appropriations/assigned revenue

A total of EUR 3 566 964 has been entered as current assigned revenue. As in 2015, the most significant amounts came from Items 4000 (EUR 1.95 m, 55% of the total) corresponding to the part not used by the political groups which could not be carried over, and Item 4220 (EUR 0.75 m, 21% of the total) due to recoveries linked to Members' local assistants. 17% of appropriations were committed. All amounts committed, except for some EUR 0.08 m for Item 1010, were paid.

2.3.5.2 Situation with regard to specific expenditure appropriations/assigned revenue

The total amount of assigned revenue carried over from 2016 amounted to EUR 923 779, including EUR 817 341 in revenue carried over and EUR 106 438 corresponding to the balance on the commitment carried over from 2015. All the assigned revenue carried over from 2015 was committed and paid in 2016; the balance on the commitment carried over was utilised in full.

2.4. Results achieved

DG Finance carried out its responsibilities and pursued its objectives for 2016 in accordance with the principle of sound financial management, in the context of an increased workload, significant risks (Section 1.2), a reduction in resources and a changing environment (Section 2.1). The achievement of the objectives should be measured on the basis of three indicators:

- Activity indicators and performance indicators for the main tasks of DG Finance, which, inter alia, measure the efficiency of the services offered to customers, and the legality and regularity of the underlying transactions;
- The projects carried out and completed in 2016 under the Parliamentary Project Portfolio (PPP) and the progress of the projects still under way (Annex 6.10);
- The actions recommended by the Internal Auditor which were dealt with and closed in 2016, and the progress of the actions still under way.

The following achievements were particularly attributable to the 2016 financial year.

2.4.1. Parliament's budgetary and financial affairs

Drafting and verification of the budget; monitoring of its implementation

In the budgetary field, the strategy of modernisation of tools and working methods was reflected in the deployment of the collaborative tool Sharepoint to facilitate and accelerate the processing of financial data sheets. While the volume of requests has increased by 30%, the average time taken to process a data sheet has been reduced from 3.8 to 2.6 days without any increase in resources. The use of Sharepoint was also extended to the annual activity reports of DGs and to questionnaires and replies to discharge resolutions.

Further details are available in the summary table on budget implementation (Section 0) and in the activity indicators (Annex 6.9).

Performing official accounting and executing treasury operations

In 2016, the open public procurement procedure for banking services for Parliament resulted in the selection of banks with the potential to provide a high standard of services. The contracts pertaining to them will enter into force on 1 January 2017.

In order to continue efforts to modernise financial circuits, the use of electronic signatures and digitisation of budget documents became standard in 2016. As a result, the time which elapses between their approval by authorising services and their registration in IT systems for approval by Parliament's Accounting Officer in Luxembourg has been dramatically reduced. A comparable system was also deployed for the imprest accounts of Parliament's information offices in the Member States in order to regularise their expenditure satisfactorily within the required 30 days.

2016 was a year of transition for the FMS project. Work on the drafting of the blueprints was suspended in February 2016, pending the findings of the study which confirmed Parliament's initial decision to choose ERP SAP to replace the financial applications. On this basis, on 29 June 2016 DG ITEC and DG Finance agreed the terms of their cooperation, which were based inter alia on an organisational structure with a single project manager and simplified governance. The terms of this agreement were presented to the ICT Strategy Committee and endorsed by the Secretary-General on 27 October 2016. Accordingly, work on the FMS project resumed on 1 December 2016, under the direction of DG Finance.

The project was included in the new administrative work programme for 2017-2019.

Dissemination of financial know-how and expertise in support of the various players within Parliament

In 2016, DG Finance continued its strategy of development of the financial skills of various players within Parliament. That policy resulted in:

- the creation of new training modules to take into account changes in rules and/or the introduction of new tools (revision of the Financial Regulation with regard to public procurement, Sharepoint for financial data sheets);

- the number of regular training courses provided remaining stable (57), despite the heavy workload of the Central Financial Unit arising from the coordination for Parliament of preparations for the revision of the Financial Regulation launched by the Commission in 2016.

2.4.2. Support for Members and their parliamentary assistants by providing them with the funds necessary for the performance of their duties

2016 was intended to be a year of consolidation of the changes initiated in 2015, from both the regulatory and the organisational point of view.

Managing Members' financial and social entitlements (parliamentary assistance allowance, salaries, pensions, general expenditure allowances, travel allowances, medical expenses)

The Directorate for Members' Financial and Social Entitlements coordinated efforts to rationalise the services of its three units. The Members' Portal, which reached full capacity in July 2016, made it possible to achieve considerable gains in efficiency. The Portal brings together in a single physical entry point services relating to the various social and financial entitlements of Members and constitutes the human face of the e-Portal, which is the electronic version. The establishment of the Portal was budgetarily neutral in terms of staffing, but mobilised the human and IT resources of DG Finance for protracted efforts devoted to design, training and internal coordination with DG INLO and DG ITEC.

Cases continue to be substantively processed in the back office, i.e. in the operational units with their original remits, which thus grasp the issues at stake and the risks pertaining to the legality and regularity of operations.

Members' salaries and social entitlements

In the field of pensions, a biennial exercise to confirm certificates of life was completed successfully for the 1 341 recipients of the various types of pension. Following the detection of one case of fraud by means of the use of an inappropriate bank account in 2015, an *ex-post* verification was carried out on the information concerning all recipients of survivors' pensions. As a result, 52 recipients duly resubmitted certificates to confirm their banking details, and two recipients had their payments suspended. These checks drew upon resources over and above recurrent operations. A significant part of the workload is always devoted to providing guidance to Members and former Members in claiming reimbursements of medical expenses, including for members of their families.

Parliamentary assistance allowances and Members' general expenditure:

The entry into force on 1 January 2016 of the revision of the Implementing Measures for the Statute for Members had a strong impact on work in this field. The revised Implementing Measures introduce new ceilings and new amounts, lend force to certain principles of sound financial management, and require more documents for the purpose of establishing that contracts have been concluded properly.

The new rules, and the increase in the monthly parliamentary assistance allowance, initially resulted in an overall tendency for the volume of work to increase, with the conclusion of new parliamentary assistance contracts or the modification of existing ones (more than 27 000 transactions in 2016, representing a 10% increase over 2015). These changes also gave rise to a significant workload (information to Members and paying agents, an increase in the volume of documentation to be supplied in support of contracts, extra work at the end of the year to optimise the use of the budget allocation).

Other indicators may be found in Annex 6.9 - Key indicators and Annex 6.11 - Key results indicators.

In order to adjust to the requirements of the rules and cover areas of risk, checks were altered so as to prioritise operations relating to the cycle of contracts. Thanks to the reorganisation of checks, it was possible, upstream of problematic cases, to prevent significant risk to Parliament's finances or reputation.

It is worth noting that the genuine limitations of the IT application PAM GAP in terms of control no longer make it possible to adjust rapidly to a changing regulatory context, despite certain corrections to make up for its functional obsolescence. The planned availability of an improved version in 2017 was postponed because of unforeseen indispensable updates to the software platform.

Despite real progress by DG Finance, including the creation of three additional posts to compensate for staff reductions in previous years, the following risk factors continue to give cause for concern and necessitate additional checking in a context where resources are already stretched:

- the level of certain end-of-year bonuses requested for local parliamentary assistants;
- the practical application of the principle of absence of conflicts of interests in parliamentary assistance contracts;
- the value and genuineness of the work underlying the invoices submitted by service providers on behalf of a Member;
- the direct, necessary, complete and exclusive link between a Member's duties and the expenditure submitted for reimbursement as parliamentary assistance. Investigations were conducted into irregularities and fraud and led to recovery from the Member concerned of amounts which Parliament had paid by way of reimbursements for parliamentary assistance.

Travel services appropriate to Members' needs (travel agency, travel office, travel agency, coordination of the crisis cell)

Members' travel expenses were paid within the required time limit, on average taking five days from the date of admissibility of the request for reimbursement. A total of 226 746 payments were made, the total amount being EUR 71 477 851. The low level of post-payment corrections (0.04%) confirms the effectiveness of the overhaul of risk management and the structure of checks in 2014. Other indicators may be found in Annex 6.9 - Key indicators and Annex 6.11 - Key results indicators.

In order to further improve services to Members, DG Finance is examining the possibility of no longer requiring physical boarding cards to be submitted when they declare travel expenses. For this purpose, the possibility of obtaining electronic coupon statuses relating to air tickets is being studied.

The large number of declarations of Members' travel expenses received towards the end of 2016 caused a problem of capacity to absorb the workload, in view of the resources available. Consequently, at the end of 2016, 7% of invoices were still awaiting regularisation.

Because of the risks inherent in the travel sector, the workload arising from risk analyses and cross-cutting *ex-post* controls continued to rise, although the resources and time that can be devoted to them are limited. These analyses made it possible to improve, upstream, prevention of irregularities, while downstream the existing double checking chain reduced risks (1.3% of payments passed through this filter in 2016).

DG Finance continued its cooperation with the other Institutions and with travel industry players with the aim of keeping abreast of practices, which change very rapidly in this particularly competitive market. Administration of Members' travel has also gradually been integrated into the services on offer from the Members' Portal and e-Portal.

Unforeseen or prolonged strikes in air and rail transport, and the terrorist attacks, affected DG Finance's administration of travel in 2016. Acceptable solutions were devised and supplied to Parliament through DG Finance's Travel Organisation Service to organise transport between Brussels and Strasbourg (exceptionally by coach) or when Brussels airport was closed.

Cooperation continued between DG Finance and Parliament's other DGs with the aim of simplifying and harmonising reservation procedures for the various traveller profiles and the rules for better administration of travel on external missions (Members, officials, interpreters, etc.). In 2016, this applied to a total of 279 parliamentary missions outside the three places of work, including 151 outside the European Union.

The analysis performed by the appropriate unit of DG Finance on the register of complaints by customers/travellers (established in 2015) showed that there were relatively few complaints in 2016 (38 in a volume of more than 146 000 transactions, i.e. 0.026%). In order to make the organisation of travel run more smoothly at Parliament, DG Finance studied the possibility of introducing an on-line and mobile application for travel reservations (a self-booking tool). It would incorporate in functionalities the various processes involved in Parliament's travel policies, according to traveller profile. DG Finance was able to conclude agreements with the most commonly used airlines, rail companies and hotels in order to achieve substantial savings.

Financing the structures of Members' political work: financing of political groups at Parliament, parties and foundations at European level, non-attached Members, and associations

In the run-up to the entry into force of the new rules on European political parties and foundations (Regulation (EU, Euratom) No 1141/2014 of the European Parliament and of the Council of 22 October 2014 on the statute and funding of European political parties and European political foundations), DG Finance assisted the Secretary-General with a view to the establishment in 2016 of the new independent Authority provided for by Article 6:

- The procedure to select the Director culminated in an appointment to fill the vacancy in August 2016;
- A specific budget item was created for the management of the Authority's administrative expenditure.

DG Finance detected significant irregularities when closing the accounts of several parties and foundations for 2015. Substantial checks proved necessary in order to rule on the eligibility of expenditure (on-the-spot visits, audit-style checks, etc.). The results of this work made it possible to close the 2015 accounts of the two organisations, which was endorsed by a Bureau decision in May 2016, and to launch the procedure to recover amounts unduly paid, in the context of the judicial liquidation of the two entities concerned by their directors.

In the light of the problems identified in these cases, a series of risk prevention measures were proposed to the Bureau and adopted at its meeting of 12 December 2016 (reduction of advances paid, and request for additional bank guarantees). The measures were found to be all the more necessary because certain recipient organisations were either heavily indebted or were too small, which limited their administrative and financial capacity.

DG Finance made preparations for submission via the e-Portal for the political activities of non-attached Members. However, the IT feasibility study remains dependent on the timetable of projects under preparation at DG ITEC.

Training of Members (IT training, professional language courses)

In 2016, a total of 1 875 hours of language courses were given by in-house instructors. Other indicators may be found in Annex 6.9 - Key indicators and Annex 6.11 - Key results indicators. The most requested language is English.

2.4.3. IT and HR resource management

Management of the human resources of the DG and of its administrative aspects (missions, professional training), in accordance with the rules in force

In 2016, the Human Resources and Members' Professional Training Unit, in its second full year of operation, adopted the objective of consolidating its working methods and procedures. With this in mind, it succeeded in improving both the implementation of the annual training programme and the efficiency of its staff assessment work, the official time limits for which were complied with, thanks to intensification of contacts among those concerned (DG Personnel, assessors and assessees).

With regard to recruitment, the unit encountered difficulties in securing the services of contract staff, due largely to the absence of a reliable and up-to-date database of potential candidates.

Management of the inventory from the point of view of regulatory and operational aspects

In the inventory sector, 2016 was marked by ongoing work on the revision of the rules in force and their implementing measures (manual of procedures), following the entry into force of the new Financial Regulation as of 1 January 2016. This work, performed in close cooperation with the Accounting Officer and subject to consultation with various DGs, resulted in the submission of a consolidated version to the Inter DG Steering Group on Finance on 11 November 2016. These new rules should be adopted by the Secretary-General at the beginning of 2017.

Management of the IT resources of DG Finance, of the administration of their infrastructure and of their proper functioning

In the field of IT, the main activity of the IT and Inventory Unit in 2016 concerned two of its own responsibilities:

- Support for the deployment of the applications used by the resources of DG Finance: training of Members and their assistants to use the application e-Portal (326 Members and 237 assistants received training by the end of 2016, which meant that participation was 47% higher than the previous year), deployment of the MS Office 2013 solution;
- Management of the inventory property in order to ensure that a suitable working environment is provided: in this regard, the Unit supported the refurbishment work on the premises for the new Members' Portal entity in Brussels and Strasbourg.

2.4.4. Other results

Under the Bureau decision of October 2015, DG Finance was responsible for revising the rules on grants to visitors' groups, in cooperation with DG Communication. Several consultations were necessary in order to prepare and follow up the four meetings of the members of the Temporary Working Group on Information and Communication and with a large panel of parliamentary assistants (6 meetings). The Bureau adopted the new rules at its meeting in October 2016. DG Finance and DG Communication held information sessions with parliamentary assistants in preparation for the entry into force of the rules on 1 January 2017, and this included a large-format presentation attended by some 300 people in December 2016.

It may be noted that this project to revise the regulatory framework for visitors' groups was not a core activity of DG Finance.

At the beginning of 2016, DG Finance had a total of seven actions to implement in its own fields of responsibility, further to the recommendations of the Internal Auditor. Thanks to the measures taken and the progress made, four actions were completed in 2016 after the follow-up audits, which reduced the number of outstanding actions to a relatively low level. Of the three remaining actions, two, concerning the inventory, will probably be completed in 2017 (see also Section 2.4.3 above). As from 2017, they will be joined by actions relating to the FMS, as DG Finance became the sole project manager at the end of 2016.

2.4.5. *Parliamentary Project portfolio*

In parallel with its main tasks, in 2016 DG FINS continued the implementation of projects to modernise and optimise the efficiency of financial processes, while upholding its strategy to improve services to its customers.

Developments in PPP projects at DG Finance during 2016 are described in Annex 6.10 to this report.

It may be noted that, of the 13 projects listed for DG Finance in 2014-2016, five have been completed, which underlines how seriously DG FINS takes the implementation of the measures to which it has committed itself. As regards the projects not yet completed, a certain number of factors, both internal (strategic reorientation, extension of the functional scope) and external (changes to the financial regulatory framework), directly affected their implementation periods.

For DG FINS, the new multiannual framework for 2017-2019 contains a list of ten projects which was forwarded to the Secretary-General at the end of 2016. Those projects are grouped around several themes:

- The development of a simplified environment for Members and the Administration for financial administration procedures
- Back-up for the revisions of financial regulations, and support for the changes necessitated by those revisions
- The provision of high-level financial support services for Members and for the various financial players within Parliament

3. EVALUATION AND EFFECTIVENESS OF INTERNAL CONTROLS, INCLUDING AN OVERALL ASSESSMENT OF THE CONTROLS' COST-EFFECTIVENESS (ARTICLE 66(9) FR)

While the general arrangements for internal control within DG Finance seem adequate and, as in 2016, capable of detecting any shortcomings, room for improvement remains, and indeed, improvements are constantly being made.

In 2016, efforts particularly focused on topics relating to the continuity of operations and risk management in the light of events which occurred during the year (crises affecting the work of DG Finance and a number of complex and sensitive issues necessitating in-depth in-house investigations leading to the recovery of payments).

Particular attention was also devoted to the adoption, within the DG, of internal control standards, of provisions applicable to ethics and integrity, of the overhaul of several manuals of procedures (necessitated by new rules or procedures) and various measures to improve the degree of assurance of the Authorising Officer by Delegation and the Accounting Officer regarding the IT applications used (see also Annex 6.8 to this report).

As regards assessment of the cost-effectiveness of controls, the controls performed in DG Finance are based on several lines of approach:

- Those carried out within operational units which include checking of each individual operation by members of staff other than those who initiated them. This system is in place for most operations relating to the social and financial entitlements of Members, and guarantees a definite additional degree of assurance.
- The *ex ante* checks performed by the Budget and Verification Unit, which comprises four staff responsible for checking public contracts awarded and some 1 800 budget transactions relating to various subjects and representing more than EUR 400 million. The size of this team is dictated by the required level of specialisation (varied and complex regulatory bases), requirements regarding continuity and constraints imposed by short time limits, in many cases arising from regulations.
- Retrospective checks, which comprise both *ex post* controls as referred to in Article 66(6) of the Financial Regulation, performed by the Budget and Verification Unit, as resources permit, and various checks/reviews performed by the operational units themselves. The main feature of this type of check, which is by nature cross-cutting, is that it focuses on the risks that have been identified. Thus, in 2016, the Members' Salaries and Social Entitlements Unit responded to a case of proven fraud by carrying out an exhaustive examination of the bank documents in its possession concerning recipients of survivors' pensions.

This approach has the advantage of ensuring a satisfactory degree of complementarity and of cover. However, it is primarily based on human skills. Its cost-effectiveness could be significantly improved if the technological tools available (underlying applications) were more effective.

4. CONCLUSIONS

DG Finance was able to perform its main tasks and its projects efficiently thanks to modernisation of its organisation and greater use of modern technological tools.

However, in the context of a growing risk of irregularities and an increased level of activity, in conjunction with successive imposed reductions in the number of posts since 2014, the level of human resources no longer makes it possible to carry out operations to the required standard to maintain:

- checks on their compliance with regulations (risk with regard to the legality and regularity of the underlying transactions)
- the level of the services provided (risk of interruption of services and delays in payments)
- an acceptable level of wellbeing at work (risk of demotivation of teams and an increase in occupational diseases)
- the success of projects (risk of delay or failure to complete them).

5. DECLARATION BY THE AUTHORISING OFFICER BY DELEGATION

I, the undersigned, Didier KLETHI

Director-General of the Directorate-General for Finance

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, *ex post* 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.

However, the following remarks should be noted: *because of the ongoing over-stretching of human resources, there is a risk that the continuity of the services currently being provided may be achieved to the detriment of checks on the legality and regularity of the underlying transactions, or that that very continuity may be jeopardised.*

Done at Luxembourg

on

Signature

If the authorising officer by delegation wishes to enter any reservations, he or she should refer to the guidelines for determining materiality as regards legality and regularity that are included in the Commission's standing instructions for drafting AARs for 2015 (the instructions for 2016 are not yet available). See also the instructions in Annex 3 to this note.

6. ANNEXES

6.0 - Budgetary implementation overview

- 6.1.1. **Current appropriations** as at the end of December - Financial year 2016 (nature 0)
- 6.1.2. **Automatic carryovers** as at the end of December - Financial year 2016 (nature 2)
- 6.1.3. **Non-automatic carryovers** as at the end of December - Financial year 2016 (nature 6)
- 6.1.4. **Specific expenditure appropriations/assigned revenue** as at the end of December - Financial year 2016 (nature 7)
- 6.1.5. **Carryovers of specific expenditure appropriations/assigned revenue** as at the end of December - Financial year 2016 (nature 5)
- 6.1.6. **Commitments carried over from specific expenditure appropriations/assigned revenue** as at the end of December - Financial year 2016 (nature 3)
- 6.1.7. **General revenue** as at the end of December - Financial year 2016 (nature 8)
- 6.1.8. **Specific expenditure appropriations** as at the end of December - Financial year 2016 (nature 9)

Report on compliance with payment deadlines: see Annex 6.2

List of exceptions - derogations from the rules, List of waivers/cancellations of receivables (Articles 91 and 92 RAP)

see Annex 6.3

Long-term contractual obligations: see Annex 6.4

Exceptional negotiated procedures - Articles 53, 134 and 135 RAP

see Annex 6.5

Ex-post-control results: see Annex 6.6

Sensitive posts: see Annex 6.7

Implementation of the Minimum Internal Control Standards: see Annex 6.8

Key indicators: see Annex 6.9.

Parliament Portfolio Projects (PPP) of DG Finance: see Annex 6.10

Key results indicators: See annex 6.11

Poste	Intitulé	Crédits Initiaux	Virements + Budg. Suppl.	Crédits Actuels	Engagements Contractés	% Util.	Paiements Effectués	Sol des des Engag. E. C.	Crédits Disponibles
01...	PERSONNES LIÉES A L'INSTITUTION								
010...	MEMBRES DE L'INSTITUTION								
0100.	INDEMNITES ET ALLOCATIONS								
01000	INDEMNITES								
	Total Poste 01000	72.520.000,00	1.420.000,00	73.940.000,00	73.871.418,64	99,91	73.871.418,64	0,00	68.581,36
01004	FRAIS DE VOYAGE ORDINAIRES								
	Total Poste 01004	73.340.000,00	7.050.000,00-	66.290.000,00	66.290.000,00	100,00	58.315.594,38	7.974.405,62	0,00
01005	AUTRES FRAIS DE VOYAGES								
	Total Poste 01005	7.050.000,00	900.000,00-	6.150.000,00	6.150.000,00	100,00	4.135.882,00	2.014.118,00	0,00
01006	INDEMNITE DE FRAIS GENERAUX								
	Total Poste 01006	39.715.000,00	715.000,00-	39.000.000,00	38.937.488,00	99,84	38.937.488,00	0,00	62.512,00
01007	INDEMNITES DE FONCTIONS								
	Total Poste 01007	181.500,00	0,00	181.500,00	176.892,22	97,46	176.892,22	0,00	4.607,78
	Total Article 0100.	192.806.500,00	7.245.000,00-	185.561.500,00	185.425.798,86	99,93	175.437.275,24	9.988.523,62	135.701,14
0101.	COUVERTURE DES RISQUES D'ACCIDENT ET DE MALADIE ET AUTRES CHARGES SOCIALES								
01010									
	Total Poste 01010	3.058.000,00	973.336,00-	2.084.664,00	1.978.805,22	94,92	1.978.805,22	0,00	105.858,78
01012	INTERVENTIONS SPECIFIQUES EN FAVEUR DES DEPUTES HANDICAPES								
	Total Poste 01012	798.000,00	113.000,00-	685.000,00	593.638,06	86,66	593.638,06	0,00	91.361,94
	Total Article 0101.	3.856.000,00	1.086.336,00-	2.769.664,00	2.572.443,28	92,88	2.572.443,28	0,00	197.220,72
0102.	INDEMNITES TRANSI TOIRES								
01020	INDEMNITES TRANSI TOIRES								
	Total Poste 01020	1.770.000,00	30.000,00	1.800.000,00	1.725.886,26	95,88	1.725.886,26	0,00	74.113,74
0103.	PENSIONS								
01030	PENSIONS D'ANCIENNETE FID								
	Total Poste 01030	11.450.000,00	730.500,00-	10.719.500,00	10.521.344,41	98,15	10.521.344,41	0,00	198.155,59
01031	PENSIONS D'INVALIDITE FID								
	Total Poste 01031	291.000,00	30.000,00	321.000,00	300.813,90	93,71	300.813,90	0,00	20.186,10
01032	PENSIONS DE SURVIE FID								
	Total Poste 01032	2.458.000,00	230.000,00-	2.228.000,00	2.170.644,40	97,43	2.170.644,40	0,00	57.355,60
01033	REGIME DE PENSION VOLONTAIRE DES MEMBRES								
	Total Poste 01033	0,00	500,00	500,00	287,82	57,56	287,82	0,00	212,18
	Total Article 0103.	14.199.000,00	930.000,00-	13.269.000,00	12.993.090,53	97,92	12.993.090,53	0,00	275.909,47
0105.	COURS DE LANGUES ET D'INFORMATIQUE								
01050	COURS DE LANGUES ET D'INFORMATIQUE								
	Total Poste 01050	650.000,00	0,00	650.000,00	650.000,00	100,00	398.482,96	251.517,04	0,00

Poste	Intitulé	Crédits Initiaux	Virements + Budg. Suppl.	Crédits Actuels	Engagements Contractés	% Util.	Paiements Effectués	Sol des des Engag. E. C.	Crédits Disponibles
	Total Chapitre 010..	213.281.500,00	9.231.336,00-	204.050.164,00	203.367.218,93	99,67	193.127.178,27	10.240.040,66	682.945,07
	Total Titre 01...	213.281.500,00	9.231.336,00-	204.050.164,00	203.367.218,93	99,67	193.127.178,27	10.240.040,66	682.945,07

Poste	Intitulé	Crédits Initiaux	Virements + Budg. Suppl.	Crédits Actuels	Engagements Contractés	% Util.	Paiements Effectués	Sol des des Engag. E. C.	Crédits Disponibles
02. . .	IMMEUBLES, MOBILIER, EQUIPEMENT ET DEPENSES DIVERSES DE FONCTIONNEMENT								
021. .									
0210.									
02105									
	Total Poste 02105	0,00	3.992.716,00	3.992.716,00	3.992.716,00	100,00	0,00	3.992.716,00	0,00
023. .	DEPENSES DE FONCTIONNEMENT ADMINISTRATIF COURANT								
0231.	CHARGES FINANCIERES								
02310	CHARGES FINANCIERES								
	Total Poste 02310	40.000,00	10.000,00-	30.000,00	25.001,00	83,34	17.561,38	7.439,62	4.999,00
0232.	FRAIS JURIDIQUES ET DOMMAGES								
02320	FRAIS JURIDIQUES ET DOMMAGES								
	Total Poste 02320	10.000,00	0,00	10.000,00	0,00	0,00	0,00	0,00	10.000,00
0238.	AUTRES DEPENSES DE FONCTIONNEMENT ADMINISTRATIF								
02380	AUTRES DEPENSES DE FONCTIONNEMENT ADMINISTRATIF								
	Total Poste 02380	62.000,00	0,00	62.000,00	62.000,00	100,00	5.796,00	56.204,00	0,00
	Total Chapitre 023. .	112.000,00	10.000,00-	102.000,00	87.001,00	85,30	23.357,38	63.643,62	14.999,00
	Total Titre 02. . .	112.000,00	3.982.716,00	4.094.716,00	4.079.717,00	99,63	23.357,38	4.056.359,62	14.999,00

Poste	Intitulé	Crédits Initiaux	Virements + Budg. Suppl.	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								
0302.	FRAIS DE RECEPTION ET DE REPRESENTATION								
03020	FRAIS DE RECEPTION ET DE REPRESENTATION								
	Total Poste 03020	234.400,00	120.000,00-	114.400,00	114.400,00	100,00	51.460,52	62.939,48	0,00
0304.	FRAIS DIVERS DE REUNIONS								
03049	FRAIS DE PRESTATIONS DE L'AGENCE DE VOYAGE								
	Total Poste 03049	2.040.000,00	0,00	2.040.000,00	2.040.000,00	100,00	1.677.994,85	362.005,15	0,00
	Total Chapitre 030..	2.274.400,00	120.000,00-	2.154.400,00	2.154.400,00	100,00	1.729.455,37	424.944,63	0,00
032..	EXPERTISE ET INFORMATION : ACQUISITION, ARCHIVAGE, PRODUCTION ET DIFFUSION								
0320.	ACQUISITION D'EXPERTISE								
03200	ACQUISITION D'EXPERTISE								
	Total Poste 03200	1.700.000,00	1.316.000,00-	384.000,00	352.870,00	91,89	14.825,42	338.044,58	31.130,00
	Total Titre 03...	3.974.400,00	1.436.000,00-	2.538.400,00	2.507.270,00	98,77	1.744.280,79	762.989,21	31.130,00

Poste	Intitulé	Crédits Initiaux	Virements + Budg. Suppl.	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 SPECIFIQUES								
040..	DEPENSES PARTICULIERES DE CERTAINES INSTITUTIONS ET DE CERTAINS ORGANES								
0400.	DEPENSES ADMINISTRATIVES DE FONCTIONNEMENT, ACTIVITES POLITIQUES ET D'INFORMATION DES GROUPE POLITIQUES ET DES MEMBRES NON-INSCRITS								
04000	DEPENSES ADMINISTRATIVES DE FONCTIONNEMENT, ACTIVITES POLITIQUES ET D'INFORMATION DES GROUPE POLITIQUES ET DES MEMBRES NON-INSCRITS								
	Total Poste 04000	61.000.000,00	0,00	61.000.000,00	61.000.000,00	100,00	60.528.546,15	471.453,85	0,00
0402.	FINANCEMENT DES PARTIS POLITIQUES EUROPEENS								
04020	FINANCEMENT DES PARTIS POLITIQUES EUROPEENS								
	Total Poste 04020	31.400.000,00	824.985,00-	30.575.015,00	30.575.015,00	100,00	24.460.012,00	6.115.003,00	0,00
0403.	FINANCEMENT DES FONDATIONS POLITIQUES EUROPEENNES								
04030	FINANCEMENT DES FONDATIONS POLITIQUES EUROPEENNES								
	Total Poste 04030	18.700.000,00	322.844,00-	18.377.156,00	18.377.156,00	100,00	14.701.724,80	3.675.431,20	0,00
	Total Chapitre 040..	111.100.000,00	1.147.829,00-	109.952.171,00	109.952.171,00	100,00	99.690.282,95	10.261.888,05	0,00
042..	DEPENSES RELATIVES A L'ASSISTANCE PARLEMENTAIRE								
0422.	ASSISTANCE PARLEMENTAIRE								
04220	ASSISTANCE PARLEMENTAIRE								
	Total Poste 04220	87.140.000,00	10.000.000,00-	77.140.000,00	77.140.000,00	100,00	69.541.412,26	7.598.587,74	0,00
044..	REUNIONS ET AUTRES ACTIVITES DE DEPUTES ET ANCIENS DEPUTES								
0440.	FRAIS DE REUNION ET AUTRES ACTIVITES DES ANCIENS DEPUTES								
04400	FRAIS DE REUNION ET AUTRES ACTIVITES DES ANCIENS DEPUTES								
	Total Poste 04400	210.000,00	0,00	210.000,00	210.000,00	100,00	210.000,00	0,00	0,00
0442.	COUTS DES REUNIONS ET AUTRES ACTIVITES DE L'ASSOCIATION PARLEMENTAIRE EUROPEENNE								
04420	COUTS DES REUNIONS ET AUTRES ACTIVITES DE L'ASSOCIATION PARLEMENTAIRE EUROPEENNE								
	Total Poste 04420	210.000,00	0,00	210.000,00	210.000,00	100,00	210.000,00	0,00	0,00
	Total Chapitre 044..	420.000,00	0,00	420.000,00	420.000,00	100,00	420.000,00	0,00	0,00
	Total Titre 04...	198.660.000,00	11.147.829,00-	187.512.171,00	187.512.171,00	100,00	169.651.695,21	17.860.475,79	0,00
	Total Général	416.027.900,00	17.832.449,00-	398.195.451,00	397.466.376,93	99,82	364.546.511,65	32.919.865,28	729.074,07

Poste	Intitulé	Crédits Reportés	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Reste à payer	Reliquat de Conversion
01...	PERSONNES LIÉES A L'INSTITUTION							
010..	MEMBRES DE L'INSTITUTION							
0100.	INDEMNITES ET ALLOCATIONS							
01004	FRAIS DE VOYAGE ORDINAIRES							
	Total Poste 01004	12.453.484,39	12.453.484,39	12.453.484,39	8.948.390,54	71,85	3.505.093,85	0,00
01005	AUTRES FRAIS DE VOYAGES							
	Total Poste 01005	1.873.799,00	1.873.799,00	1.873.799,00	1.273.307,84	67,95	600.491,16	0,00
	Total Article 0100.	14.327.283,39	14.327.283,39	14.327.283,39	10.221.698,38	71,34	4.105.585,01	0,00
0105.	COURS DE LANGUES ET D'INFORMATIQUE							
01050	COURS DE LANGUES ET D'INFORMATIQUE							
	Total Poste 01050	31.421,60	31.421,60	31.421,60	31.421,60	*****	0,00	0,00
	Total Chapitre 010..	14.358.704,99	14.358.704,99	14.358.704,99	10.253.119,98	71,41	4.105.585,01	0,00
	Total Titre 01...	14.358.704,99	14.358.704,99	14.358.704,99	10.253.119,98	71,41	4.105.585,01	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							
023..	DEPENSES DE FONCTIONNEMENT ADMINISTRATIF COURANT							
0231.	CHARGES FINANCIERES							
02310	CHARGES FINANCIERES							
	Total Poste 02310	3.636,42	3.636,42	3.636,42	2.694,71	74,10	941,71	0,00
0238.	AUTRES DEPENSES DE FONCTIONNEMENT ADMINISTRATIF							
02380	AUTRES DEPENSES DE FONCTIONNEMENT ADMINISTRATIF							
	Total Poste 02380	43.040,00	43.040,00	43.040,00	16.280,15	37,83	26.759,85	0,00
	Total Chapitre 023..	46.676,42	46.676,42	46.676,42	18.974,86	40,65	27.701,56	0,00
	Total Titre 02...	46.676,42	46.676,42	46.676,42	18.974,86	40,65	27.701,56	0,00

Poste	Intitulé	Crédits Reportés	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Reste à payer	Reliquat de Conversion
03...	DEPENSES RESULTANT DE L'EXERCICE PAR L'INSTITUTION DE MISSIONS GENERALES							
030..	REUNIONS ET CONFERENCES							
0302.	FRAIS DE RECEPTION ET DE REPRESENTATION							
03020	FRAIS DE RECEPTION ET DE REPRESENTATION							
	Total Poste 03020	57.905,87	57.905,87	57.905,87	25.296,65	43,69	32.609,22	0,00
0304.	FRAIS DIVERS DE REUNIONS							
03049	FRAIS DE PRESTATIONS DE L'AGENCE DE VOYAGE							
	Total Poste 03049	355.703,93	355.703,93	355.703,93	350.201,18	98,45	5.502,75	0,00
	Total Chapitre 030..	413.609,80	413.609,80	413.609,80	375.497,83	90,79	38.111,97	0,00
032..	EXPERTISE ET INFORMATION : ACQUISITION, ARCHIVAGE, PRODUCTION ET DIFFUSION							
0320.	ACQUISITION D'EXPERTISE							
03200	ACQUISITION D'EXPERTISE							
	Total Poste 03200	393.882,00	393.882,00	393.882,00	362.868,32	92,13	31.013,68	0,00
	Total Titre 03...	807.491,80	807.491,80	807.491,80	738.366,15	91,44	69.125,65	0,00

Poste	Intitulé	Crédits Reportés	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Reste à payer	Reliquat de Conversion
04...	DEPENSES RESULTANT DE L'EXERCICE PAR L'INSTITUTION DE MISSIONS SPECIFIQUES							
040..	DEPENSES PARTICULIERES DE CERTAINES INSTITUTIONS ET DE CERTAINS ORGANES							
0400.	DEPENSES ADMINISTRATIVES DE FONCTIONNEMENT, ACTIVITES POLITIQUES ET D'INFORMATION DES GROUPES POLITIQUES ET DES MEMBRES NON-INSCRITS							
04000	DEPENSES ADMINISTRATIVES DE FONCTIONNEMENT, ACTIVITES POLITIQUES ET D'INFORMATION DES GROUPES POLITIQUES ET DES MEMBRES NON-INSCRITS							
	Total Poste 04000	267.241,88	267.241,88	267.241,88	251.464,42	94,10	15.777,46	0,00
0402.	FINANCEMENT DES PARTIS POLITIQUES EUROPEENS							
04020	FINANCEMENT DES PARTIS POLITIQUES EUROPEENS							
	Total Poste 04020	5.582.775,80	5.582.775,80	5.582.775,80	3.732.090,15	66,85	1.850.685,65	0,00
0403.	FINANCEMENT DES FONDATIONS POLITIQUES EUROPEENNES							
04030	FINANCEMENT DES FONDATIONS POLITIQUES EUROPEENNES							
	Total Poste 04030	3.212.139,80	3.212.139,80	3.212.139,80	2.161.212,35	67,28	1.050.927,45	0,00
	Total Chapitre 040..	9.062.157,48	9.062.157,48	9.062.157,48	6.144.766,92	67,81	2.917.390,56	0,00
042..	DEPENSES RELATIVES A L'ASSISTANCE PARLEMENTAIRE							
0422.	ASSISTANCE PARLEMENTAIRE							
04220	ASSISTANCE PARLEMENTAIRE							
	Total Poste 04220	6.050.000,00	6.050.000,00	6.050.000,00	5.847.353,77	96,65	202.646,23	0,00
	Total Titre 04...	15.112.157,48	15.112.157,48	15.112.157,48	11.992.120,69	79,35	3.120.036,79	0,00
	Total Général	30.325.030,69	30.325.030,69	30.325.030,69	23.002.581,68	75,85	7.322.449,01	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 LIÉES A L'INSTITUTION								
010..	MEMBRES DE L'INSTITUTION								
0100.	INDEMNITES ET ALLOCATIONS								
01000	INDEMNITES								
	Total Poste 01000	0,00	13.311,25	13.311,25	13.311,25	100,00	13.311,25	0,00	0,00
01004	FRAIS DE VOYAGE ORDINAIRES								
	Total Poste 01004	0,00	9.270,00	9.270,00	9.270,00	100,00	9.270,00	0,00	0,00
01006	INDEMNITE DE FRAIS GENERAUX								
	Total Poste 01006	0,00	178.727,56	178.727,56	0,00	0,00	0,00	0,00	178.727,56
	Total Article 0100.	0,00	201.308,81	201.308,81	22.581,25	11,22	22.581,25	0,00	178.727,56
0101.	COUVERTURE DES RISQUES D'ACCIDENT ET DE MALADIE ET AUTRES CHARGES SOCIALES								
01010	COUVERTURE DES RISQUES D'ACCIDENT, DE MALADIE ET AUTRES CHARGES SOCIALES								
	Total Poste 01010	0,00	355.014,23	355.014,23	355.014,23	100,00	272.192,60	82.821,63	0,00
0103.	PENSIONS								
01030	PENSIONS D'ANCIENNETE FID								
	Total Poste 01030	0,00	159.254,00	159.254,00	148.188,14	93,05	148.188,14	0,00	11.065,86
01031	PENSIONS D'INVALIDITE FID								
	Total Poste 01031	0,00	315,96	315,96	315,96	100,00	315,96	0,00	0,00
01032	PENSIONS DE SURVIE FID								
	Total Poste 01032	0,00	14.691,43	14.691,43	13.651,43	92,92	13.651,43	0,00	1.040,00
	Total Article 0103.	0,00	174.261,39	174.261,39	162.155,53	93,05	162.155,53	0,00	12.105,86
	Total Chapitre 010..	0,00	730.584,43	730.584,43	539.751,01	73,88	456.929,38	82.821,63	190.833,42
	Total Titre 01...	0,00	730.584,43	730.584,43	539.751,01	73,88	456.929,38	82.821,63	190.833,42

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								
0304.	FRAIS DIVERS DE REUNIONS								
03049	FRAIS DE PRESTATIONS DE L'AGENCE DE VOYAGE								
	Total Poste 03049	0,00	131.328,38	131.328,38	54.302,04	41,35	54.302,04	0,00	77.026,34
	Total Titre 03...	0,00	131.328,38	131.328,38	54.302,04	41,35	54.302,04	0,00	77.026,34

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								
040..	DEPENSES PARTICULIERES DE CERTAINES INSTITUTIONS ET DE CERTAINS ORGANES								
0400.	DEPENSES ADMINISTRATIVES DE FONCTIONNEMENT, ACTIVITES POLITIQUES ET D'INFORMATION DES GROUPE POLITIQUES ET DES MEMBRES NON-INSCRITS								
04000	DEPENSES ADMINISTRATIVES DE FONCTIONNEMENT, ACTIVITES POLITIQUES ET D'INFORMATION DES GROUPE POLITIQUES ET DES MEMBRES NON-INSCRITS								
	Total Poste	04000	0,00	1.953.662,78	1.953.662,78	0,00	0,00	0,00	1.953.662,78
042..	DEPENSES RELATIVES A L'ASSISTANCE PARLEMENTAIRE								
0422.	ASSISTANCE PARLEMENTAIRE								
04220	ASSISTANCE PARLEMENTAIRE								
	Total Poste	04220	0,00	751.388,34	751.388,34	0,00	0,00	0,00	751.388,34
	Total Titre	04...	0,00	2.705.051,12	2.705.051,12	0,00	0,00	0,00	2.705.051,12
	Total Général		0,00	3.566.963,93	3.566.963,93	594.053,05	16,65	511.231,42	82.821,63

Poste	Intitulé	Crédits Initiaux	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Sol des des Engagements	Crédits disponibles
01...								
010..								
0102.								
01020	INDEMNITES TRANSITOIRES							
	Total Poste 01020	1.042,62	1.042,62	1.042,62	1.042,62	*****	0,00	0,00
0103.								
01030	PENSIONS D' ANCIENNETE FID							
	Total Poste 01030	21.436,95	21.436,95	21.436,95	21.436,95	*****	0,00	0,00
01031	PENSIONS D' INVALIDITE FID							
	Total Poste 01031	974,55	974,55	974,55	974,55	*****	0,00	0,00
01032	PENSIONS DE SURVIE FID							
	Total Poste 01032	6.501,59	6.501,59	6.501,59	6.501,59	*****	0,00	0,00
	Total Article 0103.	28.913,09	28.913,09	28.913,09	28.913,09	*****	0,00	0,00
	Total Chapitre 010..	29.955,71	29.955,71	29.955,71	29.955,71	*****	0,00	0,00
	Total Titre 01...	29.955,71	29.955,71	29.955,71	29.955,71	*****	0,00	0,00

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							
0304.	FRAIS DIVERS DE REUNIONS							
03049	FRAIS DE PRESTATIONS DE L'AGENCE DE VOYAGE							
	Total Poste 03049	50.954,59	50.954,59	50.954,59	50.954,59	*****	0,00	0,00
	Total Titre 03...	50.954,59	50.954,59	50.954,59	50.954,59	*****	0,00	0,00

Poste	Intitulé	Crédits Initiaux	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Sol des des Engagements	Crédits disponibles
04...	DEPENSES RESULTANT DE L'EXERCICE PAR L'INSTITUTION DE MISSIONS SPECIFIQUES							
040...								
0400.								
04000	DEPENSES ADMINISTRATIVES DE FONCTIONNEMENT, ACTIVITES POLITIQUES ET D'INFORMATION DES GROUPES POLITIQUES ET DES MEMBRES NON-INSCRITS							
	Total Poste 04000	28.479,88	28.479,88	28.479,88	28.479,88	*****	0,00	0,00
042...	DEPENSES RELATIVES A L'ASSISTANCE PARLEMENTAIRE							
0422.	ASSISTANCE PARLEMENTAIRE							
04220	ASSISTANCE PARLEMENTAIRE							
	Total Poste 04220	707.950,52	707.950,52	707.950,52	707.950,52	*****	0,00	0,00
	Total Titre 04...	736.430,40	736.430,40	736.430,40	736.430,40	*****	0,00	0,00
	Total Général	817.340,70	817.340,70	817.340,70	817.340,70	*****	0,00	0,00

Poste	Intitulé		Crédits Reportés	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Reste à payer
04...								
040..								
0400.								
	Total Poste	04000	106.438,11	106.438,11	106.438,11	106.438,11	100,00	0,00
	Total Article	0400.	106.438,11	106.438,11	106.438,11	106.438,11	100,00	0,00
	Total Chapitre	040..	106.438,11	106.438,11	106.438,11	106.438,11	*****	0,00
	Total Titre	04...	106.438,11	106.438,11	106.438,11	106.438,11	100,00	0,00
	Total Général		106.438,11	106.438,11	106.438,11	106.438,11	100,00	0,00

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	
04... 040.. 0400. 04000	Total Poste	04000	0,00	0,00	0,00	1,00-	16.527.416,63-	16.527.415,63	1,00
042.. 0421. 04210	Total Poste	04210	0,00	0,00	0,00	1,00-	0,00	1,00-	1,00
	Total Titre	04...	0,00	0,00	0,00	2,00-	16.527.416,63-	16.527.414,63	2,00

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	
05... 052.. 0520. 05200	REVENUS DES FONDS PLACES OU PRETES, INTERETS BANCAIRES ET AUTRES PERCUS SUR LES COMPTES DE L'INSTITUTION								
	Total Poste	05200	0,00	0,00	0,00	1,00-	0,00	1,00-	1,00
055.. 0550. 05500									
	Total Poste	05500	0,00	0,00	0,00	1,00-	0,00	1,00-	1,00
0551. 05510									
	Total Poste	05510	0,00	0,00	0,00	1,00-	0,00	1,00-	1,00
	Total Chapitre	055..	0,00	0,00	0,00	2,00-	0,00	2,00-	2,00
057.. 0570. 05700									
	Total Poste	05700	0,00	0,00	0,00	1,00-	0,00	1,00-	1,00
0571. 05710									
	Total Poste	05710	0,00	0,00	0,00	1,00-	0,00	1,00-	1,00
0573. 05730									
	Total Poste	05730	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.. 0581. 05810									
	Total Poste	05810	0,00	0,00	0,00	1,00-	0,00	1,00-	1,00
	Total Titre	05...	0,00	0,00	0,00	7,00-	0,00	7,00-	7,00

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...									
066..									
0660.									
06600									
	Total Poste	06600	0,00	0,00	0,00	1,00-	0,00	1,00-	1,00
	Total Titre	06...	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 des Engag. E. C.	Cr�dits Disponibles	
09...									
090..									
0900.									
09000									
	Total Poste	09000	0,00	0,00	0,00	1,00-	0,00	1,00-	1,00
	Total Titre	09...	0,00	0,00	0,00	1,00-	0,00	1,00-	1,00
	Total G�n�ral		0,00	0,00	0,00	11,00-	16.527.416,63-	16.527.405,63	11,00

6.2. Report on compliance with payment time limits

The following table presents the statistics produced by FINORD on the delays in the payments of invoices (after eliminating the payments for parties and foundations, which are technically assimilated to invoices).

		INTEREST AMOUNT <= 200	NO INTEREST AMOUNT	Total
ON TIME	Number of invoices		356	356
	Total invoice amount (EUR)		5.699.345,88	5.699.345,88
	Total interest amount (EUR)			
LATE PAYMENT	Number of invoices	4		4
	Total invoice amount (EUR)	24.646,80		24.646,80
	Total interest amount (EUR)	5,33		5,33
Number of invoices		4	356	360
Total invoice amount (EUR)		24.646,80	5.699.345,88	5.723.992,68
Total interest amount (EUR)		5,33		5,33

- In 2016, there was no case of automatic payment of default interest (above EUR 200 as foreseen in Art. 111 of FR-IR).
- For 4 (15 in 2015 and 5 in 2014) out of a total of 360 invoices, the maximum delay for payments was exceeded but the resulting interest in each case was lower than EUR 200. These interests are payable only on the request of the creditor within two months after the late payment. Since for these cases the 2-month period had expired without such a request, these had no financial consequence on DG Finance. The resulting potential interest both in each case and all together was however marginal (EUR 5.33).
- An examination of the corresponding lists shows that these 4 cases of delays are spread between two different budget items. It appears, however, that these have rather a very exceptional character.
One invoice (responsible for the generation of the biggest part of the default interest - EUR 4.66 out of EUR 5.33) - concerned the payment of EUR 21 120 to a supplier. This occurred on 22 January 2016, with one day of delay, despite the fact that the financial payments' system was technically closed between mid-December 2015 and 18 January 2016 due to the annual closure.
One late payment occurred in August during the summer break (12 days of delay), whereas the remaining two late payments were settled in December 2016 (each one with one day of delay).
It should be stated that all the invoices paid with delay had no systemic effect and occurred on exceptional base. Moreover, the 4 invoices represent only 1.1% of the total number of invoices or 0.4% of the total amount (EUR 24 647 out of EUR 5 723 993). The average payment delay of all 4 invoices is 3.75 days.
- The potentially generated interest (cumulated for all delayed invoices) remained at a very marginal level, at EUR 5.33 in 2016, much lower than the average of the five previous years (EUR 220 in 2011, EUR 87 in 2012, EUR 15 in 2013, EUR 149.43 in 2014 and EUR 16.61 in 2015). The decrease in the absolute value (from EUR 16.61 in 2015 to EUR 5.33 in 2016) is explained by the low value of the invoices paid.

6.3. Liste des exceptions - dérogations à la réglementation

Exceptions aux procédures

Aucune observation n'ayant été introduite au niveau du contrôle *ex ante*, aucun passer outre n'a non plus été décidé par l'ordonnateur.

Aucune exception n'a donc été enregistrée en 2016.

Renoncations/annulations de créances

En 2016, il y a eu quatre cas de renonciation ou annulation de créance pour un montant total de 15.921,17 EUR, tels que détaillés dans le tableau ci-après.

Renoncations/annulations de créance

Les procédures de renoncations/annulations de créance				
Réf. document (réf. Finord)	Ordonnateur compétent	Objet	Montant (EUR)	Justification de l'ordonnateur quant à la renonciation/annulation
675/100	F. ESTELA BURRIEL	Renonciation à la créance, OR 5-634 de l'exercice 2014	293,04	Le coût prévisible du recouvrement excédant le montant de la créance, l'ordonnateur y a renoncé en application des articles 80(2) et 81 du Règlement financier et de l'article 91 (1A) de ses Règles d'application.
525/124	D. KLETHI	Annulation de l'OR 608-129 de l'exercice 2014	6 047,16	Suite à la modification des articles 46 et 48 des Mesures d'application du statut des députés (MAS) adoptée par le Bureau du Parlement le 26 octobre 2015, avec effet au 1er juillet 2014, la base juridique de l'OR a changé et l'OR a dû être annulé.
158/221	D. KLETHI	Renonciation à la créance	5 210,00	Suite au décès du débiteur, un ancien assistant parlementaire, l'ordonnateur a renoncé à la créance en application des articles 80(2) et 81 du Règlement financier et de l'article 91 (1A) de ses Règles d'application.
158/22	D. KLETHI	Annulation du solde restant de l'OR 158-248 de l'exercice 2012	4 370,97	Suite à la régularisation par le tiers payant des dépenses relatives à deux députés (paiement du solde par compensation), il n'y avait plus de dette vis à vis du Parlement. Le solde restant du droit constaté initial concernant l'un des deux députés a donc dû être annulé.

6.4. Obligations contractuelles de longue durée – situation Décembre 2016 –

Contractant	Objet	Durée ⁽¹⁾		Valeur totale marché	Dépense contractuelle pour 2016	Type de renouvellement ⁽²⁾	Description des mesures de contrôle
		Contrat	Marché				
AXA Belgium	Assurance accident des députés (Lot I)	3 ans	5 ans	901.300 €	120.000,80 €	Automatique	Possibilité de contrôle ex-post
COMMISSION (PMO)	Accord administratif remboursement des frais médicaux des députés	3 ans	open-ended	-	272.192,60 €	open-ended	Possibilité de contrôle ex-post
BCD Travel Belgium	Agence de voyages pour le Parlement européen	2 ans	5 ans	9.990.600 €	2.133.452,66 €	Automatique	Possibilité de contrôle ex-post

(1) Indiquez s'il s'agit de mois ou années, voire si la durée est indéterminée

(2) Indiquez s'il s'agit d'un renouvellement manuel ou automatique

6.5. Procédures négociées exceptionnelles – articles 53, 134 et 135 RAP – situation Décembre 2016

Pas de procédures négociées exceptionnelles pour l'année 2016.

6.6 Résultats des contrôles *ex post*

Les contrôles *ex post*, dans le sens de l'article 66.6 du Règlement financier, sont conduits par l'Unité Budget et Vérification de la DG Finances.

Du fait des événements intervenus en 2016 (nomination d'un Chef d'unité intervenue en milieu d'année, et situation tendue des ressources humaines disponibles), aucun programme spécifique de vérification *ex post* n'a été établi pour l'année 2016, qui représente, *de facto*, une année de transition.

Toutefois, il convient de noter qu'en juin 2016, ont été livrés les résultats d'une vérification *ex post* entreprise fin 2015 et portant sur les Frais de voyages des députés payés au travers d'une régie d'avance.

Le contrôle a porté sur les derniers ordres de régularisation des mois de novembre 2015 à février 2016, et a inclus 510 transactions (voyages) individuels sur un total de 74.000 en 2015, soit une représentativité de 0,7%.

Pour chaque transaction individuelle, les vérifications ont inclus le contrôle des documents justificatifs fournis (tickets de transports, preuves de trajet en véhicule personnel, justificatifs de taxis) ainsi que les différents montants remboursés (frais d'approche, indemnités de durée, indemnités de distance).

L'examen de cet échantillon s'est révélé largement positif puisqu'un taux d'erreur de 0,4% seulement a été mis en évidence. Les quelques corrections nécessaires ont été immédiatement apportées par le service opérationnel concerné.

6.7 Fonctions sensibles

Le 19 mai 2016, le Secrétaire général a lancé un nouvel exercice d'identification des postes sensibles dans l'ensemble des Directions générales. La méthodologie est restée, dans ses grandes lignes, similaire à celle retenue en 2012 (2011 pour la DG Finance).

Ces instructions prévoient qu'un examen scrupuleux de l'ensemble des postes est seulement nécessaire sur une base triennale.

En 2015, la DG Finance a mené une évaluation complète basée sur une approche "ascendante" pour identifier, de la manière la plus fiable possible, les postes sensibles, tout en sensibilisant les chefs d'unités aux risques résultant de tels postes et en les encourageant à adopter des contrôles appropriés permettant d'atténuer les risques.

En 2016, la DG Finance a procédé à une mise à jour de l'exercice mené en 2015 en demandant aux évaluateurs (principalement les chefs d'unité) de remplir de nouvelles grilles d'évaluation seulement en cas de changements et en particulier dans les situations suivantes :

- Pour de nouvelles entités (comme le Portal),
- Pour les nouveaux venus dans les entités existant précédemment,
- Si des changements substantiels du cadre de contrôle interne sont intervenus depuis le dernier exercice, en particulier dans la mesure où ils peuvent conduire à une évaluation différente en terme d'exposition aux risques (tels que la réallocation des tâches, des changements dans le dispositif de surveillance, des contrôles supplémentaires, des évaluations internes ou externes récentes etc.).

En cas de changement d'évaluateur, il a été conseillé de passer en revue les grilles de contrôle établies par le prédécesseur afin de les adapter le cas échéant.

L'Unité Budget et Vérification a coordonné l'exercice, a collecté l'ensemble des grilles d'évaluation et présenté les résultats individuels dans le tableau de synthèse standard. Les scores ont été passés en revue afin d'identifier les éventuelles incohérences et quelques corrections minimales ont été apportées en lien avec les évaluateurs concernés. Les conclusions de cet exercice ont ensuite été communiquées au Directeur général de la DG Finance le 28 novembre 2016.

Comme en 2015, les scores ont été considérés comme un élément du cadre méthodologique plutôt que l'objectif principal de cet exercice. Bien qu'il ait été possible de discuter ponctuellement certains points, les conclusions finales n'en auraient pas été significativement affectées. Aussi, l'évaluation globale a été considérée comme acceptable tant que la conclusion sur le caractère sensible d'un poste était raisonnable et documentée.

Pour 2016, l'exercice a porté sur 208 évaluations individuelles incluant AD, AST, agents temporaires et agents contractuels à l'exception du poste du Directeur général, conformément aux instructions du Secrétaire général.

Globalement pour la DG Finance, l'exercice met en évidence un nombre relativement élevé de postes présentant un caractère sensible notamment en regard des critères suivants:

- Accès à des informations sensibles et confidentielles, principalement en relation avec les droits financiers des députés mais pas seulement - comptes bancaires, etc.

- Niveau d'expertise élevé étant donné que la majorité des postes de la DG Finance exige des connaissances spécialisées (Règlement Financier mais également des cadres réglementaires complexes)
- Contacts réguliers avec les députés et leurs assistants parlementaires.

Ces trois critères ont reçu, en moyenne, plus de 15 sur 30 points et sont donc identifiés comme étant significatifs.

En contrepartie, l'environnement de contrôle existant est généralement considéré comme suffisant pour atténuer les risques qui en découlent, en particulier les aspects relatifs à la séparation des tâches, la continuité des opérations, les dispositifs de surveillance ainsi que les contrôles opérationnels (des contrôles dits « des quatre yeux » sont en place dans la plupart des unités opérationnelles de la DG Finance).

Dans quelques cas cependant, cet exercice d'évaluation a abouti à un risque résiduel positif. Plus spécifiquement, sur base de l'évaluation réalisée en 2016, la situation vis à vis des postes sensibles est la suivante :

I. Pour la grande majorité des postes de la DG Finance, les risques résultant du caractère sensible des postes sont plus que compensés par l'environnement de contrôle existant.

II. Pour quatre postes néanmoins, l'évaluation aboutit à un risque résiduel positif, inhérent à la nature des tâches exécutées, qui pourrait être accepté sans action correctrice spécifique additionnelle:

- Unité du Budget - Chef d'Unité

Ce poste avait déjà été identifié comme présentant un risque résiduel positif en 2015. Il devrait cependant être noté que cette situation résulte plus de la non-pertinence de la plupart des critères de contrôle interne palliatifs établis dans la méthodologie plutôt que de l'existence d'une situation particulièrement risquée.

- Unité Comptabilité et Trésorerie - Postes de Comptable et Chefs de Service

Ces postes restent sensibles par nature. Toutefois, l'environnement de contrôle en place, en particulier la séparation stricte des tâches, confortée par un cadre réglementaire et professionnel solide conduit à une acceptation de ce risque résiduel.

6.8 Évaluation de la mise en œuvre des normes minimales de contrôle interne

Tableau synoptique d'évaluation

N° norme 2014	N° norme 2002	achevée	presque	en partie	démarrée	à démarrer / NA
Section 1: Mission et valeurs						
1. Mission	2	X				
2. Valeurs éthiques et organisationnelles	1	X				
Section 2: Ressources humaines						
3. Affectation du personnel et mobilité	3	X				
4. Évaluation et développement du personnel	3, 4	X				
Section 3: Processus de planification et gestion des risques						
5. Objectifs et indicateurs de performance	7, 9, 10	X				
6. Processus de gestion des risques	11	X				
Section 4: Opérations et activités de contrôle						
7. Structure opérationnelle	5, 6		X			
8. Processus et procédures	15, 18	X				
9. Supervision par le management	17	X				
10. Continuité des opérations	19	X				
11. Gestion des documents	13	X				
Section 5: Information et reporting financier						
12. Information et communication	13, 14	X				
13. Information comptable et financière	12	X				
Section 6: Évaluation et audit						
14. Évaluation des activités	n/a	X				
15. Évaluation des systèmes de du contrôle interne	20, 22	X				
16. Rapports d'audit	21	X				

Commentaires sur le résultat de l'exercice annuel de l'autoévaluation des NMCI

Les commentaires ci-dessous se limitent aux progrès/avancées réalisés au cours de l'année 2016 ainsi qu'aux actions restant à mettre en œuvre.

1. Normes évaluées achevées - bonnes pratiques

SCIN°2 Valeurs éthiques et organisationnelles

Le 1er mars 2016, le Directeur général a communiqué spécifiquement aux directeurs un document récapitulant les différentes dispositions en vigueur relatives à l'éthique et l'intégrité pour information régulière du personnel en fonction au sein de leur Direction respective et incitation à suivre la formation y afférente (« *Développer notre sens de l'éthique dans notre manière de travailler* »).

Par ailleurs, ce document est à disposition de l'ensemble du personnel puisqu'il est publié sur l'intranet de la DG.

SCI N°6 Processus de gestion des risques

En conformité avec le cadre de gestion des risques mis en place au niveau de l'Institution, la DG Finance a procédé à l'identification des risques transversaux majeurs auxquels elle est confrontée. Le registre des risques a, en conséquence, été complété et communiqué au Risk Manager en décembre 2016.

L'évaluation de ces risques ainsi que la mise en œuvre des mesures palliatives identifiées fera l'objet d'un suivi régulier au cours de l'année 2017.

D'autre part, une consultation est prévue, préalablement à l'établissement du programme de contrôles *ex post* courant 2017, en vue d'intégrer les éventuels risques / et besoins des unités opérationnelles de la DG Finance.

SCI N°8 Processus et procédures

Ce standard est désormais considéré comme pleinement mis en œuvre du fait des progrès significatifs réalisés en 2016, notamment par:

- les Unités Assistance parlementaire et frais généraux des députés, Frais de voyages et de séjour des députés et Rémunération et droits sociaux des députés qui ont procédé à des mises à jour de leurs manuels de procédures intégrant à la fois les éventuelles modifications règlementaires intervenues et les changements organisationnels liés notamment à la création du Portal.
- le Service Inventaire qui a finalisé son manuel des procédures en parallèle avec l'établissement de nouvelles règles.

SCI N°10 Continuité des opérations

Dans le contexte de la mise en place d'un cadre relatif au *Business Continuity Management* au Parlement européen, chacune des Directions de la DG Finance a procédé, au cours de l'année 2016, à un inventaire des processus clés avec indication de leur niveau de priorité (1-*Critical* ; 2-*To resume* ; 3-*To suspend*) et identifié, sur base de différents scénarii (dans un premier temps focalisés sur des problématiques d'accès aux bureaux), les modalités de restauration de ces activités.

Ces travaux doivent néanmoins être considérés comme préparatoires aux futurs développements du *Business Continuity Management*.

SCI N°11 Gestion des documents

Les instructions relatives à la conservation et à l'archivage des documents devront être mises à jour dès lors que :

- le nouveau plan de classement des documents sera adopté par le GIDOC puis par le Secrétaire général.

- des décisions seront prises, au sein de la DG Finance, eu égard à la possibilité de mener des contrôles de cohérence entre les documents reçus via e-Portal et les documents papiers originaux.

2. Normes évaluées **presque achevées - éléments à compléter**

SCIN°7 Structure opérationnelle

Ce standard est considéré « presque achevé » pour la partie concernant la mise en place de structures adéquates de gouvernance des technologies de l'information uniquement.

Les progrès suivants ont été réalisés au cours de l'année 2016 :

- Une vérification approfondie a été menée, courant 2016, par l'Unité informatique de la DG Finances, sur les droits d'accès des applications relatives à la gestion des droits sociaux et financiers des députés.
- Fin 2016, le Comptable, en conformité avec ses prérogatives prévues à l'article 68.1(e) du Règlement Financier, a entrepris un exercice de validation au regard de critères prédéfinis pour deux des applications utilisées par la DG Finance, sélectionnées sur base d'une évaluation de risques.

Cet exercice permettra de reconsidérer le degré de mise en œuvre de ce standard en 2017.

6.9. Indicateurs de performance et d'activité

Direction	Unité	Thématique	Métrique	2013	2014	2015	2016	Comments	
Directorate A	Budget Unit	Budget	Number of transfers approved	62	80	72	65	Diminution des demandes de transfert S durant l'exercice	
		Budget	Take-up rate of appropriations	N/A	N/A	99,62%	99,55%	Indicateur dépendant des crédits mis à disposition au ramassage par les DGs	
		Financial statements	Number of financial statement treated	256	149	270	350	Augmentation liée à la nouvelle pratique des secrétariats du Bureau et de la Conférence des Présidents: Demande systématique de fiche financière pour toute décision ayant un impact financier	
		Financial statements	Average time period for processing requests for financial statements (days)	N/A	N/A	3,81	2,63	L'introduction de Sharepoint comme outil de travail collaboratif pour la gestion des fiches financières participe à l'amélioration de cet indicateur	
		Administrative works	Number of emails treated	5.301	4.027	3.500	7.150		
	Accounting and Treasury Unit	Payments	Average time Average time in days between the receipt of the payment orders and the sending of the corresponding payment instructions to the bank (working days)		1,5	1,0	1,0		
		Payments	Time period between the payment instructions given to the bank and the receipt of the funds by the Parliament's Information Offices (working days for payments in EUR / working days for payments in other EU currencies)		1 / 2	1 / 2	1 / 2		
		Payments	Average time period between the receipt of invoices and the sending of the invoices to the competent Authorising Officer's Services (working days)		1	1	1		
		Miscellaneous	Number of observations by the Court of Auditors on the financial accounts of Parliament		0	0	0		
		Helpdesk	Number of questions in writing	276	224	191	240		
	Central Financial Unit	Helpdesk	Number of registered questions outside helpdesk	44	21	27	40		
		Training	Number of regular training courses (and participants)	65 (716)	74 (640)	65 (617)	57 (553)		
		Training	Number of participants to specific training sessions	83	45	272	298	Les chiffres incluent les participants à des formations ad hoc sur le cycle général de la dépense, à des formations spécifiques sur Webcontracts pour la DG INTE, à des séminaires sur le contrôle interne, à des formations pour les groupes politiques et à des sessions d'information relatives au nouveau RF/RAP.	
		Training	Number of trained staff by DG FINS trainers	N/A	N/A	A.B: 150 A.M: 168 E.T: 106 L.S: 151	A.B: 194 A.M: 113 E.T: 132 L.S: 110 J.L: 25 N.S: 18	Les chiffres incluent les participants à des formations ad hoc sur le cycle général de la dépense, à des formations spécifiques sur Webcontracts pour la DG INTE, à des séminaires sur le contrôle interne, à des formations pour les groupes politiques (exclusion des sessions d'information relatives au nouveau RF/RAP, qui ont compté 209 participants).	
		Public procurement	Number of files treated by Public Procurement Forum	18	18	25	27		
		Public procurement	Number of referrals for opinion exceptional negotiated procedures	21	17	12	10		
		Miscellaneous	Number of overrulings recorded	17	10	11	21		
		Miscellaneous	Pct of invoices paid outside the applicable deadlines	9%	12%	6%	8%		
		Miscellaneous	Total amount of interests paid*	€10.162	€14.863	€5.595	€2.476		
		Miscellaneous	Average time period for payments (days)	N/A	N/A	16,9	16,8		
		Salaries	Number of MEPs receiving the statutory salary	735	1.176	738	738		
		Salaries	Number of "opt-out" MEPs	31	13	13	13		
		Transitional allowance	Number of beneficiaries of transitional allowance	7	359	356	37		
		Pensions	Number of beneficiaries of invalidity pension (PEAM Annex II)	4	4	4	4		
		Pensions	Number of beneficiaries of survivor's pension (PEAM Annex I)	48	44	43	41		
	Pensions	Number of beneficiaries of retirement pension (including survivors) (PEAM Annex III)	375	386	395	392			
	Pensions	Number of beneficiaries of the additional pension scheme (including survivors) (PEAM Annex VII)	646	720	813	842			
	Pensions	Number of beneficiaries of "old age scheme" (statutory pensions schemes)	12	22	144	170			
	Pensions	Number of beneficiaries of "survivors scheme" (statutory pensions schemes)	5	12	15	18			
	Insurance	Accidents: Number of claims initiated	13	14	11	13			
Insurance	Accidents: Number of claims closed	21	15	5	8				
Insurance	Accidents: Number of pending claims	20	13	24	20				
Insurance	Accidents: average claim processing length (weeks)	110	64	-	-				
Insurance	Theft and loss: Number of claims initiated	27	22	23	21				
Insurance	Theft and loss: Number of claims closed	24	21	27	19				
Insurance	Theft and loss: Number of pending claims	6	1	3	6				
Insurance	Theft and loss: average claim processing length (weeks)	11	6	-	-				
Insurance	Repatriation: Number of claims initiated	9	6	19	3				
Insurance	Repatriation: Number of claims closed	6	7	13	4				
Insurance	Repatriation: Number of pending claims	5	4	10	0				
Insurance	Repatriation: average claim processing length (weeks)	10	6	-	-				
disabilities	Number of beneficiaries	2	6	5	5				
Medical expenses	Number of claims processed	2.846	2.747	1.732	3.080				
Medical expenses	Number of MEPs in opt out" situation	55	59	55	54				
Medical expenses	Number of insurance cards issued	51	962	2.733	23				
Miscellaneous	Number of bank accounts (MEPs) under management	4.085	6.758	3.612	3.688				
Miscellaneous	Number of Recovery Orders				25				
Miscellaneous	Number of corrections (compensations)				5	Nouveaux indicateurs			
Directorate B	Parliamentary Assistance and Members' General Expenditure Unit	Parliamentary assistance	Number of regularisation files treated	630	1.225	510	591		
		Parliamentary assistance	Number of emails sent to paying agents and MEPs (regularis related)				1.200	Nouvel indicateur	
		Parliamentary assistance	Number of reminders and letters sent to paying agent and MEP's	1.073	3.971	1.208	506		
		Parliamentary assistance	Parliamentary assist. allowance (new introductions and modifications of files)	22.577	24.643	23.278	27.434		
		Parliamentary assistance	Number of payments and other related operations (January to December)	81.005	68.117	65.333	62.329		
		Parliamentary assistance	Files modifications and new contracts of accredited assistants	2.001	2.401	2.444	3.671		
		Parliamentary assistance	Files missions "three places of work"	9.634	8.991	10.442	11.123		
		Parliamentary assistance	Files missions "outside three places of work)	4.647	3.880	4.661	5.176		
		General expenditure allowance	Number of payments of General Expenditure allowance	9.208	10.340	9.086	9.054		
		General expenditure allowance	Amounts deducted from General Expenditure allowance	531	468	369	474		
		Miscellaneous	Number of accountancy orders FINORD established	73	139	143	173		
		Miscellaneous	Number of Recovery Orders				8		
		Miscellaneous	Number of non-contentious recoveries (compensations and established entitlements)-similar transactions to RO				311	Nouveaux indicateurs	
		Members' Travel and Subsistence Expenses Unit	Settlement/Cash office	Total number of records of expenses	221.688	216.153	232.731	226.745	
			Settlement/Cash office	Total amount of settlements	€74.313.491	€71.047.866	€71.340.970	€71.477.851	
Settlement/Cash office	Number of negative adjustment notes		1.580	1.165	172	80			
Settlement/Cash office	Total amount of negative adjustment notes		€489.529	€234.954	€30.908	€25.552	Ces diminutions sont liées au niveau élevé de contrôle avant paiement		
Settlement/Cash office	Number of positive adjustment notes		614	547	59	9			
Settlement/Cash office	Total amount of positive adjustment notes		€60.972	€52.165	€5.471	€1.402			
Settlement/Cash office	Number of corrections vs number of operations				0,1%	0,04%			
Settlement/Cash office	Amount of corrections vs amount of operations				0,05%	0,04%			
Automation	% of automated process without claim for reimbursement needed.				40,1%	41,41%			
Risk management Settlement/Cash office	% of record of expenses reviewed in a specific transversal analysis				0,5%	1,3%			
	Settlement/Cash office	Total amount regularised	€93.308.885	€73.789.481	€71.055.041	€72.695.954			

		Imprest payments	Total number of bank transfers executed	20.769	34.043	44.404	48.539	L'augmentation s'explique la multiplication des dossiers de paiement (e-Portal, automatisation du paiement des indemnités de séjour des Membres...), ainsi qu'à une augmentation des demandes par les Membres de paiements séparés en différentes devises
		Imprest payments	Total number of accounting entries		3.411	3.157	3.202	
		Imprest payments	Average delays in the payment: admissible reimbursement requests presented (days)	5	5	5	7	Augmentation en lien avec la limitation des ressources et la relative volatilité des demandes de remboursement
		Imprest payments	Average delays in the payment: BCD invoices (days)	4	4	4	4	
		Miscellaneous	Number of Recovery Orders				0	Nouvel indicateur. Aucun recouvrement en 2016
Directorate C	Travel Organisation Service	Travel Organisation S.	Airline tickets	48.003	41.323	50.954	51.327	
		Travel Organisation S.	Refund airline tickets	8.319	7.034	7.705	7.072	
		Travel Organisation S.	Rail and Ferry tickets	61.839	56.994	67.836	61.648	
		Travel Organisation S.	Refund rail and ferry tickets	5.455	6.380	7.253	6.457	
		Travel Organisation S.	Hotel bookings	21.999	16.126	16.350	18.137	
		Travel Organisation S.	Refund hotel bookings	2.298	1.296	1.086	1.447	
		Travel Organisation S.	Car rental		2	3	11	
		HR and Members' Professional Training Unit	Professional training	Language courses abroad reimbursed	102	92	110	78
	Professional training		Language courses in Brussels/Strasbourg/home country reimbursed	183	182	271	212	Le nombre de cours de langues à Bruxelles/Strasbourg/dans le pays d'origine est stable. Cependant, des problématiques de ressources ont entraîné une augmentation des délais de remboursement.
	Professional training		Purchase of self-learning material reimbursed (mainly language material)	14	15	4	15	
	Professional training		Computer courses	12	22	12	6	
	Professional training		Payment orders	309	328	412	281	
	Professional training		Hours followed with EP teachers	1.848	1.750	2.144	1.875	
	Professional training		Number of MEPs having followed language courses abroad	74	78	98	66	
	Professional training		Number of MEPs having followed internal language courses	112	163	131	114	
	Professional training		Number of MEPs having followed external language courses in BXL/SXB/home country	100	115	144	113	
	Professional training		Number of MEPs having followed external computer course	11	20	12	6	
	Professional training		Number of MEPs having purchased a self-learning material	12	10	3	11	
	Professional training		Number of errors detected	0	0	0	0	
	Professional training		Number of corrections made (recoveries, compensations, additional payments...)	5	2	0	1	
	Political Structures Financing Unit	European political parties and foundations	Delays in the payment of appropriations further to the Bureau decision (days)	11	4	25*	39*	* Décisions du Bureau préparée en temps et en heure et en conformité avec la réglementation applicable.
		Political parties and foundations	Delays in the payment of grants further to the Bureau decision (days)	4	7	6	18	
		Political parties and foundations	Delays in the payment further to the closure of accounts N-1 (days)	7	11	2	9	
		Associations	Delays in the payment of contributions further to the Bureau decision (days)	37	37*	63*	49*	

6.10 Parliamentary Projects Portfolio (PPP) de la DG Finances

Le tableau suivant contient les principaux développements des projets inscrits dans le PPP de la DG Finances pour la période 2014-2016.

FINS PPP1	Enhancing financial knowledge
<p>Le déploiement en production de 59 fiches thématiques relatives à l'information financière a été effectué sur l'intranet du PE en janvier 2016. Ces fiches sont désormais suivies et mises à jour au besoin. De même, l'analyse périodique de leur consultation permet d'éventuelles adaptations de leur contenu.</p> <p>Le projet, au vu de ses développements, a été clôturé.</p>	
FINS PPP2	E-Portal (POME): a single secure entry point to deal with MEP's financial and social entitlements formalities
<p>L'application e-Portal, mise à disposition des Membres et de leurs assistants au début de l'année 2015, a vu sa campagne de formation s'intensifier en 2016. Au total, 563 utilisateurs sont désormais formés à son utilisation, dont 332 Députés et 231 assistants.</p> <p>e-Portal, dont l'utilisation n'est pas obligatoire, rencontre un accueil très positif. Plus de 220 utilisateurs actifs ont été identifiés à la fin de l'année 2016, pour une soumission via la plateforme de plus de 600 demandes de remboursement mensuelles.</p> <p>Le projet a été reconduit pour la période à venir (2017-2019), avec pour objectifs:</p> <ul style="list-style-type: none">• le déploiement de la version 2.0 sur des équipements mobiles (tablettes...);• l'extension des fonctionnalités et de l'utilisation de l'application à des utilisateurs externes (anciens Députés, assistants locaux, tiers payants).	
FINS PPP6	Towards e-Procurement
<p>Faisant suite à la décision du Secrétaire général du 8 avril 2016, le PE a décidé de se joindre à l'initiative e-Procurement de la Commission et la structure de gouvernance du projet a été modifiée : la mise en œuvre du projet est désormais déconnectée de celle du projet FMS et son pilotage a été confié à un groupe de travail de l'Inter DG Steering Group Finances.</p>	

Suite aux présentations et travaux d'analyse de la solution e-Prior de la Commission, deux modules (e-Submission et e-Request) devraient être mis en production au cours de l'année 2017.

FINS PPP8

Improvement of services to MEPs: towards a new specific and travel-oriented policy

L'essentiel des étapes du projet a été réalisé à la fin de l'année 2016.

L'unité Frais de Voyages et de séjour des Membres a également saisi l'opportunité d'initier des projets spécifiques en lien avec certaines étapes, à savoir :

- Le projet de refonte de l'outil MIME : Exploitant le cadre des nouvelles méthodologies AGILE, les analyses et le développement de la nouvelle application ont démarré parallèlement et devraient aboutir à la mise en oeuvre du cœur de l'application pour le démarrage de la nouvelle législature ;
- L'automatisation du registre central d'émargement : le projet doit permettre la digitalisation complète des process (enregistrement, paiement) liés à la présence des Députés au PE. Une présentation du projet au Bureau est prévue début 2017 ;
- La récupération et le traitement automatique des « flights status », permettant à terme la disparition du contrôle manuel des cartes d'embarquement.

Le projet FINS PPP8 a été clôturé fin 2016.

FINS PPP9

Establishment of the Authority for European political parties and foundations

L'étape principale du projet s'est traduite en 2016 par la nomination du Directeur de l'Autorité pour les partis politiques européens et fondations politiques européennes, conformément à l'article 6 du Règlement 1141/2014 relatif au statut et au financement des partis politiques européens et des fondations politiques européennes. Le Directeur a, dans ce cadre, pris ses fonctions le 1er septembre 2016. La DG Finances a contribué, en collaboration avec une structure ad hoc du cabinet du Secrétaire Général, à l'établissement de cette nouvelle autorité. En outre, la DG FINS a, dans ce domaine :

- facilité les contacts entre la nouvelle Autorité et les partis et fondations existants ;
- conseillé le Directeur de la nouvelle Autorité en matière de réglementation;
- participé à la mise en oeuvre du cadre financier nécessaire au fonctionnement de l'Autorité (poste budgétaire et délégation des pouvoirs d'ordonnateur).

Le projet a été prolongé au sein du programme de travail administratif pour la période 2017-2019, avec pour objectif de la détermination des modalités précises de coopération avec la nouvelle Autorité.

FINS PPP10	Preparing the transition to the new rules on financing for European Parties and Foundations
<p>Le projet a visé à la préparation d'une nouvelle décision du Bureau qui puisse intervenir en parallèle aux décisions de financement des partis et fondations au titre de l'année 2017. À cet égard, une première version de cette décision a fait l'objet en 2016 d'un avis du Service Juridique, dont les remarques ont été prises en compte dans le cadre de cette phase préparatoire.</p> <p>Cependant, les processus de clôture des subventions 2015 et d'attribution des subventions 2017 ont été affectés par des développements inattendus et significatifs. Par conséquent, et également en lien avec la nécessité de collaboration avec la nouvelle Autorité pour les partis et fondations au niveau européen sur des éléments de la future décision du Bureau, la seconde phase du projet n'a pu être finalisée fin 2016.</p> <p>Le projet a de ce fait été prolongé au sein du programme de travail administratif pour la période 2017-2019 (Preparing the transition to the new rules on financing for European parties and foundations - Grant year 2018 and beyond).</p>	
FINS PPP11	Digitalisation of procedures for the financing of political and information activities of non-attached Members
<p>En ce qui concerne le projet de digitalisation des procédures relatives au financement des activités des Députés non-inscrits, la phase d'analyse des processus (BPM - Business Process Management) s'est poursuivie en 2016 en étroite collaboration avec la ITEC. Les processus « TO BE » résultants de cette analyse ont été adoptés et présentés au comité de pilotage le 7 juin 2016.</p> <p>Au vu de son état d'avancement, le projet a été reconduit au sein du nouveau programme de travail administratif sur la période 2017-2019.</p>	
FINS PPP12	Member's Portal: a single front desk to deal with MEP's financial and social entitlements formalities
<p>Faisant suite à une phase pilote, les services du nouveau portail des Membres ont été officiellement lancés dans leur phase opérationnelle le 1er juillet 2016. Ce lancement a été accueilli favorablement, le portail enregistrant dans les premières semaines d'activité des moyennes de 574 dossiers enregistrés par jour au front desk, et 177 dossiers par jour transmis par courrier interne. De nouveaux développements techniques (IT, télécom) ont été déployés en novembre 2016 (ticketing via JIRA, monitoring téléphonique).</p> <p>En outre, les espaces dédiés au nouveau portail ont fait l'objet d'une rénovation (nouvelle identité visuelle, nouveau mobilier) à Strasbourg puis Bruxelles : ces rénovations ont fait l'objet d'un accueil très positif par les Députés.</p>	

Les statistiques d'activités du portail sur l'année 2016 sont les suivantes (moyennes):

- 200 dossiers reçus par jour au front desk
- 100 dossiers reçus par jour par courrier interne
- 50 demandes traitées par jour par téléphone

Le projet, au vu de ses développements sur l'année 2016, a été clôturé.

FINS PPP13

Improving the functioning of the Crisis Cell: better inter-service cooperation and realisation of a data base

Les procédures de la Cellule de crise ont connu en 2016 un processus de révision approfondi, qui a abouti à des modifications substantielles :

- Nouveau secrétariat de la Cellule de crise : une nouvelle structure a été créée en 2016 au sein de l'unité Business Continuity (cabinet du Secrétaire général). Cette nouvelle structure, dotée d'un chef d'Unité et d'agents temporaires ayant une expertise dans le domaine de la sécurité, a repris la responsabilité des tâches administratives attribuées initialement à la DG FINS. La coordination de la Cellule de crise reste assurée par le Directeur de la Direction des droits sociaux et financiers des Membres de la DG Finances, conjointement avec le chef de l'unité Business Continuity ;
- Le développement d'une base de données centralisée pour la Cellule de crise a été réalisé et son déploiement est prévu en février 2017.

Annexe 6.11 - Key result indicators

Gestion des processus financiers et budgétaires au Parlement européen

Axe	Indicateur de performance	2016	2015	2014
Efficience globale des processus financiers au Parlement européen	Taux d'utilisation des crédits	99.1%	99.1%	99.0%
	Délai moyen de paiement	16.9 jours	16.9 jours	18.8 jours
	Pourcentage de paiements tardifs (nombre de paiements tardifs)	7.8% (1 706)	6.1% (1 294)	10.0% (2 153)
	Montant des intérêts de retard / Montant total des paiements	0.0004%	0.001%	0.002%
	Nombre de formations financières (nombre de personnes formées)	57 (553)	65 (617)	74 (640)
	Nombre moyen de personnes formées par formateur interne	99	144	N/C
	Nombre de dossiers traités par le Forum Marchés Publics	27	25	18

Services aux Députés

Axe	Indicateur de performance	2016	2015	2014
Support aux activités des	Délai de traitement des demandes de	2.6 jours	3.8 jours	N/C

Axe	Indicateur de performance	2016	2015	2014
Députés	fiches financières			
	Nombre de transactions financières liées aux activités des non-inscrits (ligne budgétaire 400)	496	675	N/C
Support direct aux Députés	Délai moyen de réponses aux demandes d'information introduites auprès du Portail des Députés	< 1 jour ouvrable	N/A	N/A
	Nombre de plaintes relatives à l'agence de voyages / Nombre total de transactions	0.026%	0.05%	N/A