

# **Annual Activity Report**

**2016**

**Legal Service**

## Contents

<b>0. BUDGETARY IMPLEMENTATION OVERVIEW</b> .....	<b>3</b>
<b>1. OBJECTIVES</b> .....	<b>4</b>
1.1. Objectives of the directorate-general.....	4
1.2. Feasibility and risk assessment.....	4
<b>2. ASSESSMENT OF RESULTS IN THE LIGHT OF THE     OBJECTIVES – USE OF RESOURCES</b> .....	<b>5</b>
2.1. Environment of the directorate-general.....	5
2.2. Human resources of the DG.....	6
2.2.1. Establishment plan.....	6
2.2.2. Staff numbers as at 31.12.2016.....	6
2.3. Budget implementation in 2016.....	7
2.3.1. Initial and final appropriations.....	7
2.3.2. Final appropriations and appropriations committed.....	7
2.3.3. Appropriations committed and payments made.....	7
2.3.4. Use of automatic and non-automatic carryovers from 2015 to 2016.....	7
2.3.5. Use of appropriations corresponding to assigned revenue.....	8
2.4. Results achieved.....	8
<b>3. EVALUATION AND EFFECTIVENESS OF INTERNAL     CONTROLS, INCLUDING AN OVERALL ASSESSMENT OF THE     CONTROLS' COST-EFFECTIVENESS (ARTICLE 66(9) FR).</b> ....	<b>8</b>
<b>4. CONCLUSIONS</b> .....	<b>9</b>
<b>5. DECLARATION BY THE AUTHORISING OFFICER BY     DELEGATION</b> .....	<b>12</b>
<b>6. ANNEXES</b> .....	<b>13</b>

## 0. BUDGETARY IMPLEMENTATION OVERVIEW

			à remplir par la DG	
Code	Appropriation type	Type de crédits	EUR ou %	Formule
	<b>Appropriations of 2016</b>	<b>Crédits 2016</b>		
A	Initial appropriations	Crédits initiaux	1.165.000,00	
B	Final appropriations	Crédits finaux	915.000,00	
C	Commitments	Engagements	584.235,97	
D	Commitments in % of final appropriations	Engagements en % des crédits finaux	64%	D=C/B
E	Payments	Paielements	278.649,22	
F	Payments in % of commitments	Paielements en % des engagements	48%	F=E/C
G	Cancellations of 2016 final appropriations	Annulations de crédits finaux 2016	330.764,03	G=B-C-K
H	Cancellations appropriations in % of final appropriations	Annulations en % des crédits finaux	36%	H=G/B
	<b>Appropriations carried forward from 2016 to 2017</b>	<b>Crédits reportés de 2016 à 2017</b>		
I	Automatic carryforwards from 2016 to 2017	Crédits reportés automatiquement de 2016 à 2017	305.586,75	I=C-E
J	Automatic carryforwards from 2016 to 2017 in % of commitments	Crédits reportés automatiquement de 2016 à 2017 en % des engagements	52%	J=I/C
K	Non-automatic carryforwards from 2016 to 2017	Crédits reportés non-automatiquement de 2016 à 2017		
L	Non-automatic carryforwards from 2016 to 2017 in % of final appropriations	Crédits reportés non-automatiquement de 2016 à 2017 en % des crédits finaux		L=K/B
	<b>Appropriations carried over from 2015 to 2016</b>	<b>Crédits reportés de 2015 à 2016</b>		
M	Automatic carryovers from 2015 to 2016	Crédits reportés automatiquement de 2015 à 2016	357.635,98	
N	Payments against automatic carryovers from 2015 to 2016	Paielements sur crédits reportés automatiquement de 2015 à 2016	202.880,56	
O	Payments against automatic carryovers from 2015 to 2016 in % of automatic carryovers from 2015 to 2016	Paielements sur crédits reportés automatiquement de 2015 à 2016 en % des crédits reportés automatiquement de 2015 à 2016	57%	O=N/M
P	Cancellations of automatic carryovers from 2015 to 2016	Annulations de crédits reportés automatiquement de 2015 à 2016	154.755,42	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	43%	Q=P/M
R	Non-automatic carryovers from 2015 to 2016	Crédits reportés non-automatiquement de 2015 à 2016		
S	Payments of non-automatic carryovers from 2015 to 2016	Paielements sur crédits reportés non-automatiquement de 2015 à 2016		
T	Payments against non-automatic carryovers from 2015 to 2016 in % of non-automatic carryovers from 2015 to 2016	Paielements 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
	<b>Assigned revenue in 2016</b>	<b>Recettes affectées 2016</b>		
W	Appropriations from assigned revenue in 2016 (current)	Crédits de dépenses spécifiques sur recettes affectées courants 2016	230,63	
X	Assigned revenue carried over to 2016	Crédits de dépenses spécifiques sur recettes affectées reportés à 2016	4.529,32	
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	10.000	
Z	Payments in 2016 against appropriations from assigned revenue (current and carried-over)	Paielements sur crédits de recettes affectées 2016 (courants et reportés)	6.759,87	
AA	Payments in 2016 against assigned revenue in % of assigned revenue in 2016 (current and carried-over)	Paielements sur crédits de recettes affectées 2016 en % des crédits de recettes affectées 2016 (courants et reportés)	46%	AA=Z/(W+X+Y)

## **1. OBJECTIVES**

### **1.1. Objectives of the directorate-general**

- Enhancing the assistance and expertise made available to the directorates-general with a view to improving procedures, ensuring legal certainty and avoiding legal proceedings;
- Developing cooperation with the various directorates-general concerned (DG SAFE, DG INLO, DG ITEC) on issues of security, identifying future challenges in this area and building a rapid and effective institutional response capacity;
- Continuing to develop the arrangements for providing informal assistance to the parliamentary committees, Members and rapporteurs, while maintaining the specific nature of the Legal Service;
- Sharing and enhancing the expertise of Legal Service staff members and fostering cooperation and intellectual exchange among colleagues;
- In the context of EMAS, reducing consumption of paper and office supplies by 10%. The same objective will be set every year, with a view to minimising consumption.

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

The risks facing the Legal Service are not specific to the reporting period. Also, they are external and therefore very hard to manage. Any legislative, administrative or judicial procedure entails a degree of risk, given the human fallibility of those involved, including those with decision-making power. For example, incidents which occur on Parliament's premises, the failure on the part of other departments to comply with procedures and rules, etc.

The risk management strategy put in place by the Legal Service comprises various elements, including the standardisation of internal processes, ongoing training of lawyers and provision of training by the Legal Service for operational departments.

Training provided to the operational departments by the Legal Service focused on the management of contracts awarded by Parliament, human resource management and an introduction to the various national legal systems. This was reflected in the projects which the Legal Service submitted in the context of the Parliament Project Portfolio, e.g. projects 5, 11, 12 and 13.

Human resource risks – that staff will leave, for whatever reason, and the difficulty of finding qualified individuals to fill their posts – are common to all administrations. What distinguishes such risks in the Legal Service is the fact that it is required to cover all Member State legal systems and languages and that it is hard to find qualified lawyers from certain countries. To deal with this problem, the Legal Service has successfully taken a number of proactive initiatives to encourage applications from lawyers with the necessary national legal qualifications.

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

### **2.1. Environment of the directorate-general**

A number of significant changes were made to the regulatory framework in 2016, including the entry into force on 1 January 2016 of amendments to Title V ‘Procurement’ of the Financial Regulation and its Rules of Application. The entry into force of these changes has given rise to the need for specific internal training for lawyers directly involved in interpreting and applying the Financial Regulation and its Rules of Application.

In addition, work to revise Parliament’s internal rules continued apace in 2016. Some members of the Legal Service played an active part in the technical meetings and in the policy working groups in the AFCO Committee. That work led to the adoption in plenary of the Corbett report on 13 December 2016. With certain exceptions, the changes to the internal rules came into effect on 16 January 2017.

In 2016, the Legal Service continued to provide important legal assistance to the parliamentary committees and the various directorates-general, which generated a substantial workload that was distributed among the Service’s three directorates.

It should be stressed, however, that the Rules and Parliamentary Law Unit had to cope with a heavy workload as a result of legal cases connected with recovery procedures concerning the individual entitlements of MEPs.

The budgetary situation in the Legal Service continues to be dominated by the legal follow-up to the accidents which occurred and the instances of bad workmanship which were identified, particularly in the LOW Building in Strasbourg. The workload linked to the problems affecting the LOW Building was considerably lower in 2016 than in preceding years as a result of the last of the three expert reports being finalised in March 2016. The amount spent on legal assistance in connection with this issue remained substantial, but was much less than in previous financial years.

Legal fees had to be paid in connection with the case concerning asbestos pollution in the WIC Building, which was heard in May 2016. The Legal Service also met the legal fees of officials and other staff members who had requested Parliament’s assistance under Article 24 of the Staff Regulations. The Legal Service also found lawyers for them.

It should also be pointed out that expenditure on legal costs in Brussels has also increased in connection with the management of buildings projects. It was mainly the problems connected with the SQM Building – arduous negotiations with the owner on the conclusion of a usufruct contract for the building, requiring constant legal supervision – which meant that external legal assistance was needed owing to the complexity of the negotiations, particularly on tax issues and security rights. Work continued in connection with building operations concerning the WIM and MHE buildings and the new training centre.

Lastly, 2016 saw the continuation of legal proceedings in connection with the KAD project in Luxembourg, linked mainly to the progress made on the project. Those proceedings are likely to lead to orders for payment of costs and damages, as well as legal assistance costs.

In staff matters, the Legal Service provided substantial support to the work of the APA Harassment Committee and in contract termination and non-renewal cases concerning APAs and political group staff.

Breakdown of commitments 2016		
Building policy	€ 307 405	33.60%
Costs	€ 119 669	13.08%
Damages	€ 53 750	5.87%
Litigation in staff cases	€ 11 760	1.29%
Third-party liability	€ 7 000	0.77%
Books and other publications	€ 65 853	7.20%
Balance of appropriations	€ 329 915	36.06%

## 2.2. Human resources of the DG

### 2.2.1. Establishment plan

	at 01/01/2015				at 01/01/2016			
	AD	AST	AST/SC	Total	AD	AST	AST/SC	Total
Permanent posts	68	39		107	68	36	3	107
Temporary posts	2	1		3	1	1		2
<b>Total</b>	70	40	0	110	69	37	3	109

### 2.2.2. Staff numbers as at 31.12.2016

Officials	62	32	2	96	92,45
Temporary staff	5	2	0	7	7
- in temporary posts	1	1		2	2
- in permanent posts	3			3	3
- to compensate for part-time working	1	1		2	2
Contract staff	4	4		8	
END					
Interim staff					
<b>Total</b>				111	99,45

The Legal Service is implementing a 5(+1)% establishment plan reduction during the financial years 2014-2018, in line with the decision taken as part of the 2014 reform of the Staff Regulations.

## **2.3. Budget implementation in 2016**

### *2.3.1. Initial and final appropriations*

In 2016, the Legal Service did not require any transfers of appropriations. It actually had a surplus of appropriations, owing mainly to the fact that as from 2016 Parliament is no longer required to pay provision for the work of legal experts in Strasbourg, set at € 200 000 a year by the regional court. In addition, there was a substantial fall in legal fees in the three procedures relating to the problems affecting the LOW Building in Strasbourg after the lawyers were replaced and a fixed fee was negotiated with the new law firm instead of the hourly rate which had been agreed in 2008.

This allowed the Legal Service to free up € 250 000 in 2016 for the mopping-up operation.

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

Appropriations committed as at 31.12.2016 accounted for 63.94% of final appropriations.

Attention should be drawn to the provisional nature of the ‘legal fees’ and ‘damages’ headings, expenditure being largely dependent on the outcome of ongoing cases, hence the difficulty of determining in advance the costs of legal proceedings. It is hard to predict whether Parliament will be ordered to pay damages, still less what they will amount to. Nevertheless, the difficulties surrounding the dismissal of accredited parliamentary assistants led to an increase in the budget for this heading.

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

The payment rate as at 31.12.2016 amounted to 47.62% of committed appropriations.

The Legal Service used provisional commitments to cover any damages or costs it was ordered to pay. The aim of this decision was to comply with the principle of anteriority. Seven provisional commitments for a total of € 171 250 were established during the 2016 financial year, of which € 101 735.50 was carried over to 2017 pending the arrival of invoices, which lawyers often submit late, or resulting from procedures for setting costs which have not yet been decided by the competent court.

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

56.73% of appropriations carried over were used. The explanation for this relatively low figure is that when expenditure commitments are established, in particular for buildings-related matters, it is often impossible, given the complexity and rapidly shifting nature of the issues concerned, to forecast accurately the volume of work which the lawyers will be required to carry out (a prime example being the monitoring of the procedure in relation to the court expert’s report on the LOW Building). Accordingly, with a view to ensuring compliance with the principle of anteriority, commitments are often established which reflect ‘high’ forecasts.

On the other hand, if the court awards costs against Parliament, the Legal Service’s normal approach is to await the delivery of the judgment before establishing the expenditure commitment needed to cover costs or interest. This practice was revised in 2016, when the decision was taken to establish provisional commitments for any costs and interest awarded against Parliament, in order to comply with the principle of anteriority (see point 2.3.1.)

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

2.3.5.1 Situation with regard to specific expenditure appropriations/assigned revenue

none

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

none

## 2.4. Results achieved

It is difficult to establish the relationship between the three budget sub-items for which the Legal Service is the authorising department and achievement of the Legal Service's specific objectives in 2016. Nevertheless, the Legal Service did achieve its objectives in 2016.

As regards the overall objectives and recurring tasks, it is difficult to assess the Legal Service's work in terms of the difference between results expected and results achieved, as it is impossible at the start of each year to make forecasts that are anything other than conjecture (it being impossible to know in advance how many referrals will be made or the outcome of legal proceedings resulting from Parliament's operational activities).

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

As detailed in the assessment of the Minimum Internal Control Standards in Annex 6.8, the Legal Service has achieved or is in the process of achieving conformity with these standards.

As regards financial operations, such as engaging law firms, any risks are mitigated by the systematic division of tasks between operational initiator, ex ante verifier, ex post verifier and authorising officer.

The control procedures carried out by operational initiators, ex ante verifiers and authorising officers by subdelegation are performed scrupulously.

Internal financial control has been greatly facilitated by the manager (operational initiator) introducing a validation sheet setting out the contractual terms which gave rise to the need to settle requests for payment and precise details of the services performed. The (ex ante and ex post) controls are carried out by certain members of the Legal Service, in other words by the lawyers themselves, as well as by resource administrators. Staff have been reminded of the applicable rules, and these have also been included on the Legal Service's intranet site.

Given that these staff members spend only a fraction of their working time in their role as financial controllers (most of the time they focus on legal and administrative matters), the specific number of hours involved in 2015 was not counted.

In particular, as regards the operational initiators, it is difficult to estimate the time devoted to this task given that the controls on work carried out by law firms are an intrinsic and inseparable part of the management of the legal proceedings. Nevertheless, the introduction of a validation sheet improves the transparency of financial operations and consequently the effectiveness of financial controls.

For 2016, the ex ante controllers estimated the time devoted to their financial duties over a two-month period (October-November). This estimate showed that the cost-effectiveness of financial controls (workload, time, resources) was broadly sufficient in terms of the overall budget.

Their workload was made easier by the well-structured financial circuit and the effectiveness of financial controls in the stages prior to ex post controls. It is very rare for ex post controls to uncover cases of non-conformity with budget rules. The ex post controller periodically reminds financial operators to pay particular attention to files of major significance (e.g. building projects). Given the relatively limited number of financial operations, ex post controls were carried out satisfactorily and at a reasonable cost thanks to the well-developed control methods.

#### **4. CONCLUSIONS**

##### **4.1. Activity over the financial year – overall assessment**

The statistics concerning the files registered by the Legal Service ('LS files') constitute an indicator of the level of activity over the financial year. Their value is limited, however, and it must be emphasised that a substantial proportion of the assistance-related work carried out by the Legal Service is difficult to categorise and quantify: the provision of legal advice requested informally, participation in task forces and administrative committees, provision of assistance to rapporteurs, project teams, committees, etc. This unquantifiable part of the Legal Service's work continues to increase.

The complexity of the matters dealt with must also be taken into account. By way of illustration, the workload created by a civil service case brought before the European Union courts (study of the case in question, recurring procedural acts, contacts with departments involved, legal research, drafting of written statements within procedural time limits, participation in hearings and follow-up to judgments) may occupy the time of two or three staff members for periods of several weeks, given that the proceedings last at least a year and a half.

Indicators such as the number of pages drafted or the time spent in meetings are of little relevance. It is more time consuming to ensure that texts are as concise as possible than simply to retain bulkier initial drafts. Similarly, the amount of time spent in committee meetings, for example, is not alone an indicator of the actual value of attendance at such meetings, where the degree of understanding of the issues raised by the texts being discussed stems more from the quality than the duration of the discussions. This indicator also fails to take account of the time spent drafting emails and making phone calls. What is more, the Legal Service is also increasingly involved upstream from decision-making and in monitoring procedures (e.g. matters relating to the dismissal of APAs).

## **4.2. Evaluation of adequacy of resources allocated**

There is no direct correlation between the use of appropriations under the three sub-items for the Legal Service and the degree to which the Legal Service achieved its specific objectives for 2016. Given the impossibility of making forecasts, it is difficult to apply the concept of disparities between the results actually achieved and the objectives set to the work of the Legal Service.

With regard to the human resources provided, it should be noted that the consequences of the 5% cut in staffing are being felt by the Legal Service, given that it is the smallest directorate-general. That cut comes at a time of increased workload. All the units in the Service had to cope with a heavy workload. It should be stressed that the number of cases brought by Members against Parliament in connection with recovery procedures concerning their individual entitlements increased rapidly.

Part of the Legal Service's buildings-related work had to be carried out with the assistance of law firms, given the need to gain a better grasp of the procedures involved, or with a view to obtaining the most accurate, up-to-date information possible about relevant national legal provisions, on often highly technical issues.

## **4.3. Summary of strengths and weaknesses – possible measures to tailor available human and budgetary resources more effectively to the tasks to be performed**

It should be emphasised that the level of appropriations entered against sub-items 02320.01 (legal costs), 02320.03 (damages) and 3220.07 (books and subscriptions) remains modest.

Expenditure under the first and second of the three headings can be considered 'reactive', since it is triggered chiefly by referrals in connection with litigation or the need for external assistance (required mainly for building projects and to timetables laid down by the Secretary-General or the political authorities). Any revenue from the first sub-item derives from the costs which the courts have ordered opposing parties to pay to Parliament.

Given the modest nature of the amounts involved, and the very specific and recurring nature of the type of transactions it is called on to finance, sub-item 02320.01 (legal costs) does not in itself present any insurmountable management problems, provided that its management is entrusted to sufficient numbers of experienced members of staff.

Within the limited room for manoeuvre available to it as a result of the specific nature of the two main sub-items it manages, i.e. sub-items 02320.01 (legal costs) and 02320.03 (damages), the Legal Service strives to apply the various principles of sound financial management laid down in Article 30 of the Financial Regulation. It seeks to reduce costs as much as possible and to secure the best services at the most reasonable prices.

The smooth functioning of operational and administrative activities was subject to permanent monitoring and control by the management staff.

The Legal Service continues to keep its expenditure under strict control by performing a comparative analysis of the difficulty of the cases in which it is involved and the fees charged, and systematically seeking their reduction (or even for fees to be fixed by the judge) when they appear to be excessive. The authorising officer by subdelegation recently opted for systematic use of contracts with lawyers based on fixed fees covering

all services performed by the contractor. This means that the financial risk from legal proceedings in which Parliament is the defendant or applicant is now better managed.

In that context, as regards the procedures relating to the problems affecting the LOW Building, the contract with the law firm which had represented Parliament since the beginning was cancelled, following unsuccessful negotiations on a fixed fee. The Legal Service then launched an invitation to tender, which led to the signing of a new contract with another firm.

The same approach was followed in the harassment and recovery cases against Members which were heard in Belgian and French courts.

These factors make it clear that, in view of the scrupulous control of expenditure, there is only a very small margin for improving the match between the budgetary resources provided and the tasks to be performed.

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

I, the undersigned, Freddy DREXLER, Jurisconsult,

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.

Done at Brussels

on

Signature

## 6. ANNEXES

### 6.1. Relevés d'exécution budgétaire 2016

#### 6.1.1 Crédits courants

Poste	Crédits initiaux	Virements et budg. Suppl.	Crédits actuels	Engagements contractés	% utilisé	Paiements effectués	Crédits disponibles
2320	1.100.000,00	250.000	850.000	520.518	61,24	239.569,51	329.481,82
3220	65.000,00	0,00	65.000	63.718	99,31	39.079,71	1.282,21
<b>TOTAL</b>	<b>1.165.000,00</b>	<b>250.000</b>	<b>915.000</b>	<b>584.236</b>	<b>63,94</b>	<b>278.649,22</b>	<b>330.764,03</b>

#### 6.1.2 Crédits reportés automatiquement

Poste	Crédits reportés	Crédits actuels	Engagements contractés	Paiements effectués	% utilisé	Crédits disponibles	Reliquat de conversion
2320	326.155,61	326.155,61	326.155,61	172.436,56	52,87	153.719,05	0
3220	31.480,37	31.480,37	31.480,37	30.444,00	96,71	1.036,37	0
<b>TOTAL</b>	<b>357.635,98</b>	<b>357.635,98</b>	<b>357.635,98</b>	<b>202.880,56</b>	<b>56,73</b>	<b>154.755,42</b>	<b>0</b>

#### 6.1.3 Crédits reportés non-automatiquement

N.A.

#### 6.1.4 Crédits de dépenses spécifiques / RA (recettes affectées)

Poste	Crédits an. Précéd.	Crédits an. Cumulés	Crédits actuels	Engagements contractés	% utilisé	Paiements effectués	Crédits disponibles
2320	230,63	230,63	230,63	0	0	0	230,63

#### 6.1.5 Crédits reportés de dépenses spécifiques / RA

Poste	Crédits initiaux	Crédits actuels	Engagements contractés	Paiements effectués	% utilisé	Solde des engagements	Crédits disponibles
2320	4.529,32	4.529,32	3.857,07	3.714,75	85,16	0	814,57

#### 6.1.6 Engagements reportés de dépenses spécifiques / RA

Poste	Crédits initiaux	Engagements contractés	Paiements effectués	% utilisé	Solde des engagements
2320	10.000	10.000	3.045,12	30,45	6.954,88

#### 6.1.7 Recettes propres

N.A.

#### 6.1.8 Crédits de dépenses spécifiques / RA externes

N.A.

## 6.2. Rapport sur le respect des délais de paiement

<b>Factures payées en 2016</b>		<b>Intérêts de retard à payer d'office (&gt;200€)</b>	<b>Intérêts de retard à payer à la demande (&lt;=200€)</b>	<b>Pas d'intérêts de retard à payer</b>	<b>Total</b>
<b>Endéans le délai</b>	<b>Nombre de factures</b>			137	137
	<b>Montant total des factures (EUR)</b>			407.066,59	407.066,59
<b>Hors délai</b>	<b>Nombre de factures</b>		8		8
	<b>Montant total des factures (EUR)</b>		19.286,35		19.286,35
	<b>Montant des intérêts de retard (EUR)</b>		64,55		64,55
Nombre total de factures			8	137	145
Montant total des factures (EUR)			19.286,35	407.066,59	426.352,94

Sur les 8 factures payées en retard, 5 factures résultent de l'impossibilité matérielle de respecter un délai de 30 jours de paiement lors de la clôture annuelle et pendant les périodes d'absences des acteurs financiers.

Une facture a été payée en retard parce qu'il fallait demander des informations supplémentaires concernant la facturation auprès du fournisseur et une autre facture a été payée avec un peu de retard suite à une observation du vérificateur ex-ante.

Aucun fournisseur n'a réclamé les indemnités de retard.

## 6.3. Liste des exceptions - dérogations à la réglementation

### Liste des renoncations/annulations de créance (*RAP 91, 92*)

## Dérogations aux procédures

Les décisions dérogeant aux procédures établies et aux réglementations applicables							
Réf. document (réf. Finord, contrat, etc.)	Ordonnateur compétent	Objet	Montant	Avis vérificateurs		Décision	
				conforme avec observation / non conforme	Justification	Ordonnateur compétent	Justification
ED 65019	Jean-Marie. Sténier	Condamnation à supporter les dépens - tiers responsable	857 €	Conforme avec observation	Non-respect du principe d'antériorité	Jean-Marie Sténier	Montant inférieur au seuil
ED 65020	Jean-Marie. Sténier	Assistance juridique externe	2.000 €	Conforme avec observation	Non-respect du principe d'unicité des signatures	Jean-Marie Sténier	Recommandation d'établir des engagements provisionnels à l'avenir pour ce type de contentieux
ED 65021	Jean-Marie. Sténier	Condamnation à supporter les dépens - accord amiable	6.339 €	Conforme avec observation	Non-respect du principe d'antériorité	Jean-Marie Sténier	Recommandation d'établir des engagements provisionnels à l'avenir pour supporter les dépens
ED 65030	Jean-Marie. Sténier	Condamnation à supporter les dépens - arrêt de la CJUE	31.593 €	Conforme avec observation	Non-respect du principe d'antériorité	Jean-Marie Sténier	Recommandation d'établir des engagements provisionnels à l'avenir pour supporter les dépens
OD 183-360	Jean-Marie. Sténier	Condamnation à verser des dommages-intérêts - arrêt du TFP	3.734 €	Conforme avec observation	Non-respect du principe d'antériorité	Jean-Marie Sténier	Recommandation d'établir des engagements provisionnels à l'avenir pour verser des dommages et intérêts

**Renonciations/annulations de créance**

<b>Les procédures de renonciations/annulations de créance</b>				
<b>Réf. document (réf. Finord)</b>	<b>Ordonnateur compétent</b>	<b>Objet</b>	<b>Montant</b>	<b>Justification de l'ordonnateur quant à la renonciation/annulation</b>
<b>Néant</b>				

#### 6.4. Obligations contractuelles de longue durée

Contractant	Objet	Durée <sup>(1)</sup>		Valeur totale marché	Dépense contractuelle pour 2016	Type de renouvellement <sup>(2)</sup>	Description des mesures de contrôle
		Contrat	Marché				
<b>ALLEN &amp; OVERY</b> (*)	Assistance juridique externe – négociations et acquisition des bât WIM et SQUARE DE MEEÛS à Bruxelles	contrat du 17.01.2012 dont la durée est liée à celle des procédures judiciaires		<b>750.000</b>	<b>130.000</b>		

(\*) L'assistance juridique dans le cadre de ce contrat concerne tout nouveau bâtiment que le Parlement souhaiterait acquérir ou occuper à Bruxelles. Par conséquent, le contrat a évolué au fil des années en fonction des orientations décidées par les autorités du Parlement concernant les projets immobiliers.

(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

Nom/s de/s l'attributaire/s	Objet	Montant	Base juridique	Motif	Candidats		Critères d'acceptabilité	Référence du Marché	Date Avis FMP
					Invités	Pour négociations			
CABINET GENESIS AVOCATS	Assistance juridique dossier bâtiment LOW	€156.000,00	PN article 134.1 rt 134 1.h)	Service juridique	8	5	rapport qualité prix	SJ/2016/0364-16/ASS JURID GENESIS LOW ST	
BONDOC ASSOCIATII	Assistance et representation du PE auprès de la cour de Cassation de Roumanie, pour la procedure en première instance	€9.760,00	PN article 134.1 i)	services juridiques	3	1	Capacités et experience professionnelles - excellent rapport qualité prix	SJ/2016/0683-15/cab BONDOC	
SCP WAQUET FARGE HAZAN	Recours à introduire devant le Conseil d'Etat contre l'imposition du PE à la TEOM et à la TF pour les bâtiments à Strasbourg	€5.000,00	PN article 134.1 rt 134 1.h)	service juridique	1	1	cabinet competent pour representation devant le conseil d'Etat	SJ/2016/0817-08/litige taxes STR/FARGE	
KONTOANGELOS ARISTIDES	Assistance et représentation juridique dans le cadre du dossier PE/HORIZON du bureau d'information d'Athènes par le cabinet KONTOANGELOS LAW OFFICE d'Athènes	€10.000,00	PN article 134.1 rt 134 1.h)	services juridiques	7	2	prix	SJ/2016/aff Horizon - Me KONTOANGELOS	
KARNOV GROUP	Renewal of the subscription to the Swedish legal database KARNOV for one access for one calendar year	€3.231,71	PN article 134.1 rt 134 1.b)	Seul opérateur économique	1	1	Seul opérateur économique	SJ/2016/SEJU-10-2016	

THOMSON REUTERS ARANZADI	Renouvellement de l'abonnement à la base de données de droit national espagnol (période: 20.07.2016 - 20.07.2017)	€3.430,00	PN article 134.1 rt 134 1.b)	un seul opérateur économique	1	1	montant plus ou moins le même que l'année dernière	SJ/2016/SEJU-11-2016	
GIUFFRE.DOTT.A.EDITORE	Renouvellement de l'accès à la base de données "Jus Explorer DeJure" + online revue Diritto e Giustizia + Package 4 portals pour 2017	€1.600,00	PN article 134.1 rt 134 1.b)	seul fournisseur pour cette base de données	1	1	seul fournisseur pour cette base de données	SJ/2016/SEJU-27-2016	
DALLOZ	Renouvellement de l'abonnement à la base de données DALLOZ pour 2017	€6.800,00	PN article 134.1 rt 134 1.b)	seul fournisseur opérateur économique	1	1	seul fournisseur opérateur économique	SJ/2016/SEJU-28-2016	

## 6.6. Résultat des évaluations ex-post

Le contrôleur ex-post n'a identifié aucun cas de non-conformité avec les règles budgétaires et rappelle que la bonne gestion financière demande qu'une attention particulière soit apportée à la planification des travaux à effectuer dans le cadre des dossiers d'assistance juridique notamment sur les projets immobiliers. Il ajoute qu'il faut analyser le risque que le Parlement ne devienne trop dépendant d'un fournisseur même si ce fournisseur est pleinement satisfaisant.

Dans les affaires dans lesquelles le Parlement a été condamné aux dépens, le contrôleur ex-post rappelle qu'il ne s'agit pas de décisions du Service juridique.

En ce qui concerne la bibliothèque, il n'a pas d'observations.

## 6.7. Fonctions sensibles

Le Service juridique a effectué l'exercice d'identification des postes éventuellement sensibles en accord avec la note du SG (D(2016)11955 du 19 mai 2016. Tel que détaillé dans la réponse au Secrétaire général nous avons constaté que, pour tous les fonctionnaires et agents du Service juridique, il n'existe aucun poste pouvant être qualifié de sensible au sens de la réglementation financière applicable.

Même si certains postes, notamment les postes de Directeurs et de Chefs d'unité (surtout s'ils ont des fonctions financières en tant qu'ordonnateurs) permettent un certain niveau de décision, le Service juridique est d'avis que le système de contrôle en place (dans la supervision hiérarchique des avis juridiques et les différents niveaux de contrôle), est suffisante pour prévenir tout risque inhérent à ces fonctions.

<i>Fonction identifiée sensible</i>	<i>Mesures prises</i>

## 6.8. Evaluation de la mise en oeuvre des normes minimales de contrôle interne

**Tableau synoptique d'évaluation**

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

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

#### **1. Normes évaluées achevées - bonnes pratiques**

***Point 15 Évaluation des systèmes de contrôle interne :***

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

***Point 8 Processus et procédures :*** La rédaction d'un manuel de procédures pour le secteur budget sera finalisé en 2017.

### 3. Normes évaluées **partielles** ou **démarrées** - **points faibles et pratiques**

***Point 2 Valeurs éthiques et organisationnelles / Point 12 Information et communication / Point 14 Évaluation des activités*** : Il est prévu de publier sur l'intranet du Service juridique des informations sur l'éthique (bonne conduite, conflits d'intérêt, prévention et signalement des fraudes et irrégularités).

***Points 5 Objectifs et indicateurs de performance*** : Dans le cadre du « Strategic Execution Framework » (SEF) le Service juridique est en train de développer des « Key performance indicators » (Metrics).

***Point 6 Processus de gestion du risque*** : En accord avec le « Risk Manager » du Parlement européen le Service juridique ne doit pas tenir un registre de risques vu sa spécificité.

***Point 13 Information comptable et financière*** : L'équipe budgétaire du Service juridique tient à jour un tableau Excel pour suivre l'état des crédits et contrôler toutes les dépenses.

### 4. Normes évaluées à **démarrer** ou **non applicables**.

Rien à signaler.