

Annual Activity Report

2017

DG Finance

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0. BUDGET IMPLEMENTATION OVERVIEW

Code	Appropriation type	Type de crédits	EUR or %	Formula
	Appropriations of 2017	Crédits 2017		
A	Initial appropriations	Crédits initiaux	428.352.900,00	
B	Final appropriations	Crédits finaux	396.956.275,00	
C	Commitments	Engagements	395.802.760,49	
D	Commitments in % of final appropriations	Engagements en % des crédits finaux	100%	D=C/B
E	Payments	Paiements	357.738.172,72	
F	Payments in % of commitments	Paiements en % des engagements	90%	F=E/C
G	Cancellations of 2017 final appropriations	Annulations de crédits finaux 2017	1.153.514,51	G=B-C-K
H	Cancellations appropriations in % of final appropriations	Annulations en % des crédits finaux	0%	H=G/B
	Appropriations carried over from 2017 to 2018	Crédits reportés de 2017 à 2018		
I	Automatic carryovers from 2017 to 2018	Crédits reportés automatiquement de 2017 à 2018	38.064.587,77	I=C-E
J	Automatic carryovers from 2017 to 2018 in % of commitments	Crédits reportés automatiquement de 2017 à 2018 en % des engagements	10%	J=I/C
K	Non-automatic carryovers from 2017 to 2018	Crédits reportés non-automatiquement de 2017 à 2018	0,00	
L	Non-automatic carryovers from 2017 to 2018 in % of final appropriations	Crédits reportés non-automatiquement de 2017 à 2018 en % des crédits finaux	0%	L=K/B
	Appropriations carried over from 2016 to 2017	Crédits reportés de 2016 à 2017		
M	Automatic carryovers from 2016 to 2017	Crédits reportés automatiquement de 2016 à 2017	32.919.865,28	
N	Payments against automatic carryovers from 2016 to 2017	Paiements sur crédits reportés automatiquement de 2016 à 2017	26.767.735,38	
O	Payments against automatic carryovers from 2016 to 2017 in % of automatic carryovers from 2016 to 2017	Paiements sur crédits reportés automatiquement de 2016 à 2017 en % des crédits reportés automatiquement de 2016 à 2017	81%	O=N/M
P	Cancellations of automatic carryovers from 2016 to 2017	Annulations de crédits reportés automatiquement de 2016 à 2017	6.152.129,90	P=M-N
Q	Cancellations of automatic carryovers from 2016 to 2017 in % of automatic carryovers from 2016 to 2017	Annulations de crédits reportés automatiquement de 2016 à 2017 en % des crédits reportés automatiquement de 2016 à 2017	19%	Q=P/M
R	Non-automatic carryovers from 2016 to 2017	Crédits reportés non-automatiquement de 2016 à 2017	0,00	
S	Payments of non-automatic carryovers from 2016 to 2017	Paiements sur crédits reportés non-automatiquement de 2016 à 2017		
T	Payments against non-automatic carryovers from 2016 to 2017 in % of non-automatic carryovers from 2016 to 2017	Paiements sur crédits reportés non-automatiquement de 2016 à 2017 en % des crédits reportés non-automatiquement de 2016 à 2017		T=S/R
U	Cancellations of non-automatic carryovers from 2016 to 2017	Annulations de crédits reportés non-automatiquement de 2016 à 2017		U= R-S
V	Cancellations of non-automatic carryovers from 2016 to 2017 in % of non-automatic carryovers from 2016 to 2017	Annulations de crédits reportés non-automatiquement de 2016 à 2017 en % des crédits reportés non-automatiquement de 2016 à 2017		V=U/R
	Assigned revenue in 2017	Recettes affectées 2017		
W	Appropriations from assigned revenue in 2017 (current)	Crédits de recettes affectées courants 2017	3.910.871,92	
X	Assigned revenue carried over to 2017	Crédits de recettes affectées reportés à 2017	2.972.910,88	
Y	Balance of commitments on assigned revenue carried over to 2017	Solde des engagements reportés à 2017 sur crédits de dépenses spécifiques sur recettes affectées	82.821,63	
Z	Payments in 2017 against appropriations from assigned revenue (current and carried-over)	Paiements sur crédits de recettes affectées 2017 (courants et reportés)	3.530.369,73	
AA	Payments in 2017 against assigned revenue in % of assigned revenue in 2017 (current and carried-over)	Paiements sur crédits de recettes affectées 2017 en % des crédits de recettes affectées 2017 (courants et reportés)	51%	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) First, DG Finance is the administrative body responsible for Parliament's budgetary and financial affairs. Its task is to coordinate and supervise the following activities in an efficient manner:

- drawing up and verifying the budget, and then ensuring it is implemented properly;
- 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) Second, DG Finance directly helps Members – and their parliamentary assistants – perform their duties by providing them with the funds they need to do so, with the constant aim of improving customer service in relation to:

- managing financial and social entitlements (parliamentary assistance allowance, salaries, pensions, general expenditure allowances, travel allowance, medical expenses) for Members and former Members;
- travel services tailored to Members' needs (travel service, travel agency, coordination with the Crisis Cell);
- financing the structures within which Members carry out their political activities: the financing of political groups at Parliament and of parties and foundations at European level, non-attached Members, parliamentary associations;
- administering training for Members (IT training, professional language courses).

DG Finance's objective for 2017 was to carry out, in full, its two core tasks as described above, whilst also pressing ahead with ongoing projects such as the physical and electronic incarnations of the Members' Portal, the optimisation of financial processes (e.g.: automatic payment of Members' daily allowances on the basis of their signature in the central attendance register), the modernisation of IT tools and helping to draft and implement new rules.

DG Finance is also implementing 10 specific projects under the Parliamentary Project Portfolio (PPP) and the Strategic Execution Framework (SEF) established by the Secretary-General with a view to meeting the political challenges lying ahead in 2019. With that in mind, the DG is focusing on the following areas:

- version 2.0 of the e-Portal: ensuring that the tool used to manage Members' financial entitlements is as mobile as the Members are by creating a version that runs on smartphones and tablets;
- digitisation of procedures for the financing of the political and information-related activities of non-attached Members;
- automation of the Members' attendance register.

It is clear that, in order to achieve these objectives relating to core tasks and the PPP, DG Finance has to continually adjust its structures and internal resources, with regard to 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

The increasing degree of risk surrounding the activities of DG Finance identified in 2016 remained high in 2017 (see also section 2.1 – *The environment in the directorate-general*).

Three of the risks identified by the DG merited particularly close attention:

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

The recipients of this type of funding receive pre-financing in line with the rules in force. If scrutiny of the eligibility of expenditure shows that it is necessary to recover some of the money paid in advance, recipients need to be sufficiently solvent. DG Finance's experience in recent years has shown, in the light of the identification of an increasing number of irregularities that recipients are starting to have problems with solvency and other financial issues, sometimes being ordered into liquidation by a court during the financial year. The Bureau introduced prudential measures for 2017, including restricting advance payments to a third of the total expenditure and requiring that a bank guarantee be submitted prior to payment. Following the introduction of those measures, advance payments were not made to seven recipients, six of whom brought actions before the Court of Justice as a result. The new rules in force as of 2018 have led to a reduction in the number of financially unsound recipients and an increase in the level of advance payments.

This risk is rated 'medium' because it is limited to a particular type of recipient (recently established legal persons with an uncertain financial standing), but it has been shown to exist and therefore requires constant monitoring and the allocation of significant internal resources.

- **Risks relating to IT failures**

The processes used in DG Finance are heavily dependent on IT systems. They also involve a high degree of IT integration in the chains through which payments are made to Members. The widespread and repeated outages that occurred in Parliament's IT systems in October 2017 therefore paralysed a great many of DG Finance's services. The outages made it impossible to effect payments to Members over several periods of consecutive days (it was also impossible to give Members any idea as to when the situation would return to normal). The outages therefore caused major delays in the processing of files, and several members of staff had to take on the exceptional workload involved in bringing the files up to date (including overtime worked during public holidays and annual leave periods). Checking activities were scaled down accordingly during the periods concerned.

A number of the IT projects under way in DG FINS were hit particularly hard. The fact that testing and development platforms could not be used for several weeks had a major impact on the rollout schedules for projects such as FMS, the e-Portal (the electronic portal designed to manage Members' social and financial entitlements), ITEMS (management of Members' travel expenses) and GAP (Members' parliamentary assistance). This meant delayed delivery in some cases and sometimes had financial implications for Parliament.

With a view to addressing the risks posed by problems of this sort (delays, loss of data, lowered checks and the financial impact of temporarily laying off consultants), DG Finance is working on improving its response to such incidents by drawing up a business continuity plan and a communication plan designed with Members in mind.

- **Risks relating to constant pressure on DG FINS' human resources**

Against a backdrop of increased risk, workload remained very high in 2017, in particular as a result of additional tasks (e.g. the follow-up required as a result of in-house or external investigations, new unforeseen or essential tasks, see *Section 2.4 – Results achieved*). This was despite the establishment of a new unit in charge of handling the litigation files, staffed entirely via the redeployment of internal resources and by means of a small number of recruitments that were made possible at last in 2017.

The level of human resources in DG Finance is already low given the degree of risk involved in the posts its staff hold and in the tasks the DG carries out, in particular as a result of Parliament's policy of year-on-year staff cuts. The DG also has to operate with 11 members of staff on long-term sick leave (a particularly high rate of 7%), and 4 vacant head of unit posts out of a total of 11. Given that there are just 188 posts on the DG's establishment plan, those are significant numbers and clearly illustrate the pressure on human resources in DG Finance (further details and statistics can be found in Section 2.2 below). This situation needs to be addressed by means of swift and sustainable solutions such as those outlined on the DG's 2017 away days.

The situation improved slightly in the second half of the year with the recruitment of contract staff to provide backup. This made it possible to release the appropriations placed in the reserve in 2016. That said, however, the situation remains difficult and there is still a major risk to business continuity, including with regard to the development of ongoing IT projects, maintaining the quality of both the services on offer and the checks required (especially as regards travel expenses, and *ex post* controls under Article 66(6) of the Financial Regulation), and maintaining working conditions that do not jeopardise an acceptable level of well-being at work for the members of staff.

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 to the rules governing the DG's activities

- Regulations (EU, Euratom) Nos 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, and 1142/2014 of the European Parliament and of the Council of 22 October 2014 amending Regulation (EU, Euratom) No 966/2012 as regards the financing of European political parties, have been in force since 1 January 2017. Nevertheless, only the award of grants to European political parties and their affiliated foundations for 2018 was carried out in accordance with the rules laid down in the two regulations, in particular as regards the role of the Authority for European political parties and foundations established by Regulation (EU, Euratom) No 1141/2014. On 12 June 2017 the Bureau adopted the implementing rules for Regulations (EU, Euratom) Nos 1141/2014 and 1142/2014. The Political Structures Financing Unit within DG Finance played an active role in helping to draw up those implementing rules during 2017. The draft report based on the proposals concerned was adopted in the AFCO Committee on 21 November 2017. It will be put to the vote in plenary in 2018.
- Work on preparing changes to 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 continued in 2017.
- Where Members' social and financial entitlements are concerned, on 23 October 2017 the Bureau adopted the changes to Parliament's rules on language and IT courses for Members, as last amended by the Bureau decision of 4 May 2009.
- On 7 April 2017, the Secretary-General adopted the new rules on Parliament's inventory.

2.1.2. Changes of structures within the DG

- Since 2016, there has been an increase in the level of risk associated with legality and regularity, in particular the risk of fraud and the risk of the expenditure incurred by Members or European political parties and foundations being ineligible – the number of recovery procedures has also increased as a result. This led to consideration being given to streamlining the teams which handle those risks within DG FINS. As a result, **the Compliance Monitoring Unit, reporting directly to the Director-General of DG Finance, was set up in September 2017**. That unit is now responsible, across the DG, for managing and following up complaints, coordinating and optimising recovery procedures, and providing the necessary support when the rules relating to all the areas covered by DG FINS are revised and updated.

2.1.3. Changes to the way in which the DG's work is organised

- Since 2014, DG PERS and DG FINS began looking at ways to improve the efficiency and quality of the services provided to accredited parliamentary assistants (APAs). In the light of those efforts, the Secretary-General took a decision, on 12 October 2017, to **transfer the following duties to DG PERS:**
 - **'front desk' duties**, i.e. receipt of forms and answering questions from APAs about their social and financial entitlements;
 - **management of the recruitment and missions of APAs.**

The organisation that went into this transfer of responsibilities (documentation, training sessions) had a major impact on the activities of the Parliamentary Assistance and Members' General Expenditure Unit. The transfer was completed on 5 March 2018.

2.1.4. Other changes and events

- In paragraph 38 of its resolution of 5 April 2017 on its estimates of revenue and expenditure for the financial year 2018, Parliament called on the Secretary-General '*to submit to the Bureau a more precise list of expenses defrayable under the General Expenditure Allowance (GEA)*'. In response to that request, a working group was set up on 12 June 2016 with a remit to review the list of expenses defrayable under the GEA in order to clarify and enhance the existing rules and identify best practices. As a stakeholder in this area, DG FINS played an active part in the working group's efforts, including by **proposing lists of expenditure which would and would not be reimbursable under the GEA**, and by drawing up various **scenarios showing the ways in which GEA reimbursement arrangements could be changed** in order to make them more transparent;
- **Work on the revision of the Financial Regulation continued in 2017**, and this involved the use of resources in Directorate A, which is responsible for issues relating to the budget and financial services. Parliament and the Council agreed on the final text in December 2017. Discussions on postponing implementation until January 2019 reached a positive conclusion in February 2018.
- The strain on DG Finance's resources is currently high, and on top of that it has had to deal with **a large number of irregularities and disputes in areas relating to Members' financial entitlements and the financing of political structures**. Following up on the proceedings stemming from those disputes – whether these were in-house complaints, or external actions brought in the Member States or before the Court of Justice – kept front-line departments within the DG very busy.

2.2. Human resources of the DG

2.2.1. Establishment plan

	as at 01/01/2016				as at 01/01/2017			
	AD	AST	AST/SC	Total	AD	AST	AST/SC	Total
Permanent posts	53	132	1	186	53	125	5	183
Temporary posts	5	1		6	4	1		5
Total	58	133	1	192	57	126	5	188

2.2.2. Staff numbers as at 31.12.2017

	AD	AST	AST/SC	Total	ETP
Officials	49	113	5	167	163,3
Temporary staff	9	5	0	14	11
- in temporary posts	5			5	3
- in permanent posts	2	4		6	6
- compensation for part-time working	2	1		3	2
Contract staff				37	36,55
SNEs				0	0
Interim staff				3	3
Total				221	213,8

The following factors had an impact on the staffing situation in DG Finance in 2017.

- Two AST posts were eliminated as part of the general staff reduction exercise.
- The Compliance Monitoring Unit, which reports directly to the director-general, was set up in September; most of its staff were redeployed from other units.
- Three AST posts were upgraded to AD posts to consolidate the units in Directorate B and the Compliance Monitoring Unit.
- In 2017, one new AST-SC official was recruited.
- Four of the 11 head of unit posts in DG Finance were either vacant or the head of unit in question was on long-term sick leave; 11 further staff members were also on long-term sick leave. These figures, when set against the 188 posts in the establishment plan, represent a significant percentage and illustrate the severe deterioration in working conditions in DG Finance (see also *Section 1.2 - Feasibility and risk assessment*).

2.3. Budget implementation 2017

2.3.1. Initial and final appropriations

Appropriations as compared with 2016

The initial appropriations allocated to DG FINS for the financial year 2017, which amounted to EUR 428 352 900, were reduced by EUR 31 396 625, or 7%.

Final appropriations totalled EUR 396 956 275, EUR 1 239 176 (roughly 0.3%) less than in 2016.

The main budget items for which final appropriations fell by comparison with 2016 were:

- 4220, Expenditure relating to parliamentary assistance (-EUR 3.3 million as regards expenditure on local assistants and exchange rate differences), the main reasons being the use of appropriations carried over and increased use by Members of the parliamentary assistance budget earmarked for the recruitment of accredited parliamentary assistants (APAs);
- 1020, Transitional allowances (-EUR 1 million), reflecting the gradual lapsing of the entitlements of outgoing Members after the 2014 elections;
- 4000, Current administrative expenditure and expenditure relating to the political and information activities of the political groups and non-attached Members (- EUR 1 million).

The main budget items for which final appropriations increased by comparison with 2016 were:

- 1000, Salaries (+ EUR 1.9 million), which covers Members' salaries;
- 2150, Computing and telecommunications - Investment in projects (+EUR 1.1 million), which concerns only the project to overhaul Parliament's financial system.

Changes in available appropriations for 2017

During the financial year 2017, five transfers which had a significant impact on DG Finance's budget were carried out:

Initial appropriations	=	EUR 428 352 900
Transfer C7	-	EUR 13 696 625
Transfer S12	-	EUR 10 000 000
Transfer S26	-	EUR 4 000 000
Transfer C1	-	EUR 2 200 000
<u>Transfer C2</u>	<u>-</u>	<u>EUR 1 500 000</u>
Final appropriations	=	EUR 396 956 275

- Appropriations totalling **EUR 14 million** against Item 4220, Expenditure relating to parliamentary assistance, were reallocated from DG FINS to DG PERS under transfers **S12** and **S26**. Additional needs regarding APA salaries were identified following the exceptional decision to grant each MEP a fourth APA and the increase in the average grade of APAs in 2017. These additional appropriations were also used to cover APAs' mission expenses.
- DG Finance also contributed to the end-of year mopping-up transfer (**C7**) to cover the cost of the KAD building works. The impact on DG Finance's appropriations

totalled **EUR 13.7 million**, resulting in a 3% reduction in the initial appropriations made available to the directorate-general.

The details of the appropriations offered by DG Finance are summarised in the following table.

Item	Amount transferred
1004 Ordinary travel expenses	-1 350 000
1005 Other travel expenses	-300.000
1006 General expenditure allowance	-900.000
1010 Accident and sickness insurance and other social security charges	-708 000
1012 Specific measures to assist disabled Members	-100 000
1020 Transitional allowances	-130 000
1030 Retirement pensions (PEAM)	-420 000
1032 Survivors' pensions (PEAM)	-179 000
2105 Computing and telecommunications - investment in projects	-998 000
3020 Reception and representation expenses	-128 000
3049 Expenditure on travel agency services	-80 000
3200 Acquisition of expertise	-1 314 000
4020 Funding of European political parties	-785 625
4030 Funding of European political foundations	-104 000
4220 Expenditure relating to parliamentary assistance	-6 200 000
Total, transfer C7	-13 696 625

- Under transfer **C1, EUR 2.2 million** from Items 4000 and 4020 was transferred from DG FINS to DG PERS to cover a shortfall in funding for staff mission expenses.
- Under transfer **C2, EUR 1.5 million** from Items 1004, 1010, 1030 and 1032 was transferred from DG FINS to DG TRAD to cover urgent outsourcing needs in the third quarter of 2017.

2.3.2. Final appropriations and appropriations committed

2017 commitments totalled EUR 395 802 760, or 99.7% of initial appropriations, EUR 1 663 616 less than in 2016, whilst the commitment rate for final appropriations was stable (99.8% in 2016).

The main variations in commitments between the financial years 2017 and 2016 concerned the following items:

- 1020, Transitional allowances (-63%), reflecting the gradual lapsing of the entitlements of outgoing Members after the 2014 elections;
- 1032, Survivors' pensions (PEAM), reflecting the drop in the number of deaths of beneficiaries and the lapsing of the entitlements of children who are students;
- 4220, Expenditure on parliamentary assistance (-4%), the main reasons being the use of appropriations carried over and increased use by Members of the parliamentary assistance budget earmarked for the recruitment of accredited parliamentary assistants;
- 2105, Computing and telecommunications - investment in projects (+28%), a substantial rise stemming from the transfer of responsibility for the FMS project from DG ITEC to DG FINS in late October 2016, which was accompanied by a corresponding increase in appropriations for DG FINS.

Appropriations not committed and cancelled totalled EUR 1 153 515, a 58% increase over 2016 (EUR 729 074). They mainly concerned the following articles:

- 103, Pensions, EUR 433 000;
- 100, Salaries and allowances, EUR 358 000 (mainly Members' salaries);
- 102, Transitional allowances, EUR 163 000
- 101, Accident and sickness insurance, EUR 150 000.

2.3.3. Appropriations committed and payments made

Payments made in 2017 totalled EUR 357 738 173, or 90% of appropriations committed, a 1% drop by comparison with 2016.

For the financial year 2017, appropriations committed to be carried over totalled EUR 38 064 588, split mainly among the following items:

- 4020, Financing of European political parties, and 4030, Financing of European political foundations (33%)

The level of commitments is determined by the Bureau decision on the grant to be awarded (provisional amount of the grant). The decision on the 2017 grants was taken at the Bureau meeting of 12 December 2016. The provisional amount of the payments is equal to 80% of the grant awarded and the sums in question are paid to beneficiaries as pre-financing. The remaining 20% has to be carried over. In the case of four parties and three foundations, the pre-financing was not paid and the total amount of the grant had to be carried over, which explains why carryovers amounted to almost 25% of appropriations in 2017.

**This will no longer be the case in 2018, since the new rules provide for provisional payment of 100% of the grant.*

- **1004, Ordinary travel expenses, and 1005, Other travel expenses (29%)**

These appropriations are 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 2017 until 31 October 2018. Appropriations carried over were 9% higher than in the previous year.

- **4220 Expenditure relating to parliamentary assistance (23%)**

These appropriations cover spending on Members' local assistants. These appropriations were intended to cover costs arising in 2017 which would only be regularised in 2018.

Appropriations carried over were 16% higher than in the previous year.

- **2105 Computing and telecommunications - investment in projects (10%)**

These appropriations concern only the project to overhaul Parliament's financial system and are intended to cover payments in respect of the services which were contracted for in 2017 and which will be provided over the period to late June 2018; these services concern the development of the new system (configuration and basic developments covering all Parliament's financial processes).

2017 appropriations (type 0) committed and carried over to the financial year 2018 (type 2) totalled EUR 37 697 560.

2.3.4. Use of automatic and non-automatic carryovers from 2016 to 2017

2.3.4.1. Automatic carryovers (type 2) :

In 2017, automatic carryovers (EUR 32 919 865) increased by EUR 2.6 million (or 9%) over 2016 (EUR 30 325 031).

Payments made totalled EUR 26 767 735, so that the utilisation rate for appropriations carried over was 81%. That rate confirms the trend for increasing use of appropriations carried over already seen in 2016 (76%) and 2015 (66%).

The amount of unspent appropriations was EUR 6 152 130, which can be explained mainly by the following factors:

- As every year, the Bureau decision on the final grants to parties and foundations at European level is taken only after the closure of the financial year, on the basis of their financial statements.

The 2016 closure procedure is still under way for one party and one foundation, involving a total sum of EUR 447 833. The corresponding commitments which have been cancelled will have to be resubmitted in 2018.

Payment appropriations cancelled against Items 4020 and 4030 amounted to EUR 4.1 million (EUR 2.9 million in 2016), or 68% of total appropriations cancelled in 2017 (40% in 2016).

- As regards Items 1004 and 1005, Travel expenses, appropriations carried over in 2017 (EUR 10 million) were much lower than in 2016 (EUR 14.3 million).

Appropriations carried over, unspent and cancelled at year-end represented 28% of the total in 2017 (EUR 1.7 million), as against 56% in 2016 (EUR 4.1 million).

2.3.4.2. Non-automatic carryovers (type 6)

There were no non-automatic carry-overs in 2017.

2.3.5. Use of appropriations corresponding to assigned revenue

2.3.5.1 Situation with regard to specific expenditure appropriations/assigned revenue (type 7)

In 2017, current assigned revenue totalled EUR 3 910 872. That figure was EUR 343 908 (10%) higher than in 2016.

The main amounts came from:

- Item 4220, Expenditure relating to parliamentary assistance, EUR 1.7 million, or 44% of the total: the increase in the number of legal proceedings (following OLAF investigations and internal checks) led to an increase in revenue of roughly EUR 1 million over 2016;
- Item 4000, Administrative expenditure, political and information activities of the political groups and non-attached Members, roughly EUR 1 million, or 25% of the total; these are amounts made available by Parliament and then returned by the political groups and non-attached Members;
- and Item 1006, General expenditure allowance, EUR 0.6 million, or 14% of the total: the increase of EUR 378 000 over 2016 can be explained by an increase in voluntary repayments by Members.

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

2016 assigned revenue carried over to 2017 totalled EUR 3 055 733, higher than the 2016 figure of EUR 2 131 954.

The main reason can be found in Item 4000, Administrative expenditure, political and information activities of the political groups and non-attached Members, in the form of an amount of roughly EUR 2 million, corresponding to repayments by the political groups of the unspent portion of their annual budget, which cannot be carried over to the following year.

2016 assigned revenue carried over to 2017 consisted of available appropriations (type 5 - EUR 2 972 911) and commitments against 2016 assigned revenue carried over to 2017 (type 3 - EUR 82 822).

All that assigned revenue was committed and all the related payments were made.

2.4. Results achieved

DG Finance carried out its responsibilities and pursued its objectives for 2017 in accordance with the principle of sound financial management, in an environment characterised by a high risk of irregularities, a changing environment, a high level of ‘business as usual’ activities and PPP activities and ever scarcer human resources.

The degree to which the objectives were achieved should be measured on the basis of the following:

- Activity indicators and performance indicators for the main tasks of DG Finance, which, inter alia, measure the efficiency of the services offered to clients and the legality and regularity of the underlying transactions;
- The projects delivered in 2017 under the Parliamentary Project Portfolio (PPP) (Annex 6.10);

The following factors also had a bearing on the results achieved in 2017, however:

- The scarcity of resources forced DG Finance to assign priority in its activities to services provided directly to Members and Parliament, at the expense of other activities which were nonetheless important;
- New essential tasks and significant additional work, although not listed in the objectives for 2017, had to be undertaken. They arose from:
 - developments concerning Parliament’s political bodies (e.g. the new working group on the General Expenditure Allowance);
 - potential or actual irregularities in the expenditure claims submitted by certain beneficiaries (Members and former Members, political parties, political foundations) and the chain of administrative procedures necessitated by their complexity;
 - ad hoc requests for assistance from internal departments or external authorities: OLAF, national authorities, EU institutions, the Authority for European political parties and European political foundations, Parliament’s Jurisconsult, DG Personnel, etc. ;
 - the increased interest taken by the media in the transparency and regularity of the use of EU funds, and the corresponding risk to Parliament’s reputation;
- Disruptive events, such as transport strikes or large-scale and repeated interruptions to Parliament’s internal IT services, which, by their very nature, had a severe and direct impact on the business model of DG Finance, including services to Members.

As a result:

- Fundamental components of some projects which were to have been delivered in 2017 (including PPPs) inevitably had to have their delivery dates postponed to 2018¹;
- Important procedures inherent in business as usual (regularisation of accounts, the payment of certain specific expenses to MEPs, certain ex-post checks) were carried out less promptly than before;
- Increased pressure on resources, adding to the problems already seen in 2016.

2.4.1. Parliament's budgetary and financial affairs

Drafting and verification of the budget; monitoring of its implementation

Recurrent tasks to provide services to the COBU and CONT committees were duly carried out in 2017, with regard to the budgetary procedure, monitoring the implementation of the budget and the discharge. The use of the Sharepoint IT tool was consolidated, and it is now the tool that is accepted throughout Parliament for use in processing financial statements and centralising the annual and periodic reports of the directorates-general.

Further details are available in the activity indicators (Annex 6.9).

Keeping official accounts and executing treasury operations

In 2016, the open public procurement procedure for banking services for Parliament culminated in the selection of two banks with the potential to provide a high standard of services. The relevant contracts entered into force on 1 January 2017.

Parliament's Accounting Officer also actively contributed to the drafting of the new rules and implementing measures for the management of Parliament's property and assets ('inventory'), as well as to the design of the corresponding new IT application. The rules were approved by the Secretary-General and distributed by DG Finance to all directorates-general in May 2017; they were applied for the first time when the accounts for the financial year 2017 were closed.

The electronic signature (DISP) function and the digitisation of budget documents, which came into general use by authorising officers in 2016, were also extended to Parliament's Accounting Officer in June 2017. Since October 2017, the Accounting Officer's services have also scanned the annexes to invoices to make a digital version available to the authorisation chain (the invoice itself is still sent to authorising officers in hard copy). These measures have not only made it possible to reduce the total time required for the payment chain, but have already established a virtually paperless circuit, ahead of the deployment of the integrated accounting system FMS.

¹ Digitisation of procedures for the financing of political and information activities of non-attached Members (FINS P8); activation of the e-Portal for paying agents (FINS P4).

Concerning the development of FMS, the future integrated SAP accounting package for Parliament, in 2017 DG Finance consolidated its active control over the project (a process which had begun in October 2016). The first half of 2017 was devoted to the preparatory work for the realisation phase in September: finalisation of the blueprint, drafting of the requisite functional and technical specifications for the iteration, definition of the architecture for the future financial system and installation of development environments (see also project FINS P1 in Annex 6.10 on the PPPs).

In the last four months of the year, therefore, the focus was on the configuration of the system and the development of basic financial procedures. These developments will continue during the first half of 2018 in order to have a first basic system available by June 2018 (i.e. excluding interfaces with the legacy applications and excluding cost accounting). Towards the end of 2017, however, work began on various functional tasks (e.g. the blueprint for the management of cost accounting, the functional specifications for future iterations, the approach to the cut-over). FMS is one of DG Finance's key PPP projects in the field of IT, and the work being carried out both in-house and by outside consultants was severely hampered by the generalised and repeated outages affecting Parliament's IT systems in October 2017.

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

DG Finance continued to perform the role of secretariat and to carry out preparatory work for Parliament's horizontal financial bodies, namely the Specialised Financial Irregularities Panel and the Public Procurement Forum, as well as coordinating the Inter-DG Steering Group on Finance. Other forms of support drawing on financial expertise were still provided at Parliament level: support for the development of cross-cutting financial applications (FINORD, Webcontracts, FMS DISP, e-invoicing); monitoring of the correct application of the changes to the Financial Regulation (see also project FINS P3 in Annex 6.10 on the PPPs).

Where the new early warning system for suppliers and inappropriate third parties (Early Detection and Exclusion System (EDES)) needed to be consulted, this was done in the appropriate manner (DG Finance received 148 requests from Parliament departments).

Where training is concerned, a new course on fraud and preventing conflicts of interest at Parliament was developed in 2017 in cooperation with OLAF. Six sessions were subsequently delivered to a total of 76 participants (see also project FINS P2 in Annex 6.10 on the PPPs).

Other indicators may be found in Annex 6.9 - Key indicators and Annex 6.11 - Key results indicators. See also Annex 6.10

2.4.2. Support for Members and their parliamentary assistants by providing them with the financial resources they need to carry out their duties

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

The objectives were achieved in accordance with the requirements of sound financial management. The Directorate for Members' Financial and Social Entitlements coordinated efforts to rationalise and integrate the services provided by the three units. These areas of activity, based on a system of declarations of expenditure incurred, remained exposed to a significant risk of fraud and financial irregularities, with its corollary of reputational risk for Parliament. Substantial resources therefore had to be devoted to risk prevention and to improving the internal control system, at a time when DG Finance was being forced to contend with ongoing cuts in its resources and had had a number of essential tasks imposed on it in addition to its core business. This state of affairs creates competition for resources, which became even greater following the recurrent IT outages in 2017.

As regards risk prevention and improvement of the internal control system, the following measures had to be taken in addition to the existing integrated checks:

- In the area of pensions, ex-post verification of all the financial information concerning Members' voluntary pensions was conducted following the detection of one case of financial fraud in 2015, involving a substantial sum. A total of 318 individual files were checked, and 175 of the beneficiaries concerned were required to provide additional supporting documents.
- In the area of parliamentary assistance, extensive checks were carried out prior to the payment stage, calling more frequently for evidence of the work actually carried out by a parliamentary assistant or service provider to be submitted. Checks were also carried out following a risk analysis which gave rise to suspicion of an irregularity. Moreover, a first series of specific checks was performed on the employment contracts specifying the highest salaries among those concluded since 2014, covering all political groups and almost all the Member States. All these checks helped to protect Parliament against financial and reputational risks.

In addition to the core business, the following essential tasks not included in the 2017 objectives had to be carried out during the year. Nonetheless, DG Finance carried them out in full:

- In order to record and formalise the contributions by Parliament, on the one hand, and the obligations of the Members' voluntary pension fund, on the other, the Secretary-General instructed DG Finance to prepare and negotiate a service-level agreement with the Fund. The results were presented to the Secretary-General in May 2017.
- DG Finance was involved in the pay interfacing project (REMU-NAP), to complete the feasibility study by DG ITEC. The final evaluation took place in May 2017, and the outcome was a decision that the project would not go ahead.

- By means of a note of October 2017, the Secretary-General initiated the transfer to DG Personnel of certain HR procedures relating to the management of accredited assistants (APAs) which had previously been the responsibility of DG Finance. The transfer was the logical next step in efforts to improve efficiency in each DG, particularly by focusing on core businesses, and also reflected the success of the Portal. DG Finance identified activities to be transferred in both the front and back office, reiterated its commitment and provided the support required to ensure that the transfer of responsibilities proceeded as smoothly as possible. Many coordination meetings were necessary at all levels, followed by the organisation by DG Finance of a wide range of training sessions for staff in DG Personnel, concerning both professions and IT. The actual transfer took place on 5 March 2018.
- The Bureau set up an ad hoc working group to revise the list of expenses which may be defrayed from the general expenditure allowance, which is paid to Members as a lump sum each month. The working group met nine times in 2017. DG Finance was closely and actively involved in the preparatory work, drafting proposals and follow-up.

Members' salaries and social entitlements

Payments were made correctly, on time and in accordance with the procedures and rules in force: this applied to salaries, transitional allowances and pensions, including their annual adjustments. A substantial part of the unit's work consists of giving guidance to Members (and indirectly their dependants) concerning reimbursements of medical expenses and management of specific issues for Members with disabilities. The unit also continued to manage the centralisation of all Members' bank accounts in the areas of activity of DG Finance. A total of 21 962 individual payments were made and 10 recovery orders had to be issued as a result of failures by former Members to provide information. The introduction of the on-line reimbursement tool (JSIS Online) for Members' medical expenses was successfully completed, and, in accordance with a notice issued by the Quaestors in December 2017, it became operational on 1 January 2018 (see also project FINS P6 in Annex 6.10 on the PPPs).

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

Parliamentary assistance allowances and Members' general expenditure allowance:

This area is characterised by a significant risk of irregularities. The payments were made correctly, on time and in accordance with the procedures and rules in force (salaries of local parliamentary assistants and related costs, invoices from service providers used by Members, fees charged by their paying agents, remunerations of their trainees, insurance invoices, expenditure on accredited assistants).

Following the entry into force in 2016 of the revised Implementing Measures for the Statute for Members, a degree of flexibility was necessary to ease the transition for beneficiaries. Since then, Members and their assistants have become increasingly

familiar with the new provisions, thanks in particular to the information available on the Members' Portal. Since mid-2017, therefore, only complete files may be processed. Given the complexity of the files, the requisite increase in checks prior to payment has sometimes resulted in a deferral of payment, pending the provision of clarifications and additional information. The unit in charge of the operation was assigned three additional posts for contract staff members, which made it possible to focus efforts on the checks required and, in relative terms, to alleviate the pressure on resources.

In comparison with 2016, the total number of transactions remained stable (new contracts, termination of contracts, payments, salary changes, extension of contracts, etc.). However, payments for local parliamentary assistants fell (in terms both of numbers and of amounts) (- EUR 4.5 million). This was due in particular to the compromises made by Members to comply with the new rules.

With a view to streamlining procedures and stepping up integrated automatic checks, DG Finance invested significant resources in IT tools and their new functionalities (GAP 6, e-Portal). However, these IT projects suffered significant delays in 2017, and only some of the expected functionalities (and benefits) became available during the year, such as arranging for missions by accredited assistants to be entered only electronically. Paying agents' access to the e-Portal was postponed to 2018, for example. In addition to these delivery delays, staff had to contend with repeated, generalised IT outages in late of October 2017; teams had to work a significant amount of overtime to make up the delays in processing files and avoid penalising Members and their assistants.

The pressure on resources and the priority assigned to using them to process and check claims made it impossible to complete the regularisation of accounts for N-1 expenditure by each Member as required by Article 39 IMSM. A total of 497 files from 2016 and 33 older files were regularised. Similarly, it was not possible to step up checks on paying agents (service contract) in 2017, although a budget had been allocated to the project and draft technical specifications had been drawn up for a pilot phase.

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

Travel services tailored to Members' needs (payment of Members' travel expenses, Travel Organisation Service, travel agency)

A total of 219 463 payment transactions in connection with missions by Members (daily subsistence allowances, reimbursement of travel expenses, hotel bills, etc.) representing EUR 70 323 562 in payments were handled in 2017. Members' travel expenses were paid on time on average within eight days from the date when a request for reimbursement became admissible and required no further checking. Only five days were required in 2016, and the main reason for the longer period needed in 2017 can be found in the unit's lack of resources.

The low level of post-payment corrections (0.03%) confirmed the effectiveness of the overhaul of checking procedures launched in 2014; in particular, cross-cutting controls proved their relevance and effectiveness in the management of risk. They

also contributed to improved risk prevention by exerting a real deterrent effect upstream and by offering potential for detecting irregularities in the double validation chain downstream.

Significant efforts continued to be made in pursuit of innovation of IT tools to increase productivity and streamline procedures, while improving services to Members (automatic collection of proof of actual use of flight tickets issued by Parliament's travel agency, automatic payments of daily subsistence allowances for Members through internal cross-checking of signatures on records of attendance). The anticipated automation of the central attendance register, proposed by DG Finance to the Bureau, will reduce the number of checks required and speed up payments (see also project FINS P5 in Annex 6.10 on PPPs).

The accounting regularisation of invoices issued by Parliament's travel agency (BCD) remained problematic because of the delays that arose (13% of total invoices still remained to be regularised at the end of 2017). Lack of resources and the priority assigned to the swift processing of claims submitted by Members nearly always served to reduce the level of checking and increase the time taken to regularise accounts.

In this context, the recurrent generalised IT outages in late October 2017 seriously disrupted the checks and significantly delayed payments in respect of travel by Members. These breakdowns also exacerbated the delays in delivery of strategic IT projects, in particular the new application for the management of Members' travel (MIME), for which DG Finance is heavily dependent on assistance from DG ITEC.

The continued monitoring by DG Finance of the performance of the contract with Parliament's travel agency involved regular liaison with BCD's senior European management. The travel agency processed a total of 148 387 transactions in 2017, an increase of approximately 2% over 2016; keeping staff workload at a high level. A total of 274 parliamentary delegation missions were organised, including 144 outside the EU. Compliance checks on BCD covered 1337 flight and train reservations and identified problems in 2.4% of cases, a relatively low rate, but one which nevertheless calls for particular vigilance.

In 2017, the Travel Organisation Service in DG Finance again had to cope with unforeseen or prolonged air and rail strikes and severe traffic disruption due to weather conditions or accidents. Reasonable and acceptable solutions were found for customers/users thanks to effective cooperation with the travel agency (informing passengers, rebooking, etc.).

Looking ahead to the expiry of the contract with Parliament's current travel agency (BCD) at the end of 2018, in 2017 DG Finance actively prepared the new contract for travel services and the relevant tender procedure, with a view to publication in early 2018. Other European institutions also joined in this procedure, which necessitated additional coordination work by Parliament. A smaller-scale procedure is also ongoing to appoint an external expert to support Parliament in the specialised, rapidly changing field of the management of business travel.

The analysis performed by DG Finance on the register of complaints by customers/travellers (established in 2015) showed that there were relatively few

complaints in 2017 (49, against a total number of transactions of more than 149 000, a rate of 0.033%), and only a fraction of them directly concerned the services provided by BCD.

Lastly, 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.

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

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

2017 activities were satisfactorily completed as regards the closure of grants and contributions awarded under the 2016 procedure and the 2018 allocations.

This area is also characterised by a significant risk of irregularities, and in 2017 the number of problematic beneficiaries increased, while litigation cases from previous years were still pending.

Concerning the funding of European political parties and European political foundations, the detection of ineligible expenditure prompted the Administration to refuse to defray certain amounts and, logically, to recover them, a decision which generated a fresh unforeseen workload, but one which it was nonetheless essential for the operational services to take on (see Section 1.2 Feasibility and risk assessment). These procedures were being pursued in addition to the many litigation proceedings for which the Compliance Monitoring Unit, which had recently been set up within DG Finance, was responsible.

Concerning the financing of the Parliament's political groups, the external auditor commissioned by Parliament expressed an auditor's reservation – a relatively rare event – in respect of the annual accounts of a political group. DG Finance was involved in the precise calculation of the amount in question and follow-up with Parliament's political bodies with a view to recovery.

One of the effects of the entry into force in 2017 of Regulation (EU, Euratom) No 1142/2014 was to establish the Authority for European political parties and European political foundations. In the context of a transfer to the Authority of powers previously vested in DG Finance, a cooperation framework setting out the respective responsibilities was required and was drawn up by the DG (see also projects FINS P9 and P10 in Annex 6.10 on the PPPs).

The project to create an electronic interface for submission of expenses claims by the non-attached Members could not be completed in 2017, because of the pressure on resources, so it has been rescheduled for 2018-2019. The next stage will comprise the feasibility study in cooperation with DG ITEC (see also project FINS P8 in Annex 6.10 on PPPs).

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

Training of Members (IT training, professional language courses)

In 2017, a total of 113 Members registered for in-house courses: as a result, a total of 1 817 hours of language courses were given by in-house teachers. DG Finance also reimbursed the cost of 334 outside courses. At the request of the Quaestors, the Rules on language and IT training for Members were revised and the amended version entered into force in October 2017 (example of changes: inclusion of social networks training). As from 1 January 2018, the management of training for Members has been transferred to DG Personnel.

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

2.4.3. Management of horizontal resources in DG Finance

For human resources, please see *Section 2.2, Human resources*, and *Section 1.2, Feasibility and risk assessment*, above.

Management of the inventory from the point of view of compliance with the rules and operational aspects

In addition to overseeing the catalogue and the training of new users, DG Finance was responsible for managing on a day-to-day basis movements in Parliament's inventory application (rELS/ELS). The practical functionalities were comprehensively overhauled, leading to the introduction of the new ISEP application, which went into production in December 2017. It followed on from the entry into force in April 2017 of the new rules governing the inventory of Parliament's property. The physical tracking plan was carried out (90% completion) on the three sites.

Management of DG Finance's IT resources

The first aspect of this activity concerned the administration of the IT applications and ancillary services used to deal with Members' financial and social entitlements, i.e. day-to-day assistance, problem solving and conducting the analyses and tests needed in connection with future developments of the applications.

By the end of 2017, a total of 432 Members and 337 APAs (on the basis of proxies) had received authorisation to access the e-Portal. They used it to generate some 11 000 e-forms and consult 24 000 items of e-data. Version 2.0 of the e-Portal was deployed in August 2017 with a new graphic interface for users (see also the FINS P4 project in Annex 6.10 on the PPP).

The second aspect was to act as the interface between the needs of DG Finance's operational services (IT Programme) and DG ITEC. When the repeated, generalised IT outages occurred in Parliament in October 2017, exceptional coordination/communication/detection work was carried out with a view to keeping DG Finance staff informed in real time and minimising delays affecting payments to

Members. This work is essential, given the degree of dependence on IT in the financial sector and the high degree of IT integration in the chains through which payments are made to Members.

2.4.4. Parliamentary Project Portfolio

Alongside its core tasks, DG Finance is involved in the 10 PPP projects which fall within its area of responsibility under Parliament's Strategic Execution Framework. The portfolio of projects of course has a significant IT component, as IT is one way of improving productivity and the quality of service in an environment characterised by scarcity of human resources.

- FINS P1: Financial Management System (FMS)
- FINS P2: Improved financial training
- FINS P3: New Financial Regulation
- FINS P4: e-Portal (POME): a single secure entry point to deal with Members' financial and social entitlements formalities - new features
- FINS P5: Automation of Members' attendance register
- FINS P6: On-line reimbursement tool (JSIS on-line) for Members' medical expenses
- FINS P7: Members' travel: transversal integration of financial information across services
- FINS P8: Digitalisation of procedures for the financing of political and information activities of non-attached Members
- FINS P9: Financial training for political groups in the European Parliament
- FINS P10: Preparing the transition to the new rules on financing for European parties and foundations Grant year 2018 and beyond

With the exception of the FINS P5 and FINS P8 projects, which have been delayed, all DG FINS's projects are on schedule. The results achieved in 2017 were therefore satisfactory in overall terms.

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

The general framework for internal control within DG Finance is adequate and capable of detecting any shortcomings. The arrangements are evolving and are constantly being revised to take account of new risks and changes to the rules and to the way work is organised.

In 2017, work focused on managing the many complex and sensitive issues requiring in-depth internal investigations, whilst maintaining the continuity of operations as far as possible. DG Finance set up an interdepartmental working party with a view to identifying risk areas more effectively and fostering exchanges of information and best practices within the directorate-general. Its work is currently ongoing.

What is more, with a view to obtaining a more comprehensive assessment of the suitability of the internal control systems, the Director-General sought the views of all the DG's staff on the application of the internal control standards in the day-to-day management of operations. That consultation procedure, carried out by means of an on-line questionnaire, concerned 8 of the 16 minimum internal control standards.

The keen interest in the procedure (65% of staff participated), the fact that 88% of people who completed the questionnaire found the exercise useful or useful to some extent and the answers in the free-text boxes emphasised the importance that DG FINS personnel attach to that process.

The consultation procedure thus highlighted the importance of maintaining an effective control framework in the directorate-general and of offering staff a valuable opportunity to voice their opinions during a difficult period.

As the consultation enabled us to identify areas for improvement for seven of the eight standards tested, an action plan is now being drawn up (see Annex 6.8).

Lastly, a number of measures designed to improve the Accounting Officer's degree of assurance concerning the IT applications used in Parliament are currently being taken.

The procedures for assessing the cost-effectiveness of controls continue to be based on three main lines of approach:

- Controls carried out in the operational units, which include the validation of each operation by a staff member other than the one who initiated it. This system applies to most operations concerning Members' social and financial entitlements and provides an additional degree of assurance.
- *Ex ante* verifications performed by the Budget and Verification Unit concerning procurement and some 1700 budgetary transactions. The scope for carrying out such controls, however, is restricted by the many tight deadlines imposed by the rules in force in the areas of DG Finance.
- *Ex post* verifications, which this year focused mainly on the controls carried out by the operational units themselves. The main feature of this type of control is that it focuses on risks that have been identified. Thus, in 2017, the Members' Salaries and Social Entitlements Unit continued the work of verifying all the bank documents in its possession concerning pension recipients (Annex III to the PEAM Rules) and the Parliamentary Assistance and Members' General Expenditure Unit carried out additional verifications of a sample of local staff contracts.

This approach has the advantage of offering a high degree of complementarity and satisfactory coverage. However, it is very labour-intensive. Its cost-effectiveness could be

significantly enhanced if the technological tools available (underlying IT applications) were to offer more highly developed functionalities and if all the controls carried out focused on areas identified as being high risk.

4. CONCLUSIONS

In 2017, DG Finance was able to perform its main tasks and carry out its projects efficiently thanks to modernisation of its organisational arrangements and greater use of modern technological tools.

Most of DG Finance's 10 PPP projects were carried out in accordance with the original timetable set.

Unforeseen but essential tasks were completed properly. The inherent risk of irregularities makes a significant number of controls essential. In an environment characterised by a high level of activity, in combination these factors put a persistent strain on human resources, as already seen in 2016, and necessitated a compromise: human resources are devoted as a matter of priority to dealing quickly with payments of all kinds to institutional clients.

That compromise unfortunately works to the detriment of other key success factors, which are less visible, but just as important:

- ad hoc controls designed to reduce on a long-term basis the general level of risk of irregularities and fraud;
- IT projects (including some as part of the PPP);
- accounting regularisations (parliamentary assistance, BCD invoicing);
- the extension of certain payment or reimbursement deadlines (Members' travel expenses);
- the well-being of the staff of DG Finance.

The IT outages which occurred in October 2017 highlighted the high degree of dependence on IT in the financial sector and the high degree of IT integration in the chains through which payments are made to Members. IT outages of this kind affecting Parliament as a whole are a new, significant risk area for DG Finance.

5. DECLARATION BY THE AUTHORISING OFFICER BY DELEGATION

I, the undersigned, Didier KLETHI,

Director-General of 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 judgement 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 Luxembourg

on

Signature

6. ANNEXES

6.1. 2017 budget implementation statement

- 6.1.1. **Current appropriations** as at the end of December - Financial year 2017 (type 0)
- 6.1.2. **Automatic carryovers** as at the end of December - Financial year 2017 (type 2)
- 6.1.3. **Non-automatic carryovers** as at the end of December - Financial year 2017 (type 6)
- 6.1.4. **Specific expenditure appropriations/assigned revenue** as at the end of December - Financial year 2017 (type 7)
- 6.1.5. **Specific expenditure appropriations/assigned revenue carried over as at the end of December** - Financial year 2017 (type 5)
- 6.1.6. **Specific expenditure commitments/assigned revenue carried over as at the end of December** - Financial year 2017 (type 3)
- 6.1.7. **Own revenue as at the end of December** - Financial year 2017 (nature 8)
- 6.1.8. **Specific expenditure appropriations** as at the end of December - Financial year 2017 (type 9)

Poste	Intitulé	Crédits Initiaux	Virements + Budg. Suppl.	Crédits Actuels	Engagements Contractuels	% Util.	Paiements Effectués	Solde des Engag. E.C.	Crédits Disponibles
01...	PERSONNES LIÉES A L'INSTITUTION								
010..	MEMBRES DE L'INSTITUTION								
0100.	INDEMNITÉS ET ALLOCATIONS								
01000	INDEMNITÉS								
	Total Poste 01000	75.846.000,00	0,00	75.846.000,00	75.582.239,05	99,65	75.582.239,05	0,00	263.760,95
01004	FRAIS DE VOYAGE ORDINAIRES								
	Total Poste 01004	69.200.000,00	2.350.000,00-	66.850.000,00	66.850.000,00	100,00	58.159.024,88	8.690.975,12	0,00
01005	AUTRES FRAIS DE VOYAGES								
	Total Poste 01005	6.000.000,00	300.000,00-	5.700.000,00	5.700.000,00	100,00	3.470.583,37	2.229.416,63	0,00
01006	INDEMNITE DE FRAIS GENERAUX								
	Total Poste 01006	39.886.000,00	900.000,00-	38.986.000,00	38.910.938,44	99,81	38.910.938,44	0,00	75.061,56
01007	INDEMNITES DE FONCTIONS								
	Total Poste 01007	181.500,00	0,00	181.500,00	162.322,21	89,43	162.322,21	0,00	19.177,79
	Total Article 0100.	191.113.500,00	3.550.000,00-	187.563.500,00	187.205.499,70	99,81	176.285.107,95	10.920.391,75	358.000,30
0101.	COUVERTURE DES RISQUES D'ACCIDENT ET DE MALADIE ET AUTRES CHARGES SOCIALES								
01010									
	Total Poste 01010	3.097.000,00	908.000,00-	2.189.000,00	2.058.839,26	94,05	2.016.875,40	41.963,86	130.160,74
01012	INTERVENTIONS SPECIFIQUES EN FAVEUR DES DÉPUTÉS HANDICAPÉS								
	Total Poste 01012	775.000,00	100.000,00-	675.000,00	655.000,00	97,04	641.838,11	13.161,89	20.000,00
	Total Article 0101.	3.872.000,00	1.008.000,00-	2.864.000,00	2.713.839,26	94,76	2.658.713,51	55.125,75	150.160,74
0102.	INDEMNITES TRANSITOIRES								
01020	INDEMNITES TRANSITOIRES								
	Total Poste 01020	939.000,00	130.000,00-	809.000,00	645.727,51	79,82	645.727,51	0,00	163.272,49
0103.	PENSIONS								
01030	PENSIONS D'ANCIENNETE FID								
	Total Poste 01030	11.450.000,00	670.000,00-	10.780.000,00	10.450.954,11	96,95	10.450.954,11	0,00	329.045,89
01031	PENSIONS D'INVALIDITÉ FID								
	Total Poste 01031	303.000,00	20.000,00	323.000,00	302.405,62	93,62	302.405,62	0,00	20.594,38
01032	PENSIONS DE SURVIE FID								
	Total Poste 01032	2.313.000,00	250.000,00-	2.063.000,00	1.980.873,42	96,02	1.980.873,42	0,00	82.126,58
01033	REGIME DE PENSION VOLONTAIRE DES MEMBRES								
	Total Poste 01033	0,00	1.000,00	1.000,00	0,00	0,00	0,00	0,00	1.000,00
	Total Article 0103.	14.066.000,00	899.000,00-	13.167.000,00	12.734.233,15	96,71	12.734.233,15	0,00	432.766,85
0105.	COURS DE LANGUES ET D'INFORMATIQUE								
01050	COURS DE LANGUES ET D'INFORMATIQUE								
	Total Poste 01050	670.000,00	0,00	670.000,00	670.000,00	100,00	302.972,29	367.027,71	0,00

Poste	Intitulé	Crédits Initiaux	Virements + Budg. Suppl.	Crédits Actuels	Engagements Contractés	% Util.	Paiements Effectués	Solde des Engag. E.C.	Crédits Disponibles
Total Chaptre	010..	210.660.500,00	5.587.000,00-	205.073.500,00	203.969.299,62	99,46	192.626.754,41	11.342.545,21	1.104.200,38
Total Titre	01...	210.660.500,00	5.587.000,00-	205.073.500,00	203.969.299,62	99,46	192.626.754,41	11.342.545,21	1.104.200,38

Poste	Intitulé	Crédits Initiaux	Virements + Budg. Suppl.	Crédits Actuels	Engagements Contractés	% Util.	Paiements Effectués	Sol des Engag. E. C.	Crédits Disponibles
02...	IMMEUBLES, MOBILIER, EQUIPEMENT ET DEPENSES DI VERSES DE FONCTIONNEMENT								
021..									
0210.									
02105	Total Poste 02105	6. 100. 000, 00	998. 000, 00-	5. 102. 000, 00	5. 101. 886, 72	100, 00	1. 192. 617, 00	3. 909. 269, 72	113, 28
023..	DEPENSES DE FONCTIONNEMENT ADMINISTRATIF COURANT								
0231.	CHARGES FINANCIERES								
02310	CHARGES FINANCIERES								
	Total Poste 02310	40. 000, 00	0, 00	40. 000, 00	40. 000, 00	100, 00	23. 580, 23	16. 419, 77	0, 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 DÉPENSES DE FONCTIONNEMENT ADMINISTRATIF								
	Total Poste 02380	63. 000, 00	0, 00	63. 000, 00	61. 000, 00	96, 83	11. 916, 00	49. 084, 00	2. 000, 00
	Total Chaptre 023..	113. 000, 00	0, 00	113. 000, 00	101. 000, 00	89, 38	35. 496, 23	65. 503, 77	12. 000, 00
	Total Titre 02... .	6. 213. 000, 00	998. 000, 00-	5. 215. 000, 00	5. 202. 886, 72	99, 77	1. 228. 113, 23	3. 974. 773, 49	12. 113, 28

Poste	Intitulé	Crédits Initiés	Virements + Budg. Suppl.	Crédits Actuels	Engagements Contractés	% Util.	Paiements Effectués	Sol 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	214.400,00	128.000,00-	86.400,00	60.400,00	69,91	29.580,86	30.819,14	26.000,00
0304.	FRAIS DIVERS DE REUNIONS								
03049	FRAIS DE PRESTATIONS DE L' AGENCE DE VOYAGE								
	Total Poste 03049	2.160.000,00	80.000,00-	2.080.000,00	2.080.000,00	100,00	1.742.479,38	337.520,62	0,00
	Total Chaptre 030..	2.374.400,00	208.000,00-	2.166.400,00	2.140.400,00	98,80	1.772.060,24	368.339,76	26.000,00
032..	EXPERTISE ET INFORMATION : ACQUISITION, ARCHIVAGE, PRODUCTION ET DIFFUSION								
0320.	ACQUISITION D' EXPERTISE								
03200	ACQUISITION D' EXPERTISE								
	Total Poste 03200	1.700.000,00	1.314.000,00-	386.000,00	375.373,00	97,25	53.800,27	321.572,73	10.627,00
	Total Titre 03...	4.074.400,00	1.522.000,00-	2.552.400,00	2.515.773,00	98,56	1.825.860,51	689.912,49	36.627,00

Poste	Intitulé	Crédits Initi aux	Virements + Budg. Suppl.	Crédits Actuels	Engagements Contractés	% Util.	Paiements Effectués	Sol des Engag. E. C.	Crédits Disponibles
04...	DEPENSES RESULTANT DE L'EXERCICE PAR L'INSTITUTION DE MISSIONS SPECIFIQUES								
040..	DEPENSES PARTICULIÈRES DE CERTAINES INSTITUTIONS ET DE CERTAINS ORGANES								
0400.	DEPENSES ADMINISTRATIVES DE FONCTIONNEMENT, ACTIVITÉS POLITIQUES ET D'INFORMATION DES GROUPES POLITIQUES ET DES MEMBRES NON-INSCRITS								
04000	DEPENSES ADMINISTRATIVES DE FONCTIONNEMENT, ACTIVITÉS POLITIQUES ET D'INFORMATION DES GROUPES POLITIQUES ET DES MEMBRES NON-INSCRITS								
	Total Poste 04000	62.000.000,00	1.953.700,00-	60.046.300,00	60.046.300,00	100,00	59.510.495,81	535.804,19	0,00
0402.	FINANCEMENT DES PARTIS POLITIQUES EUROPÉENS								
04020	FINANCEMENT DES PARTIS POLITIQUES EUROPÉENS								
	Total Poste 04020	31.905.000,00	1.031.925,00-	30.873.075,00	30.873.074,90	100,00	22.905.635,21	7.967.439,69	0,10
0403.	FINANCEMENT DES FONDATIONS POLITIQUES EUROPÉENNES								
04030	FINANCEMENT DES FONDATIONS POLITIQUES EUROPÉENNES								
	Total Poste 04030	19.000.000,00	104.000,00-	18.896.000,00	18.895.547,23	100,00	14.147.095,89	4.748.451,34	452,77
	Total Chaptre 040..	112.905.000,00	3.089.625,00-	109.815.375,00	109.814.922,13	100,00	96.563.226,91	13.251.695,22	452,87
042..	DEPENSES RELATIVES À L'ASSISTANCE PARLEMENTAIRE								
0422.	ASSISTANCE PARLEMENTAIRE								
04220	ASSISTANCE PARLEMENTAIRE								
	Total Poste 04220	94.080.000,00	20.200.000,00-	73.880.000,00	73.879.879,02	100,00	65.074.217,66	8.805.661,36	120,98
044..	REUNIONS ET AUTRES ACTIVITÉS DE DÉPUTÉS ET ANCIENS DÉPUTÉS								
0440.	FRAIS DE REUNION ET AUTRES ACTIVITÉS DES ANCIENS DÉPUTÉS								
04400	FRAIS DE REUNION ET AUTRES ACTIVITÉS DES ANCIENS DÉPUTÉS								
	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 ACTIVITÉS DE L'ASSOCIATION PARLEMENTAIRE EUROPÉENNE								
04420	COUTS DES REUNIONS ET AUTRES ACTIVITÉS DE L'ASSOCIATION PARLEMENTAIRE EUROPÉENNE								
	Total Poste 04420	210.000,00	0,00	210.000,00	210.000,00	100,00	210.000,00	0,00	0,00
	Total Chaptre 044..	420.000,00	0,00	420.000,00	420.000,00	100,00	420.000,00	0,00	0,00
	Total Ti tre 04... .	207.405.000,00	23.289.625,00-	184.115.375,00	184.114.801,15	100,00	162.057.444,57	22.057.356,58	573,85
	Total Général	428.352.900,00	31.396.625,00-	396.956.275,00	395.802.760,49	99,71	357.738.172,72	38.064.587,77	1.153.514,51

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.	INDEMNITÉS ET ALLOCATIONS							
01004	FRAIS DE VOYAGE ORDINAIRES							
	Total Poste 01004	7.974.405,62	7.974.405,62	7.974.405,62	7.013.354,11	87,95	961.051,51	0,00
01005	AUTRES FRAIS DE VOYAGES							
	Total Poste 01005	2.014.118,00	2.014.118,00	2.014.118,00	1.266.714,04	62,89	747.403,96	0,00
	Total Article 0100.	9.988.523,62	9.988.523,62	9.988.523,62	8.280.068,15	82,90	1.708.455,47	0,00
0105.	COURS DE LANGUES ET D'INFORMATIQUE							
01050	COURS DE LANGUES ET D'INFORMATIQUE							
	Total Poste 01050	251.517,04	251.517,04	251.517,04	214.927,59	85,45	36.589,45	0,00
	Total Chaptre 010..	10.240.040,66	10.240.040,66	10.240.040,66	8.494.995,74	82,96	1.745.044,92	0,00
	Total Titre 01...	10.240.040,66	10.240.040,66	10.240.040,66	8.494.995,74	82,96	1.745.044,92	0,00

Poste	Intitulé	Crédits Reportés	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Reste à payer	Répartition de Conversion
02...	IMMEUBLES, MOBILIER, EQUIPEMENT ET DEPENSES DIVERSES DE FONCTIONNEMENT							
021..								
0210.								
02105	Total Poste 02105	3.992.716,00	3.992.716,00	3.992.716,00	3.983.754,85	99,78	8.961,15	0,00
023..	DEPENSES DE FONCTIONNEMENT ADMINISTRATIF COURANT							
0231.	CHARGES FINANCIERES							
02310	CHARGES FINANCIERES							
	Total Poste 02310	7.439,62	7.439,62	7.439,62	2.908,72	39,10	4.530,90	0,00
0238.	AUTRES DEPENSES DE FONCTIONNEMENT ADMINISTRATIF							
02380	AUTRES DÉPENSES DE FONCTIONNEMENT ADMINISTRATIF							
	Total Poste 02380	56.204,00	56.204,00	56.204,00	11.349,54	20,19	44.854,46	0,00
	Total Chaptre 023..	63.643,62	63.643,62	63.643,62	14.258,26	22,40	49.385,36	0,00
	Total Titre 02...	4.056.359,62	4.056.359,62	4.056.359,62	3.998.013,11	98,56	58.346,51	0,00

Poste	Intitulé	Crédits Reportés	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Reste à payer	Répartition 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	62.939,48	62.939,48	62.939,48	22.323,38	35,47	40.616,10	0,00
0304.	FRAIS DIVERS DE REUNIONS							
03049	FRAIS DE PRESTATIONS DE L'AGENCE DE VOYAGE							
	Total Poste 03049	362.005,15	362.005,15	362.005,15	358.103,79	98,92	3.901,36	0,00
	Total Chaptre 030..	424.944,63	424.944,63	424.944,63	380.427,17	89,52	44.517,46	0,00
032..	EXPERTISE ET INFORMATION : ACQUISITION, ARCHIVAGE, PRODUCTION ET DIFFUSION							
0320.	ACQUISITION D'EXPERTISE							
03200	ACQUISITION D'EXPERTISE							
	Total Poste 03200	338.044,58	338.044,58	338.044,58	319.598,00	94,54	18.446,58	0,00
	Total Titre 03...	762.989,21	762.989,21	762.989,21	700.025,17	91,75	62.964,04	0,00

Poste	Intitulé	Crédits Reportés	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Reste à payer	Répartition de la conversion
04...	DEPENSES RESULTANT DE L'EXERCICE PAR L'INSTITUTION DE MISSIONS SPECIFIQUES							
040..	DEPENSES PARTICULIÈRES DE CERTAINES INSTITUTIONS ET DE CERTAINS ORGANES							
0400.	DEPENSES ADMINISTRATIVES DE FONCTIONNEMENT, ACTIVITÉS POLITIQUES ET D'INFORMATION DES GROUPE POLTIQUES ET DES MEMBRES NON-INSCRITS							
04000	DEPENSES ADMINISTRATIVES DE FONCTIONNEMENT, ACTIVITÉS POLITIQUES ET D'INFORMATION DES GROUPE POLTIQUES ET DES MEMBRES NON-INSCRITS							
	Total Poste 04000	471.453,85	471.453,85	471.453,85	346.874,31	73,58	124.579,54	0,00
0402.	FINANCEMENT DES PARTIS POLITIQUES EUROPÉENS							
04020	FINANCEMENT DES PARTIS POLITIQUES EUROPÉENS							
	Total Poste 04020	6.115.003,00	6.115.003,00	6.115.003,00	3.185.204,09	52,09	2.929.798,91	0,00
0403.	FINANCEMENT DES FONDATIONS POLITIQUES EUROPEENNES							
04030	FINANCEMENT DES FONDATIONS POLITIQUES EUROPEENNES							
	Total Poste 04030	3.675.431,20	3.675.431,20	3.675.431,20	2.444.035,22	66,50	1.231.395,98	0,00
	Total Chaptre 040..	10.261.888,05	10.261.888,05	10.261.888,05	5.976.113,62	58,24	4.285.774,43	0,00
042..	DEPENSES RELATIVES À L'ASSISTANCE PARLEMENTAIRE							
0422.	ASSISTANCE PARLEMENTAIRE							
04220	ASSISTANCE PARLEMENTAIRE							
	Total Poste 04220	7.598.587,74	7.598.587,74	7.598.587,74	7.598.587,74	*****	0,00	0,00
	Total Titre 04...	17.860.475,79	17.860.475,79	17.860.475,79	13.574.701,36	76,00	4.285.774,43	0,00
	Total Général	32.919.865,28	32.919.865,28	32.919.865,28	26.767.735,38	81,31	6.152.129,90	0,00

Poste	Intitul	Virements	Cradi ts an. cumul s.	Cradi ts Actuels	Engagements Contractu s	% Util.	Paiements Effectu s	Sol des Engag. E. C.	Cradi ts Disponibles
01...									
010..									
0100.									
01004	Total Poste 01004	0,00	20.835,00	20.835,00	20.835,00	100,00	20.835,00	0,00	0,00
01006	I NDEMNITE DE FRAIS GENERAUX								
	Total Poste 01006	0,00	557.143,42	557.143,42	0,00	0,00	0,00	0,00	557.143,42
	Total Article 0100.	0,00	577.978,42	577.978,42	20.835,00	3,60	20.835,00	0,00	577.143,42
0101.									
01010	Total Poste 01010	0,00	318.177,02	318.177,02	318.177,02	100,00	318.177,02	0,00	0,00
0102.									
01020	I NDEMNITES TRANSITOIRES								
	Total Poste 01020	0,00	1.425,16	1.425,16	1.425,16	100,00	1.425,16	0,00	0,00
0103.									
01030	PENSIONS D' ANCIENNETE FID								
	Total Poste 01030	0,00	137.105,94	137.105,94	127.894,19	93,28	127.894,19	0,00	9.211,75
01032	PENSIONS DE SURVIE FID								
	Total Poste 01032	0,00	6.305,85	6.305,85	6.305,85	100,00	6.305,85	0,00	0,00
	Total Article 0103.	0,00	143.411,79	143.411,79	134.200,04	93,58	134.200,04	0,00	9.211,75
	Total Chaptre 010..	0,00	1.040.992,39	1.040.992,39	474.637,22	45,59	474.637,22	0,00	566.355,17
	Total Titre 01...	0,00	1.040.992,39	1.040.992,39	474.637,22	45,59	474.637,22	0,00	566.355,17

Poste	Intitulé	Virements	Credits an. cumulés.	Credits Actuels	Engagements Contractés	% Util.	Paiements Effectués	Sol des Engag. E. C.	Credits Disponibles
03...									
030..									
0304.									
03049	FRAIS DE PRESTATIONS DE L'AGENCE DE VOYAGE								
Total Poste	03049	0,00	176.205,84	176.205,84	40.000,00	22,70	0,00	40.000,00	136.205,84
Total Titre	03...	0,00	176.205,84	176.205,84	40.000,00	22,70	0,00	40.000,00	136.205,84

Poste	Intitulé	Virements	Crédits an. cumulés	Crédits Actuels	Engagements Contractés	% Util.	Paiements Effectués	Sol des Engag.	des E. C.	Crédits Disponibles	
04...											
040..											
0400.											
04000	DEPENSES ADMINISTRATIVES DE FONCTIONNEMENT, ACTIVITES POLITIQUES ET D'INFORMATION DES GROUPES POLITIQUES ET DES MEMBRES NON-INSCRITS	Total Poste	04000	0,00	983.125,75	983.125,75	0,00	0,00	0,00	983.125,75	
042..											
0422.											
04220	Total Titre	04...	04220	0,00	1.710.547,94	1.710.547,94	0,00	0,00	0,00	1.710.547,94	
	Total Général			0,00	2.693.673,69	2.693.673,69	0,00	0,00	0,00	2.693.673,69	
				0,00	3.910.871,92	3.910.871,92	514.637,22	13,16	474.637,22	40.000,00	3.396.234,70

Poste	IntitulÃ	CrÃdi ts Initiaux	CrÃdi ts Actuels	Engagements ContractÃs	Paiements EffectuÃs	% Util.	Sol des des Engagements	CrÃdi ts di sponibl es
01...	PERSONNES LIEES A L'INSTITUTION							
010..	MEMBRES DE L'INSTITUTION							
0100.	INDEMNITES ET ALLOCATIONS							
01006	INDEMNITE DE FRAIS GENERAUX							
	Total Poste 01006	178.727,56	178.727,56	178.727,56	178.727,56	*****	0,00	0,00
0103.	PENSIONS							
01030	PENSIONS D'ANCIENNETE FID							
	Total Poste 01030	11.065,86	11.065,86	11.065,86	11.065,86	*****	0,00	0,00
01032	PENSIONS DE SURVIE FID							
	Total Poste 01032	1.040,00	1.040,00	1.040,00	1.040,00	*****	0,00	0,00
	Total Article 0103.	12.105,86	12.105,86	12.105,86	12.105,86	*****	0,00	0,00
	Total Chaptre 010..	190.833,42	190.833,42	190.833,42	190.833,42	*****	0,00	0,00
	Total Titre 01...	190.833,42	190.833,42	190.833,42	190.833,42	*****	0,00	0,00

Poste	IntitulÃ	CrÃdi ts Initiaux	CrÃdi ts Actuels	Engagements ContractÃs	Paiements EffectuÃs	% Util.	Sol des des Engagements	CrÃdi ts di sponibl es
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	77.026,34	77.026,34	77.026,34	77.026,34	*****	0,00	0,00
	Total Titre 03...	77.026,34	77.026,34	77.026,34	77.026,34	*****	0,00	0,00

Poste	Intitulé	Crédits Initiaux	Crédits Actuels	Engagements Contractés	Paiements Effectués	% Util.	Sol des Engagements	Crédits disponibles
04...	DEPENSES RESULTANT DE L' EXERCICE PAR L' INSTITUTION DE MISSIONS GENERALES							
040..								
0400.								
04000	Total Poste	04000	1. 953. 662, 78	1. 953. 662, 78	1. 953. 662, 78	1. 953. 662, 78	*****	0, 00
042..	DEPENSES RELATIVES A L' ASSISTANCE PARLEMENTAIRE							
0422.	ASSISTANCE PARLEMENTAIRE							
04220	ASSISTANCE PARLEMENTAIRE							
	Total Poste	04220	751. 388, 34	751. 388, 34	751. 388, 34	751. 388, 34	*****	0, 00
	Total Titre	04...	2. 705. 051, 12	2. 705. 051, 12	2. 705. 051, 12	2. 705. 051, 12	*****	0, 00
	Total Général		2. 972. 910, 88	2. 972. 910, 88	2. 972. 910, 88	2. 972. 910, 88	*****	0, 00

Poste	IntitulÃ	CrÃdi ts ReportÃs	CrÃdi ts Actuels	Engagements ContractÃs	Paiements EffectuÃs	% Util.	Reste Ã payer
01...							
010..							
0101.							
Total Poste	01010	82.821,63	82.821,63	82.821,63	82.821,63	100,00	0,00
Total Article	0101.	82.821,63	82.821,63	82.821,63	82.821,63	100,00	0,00
Total Chaptre	010..	82.821,63	82.821,63	82.821,63	82.821,63	*****	0,00
Total Titre	01...	82.821,63	82.821,63	82.821,63	82.821,63	100,00	0,00
Total GÃnÃral		82.821,63	82.821,63	82.821,63	82.821,63	100,00	0,00

Poste	IntitulÃ	CrÃdi ts Initiaux	Virements + Budg. Suppl.	CrÃdi ts Actuels	Engagements ContractÃs	Paiements EffectuÃs	Sol des Engag. E. C.	CrÃdi ts Di sponibl es
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 Chapi tre 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 Chapi tre 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 Ti tre 05... .	0,00	0,00	0,00	7,00-	0,00	7,00-	7,00

Poste	Intitulé	Crédits Initiiaux	Virements + Budg. Suppl.	Crédits Actuels	Engagements Contractuels	Paiements Effectués	Sol des Engag. E. C.	Crédits Disponibles
06...								
066..								
0660.								
06600								
	Total Poste	06600	0,00	0,00	0,00	1,00-	0,00	1,00-
	Total Titre	06...	0,00	0,00	0,00	1,00-	0,00	1,00-

Poste	IntitulÃ	CrÃdits Initi aux	Virements + Budg. Suppl.	CrÃdits Actuels	Engagements ContractÃs	Paiements EffectuÃs	Sol des Engag. E. C.	CrÃdits Disponibles
09...								
090..								
0900.								
09000								
Total Poste	09000	0,00	0,00	0,00	1,00-	48.892,48	48.893,48-	1,00
Total Titre	09...	0,00	0,00	0,00	1,00-	48.892,48	48.893,48-	1,00
Total GÃnÃral		0,00	0,00	0,00	11,00-	16.666.065,14-	16.666.054,14	11,00

6.2. Rapport sur le respect des délais de paiement

1. Les dispositions régissant les délais de paiement sont fixées par l'article 92 du Règlement financier et l'article 111 des Règles d'application.
2. Sur base du rapport FINORD, le nombre de factures traitées en 2017 par la DG Finances s'élève à 359, soit le même volume qu'en 2016 (360 factures). Parmi ces 359 factures, seulement 55 relèvent des dispositions mentionnées au point 1 ci-dessus. En effet, les 304 opérations restantes concernent majoritairement des transactions pour lesquels le bénéficiaire du paiement est le créancier du député qui a commandité les biens ou les services.
3. Le tableau suivant montre que sur les 55 factures payées en 2017, représentant un montant total de près de 8 millions d'euros, plus de 98% ont été réglées dans les limites du délai contractuel.

Factures payées		Intérêts de retard à payer à la demande (200€)	Pas d'intérêts de retard à payer	Total
Endéans les délais	Nombre de factures		54	54
	Montant total des factures (€)		7.741.749,90	7.741.749,90
	Montant des intérêts de retard (€)			
Après le délai	Nombre de factures	1		1
	Montant total des factures (€)	6.120,00		6.120,00
	Montant des intérêts de retard (€)	1,17		1,17

Source : FINORD

4. Une seule facture a été réglée en retard en 2017 et, celle-ci n'a pas généré d'intérêts de retard à payer automatiquement.
5. Par ailleurs, même si le délai maximal de paiement a été dépassé (de deux jours), l'intérêt qui en résulte, dans ce cas était inférieur à 200 € Ces intérêts sont payables uniquement sur demande du créancier dans les deux mois suivant le paiement tardif. Étant donné que pour ce cas, le délai de 2 mois avait expiré sans qu'aucune demande n'ait été reçue, celui-ci n'a eu aucune conséquence financière pour la DG Finances. À noter que l'intérêt potentiel qui en résulte reste marginal (1,17 €).
6. Dans ce cas, le non-respect du délai de paiement est principalement lié à un changement d'acteurs financiers concernant ce poste budgétaire. La situation ayant été clarifiée, ce cas de figure ne devrait plus se représenter.
7. **En 2017, le délai de paiement moyen de la DG Finances est de 14 jours soit inférieur au délai moyen du PE (17 jours).**

6.3. Liste des exceptions - dérogations à la réglementation / Liste des renonciations/annulations de créance (RAP 91, 92)

Exceptions aux procédures

En 2017, une seule observation a été introduite au niveau du contrôle *ex ante*, telle que détaillée dans le tableau ci-après :

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 115/30048/7	Le Directeur de la Direction Financement des structures politiques et Ressources	AUDIT CBRS 2015	19.527 €	CONFORME AVEC OBSERVATION (OBS01-17 19/01/2017)	Principe de préalabilite de l'engagement budgetaire non respecté (article 86.1 RF) -	Le Directeur de la Direction Financement des structures politiques et Ressources	Situation non imputable au prestataire de service mais plutôt liée à un manque de collaboration de l'entité à auditer.

Renonciations/annulations de créances

En 2017, il n'y a eu aucune renonciation/annulation de créances

6.4. Obligations contractuelles de longue durée

Contractant	Objet	Durée ⁽¹⁾		Valeur totale marché	Dépense contractuelle pour 2017	Type de renouvellement ⁽²⁾	Description des mesures de contrôle
		Contrat	Marché				
AXA Belgium	Assurance accident des députés (Lot I)	3 ans	5 ans	901.200 €	120.127,80 €	Automatique	Possibilité de contrôle ex-post
COMMISSION (PMO)	Accord administratif remboursement des frais médicaux des députés	3 ans	open-ended	-	261.520,00 €	open-ended	Possibilité de contrôle ex-post
BCD Travel Belgium	Agence de voyages pour le Parlement européen	2 ans	5 ans	9.990.600 €	2.177.609,51 €	Automatique	Possibilité de contrôle ex-post
Ernst & Young	Audit Parties politiques et fondations 2017-2021	2 ans	5 ans	1.139.500 €	235.810 €	Automatique	Possibilité de contrôle ex-post
ATOS - SOA	Contrat cadre: Provision of IT development and deployment for rFIS: Contrat spécifique : Core fonctionnalités pour FMS 2017 rFIS 12	5 ans	9 mois	9.900.000€ 4.201.020 €	1.950.122€ 908.777 €	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

Il n'y a pas eu de procédures négociées exceptionnelles pour l'année 2017.

6.6. Résultat des évaluations 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 de la situation tendue des ressources humaines disponibles, il n'y a pas eu de programme de vérification *ex post* établi pour l'année 2017.

6.7. Fonctions sensibles

Les dernières instructions du Secrétaire général en la matière (Note GEDA (2016) 11955 du 19 mai 2016) prévoient un examen minutieux de l'ensemble des postes sur une base triennale.

En 2015, la DG Finances 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, elle a procédé à une mise à jour de l'exercice mené en 2015 et il en a été de même pour 2017 sachant que la méthodologie en vigueur devrait être révisée en 2018.

Par conséquent, pour 2017, il a été demandé aux évaluateurs (principalement les directeurs et 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 l'Unité de Suivi de la conformité réglementaire),
- 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 en novembre - décembre 2017, 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 minimes ont été apportées en lien avec les évaluateurs concernés. Les conclusions de cet exercice ont ensuite été communiquées au Directeur général de la DG Finances le 10 janvier 2018.

Comme en 2016, 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 2017, l'exercice a porté sur 215 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 Finances, 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 sociaux et financiers des députés mais pas seulement - comptes bancaires, etc. ;
- Niveau d'expertise élevé étant donné que la majorité des postes de la DG Finances exige des connaissances spécialisées (Règlement Financier mais également des cadres réglementaires secondaires spécifiques et complexes) ;
- Contacts directs et 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 Finances).

Plus spécifiquement, sur base de l'évaluation réalisée en 2017, la situation vis à vis des postes sensibles est la suivante :

I. Pour la grande majorité des postes de la DG Finances, 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 2016. 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. Evaluation de la mise en oeuvre des normes minimales de contrôle interne

Tableau synoptique d'évaluation

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

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

6.8.1 Contexte

Partant du double constat que le contrôle interne relève de la responsabilité de chacun et que les systèmes de contrôle interne doivent être intégrés dans l'ensemble des activités opérationnelles de la Direction générale, le Directeur Général de la DG Finances a souhaité recueillir la perception du personnel quant à l'application de ces principes dans la gestion quotidienne des opérations. Cette consultation a été opérée au moyen d'un outil d'enquête en ligne déjà utilisé à ces fins par la Commission européenne, à savoir iCAT (internal Control Assessment Tool) qui est développé sur la plateforme technique EU Survey.

L'ensemble des membres du personnel de la DG Finances, à l'exception des stagiaires et des experts intra-muros, a été invité à s'exprimer, au moyen d'un questionnaire, sur la mise en œuvre des huit normes minimales de contrôle interne suivantes (NMCI) :

- ✓ Les valeurs éthiques et organisationnelles (NMCI 2)
- ✓ L'affectation du personnel et mobilité (NMCI 3)
- ✓ Le processus de gestion des risques (NMCI 6)

- ✓ La structure opérationnelle (NMCI 7)
- ✓ Les processus et procédures (NMCI 8)
- ✓ La supervision par le management (NMCI 9)
- ✓ La continuité des opérations (NMCI 10)
- ✓ La gestion des documents (NMCI 11)

La forte participation à cette enquête (65%), le fait que 88% des personnes ayant répondu au questionnaire ont trouvé l'exercice utile ou partiellement utile, ainsi que la richesse des réponses formulées dans les zones de texte libre attestent de l'importance que le personnel de la DG Finances accorde à ce processus.

Cette consultation a ainsi été, d'une part, le moyen, pour le Directeur général, de rappeler l'importance qu'il accorde au maintien d'un cadre de contrôle efficace au sein de la Direction générale et d'autre part, d'offrir au personnel un cadre d'expression intéressant dans une période marquée par la tension en ressources humaines, le niveau significatif des risques et la recrudescence des cas de contentieux.

Cet exercice ayant permis d'identifier des axes d'amélioration pour sept des huit NMCI testées, l'évaluation de leur degré de mise en œuvre a, en conséquence, été considérée comme « presque achevée ».

6.8.2 Présentation des résultats de l'enquête auprès du personnel

Les commentaires ci-dessous se limitent aux huit NMCI qui ont été retenus pour la consultation auprès du personnel de la DG Finances. Pour les huit autres NMCI dont la mise en œuvre avait été considérée comme « achevée » lors du précédent exercice, aucun élément n'est venu, en 2017, remettre en cause cette appréciation.

6.8.2.1 - NMCI évaluée comme achevée - bonne pratique

NMCI N°9 Supervision par le management

Principe: L'encadrement exerce une supervision pour s'assurer de l'efficacité et de l'efficience de la conduite des activités ainsi que de leur conformité avec les dispositions en vigueur.

En fonction de son analyse des risques, la Direction générale peut mettre en place, au besoin, un contrôle *ex post* sur un échantillon d'opérations, afin de veiller à ce que les procédures mises en place par l'encadrement soient menées à bien avec efficacité.

L'enquête auprès du personnel confirme l'évaluation de 2016, à savoir que, le niveau de conformité par rapport aux exigences de base pour ce standard est atteint.

Le niveau de supervision des activités est perçu, tant par l'encadrement que par le staff, comme approprié et proportionné aux risques.

6.8.2.2 - NMCI évaluées comme presque achevées - éléments à compléter

NMCI N°2 Valeurs éthiques et organisationnelles

Principe : L'encadrement et le personnel sont informés des valeurs éthiques et organisationnelles appropriées, les partagent et les mettent en pratique dans leur comportement et leurs prises de décision.

Chaque Direction générale s'assure que son personnel connaisse pleinement les règles

régissant la bonne conduite, les conflits d'intérêts, ainsi que les dispositions sur la prévention et le signalement des fraudes et irrégularités.

L'enquête met en évidence des résultats positifs en matière de sensibilisation à la détection de fraude et aux exigences en matière d'éthique et d'intégrité. Le personnel, dans sa majorité, se considère conscient des exigences requises dans le domaine et satisfait de la sensibilisation à ces thématiques entreprise au sein de la Direction générale.

Cependant, compte tenu du niveau élevé des risques inhérents aux domaines de la DG Finances, des marges d'amélioration ont été identifiées en matière de :

- format et accessibilité des documents relatifs à l'éthique,
- formation dédiée et adaptée aux besoins spécifiques à la DG Finances dans le domaine, en particulier mais pas seulement, pour les nouveaux collègues.

Des actions dans ce sens vont être proposées prochainement en vue de consolider le dispositif actuellement en place.

NMCI N°3 Affectation du personnel et mobilité

Principe : L'affectation et le recrutement du personnel sont basés sur les objectifs de la Direction générale. L'encadrement encourage la mobilité du personnel et tient compte de celle-ci dans ses planifications en matière de gestion des ressources humaines, en vue de trouver le bon équilibre entre continuité et renouvellement.

Les questions relatives à ce standard ont porté sur la correspondance entre qualifications et fonctions, entre ressources humaines et priorités y compris la charge de travail individuelle ainsi que sur la mobilité interne au sein de la DG.

Dans l'ensemble, le personnel de la DG Finances considère que les tâches qui lui sont confiées sont en adéquation avec ses qualifications, ce qui est un point essentiel compte tenu de la technicité des métiers exercés à la DG Finances.

Pour ce qui a trait à la charge de travail, les résultats sont plus contrastés, si la majorité du personnel considère que dans le contexte actuel de réduction des effectifs, il n'y a pas suffisamment de ressources pour faire face aux priorités et à la charge de travail, pour autant, à titre individuel, le personnel considère majoritairement que sa charge de travail est acceptable.

Des pistes d'amélioration ont été mises en évidence concernant l'assistance prêtée aux nouveaux arrivants ainsi que l'encouragement de la DG à la mobilité interne.

Les actions envisagées en vue d'augmenter le degré de mise en œuvre de ce standard portent sur :

- le développement de mesures d'accompagnement systématiques des nouveaux arrivants lors des premiers mois d'activité,
- une communication adaptée des actions conduites dans le cadre du développement de la mobilité interne des AST.

NMCI N°6 Processus de gestion des risques

Principe : Un processus de gestion des risques, conforme aux dispositions et orientations en vigueur dans la planification annuelle des activités et actualisé lorsque nécessaire.

La gestion des risques est reconnue par une très grande majorité du personnel de la DG Finances comme étant utile et nécessaire (95%) et, plus important encore, faisant actuellement partie intégrante de l'activité des unités, notamment dans le processus décisionnel.

Ceci étant dit, un certain nombre de personnes ayant répondu à l'enquête considèrent :

- qu'elles ne sont pas suffisamment impliquées, par leur supérieur(e) hiérarchique dans l'évaluation des risques,
- que l'étendue et l'intensité des contrôles en vigueur ne sont pas toujours proportionnelles à l'importance des risques.

Les actions suivantes sont envisagées pour améliorer la mise en œuvre de ce standard :

- Réalisation d'une cartographie des risques par les unités afin notamment de faciliter l'adaptation des contrôles au niveau de risques identifiés,
- Dans ce contexte, développement d'un workshop sur le risk management spécifique à la DG Finances et dédié aux managers,
- Sensibilisation des managers à l'implication du personnel dans l'évaluation des risques.

NMCI N°7 Structure opérationnelle

Principe : La structure opérationnelle de la Direction générale permet une prise de décision efficace grâce à une délégation de pouvoirs adaptée. Les limites des délégations sont clairement définies, proportionnées à l'importance des décisions à prendre et des risques y afférents et elles sont communiquées par écrit. Chaque Direction générale fait l'inventaire des fonctions sensibles ; les risques associés à ces fonctions sont gérés par des procédures atténuant ces risques et en dernier lieu par la mobilité du personnel.

Des structures adéquates de gouvernance des technologies de l'information sont en place

Pour la majorité du personnel, la nature et l'étendue des fonctions et des pouvoirs délégués sont claires et les tâches et responsabilités sont déléguées de manière efficace par le/la supérieur(e) hiérarchique.

Par ailleurs une très large majorité du personnel considère être conscient de la sensibilité du poste occupé.

Le seul point d'amélioration qui ressort de l'enquête porte sur la gestion des fonctions sensibles par la DG Finances. Le personnel apparaît mitigé quant au fait que cette dernière réduise tangiblement le risque de fraude et de conflit d'intérêt.

La révision attendue en 2018 du mode opératoire relatif à l'évaluation des postes sensibles constitue une piste d'amélioration. Une fois la nouvelle méthodologie en place, une communication spécifique au personnel devra alors être envisagée.

NMCI N°8 Processus et procédures

Principe : Les processus et procédures qu'utilise la Direction générale pour exercer et contrôler ses activités sont efficaces et efficientes, font l'objet d'une documentation adéquate, tenue à jour et accessible à l'ensemble du personnel concerné et respectent les dispositions applicables. Ils incluent des dispositifs permettant d'assurer la séparation des tâches, de détecter et d'approuver au préalable les dérogations aux contrôles ou les écarts par rapport aux politiques et procédures. Les dérogations doivent être consignées par écrit, justifiées et approuvées à un niveau approprié.

La majorité du personnel confirme que les principales procédures liées à son travail sont documentées et conviviales et qu'il y contribue. En revanche, certaines améliorations pourraient être apportées en ce qui concerne le degré de mise à jour des procédures ainsi que leur accessibilité.

Par ailleurs, il déclare savoir comment agir lorsqu'une question ne respecte pas les règles ou s'écarte des procédures établies mais apparaît plus mitigé quant à la justification et la documentation de ces exceptions. Le management est, quant à lui, en très grande majorité, convaincu du fait que relever les exceptions contribue à améliorer le cadre de contrôle interne.

Aussi, l'accent sera mis sur:

- l'analyse de l'utilisation des manuels de procédures dans les unités opérationnelles et leur processus de mise à jour (fréquence, communication au personnel, ...),
- la mise en place d'un cadre commun concernant l'enregistrement des exceptions dans les unités ordonnatrices.

NMCI N°10 Continuité des opérations

Principe : Des mesures adéquates sont prises pour assurer la continuité des opérations du service en cas de modifications de l'activité dues, par exemple, à l'absence ou au changement d'affectation d'un membre du personnel, au changement de procédures ou à des renouvellements des systèmes d'information et de communication.

Des plans de continuité des opérations existent pour garantir la capacité de l'institution à poursuivre son fonctionnement, dans la mesure du possible, quel que soit le type de perturbation majeure.

Un point essentiel consiste dans le fait que la majorité du personnel estime pouvoir être remplacé(e) en cas d'absence imprévue.

Par contre, l'existence et la pertinence des procédures visant à garantir la continuité du service (« back up » et « handover ») semblent être un point à améliorer. Les commentaires des personnes ayant répondu à l'enquête mettent en avant un manque de ressources qui rend difficile la mise en œuvre de procédures exhaustives et efficaces.

Par ailleurs, le pourcentage non négligeable de participants « sans opinion » sur les questions relatives à la continuité des opérations pourrait être interprété comme un déficit de vision sur les enjeux de cette problématique.

Les actions suivantes sont donc envisagées:

- la création d'une Task force spécifique à la DG Finances sur « la continuité des opérations »,
- la définition et mise en œuvre d'une procédure visant à l'établissement systématique d'une « handover note » en cas de départ de collègue.

NMCI N°11 Gestion des documents

Principe : Des procédures et processus appropriés sont en place pour assurer une gestion documentaire de la Direction générale sûre, efficace (en particulier pour retrouver les informations nécessaires) et conforme à la législation en vigueur, couvrant tant les documents en version papier que ceux dont l'original est en version numérique.

Chaque Direction générale enregistre systématiquement le courrier entrant et sortant pour permettre un suivi efficace des échéances et gère un système d'archivage exhaustif et

actualisé qui est accessible au personnel concerné.

Les résultats relatifs à ce standard sont globalement satisfaisants. Le personnel confirme avoir une bonne connaissance des règles et procédures qui régissent la gestion des documents. Il considère, dans une très grande majorité, que les courriers électroniques importants sont systématiquement enregistrés.

Cependant, l'application pratique de ces règles et procédures nécessiteraient quelques améliorations (protection concrète des documents papier et gestion des documents sensibles et confidentiels par exemple).

Les actions possibles pour perfectionner la mise en œuvre de ce standard portent sur:

- une évaluation des procédures concrètes de gestion de la protection des documents ;
- la définition d'une ligne de conduite sur les différentes thématiques abordées (traitement des données importantes/confidentielles, sauvegarde des documents papiers, etc.) à communiquer par le Directeur général à l'ensemble du personnel.

6.9. Indicateurs de performance et d'activité

Direction	Unité	Thématique	Métrique	2013	2014	2015	2016	2017	Comments
Directorate A	Budget Unit	Budget	Number of transfers approved	62	80	72	65	55	
		Budget	Take-up rate of appropriations	N/A	99,0%	99,1%	99,1%	99,0%	
		Financial statements	Number of financial statement treated	256	149	270	350	358	
		Financial statements	Average time period for processing requests for financial statements (days)	N/A	N/A	3,81	2,63	2,51	
		Administrative works	Number of emails treated	5.301	4.027	3.500	7.150	6.500	
	Accounting and Treasury Unit	Payments	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	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	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	1	
		Miscellaneous	Number of observations by the Court of Auditors on the financial accounts of Parliament		0	0	0	0	
	Central Financial Unit (CFU)	Helpdesk	Number of questions in writing	276	224	191	240	237	
		Helpdesk	Number of registered questions outside helpdesk	44	21	27	40	14	
		Training	Number of regular training courses (and participants)	65 (716)	74 (640)	65 (617)	57 (553)	56 (613)	
		Training	Number of participants to specific training sessions	83	45	272	298	260	Chiffre relatif aux formations ad hoc sur le cycle général de la dépense, aux formations spécifiques (WebContracts DG SAFE) ou condensées, aux formations destinées aux groupes politiques, aux cours sur la fraude/conflicts d'intérêt et aux séminaires sur la jurisprudence dans les marchés publics.
		Training	Number of trained staff by DG FINS-CFU 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	A.B: 66 A.M: 128 E.T: 123 L.S: 85 J.L: 142 N.S: 71	Chiffres relatifs aux formations ad hoc sur le cycle général de la dépense, aux formations spécifiques (WebContracts-DG SAFE) ou condensées, aux formations destinées aux groupes politiques, ainsi qu'aux formations standard (catalogue streamline) - sont exclus les cours sur la fraude/conflicts d'intérêt (69 participants) et les séminaires sur la jurisprudence dans les marchés publics (118 participants) organisés par l'UFC avec des intervenants externes.
		Public procurement	Number of files treated by Public Procurement Forum	18	18	25	27	23	
		Public procurement	Number of referrals for opinion exceptional negotiated procedures	21	17	12	10	10	
		Miscellaneous	Number of overrulings recorded	17	10	11	21	16	
		Miscellaneous	Pct of invoices paid outside the applicable deadlines	9%	12%	6%	8%	6%	
		Miscellaneous	Total amount of interests paid*	€0.162	€4.863	€5.595	€2.476	€2.351	
		Miscellaneous	Average time period for payments (days)	N/A	N/A	16,9	16,8	16,7	
Members' Salaries and Social Entitlements Unit	Salaries	Salaries	Number of MEPs receiving the statutory salary	735	1.176	738	738	739	
		Salaries	Number of "opt-out" MEPs	31	13	13	13	12	
		Transitional allowance	Number of beneficiaries of transitional allowance	7	359	356	37	15	
		Pensions	Number of beneficiaries of invalidity pension (PEAM Annex II)	4	4	4	4	4	
		Pensions	Number of beneficiaries of survivor's pension (PEAM Annex I)	48	44	43	41	32	
		Pensions	Number of beneficiaries of retirement pension (including survivors) (PEAM Annex III)	375	386	395	392	397	
		Pensions	Number of beneficiaries of the additional pension scheme (including survivors) (PEAM Annex VII)	646	720	813	842	757	
		Pensions	Number of beneficiaries of "old age scheme" (statutory pensions schemes)	12	22	144	170	191	
		Pensions	Number of beneficiaries of "survivors scheme" (statutory pensions schemes)	5	12	15	18	19	
		Insurance	Accidents: Number of claims initiated	13	14	11	13	9	
	Insurance	Insurance	Accidents: Number of claims closed	21	15	5	8	5	
		Insurance	Accidents: Number of pending claims	20	13	24	20	24	
		Insurance	Accidents: average claim processing length (weeks)	110	64	-	-	-	
		Insurance	Theft and loss: Number of claims initiated	27	22	23	21	23	
		Insurance	Theft and loss: Number of claims closed	24	21	27	19	16	
		Insurance	Theft and loss: Number of pending claims	6	1	3	6	6	
		Insurance	Theft and loss: average claim processing length (weeks)	11	6	-	-	8	
		Insurance	Repatriation: Number of claims initiated	9	6	19	3	9	
		Insurance	Repatriation: Number of claims closed	6	7	13	4	4	
		Insurance	Repatriation: Number of pending claims	5	4	10	0	4	

Directorate B	Parliamentary Assistance and Members' General Expenditure Unit	Insurance	Repatriation: average claim processing length (weeks)	10	6	-	-		
		MEPs with	Number of beneficiaries	2	6	5	5	6	
		Medical expenses	Number of claims processed	2.846	2.747	1.732	3.080	3.537	
		Medical expenses	Number of MEPs in opt out" situation	55	59	55	54	45	
		Medical expenses	Number of insurance cards issued	51	962	2.733	23	42	
		Miscellaneous	Number of bank accounts (MEPs) under management	4.085	6.758	3.612	3.688	3.740	
		Miscellaneous	Number of Recovery Orders				25	10	
		Miscellaneous	Number of corrections (compensations)				5	20	
		Parliamentary assistance	Number of regularisation files treated	630	1.225	510	591	497	
		Parliamentary assistance	Number of emails sent to paying agents and MEPs (regularisation related)				1.200		Not valid anymore : no longer provided since 2017
		Parliamentary assistance	Number of reminders and letters sent to paying agent and MEP's	1.073	3.971	1.208	506		Not valid anymore : no longer provided since 2017
		Parliamentary assistance	Parliamentary assist. allowance for local assistants (new introductions and modifications of files - all except invoices)	12.016	11.898	12.798	14.906	15.513	New wording
		Parliamentary assistance	Parliamentary assist. allowance for local assistants (new introductions and modifications of files - invoices)	11.974	11.792	11.708	12.528	11.529	New wording
		Parliamentary assistance	New contracts with validation of side activities of the assistants	n.a.	n.a.	n.a.	436	403	New indicator
		Parliamentary assistance	Number of payments for local assistants (January to December)	49.267	42.118	42.278	41.703	40.900	New wording / better data
		Parliamentary assistance	Files modifications and new contracts of accredited assistants	2.001	2.401	2.444	3.671	3.595	
		Parliamentary assistance	Files missions "three places of work"	9.634	8.991	10.442	11.123	11.444	
		Parliamentary assistance	Files missions "outside three places of work)"	4.647	3.880	4.661	5.176	5.067	
		General expenditure allowance	Number of payments of General Expenditure allowance	9.208	10.340	9.086	9.054	9.008	
		General expenditure allowance	Amounts deducted from General Expenditure allowance	531	468	369	474	349	
		Miscellaneous	Number of accountancy orders FINORD established	73	139	143	173	187	
		Miscellaneous	Number of Recovery Orders				8	18	
		Miscellaneous	Number of non-contentious recoveries (compensations and established entitlements)-similar transactions to RO				311	195	* compensations only
	Members' Travel and Subsistence Expenses Unit	Settlement/Cash office	Total number of records of expenses	221.688	216.153	232.731	226.745	219.463	
		Settlement/Cash office	Total amount of settlements	€74.313.491	€71.047.866	€71.340.970	€71.477.851	€70.323.562	
		Settlement/Cash office	Number of negative adjustment notes	1.580	1.165	172	80	73	
		Settlement/Cash office	Total amount of negative adjustment notes	€489.529	€234.954	€30.908	€25.552	€17.407	
		Settlement/Cash office	Number of positive adjustment notes	614	547	59	9	2	
		Settlement/Cash office	Total amount of positive adjustment notes	€60.972	€52.165	€5.471	€1.402	€217	
		Settlement/Cash office	Number of corrections vs number of operations			0,1%	0,04%	0,03%	
		Settlement/Cash office	Amount of corrections vs amount of operations			0,05%	0,04%	0,03%	
		Automation	% of automated process without claim for reimbursement needed.			40,1%	41,41%	41,53%	
		Risk management	% of record of expenses reviewed in a specific transversal analysis			0,5%	1,3%	1,1%	
		Settlement/Cash office	Total amount regularised	€3.308.885	€73.789.481	€71.055.041	€72.695.954	€69.934.694	
		Imprest payments	Total number of bank transfers executed	20.769	34.043	44.404	48.539	49.861	
		Imprest payments	Total number of accounting entries		3.411	3.157	3.202	2.748	
		Imprest payments	Average delays in the payment: admissible reimbursement requests presented (days)	5	5	5	7	8	
		Imprest payments	Average delays in the payment: BCD invoices (days)	4	4	4	4	4	
		Miscellaneous	Number of Recovery Orders				0	3	
Travel Organisation Service	Travel Organisation S.	Travel Organisation S.	Airline tickets	48.003	41.323	50.954	51.327	53.032	
		Travel Organisation S.	Refund airline tickets	8.319	7.034	7.705	7.072	6.631	
		Travel Organisation S.	Rail and Ferry tickets	61.839	56.994	67.836	61.648	61.758	
		Travel Organisation S.	Refund rail and ferry tickets	5.455	6.380	7.253	6.457	8.424	

Directorate C	Travel Organisation S.	Hotel bookings	21.999	16.126	16.350	18.137	17.047	
		Refund hotel bookings	2.298	1.296	1.086	1.447	1.494	
		Car rental		2	3	11	4	
	HR and Members' Professional Training Unit	Professional training Language courses abroad reimbursed	102	92	110	78	87	
		Language courses in Brussels/Strasbourg/home country reimbursed	183	182	271	212	232	
		Purchase of self-learning material reimbursed (mainly language material)	14	15	4	15	12	
		Professional training Computer courses	12	22	12	6	3	
		Professional training Payment orders	309	328	412	281	325	
		Professional training Hours followed with EP teachers	1.848	1.750	2.144	1.875	1.817	
		Professional training Number of MEPs having followed language courses abroad	74	78	98	66	71	
		Professional training Number of MEPs having followed internal language courses	112	163	131	114	113	
		Number of MEPs having followed external language courses in BXL/SXB/home country	100	115	144	113	115	
		Professional training Number of MEPs having followed external computer course	11	20	12	6	3	
		Professional training Number of MEPs having purchased a self-learning material	12	10	3	11	8	
		Professional training Number of errors detected	0	0	0	0	0	
		Professional training Number of corrections made (recoveries, compensations, additional payments...)	5	2	0	1	2	
	Political Structures Financing Unit	European political parties and foundations Timeliness : following the Bureau decision taken end year N-1, the pre-financing payment shall be effected at the beginning of the budgetary year N			15/01/2015	12/01/2016	11/01/2017	The financing decision by the Bureau for the European parties and foundation for financial years 2013 and 2014 were made in January/February of the years concerned.
		European political parties and foundations Number of days elapsed between the Bureau decision on the final grant amount for year N-1 and the payment of the remaining balance.	4	7	6	18	10	
		Political Groups Number of days elapsed between the Bureau decision and the payment of appropriations	7	11	2	9	8	
		Associations Timeliness of the payment : following the Bureau decision taken end N-1, payments effected at the beginning of the budgetary year N	16/01/2013	10/01/2014	26/01/2015	12/01/2016	23/01/2017	

6.10 Parliamentary Project Portfolio 2016-2019 de la DG FINS : état des lieux des travaux réalisés en 2017

Le tableau sous objet couvre les dix projets prioritaires conduits par la DG FINS dans le cadre des SEF et PPP¹ arrêtés par le Secrétaire général pour la période 2016-2019. Il en résume les principaux travaux réalisés en 2017. Aux côtés des titres des projets figurent leur rythme d'exécution (Conforme au calendrier ou Retardé) et leur stade d'exécution (Demandes de départ, Départs, Bientôt arrivés, En attente, Arrivés ou Déraillés²). À cet égard, à l'exception des projets FINS P5 et FINS P8 qui subissent du retard, tous les projets de la DG FINS suivent une exécution conforme à leur calendrier initial. C'est pourquoi, dans l'ensemble, les résultats obtenus en 2017 sont satisfaisants.

FINS P1	Financial Management System (FMS) Rythme d'exécution : <i>Conforme au calendrier</i> Stade d'exécution : <i>"Departures"</i>
<p>Au cours du premier semestre, les travaux ont notamment porté sur :</p> <ul style="list-style-type: none"> - La finalisation de l'analyse préliminaire³ et de l'architecture du futur système financier ; - Les spécifications fonctionnelles et techniques relatives à la première itération de la phase de réalisation ; - L'installation des environnements de développement permettant le démarrage de la phase de réalisation à partir de septembre 2017. <p>Le dernier quadrimestre a, lui, été consacré :</p> <ul style="list-style-type: none"> - A la configuration du système ; - Aux développements des procédures financières de base ; - A la rédaction des spécifications fonctionnelles et techniques relatives aux itérations suivantes (qui incluent, par exemple, la comptabilité analytique et le recouvrement⁴). <p>La première itération de la phase de réalisation devrait être close au printemps 2018.</p>	
FINS P2	Improved financial training Rythme d'exécution : <i>Conforme au calendrier</i> Stade d'exécution : <i>"Expected arrivals"</i>
<p>Voici le bilan de l'exercice visé, la plupart des formations ayant pour objet la passation de marchés publics :</p> <ul style="list-style-type: none"> - S'agissant des formations récurrentes, 56 d'entre elles couvrant 62 jours ont été dispensées auprès de 613 personnes ; - S'agissant des formations <i>ad hoc</i> consacrée notamment à la prévention de la fraude et des conflits d'intérêt ainsi que la jurisprudence, 13 formations couvrant 9 jours ont été dispensées auprès de 219 personnes. <p>La suite du projet dépend de l'entrée en vigueur du nouveau Règlement financier, qui est attendue le 1er avril 2018 (voir FINS P3 ci-dessous) et qui engendrera la mise à jour des contenus des formations.</p>	
FINS P3	New Financial Regulation Rythme d'exécution : <i>Conforme au calendrier</i> Stade d'exécution : <i>"Expected arrivals"</i>
<p>Au cours de l'exercice visé, les travaux ont porté sur le suivi de la procédure législative en étroite coopération avec les secrétariats des commissions compétentes au fond, BUDG et</p>	

¹ Acronymes de Strategic Execution Framework et de Parliamentary Project Portfolio

² Departure demands, Departures, Expected arrivals, On hold, Arrived ou Derailed

³ Blueprint

⁴ Cost accounting, cut-over approach

CONT. Le nouveau Règlement financier devrait entrer en vigueur le 1er avril 2018 et, dans cette perspective, la DG FINS produirait un document intérimaire comparant les termes de l'ancien et du nouveau Règlement financier.

FINS P4	e-Portal (POME): a single secure entry point to deal with Members' financial and social entitlements formalities - new features Rythme d'exécution : <i>Conforme au calendrier</i> Stade d'exécution : "Expected arrivals"
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Au cours de l'exercice visé, les travaux ont notamment porté sur :

- Les tests, la publication le 28 août et la promotion de la version 2.0 ; celle-ci simplifie *inter alia* le remboursement des frais de voyage et de séjour des députés, et propose une navigation plus conviviale fondée sur un graphisme rénové ;
- Le caractère obligatoire des formalités de mission applicables aux assistants parlementaires accrédités.

Les travaux continuent pour ouvrir l'accès à e-Portal aux utilisateurs extérieurs (tiers-payant, assistants locaux, ex-MEP). L'ouverture aux tiers-payant, prévue 2017, n'a pu être réalisée, les équipes ayant été consacrées à d'autres priorités suite notamment aux ruptures informatiques d'Octobre 2017 ; elle est reportée à 2018.

FINS P5	Automation of Members' attendance register Rythme d'exécution : Retardé Stade d'exécution : "On hold"
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Au cours de l'exercice visé, les travaux ont porté sur l'évaluation de plusieurs options dont il a résulté un projet de note au Bureau⁵. Celui-ci a été transmis au Secrétaire général le 24 mai 2017 et, depuis lors, retenu par lui. Le projet est donc « En attente ».

FINS P6	On-line reimbursement tool (JSIS on-line) for Members' medical expenses Rythme d'exécution : <i>Conforme au calendrier</i> Stade d'exécution : "Arrived"
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Au cours de l'exercice visé, le projet a été clôturé à la suite :

- Du lancement de l'application le 1er janvier 2018 ;
- De l'adoption, préalablement, de la communication des Questeurs⁶ du 12 décembre 2017 ; Par suite, la DG FINS continuera de :
 - Proposer une assistance à chaque député qui en fera la demande ;
 - Suivre au plan statistique l'utilisation de l'application ;
 - Surveiller les questions posées et les difficultés éventuellement rencontrées par les députés en exercice et les anciens.

FINS P7	Members' travel: transversal integration of financial information across services Rythme d'exécution : <i>Conforme au calendrier</i> Stade d'exécution : "Departures"
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Au cours de l'exercice visé, les travaux ont porté sur le développement, les tests et les corrections de l'application au plan technique. Désormais, parallèlement à la passation d'un marché public visant à renouveler le contrat entre le Parlement et une agence de voyage, l'application est appelée à être testée auprès d'un panel de députés. L'application devrait être effective d'ici la fin de la législature.

FINS P8	Digitalisation of procedures for the financing
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⁵ Ainsi référencé : 15113/2017

⁶ Ainsi référencée : 32/2017.

	of political and information activities of non-attached Members Rythme d'exécution : <i>Retardé</i> Stade d'exécution : <i>"Departures"</i>
Le projet est suspendu depuis l'adoption du plan de gestion des processus ⁷ à la fin du premier semestre 2016. Le motif en est le manque de ressources dont a disposé la DG ITEC pour exécuter l'entièreté du plan informatique agréé entre elle et la DG FINS. La priorité a donc été donnée à l'e-Portail (voir FINS P4, ci-dessus). Le projet conservant néanmoins toute son importance, d'autant qu'il demeure inscrit dans le plan informatique annuel instruit par la DG ITEC, un nouveau calendrier d'exécution a été adopté fin 2017. Par note ⁸ , la DG FINS a invité la DG ITEC à confirmer sa capacité de fournir les spécifications attendues en temps utile.	
FINS P9	Financial training for political groups in the European Parliament Rythme d'exécution : <i>Conforme au calendrier</i> Stade d'exécution : <i>"Expected arrivals"</i>
<p>Au cours de l'exercice visé, les travaux ont notamment porté sur :</p> <ul style="list-style-type: none"> - La définition d'un plan de formation ; - La formation des formateurs désignés par les groupes politiques ; au total, 5 formations couvrant 3,5 jours ont été dispensées auprès de 41 personnes ; - L'édition de contenus à l'usage des formateurs désignés par les groupes politiques. <p>Une note de la DG FINS adressée récemment aux représentants des groupes politiques invite ces derniers à faire part de leur niveau de satisfaction.</p>	
FINS P10	Preparing the transition to the new rules on financing for European parties and foundations Grant year 2018 and beyond Rythme d'exécution : <i>Conforme au calendrier</i> Stade d'exécution : <i>"Expected arrivals"</i>
<p>Au cours de l'exercice visé, les travaux ont notamment porté sur :</p> <ul style="list-style-type: none"> - Une assistance étendue de la DG FINS à l'Autorité ; - Un projet d'accord de coopération entre l'Autorité et la DG FINS ; l'Autorité a fait part de ses commentaires récemment ; - L'adoption par le Bureau des modalités d'application des nouvelles règles de financement entrées en vigueur le 1er janvier 2018 ; - Une séance d'information des partis et fondations sur les changements de règles, complétée par un guide qui devrait être finalisé début 2018 ; - L'adoption par le Bureau de l'appel à contributions des partis et de l'appel à manifestation des fondations, tous deux rédigés par la DG FINS. 	

⁷ Business Process Management

⁸ Ainsi référencée : 2341/2018

Annexe 6.11 - Key result indicators

Gestion des processus financiers et budgétaires au Parlement européen

Axe	Indicateur de performance	2014	2015	2016	2017
Efficience globale des processus financiers au Parlement européen	Taux d'utilisation des crédits	99.0%	99.1%	99.1%	99.0%
	Délai moyen de paiement	18.8 jours	16.9 jours	16.9 jours	16.7 jours
	Pourcentage de paiements tardifs (nombre de paiements tardifs)	10.0% (2 153)	6.1% (1 294)	7.8% (1 706)	6.4% (1398)
	Montant des intérêts de retard / Montant total des paiements	0.002%	0.001%	0.0004%	0.0004%
	Nombre de formations financières (nombre de personnes formées)	74 (640)	65 (617)	57 (553)	56 (613)
	Nombre moyen de personnes formées par formateur interne	N/C	144	99	90
	Nombre de dossiers traités par le Forum Marchés Publics	18	25	27	23

Services aux Députés

Axe	Indicateur de performance	2014	2015	2016	2017
Support aux activités des Députés	Délai de traitement des demandes de fiches financières	N/C	3.8 jours	2.6 jours	2.5 jours

Axe	Indicateur de performance	2014	2015	2016	2017
	Nombre de transactions financières liées aux activités des non-inscrits (ligne budgétaire 400)	N/C	675	496	372
Support direct aux Députés	Délai moyen de réponses aux demandes d'information introduites auprès du Portail des Députés	N/A	N/A	< 1 jour ouvrable	< 1 jour ouvrable
	Nombre de plaintes relatives à l'agence de voyages / Nombre total de transactions	N/A	0.05%	0.026%	0.033%