

# **Annual Activity Report**

**2017**

**Legal Service**

## Table of contents

<b>0.</b>	<b>BUDGETARY IMPLEMENTATION OVERVIEW .....</b>	<b>3</b>
<b>1.</b>	<b>OBJECTIVES .....</b>	<b>4</b>
1.1.	Objectives of the Directorate-General .....	4
1.2.	Feasibility and risk assessment .....	4
<b>2.</b>	<b>ASSESSMENT OF RESULTS IN THE LIGHT OF THE OBJECTIVES – USE OF RESOURCES .....</b>	<b>5</b>
2.1.	Environment of the Directorate-General .....	5
2.2.	The DG’s human resources .....	6
2.2.1.	Establishment plan .....	6
2.2.2.	Staff numbers as at 31 December 2017 .....	6
2.3.	Budget implementation 2017 .....	6
2.3.1.	Initial and final appropriations .....	6
2.3.2.	Final appropriations and appropriations committed .....	6
2.3.3.	Appropriations committed and payments made .....	7
2.3.4.	Use of automatic and non-automatic carryovers from 2016 to 2017 .....	7
2.3.5.	Use of appropriations corresponding to assigned revenue .....	7
2.4.	Results achieved .....	7
<b>3.</b>	<b>EVALUATION AND EFFECTIVENESS OF INTERNAL CONTROLS, INCLUDING AN OVERALL ASSESSMENT OF THEIR COST-EFFECTIVENESS (ARTICLE 66(9) FR) .....</b>	<b>9</b>
<b>4.</b>	<b>CONCLUSIONS .....</b>	<b>9</b>
<b>5.</b>	<b>DECLARATION BY THE AUTHORISING OFFICER BY DELEGATION .....</b>	<b>12</b>
<b>6.</b>	<b>ANNEXES .....</b>	<b>13</b>
6.1.	2017 budget implementation statement .....	13
6.2.	Report on compliance with payment deadlines .....	14
6.3.	List of exceptions - derogations from the rules / List of waivers /cancellations of receivables (Articles 91 and 92 RAP) .....	15
6.4.	Long-term contractual obligations .....	17
6.5.	Exceptional negotiated procedures (Articles 53 and 134) and competitive procedure with negotiation (135 RAP) .....	18
6.6.	Results of ex-post evaluation .....	20
6.7.	Sensitive posts .....	20
6.8.	Assessment of the implementation of the Minimum Internal Control Standards .....	21

## 0. BUDGETARY IMPLEMENTATION OVERVIEW

to be filled in by the DG		calculation	
			LEGAL SERVICE
Code	Appropriation type	Type de crédits	EUR or %
	<b>Appropriations of 2017</b>	<b>Crédits 2017</b>	
A	Initial appropriations	Crédits initiaux	1.165.000,00
B	Final appropriations	Crédits finaux	765.000,00
C	Commitments	Engagements	592.435,46
D	Commitments in % of final appropriations	Engagements en % des crédits finaux	77%
E	Payments	Paiements	244.262,67
F	Payments in % of commitments	Paiements en % des engagements	41%
G	Cancellations of 2017 final appropriations	Annulations de crédits finaux 2017	172.564,54
H	Cancellations appropriations in % of final appropriations	Annulations en % des crédits finaux	23%
	<b>Appropriations carried over from 2017 to 2018</b>	<b>Crédits reportés de 2017 à 2018</b>	
I	Automatic carryovers from 2017 to 2018	Crédits reportés automatiquement de 2017 à 2018	348.172,79
J	Automatic carryovers from 2017 to 2018 in % of commitments	Crédits reportés automatiquement de 2017 à 2018 en % des engagements	59%
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%
	<b>Appropriations carried over from 2016 to 2017</b>	<b>Crédits reportés de 2016 à 2017</b>	
M	Automatic carryovers from 2016 to 2017	Crédits reportés automatiquement de 2016 à 2017	305.586,75
N	Payments against automatic carryovers from 2016 to 2017	Paiements sur crédits reportés automatiquement de 2016 à 2017	129.520,97
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	42%
P	Cancellations of automatic carryovers from 2016 to 2017	Annulations de crédits reportés automatiquement de 2016 à 2017	176.065,78
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	58%
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	
U	Cancellations of non-automatic carryovers from 2016 to 2017	Annulations de crédits reportés non-automatiquement de 2016 à 2017	
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	
	<b>Assigned revenue in 2017</b>	<b>Recettes affectées 2017</b>	
W	Appropriations from assigned revenue in 2017 (current)	Crédits de recettes affectées courants 2017	8.211,93
X	Assigned revenue carried over to 2017	Crédits de recettes affectées reportés à 2017	230,63
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	0,00
Z	Payments in 2017 against appropriations from assigned revenue (current and carried-over)	Paiements sur crédits de recettes affectées 2017 (courants et reportés)	0,00
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)	0%

## **1. OBJECTIVES**

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

- To step up the assistance and expertise made available to Parliament, its bodies and the various directorates-general with a view to improving procedures, safeguarding legal security and averting legal proceedings in connection with sensitive legal issues;
- To develop cooperation with the various directorates-general concerned (DG SAFE, DG INLO, DG ITEC) on issues of security, identify future challenges in this area and build a rapid and effective institutional response capacity;
- To help parliamentary committees to monitor the application of European law;
- To share the expertise of colleagues by exchanging ideas and information in a spirit of collegiality and to enhance this expertise through targeted and tailor-made training;
- To establish an individual training plan at the beginning of the year for each colleague in order to encourage selective participation in external training and fair distribution of the available funds;
- To establish close cooperation with national parliaments and counterparts in the administrations of the Member States, including legal advisers from the permanent representations;
- In the context of EMAS, to continue to reduce consumption of paper and office supplies.

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

The risks facing the Legal Service are not specific to the reporting period. The risk is that the European Courts might order Parliament to pay damages. The risks are therefore external and, accordingly, very hard to manage. Any legislative, administrative or judicial procedure entails a variable and unpredictable risk for the financial year. Possible examples include incidents inside Parliament buildings, failure by other services to comply with rules and procedures, cancellations of legal and legislative acts, etc.

The risk management strategy adopted by the Legal Service comprises various elements, including the standardisation of internal procedures, ongoing training of lawyers and provision of training by the Legal Service for operational departments. Training provided to the operational departments by the Legal Service focused on the management of contracts awarded by Parliament, human resources management, better law-making and an introduction to the various national legal systems. Details were worked out in projects which the Legal Service presented as part of the PPP.

In 2017, a programme of short secondments (three months and more) of lawyers to the DGs that they serve was set up with a view to stepping up cooperation with the operational DGs. The Legal Service is of course willing to receive representatives of operational services in other DGs for exchanges in the opposite direction.

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

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

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

In general, 2017 was marked by an increased workload due to a rapid increase in the number of cases before the European courts and an increase in the number of requests for the Legal Service to provide advice, either formally or informally.

In the institutional and parliamentary affairs sector (Directorate A), most of the work concerned the future relations between the European Union and the United Kingdom (the future composition of Parliament, international agreements after Brexit and the resultant amendments to existing agreements, including concerning the WTO); the legislative reform of the trade defence regulations, anti-dumping measures and anti-subsidy rules (China and the WTO); Parliament's right to be immediately and fully informed about negotiations on international agreements under Article 218(10) TFEU, and free trade and investment agreements, such as CETA; the negotiations relating to the new Financial Regulation and the preparation of the multi-annual financial framework (MFF). An exceptional workload as a result of court cases regarding the recovery of debts and funding of political parties should also be noted.

In the legislative affairs sector (Directorate B), while the number of legislative procedures fell overall, this was offset by the growing technical or political complexity of the dossiers and by Parliament's decision to monitor the application of EU law and non-legislative decision-making procedures more closely. In addition, the implementation of PPPs has created an additional workload, particularly with regard to the application of EU law, but also and above all with regard to respect for the rule of law. The latter is the subject of a project that started in the last quarter of the year and that involves regular work by a network of lawyers and collaboration with other departments and representatives of the national parliaments. The project is being carried out in parallel with the very delicate ongoing procedures concerning several Member States.

As regards the public service sector (Directorate C), in addition to the usual matters, 2017 featured cases arising from harassment complaints and requests from political groups and their staff (staff assessment, regrading, grade of secondment, termination of contract). The same applied to Members and dismissals of APAs. Moreover, as a result of security staff and drivers being brought in-house, many complaints had to be dealt with.

In the contractual and financial law sector, in 2017 the work on the PPP to revise standard contracts used by the institution began. Clarifying and improving contract clauses will help to ensure legal certainty and reduce the number of disputes relating to the performance of contracts.

In terms of buildings, 2017 saw the resolution of two major long-term disputes. Firstly, as the result of effective negotiations, Parliament reached a settlement which ended three legal actions relating to different problems in the LOW Building following the collapse of part of the Chamber ceiling in August 2008, which prompted a legal opinion. Secondly, in October 2017, following painstaking preparatory work, the French tax authorities granted Parliament relief from property taxes and waste collection charges for 2006, which those authorities had persisted in levying on the institution. In comparison with the previous year, the Legal Service drew less on the services of lawyers in cases concerning buildings, in terms both of numbers and of costs, mainly because the

problems relating to the Square de Meeûs building had been resolved. However, the workload arising from the development of the KAD project increased, due to problems caused by, and disputes with, various parties involved in the project.

## 2.2. The DG's human resources

### 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	68	36	3	107	69	33	3	105
Temporary posts	1	1		2	1	1		2
<b>Total</b>	69	37	3	109	70	34	3	107

### 2.2.2. Staff numbers as at 31 December 2017

	AD	AST	AST/SC	Total		FTE
Officials	62	32	2	96		92,05
Temporary staff	5	2	0	7		7
- in temporary posts	1	1		2		2
- in permanent posts	3			3		3
- compensating for part-time working	1	1		2		2
Contract staff	4	4		8		8
Seconded nat. experts				1		1
Temporary agency staff						
<b>Total</b>				112		108,05

Like other DGs, the Legal Service is being forced to cut its staff by 5 (+ 1)% during the budgetary years 2014-2018, as decided in conjunction with the 2014 reform of the Staff Regulations.

## 2.3. Budget implementation 2017

### 2.3.1. Initial and final appropriations

In 2017, the Legal Service did not require any transfers of appropriations, and it was possible to make EUR 400 000 available for the mopping-up operation. This surplus of appropriations was due in particular to the fact that lawyers' fees and costs associated with the three cases relating to the defects found in the LOW Building in Strasbourg fell significantly following the change of lawyer and the negotiation and setting of terms more favourable to Parliament than those by which it had previously been bound.

### 2.3.2. Final appropriations and appropriations committed

Appropriations committed as at 31.12.2017 accounted for 77% of final appropriations.

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

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

The payment rate as at 31.12.2017 amounted to 41% of committed appropriations.

The Legal Service used provisional commitments to cover any damages or costs it was ordered to pay. The aim of this decision was to comply with the principle of anteriority. Six provisional commitments totalling €115 500 were established during the 2017 financial year, of which €74 284.30 was carried over to 2018 pending the arrival of invoices, which lawyers often submit late, or resulting from procedures for setting costs which had not yet been decided by the competent court.

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

42% of appropriations carried over were used. This low rate can be explained by the fact that, when establishing expenditure commitments for building-related matters in particular, it is often impossible, given the complexity and rapidly changing nature of the situations concerned, to accurately predict the volume of services to be performed by lawyers. Accordingly, with a view to ensuring compliance with the principle of anteriority, commitments are often established which reflect ‘high’ forecasts.

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

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

€8 211.93 credited, distributed as follows:

€5 211.93: interest paid by Baloise in the context of a third party file.

€3 000: procedural allowance in the case of a MEP.

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

€230.63 credited in 2016 and carried over to 2017. This amount corresponds to aux interest paid by LaLux Assurances in the context of a third party file.

## **2.4. Results achieved**

It is difficult to establish a relationship between the three budget sub-items for which the Legal Service is the authorising department and achievement of the Legal Service’s specific objectives in 2017.

As regards the overall objectives and recurring tasks, it is difficult to assess the Legal Service’s work in terms of the difference between results expected and results achieved,

as it is impossible at the start of each year to make forecasts that are anything other than conjecture (it being impossible to know in advance how many referrals will be made or the outcome of legal proceedings resulting from Parliament's operational activities).

The statistics concerning the files registered by the Legal Service ('LS files') constitute an indicator of the level of activity over the financial year. Their value is limited, however, as it must be emphasised that a substantial proportion of the assistance-related work carried out by the Legal Service is difficult to record and quantify, in particular because of its informal character.

However, the adoption of a lead indicator for the Legal Service during 2017 and the establishment of a corresponding system of quantitative indicators (metrics) has made it possible to gain a more complete picture of the Service's operations. Thanks to these instruments, much of the assistance provided, which had previously been difficult to record and quantify, has now become more identifiable: the provision of legal advice requested informally, participation in task forces and administrative committees, participation in interinstitutional negotiations on the various legislative procedures, provision of assistance to rapporteurs, project teams, committees, etc. The volume of these types of work continues to grow at an ever more rapid rate, in particular because the Legal Service is increasingly involved in advance of decision-making and in the monitoring of procedures, both in the context of Parliament's legislative activity and in the field of parliamentary law or administrative cases. In this context, there has been a significant change of approach as compared to the annual activity report for 2016 (point 4), which is due to the Secretary-General's instructions concerning the establishment of quantitative indicators.

In order for the depiction of the service's work to be as faithful as possible, the complexity of cases handled is also taken into account. For example, a case before the courts of the European Union occupies two or three staff members for periods of several weeks. It should be borne in mind that the average duration of a procedure is at least a year and a half, due to the workload involved (study of the file, recurring procedural acts, contacts with other institutions and/or operational services, legal research, drafting of written pleadings, to which procedural time-limits apply, oral pleadings and follow-up to the judgment). Similarly, when providing assistance and advice to Parliament's political and administrative bodies, members of the Legal Service are very often faced with particularly complex issues which require extensive, in-depth discussion with 'clients' and processing of a large volume of information.

Since the system of quantitative indicators was introduced only in the course of 2017, the results for the whole year are not yet available.

Nevertheless, the Legal Service did achieve its objectives in 2017.



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

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

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

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

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

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

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

Their workload was made easier by the well-structured financial circuit and the effectiveness of financial controls in the stages prior to ex post controls. It is very rare for ex post controls to uncover cases where budget rules have been infringed. The ex post controller periodically reminds financial operators to pay particular attention to assignments of major significance (particularly concerning building projects). Thanks to the well-developed control methods in use and the relatively limited number of financial operations, ex post controls were carried out satisfactorily and at a limited cost.

### **4. CONCLUSIONS**

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

All units of the Legal Service had to cope with a heavy workload in 2017. It should be stressed that the number of cases brought before the European courts and proceedings brought by Members against Parliament in connection with recovery procedures concerning their individual entitlements increased rapidly. The Legal Service was also called upon to contribute more to legislative work.

Despite this increase in workload, the Legal Service managed to achieve all its objectives in 2017.

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

There is no direct correlation between the use of appropriations under the three sub-items for the Legal Service and the degree to which the Legal Service achieved its specific objectives for 2017. Given the impossibility of making forecasts, it is difficult to apply the concept of disparities between the results actually achieved and the objectives set to the work of the Legal Service.

With regard to the human resources provided, it should be noted that the consequences of the 5% cut in staffing are being felt by the Legal Service, given that it is the smallest directorate-general. That cut comes at a time of increased workload.

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

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

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

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

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

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

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

The Legal Service continues to keep its expenditure under strict control by performing a comparative analysis of the difficulty of the cases in which it is involved and the fees charged, and systematically seeking their reduction (or even asking for fees to be set by the court) when they appear to be excessive. The authorising officer by subdelegation recently opted for systematic use of contracts with lawyers based on fixed fees covering all services performed by the contractor. This means that the financial risk from legal proceedings in which Parliament is the defendant or applicant is now better managed and more predictable.

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

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

I, the undersigned, Freddy DREXLER, Jurisconsult,

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

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

This reasonable assurance is based on my own 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 Brussels,

Freddy DREXLER

## 6. ANNEXES

### 6.1. Relevés d'exécution budgétaire 2017 2017 budget implementation statement

#### 6.1.1 *Crédits courants*

Poste	Crédits initiaux	Virements et budg. Suppl.	Crédits actuels	Engagements contractés	% utilisé	Paiements effectués	Crédits disponibles
2320	1.100.000,00	400.000	700.000	531.406,12	75,92	220.884,80	168.593,88
3220	65.000,00	0,00	65.000	61.029,34	93,89	23.377,87	3.970,66
<b>TOTAL</b>	<b>1.165.000,00</b>	<b>400.000</b>	<b>765.000</b>	<b>592.435,46</b>	<b>77,44</b>	<b>244.262,67</b>	<b>172.564,54</b>

#### 6.1.2 *Crédits reportés automatiquement*

Poste	Crédits reportés	Crédits actuels	Engagements contractés	Paiements effectués	% utilisé	Crédits disponibles	Reliquat de conversion
2320	280.948,67	280.948,67	280.948,67	106.842,95	38,03	174.105,72	0
3220	24.638,08	24.638,08	24.638,08	22.678,02	92,04	1.960,06	0
<b>TOTAL</b>	<b>305.586,75</b>	<b>305.586,75</b>	<b>305.586,75</b>	<b>129.520,97</b>	<b>42,38</b>	<b>176.065,78</b>	<b>0</b>

#### 6.1.3 *Crédits reportés non-automatiquement*

N.A.

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

Poste	Crédits an. Précéd.	Crédits an. Cumulés	Crédits actuels	Engagements contractés	% utilisé	Paiements effectués	Crédits disponibles
2320	-	-	8211,93	0	0	0	8211,93

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

Poste	Crédits initiaux	Crédits actuels	Engagements contractés	Paiements effectués	% utilisé	Solde des engagements	Crédits disponibles
2320	230,63	230,63	0	0	0	0	230,63

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

Poste	Crédits initiaux	Engagements contractés	Paiements effectués	% utilisé	Solde des engagements
2320	0	0	0	0	0

#### 6.1.7 *Recettes propres*

N.A.

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

N.A.

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

### Report on compliance with payment deadlines

<u>Factures payées en 2017</u>		Intérêts de retard à payer d'office (>200€)	Intérêts de retard à payer à la demande (<=200€)	Pas d'intérêts de retard à payer	Total
<b>Endéans le délai</b>	Nombre de factures			93	93
	Montant total des factures (EUR)			274.658,47	274.658,47
<b>Hors délai</b>	Nombre de factures		11		11
	Montant total des factures (EUR)		61.080,63		61.080,63
	Montant des intérêts de retard (EUR)		75,42		75,42
Nombre total de factures			11	93	104
Montant total des factures (EUR)			61.080,63	274.658,47	335.739,10

Sur les 11 factures payées en retard, 6 résultent de l'impossibilité matérielle de respecter un délai de 30 jours de paiement lors de la clôture annuelle et pendant les périodes d'absences des acteurs financiers, notamment lors des vacances d'été.

Un retard est dû au passé-outré de l'ordonnateur compétent suite à une remarque de non-conformité du vérificateur ex ante (non-respect du principe de préalabilité).

Les autres factures ont été payées en retard car il a fallu demander des informations supplémentaires concernant la facturation aux fournisseurs ou prestataires.

Aucun intérêt de retard à payer d'office (> 200 €) n'a été versé.

Aucun fournisseur n'a réclamé les indemnités de retard à payer à la demande.

Le délai de paiement moyen du Service juridique en 2017 a été de 17,61 jours.

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

#### List of exceptions - derogations from the rules

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

Dérogations à la réglementation [RF 66.9, RAP 52, RI 8.9]

#### Dérogations aux procédures

Les décisions dérogeant aux procédures établies et aux réglementations applicables							
Réf. document (réf. Finord, contrat,etc.)	Ordonnateur compétent	Objet	Montant	Avis vérificateurs		Décision	
				conforme avec observation / non conforme	Justification	Ordonnateur compétent	Justification
ED 65011	Monique ECKER	Taxes judiciaires - droit lituanien	1.000 €	Conforme avec observation	Non-respect du principe d'antériorité	Monique ECKER	Montant inférieur au seuil
ED 65012	Monique ECKER	Frais divers - droit lituanien	1.000 €	Conforme avec observation	Non-respect du principe d'antériorité	Monique ECKER	Montant inférieur au seuil
OD 183-28	Monique ECKER	Frais divers - droit lituanien	1.046,12 €	Conforme avec observation	Non-respect du principe d'antériorité	Monique ECKER	Passé-oltre : frais supportés par le cabinet au nom du Parlement européen qui était redevable de la somme avancée

**Renonciations/annulations de créance**

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



**6.4. Obligations contractuelles de longue durée**  
**Long-term contractual obligations**

Contractant	Objet	Durée <sup>(1)</sup>		Valeur totale marché	Dépense contractuelle pour 2017	Type de renouvellement <sup>(2)</sup>	Description des mesures de contrôle
		Contrat	Marché				
<b>ALLEN &amp; OVERY (*)</b>	Assistance juridique externe – négociations et acquisition des bât WIM et SQUARE DE MEEÛS à Bruxelles	contrat du 17.01.2012 dont la durée est liée à celle des procédures judiciaires		<b>750.000</b>	<b>11.000</b>		

(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

### Exceptional negotiated procedures (Articles 53 and 134) and competitive procedure with negotiation (135 RAP)

Nom/s de/s l'attributaire/s	Objet	Montant	Base juridique	Motif	Candidats		Critères d'acceptabilité	Référence du Marché	Date Avis FMP
					Invités	Pour négociations			
AARPI MAISONNEUVE	Assistance juridique externe dans le cadre des dossiers des emplois fictifs d'assistants parlementaires	€60.000,00	PN article 134.1 rt 134 1.h)	services juridiques			cabinet spécialisé pour ce type d'affaires	SJ/2017/0178-17/MAISONNEUVE/LE PEN	
CABINET GENESIS AVOCATS	Assistance juridique dossier bâtiment LOW	€30.000,00	PN article 134.1 rt 134 1.h)	Service juridique	8	5	rapport qualité prix	SJ/2017/0236-17/GENESIS	
ALEXANDRE-LEVY-KAHN	Assistance juridique affaire Hansmann et Ricou - Prudhommes Schiltigheim	€10.000,00	PN article 134.1 rt 134 1.h)	service juridique	1	1	avocat spécialisé	SJ/2017/0560/STR/Alexandre/Hansman-Ricou	
KIRWANS SOLICITORS	Assistance juridique en matière de droit britannique (contentious probate)	€8.500,00	PN article 134.1 rt 134 1.h)	services juridiques	5	1	rapport qualité prix	SJ/2017/0800-15/2/KIRWANS	
THOMSON REUTERS ARANZADI	Renouvellement de l'accès à la base de données de droit national espagnol (période: 21.07.2017 - 20.07.2018)	€3.430,00	PN article 134.1 rt 134 1.b)	un seul opérateur économique	1	1	montant plus ou moins le même que l'année dernière	SJ/2017/SEJU-09-2017	

KARNOV GROUP	Renewal of the subscription to the Swedish legal database KARNOV for one access for another calendar year	€3.291,67	PN article 134.1 rt 134 1.b)	Seul opérateur économique	1	1	Seul opérateur économique	SJ/2017/SEJU-10-2017	
DALLOZ	Renouvellement de l'accès à la base de données DALLOZ pour 2018	€7.200,00	PN article 134.1 rt 134 1.b)	seul fournisseur opérateur économique	1	1	seul fournisseur opérateur économique	SJ/2017/SEJU-22-2017	
GIUFFRE.DOTT.A.EDITORE	Renouvellement de l'accès à la base de données "DeJure Top Major" + online revue Diritto e Giustizia + Package 4 portals pour 2018	€1.750,00	PN article 134.1 rt 134 1.b)	seul fournisseur pour cette base de données	1	1	seul fournisseur pour cette base de données	SJ/2017/SEJU-26-2017	
JURIS	Demande d'accès à la base de données allemande « Juris Professionell » pour 2018	€1.260,00	PN article 134.1 rt 134 1.b)	seul fournisseur pour cette base de données	1	1	seul fournisseur pour cette base de données	SJ/2017/SEJU-27-2017	

**6.6.        Résultat des évaluations ex-post**  
**Results of ex-post evaluation**

Néant.

**6.7.        Fonctions sensibles**  
**Sensitive posts**

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

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

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

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

### Assessment of the implementation of the Minimum Internal Control Standards

Tableau synoptique d'évaluation

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

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

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

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

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

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

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

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

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

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

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

Rien à signaler.