

Annual Activity Report

2014

EMAS Unit

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0. SYNTHESIS OF THE BUDGET EXECUTION

| Code | Appropriation type | Type de crédits | Formula | EUR or % |
|------|--|---|----------------|------------|
| | Appropriations of 2014 | Crédits 2014 | | |
| A | Initial appropriations | Crédits initiaux | | 375.000,00 |
| B | Final appropriations | Crédits finaux | | 64.684,00 |
| C | Commitments | Engagements | | 63.684,00 |
| D | Commitments in % of final appropriations | Engagements en % des credits finaux | $D=C/B$ | 98% |
| E | Payments | Paiements | | 19.996,00 |
| F | Payments in % of commitments | Paiements en % des engagements | $F=E/C$ | 31% |
| G | Cancellations of 2014 final appropriations | Annulations de crédits finaux 2014 | $G=B-C-K$ | 1.000,00 |
| H | Cancellations appropriations in % of final appropriations | Annulations en % des crédits finaux | $H=G/B$ | 2% |
| | Appropriations carried over from 2014 to 2015 | Crédits reportés de 2014 à 2015 | | |
| I | Automatic carryovers from 2014 to 2015 | Crédits reportés automatiquement de 2014 à 2015 | $I=C-E$ | 43.688,00 |
| J | Automatic carryovers from 2014 to 2015 in % of commitments | Crédits reportés automatiquement de 2014 à 2015 en % des engagements | $J=I/C$ | 69% |
| K | Non-automatic carryovers from 2014 to 2015 | Crédits reportés non-automatiquement de 2014 à 2015 | | |
| L | Non-automatic carryovers from 2014 to 2015 in % of final appropriations | Crédits reportés non-automatiquement de 2014 à 2015 en % des crédits finaux | $L=K/B$ | - |
| | Appropriations carried over from 2013 to 2014 | Crédits reportés de 2013 à 2014 | | |
| M | Automatic carryovers from 2013 to 2014 | Crédits reportés automatiquement de 2013 à 2014 | | 104.998,00 |
| N | Payments against automatic carryovers from 2013 to 2014 | Paiements sur crédits reportés automatiquement de 2013 à 2014 | | 104.998,00 |
| O | Payments against automatic carryovers from 2013 to 2014 in % of automatic carryovers from 2013 to 2014 | Paiements sur crédits reportés automatiquement de 2013 à 2014 en % des crédits reportés automatiquement de 2013 à 2014 | $O=N/M$ | 100% |
| P | Cancellations of automatic carryovers from 2013 to 2014 | Annulations de crédits reportés automatiquement de 2013 à 2014 | $P=M-N$ | - |
| Q | Cancellations of automatic carryovers from 2013 to 2014 in % of automatic carryovers from 2013 to 2014 | Annulations de crédits reportés automatiquement de 2013 à 2014 en % des crédits reportés automatiquement de 2013 à 2014 | $Q=P/M$ | 0% |
| R | Non-automatic carryovers from 2013 to 2014 | Crédits reportés non-automatiquement de 2013 à 2014 | | 0,00 |
| S | Payments of non-automatic carryovers from 2013 to 2014 | Paiements sur crédits reportés non-automatiquement de 2013 à 2014 | | 0,00 |
| T | Payments against non-automatic carryovers from 2013 to 2014 in % of non-automatic carryovers from 2013 to 2014 | Paiements sur crédits reportés non-automatiquement de 2013 à 2014 en % des crédits reportés non-automatiquement de 2013 à 2014 | $T=S/R$ | - |
| U | Cancellations of non-automatic carryovers from 2013 to 2014 | Annulations de crédits reportés non-automatiquement de 2013 à 2014 | $U= R-S$ | - |
| V | Cancellations of non-automatic carryovers from 2013 to 2014 in % of non-automatic carryovers from 2013 to 2014 | Annulations de crédits reportés non-automatiquement de 2013 à 2014 en % des crédits reportés non-automatiquement de 2013 à 2014 | $V=U/R$ | - |
| | Assigned revenue in 2014 | Recettes affectées 2014 | | |
| W | Appropriations from assigned revenue in 2014 (current) | Crédits de dépenses spécifiques sur recettes affectées courants 2014 | | 0,00 |
| X | Assigned revenue carried over to 2014 | Crédits de dépenses spécifiques sur recettes affectées reportés à 2014 | | 0,00 |
| Y | Commitments on assigned revenue carried over to 2014 | Engagements reportés à 2014 sur crédits de dépenses spécifiques sur recettes affectées | | 0,00 |
| Z | Payments in 2014 against appropriations from assigned revenue (current and carried-over) | Paiements sur crédits de recettes affectées 2014 (courants et reportés) | | 0,00 |
| AA | Payments in 2014 against assigned revenue in % of assigned revenue in 2014 (current and carried-over) | Paiements sur crédits de recettes affectées 2014 en % des crédits de recettes affectées 2014 (courants et reportés) | $AA=Z/(W+X+Y)$ | - |

1. OBJECTIVES

1.1. Objectives of the Directorate-General

The most important objective of the Environmental Management System of the European Parliament is to continuously improve Parliament's environmental performance in accordance with the EMAS Regulation 1221/2009. Preparation, adoption and implementation of activities, administrative decisions and key documents, such as the Environmental Management Review and Action Plan, communication and awareness-raising as well as internal and external audits are crucial to improve environmental performance.

The main objectives of the EMAS Unit are outlined in the "Environmental Manual of the European Parliament" as adopted and revised by the Bureau and, more specifically, included in the EMAS Work Programme for 2014 (see attachment A).

1.2. Evaluation of Feasibility and potential associated risks

Expenditure of financial resources from budget lines 3200-07 (acquisition of technical expertise) and 2390 (offsetting Parliament's carbon emissions) should be evaluated as follows:

a) Budget line 3200-07: The use of financial resources from this budget line does not create any major difficulties, since the EMAS Unit regularly requests recurring services under established framework contracts in order to fulfil its legal and administrative obligations. Further expertise is requested according to the current needs.

b) Budget line 2390: The expenditure of financial means for "offsetting Parliament's carbon emissions" in line with the Bureau decision of 12 September 2011 (appr. 30% of Parliament's carbon footprint) can be hampered by a lack of suitable projects on the market for the purchase of offsetting credits and unpredictable prices for offsetting credits.

| Risk | Level of probability of its occurrence (low, medium, high) | Potential impact on realisation of an objective | Mitigating measures |
|--|--|--|---|
| Lack of suitable projects on the market for purchase of offsetting credits | Medium | Delay | Possible broadening of the scope of offsetting and of the criteria for eligible projects |
| Unpredictable prices of offsetting credits | High | Insufficient funds or part of the budget remaining unspent | Request for an extension of the budget line 2390 submitted to DG FINS within Budget 2016 exercise |

2. EVALUATION OF RESULTS OF OPERATIONS WITH REGARD TO OBJECTIVES - USE OF RESOURCES

2.1. Environment in the Directorate-General

As of 1 January 2014, the former EMAS service in the Strategic Planning Unit of DG INLO has been transferred to the Secretary-General as an attached central service - EMAS Unit (D(2013)47982). The responsibilities for the EMAS budget lines 3200-07 and 2390 as well as for public procurement procedures remained in DG INLO until the end of June 2014. The financial and full administrative handover from DG INLO to EMAS took place as of July 1, 2014, when the Head of Cabinet of the Secretary-General, Mr Christian Mangold, was appointed authorizing officer by delegation for the two EMAS budget lines with subdelegation to EMAS Head of Unit, Mr Siegfried Breier, for transactions with the upper limit of €20.000. Ms Magdalena Peczek-Couture, CSG (back up Mr Michael Scheiba) was appointed ex-ante verifier and Ms Bojana Bego, EMAS Unit (back up Zoltan Hetenyi), as financial initiator (D(2014)30586).

The two EMAS budget lines were transferred under a newly created SEC GEN domain, while the budget line 2380-04, "other administrative expenditure" ("dépenses diverses"), used for miscellaneous purchases by the EMAS unit (promotional materials and gadgets, etc...) but also by various other DGs remained to be handled by DG INLO. It was agreed with DG INLO that the budget line 2380-04 will remain available under the same conditions as in previous years and will be handled by DG INLO on request of the EMAS Unit. If the intention is to spend significantly more than the usual 10 – 15.000 EUR, DG INLO needs to be informed well in advance so that the necessary credits in the upcoming budgetary procedure can be requested in time.

All EMAS related contracts (both framework or individual) were transferred to the EMAS Unit for direct management. With exception of CNT(2011)239 (COMASE) which was terminated earlier due to the coming into force of a new inter-institutional contract with INFEUROPE S.A (ref. 06A10/2014/FWK/S), all remaining contracts are still in force. The new contract with INFEUROPE S.A. is handled by DG INLO and the EMAS Unit has access to use the services envisioned under the part III of this contract.

On 3 September 2014, the EMAS Unit with support from DG INLO, launched a public procurement procedure (06 A70/2014/M 050- negotiated procedure with at least 3 candidates) -regarding the purchase of CO2 emission certificates by way of offsetting 26.821 tonnes of CO2 emissions from Parliament's carbon footprint in 2013.

The procedure was closed on 13 November 2014 with no award since none of the candidates fulfilled the conditions and criteria imposed by the European Parliament for the tender procedure (ref. GEDA D (2014) 53367). There were, in particular, no emission certificates available generated by **EU-projects in 2013**. Due to the lack of time to re-start the new procedure within the same year, the procedure should be re-launched immediately in 2015 with possible changes in technical specifications allowing for broader selection of eligible projects from the market of offsetting credits. The appropriations from budget line 2390 have been transferred to the mopping-up exercise in November 2014.

2.2. Human resources of EMAS Unit

| | Establishment Plan posts at 01/01/2013 | Establishment Plan posts at 01/01/2014 | SITUATION AT: 31/12/2014 | | | | |
|-------|--|--|--------------------------|-----------------|----------------|-----------------------------|-------|
| | | | Officials | Temporary staff | Contract staff | External staff ¹ | TOTAL |
| AD | | 4 | 3 | 1 | 0 | | 4 |
| AST | | 5 | 3 | 1 | 1 | | 5 |
| OTHER | | | | | | | |
| TOTAL | | | | | | | |

2.3. Budgetary execution 2014

2.3.1. Final appropriations and initial appropriations

The initial appropriations for 2014 amounted to €75.000 which in comparison to 2013 shows a considerable decrease.

| Budget line | 2014 | 2013 | Difference 2013/2014 |
|--|---------|-----------|----------------------|
| 3200-07 Acquisition of technical expertise | 125.000 | 150.000 | - 16.7% |
| 2390 - Offsetting of EP's carbon emissions | 250.000 | 1.064.000 | -76.5% |
| TOTAL | 375.000 | 1.214.000 | -69.1 % |

The reasons behind this large difference (-69.1%) is mainly linked with **budget line 2390** which in 2013 had a reserve of €1,0 Mil to cover for possible large fluctuations of price of offsetting credits.² As prices are currently very low³, the initial reserve has been reduced by 76,5 % for 2014 and 2015.

The reason for the decrease in the use of budget line 3200-07 in 2014 lies, among others, in the fact that the previous contract with service provider COMASE [CNT(2011)239]⁴ was terminated and replaced by a new inter-institutional contract with INFEUROPE S.A., managed by DG INLO, which also took over the financial responsibility for all 3 legal watches, including the environmental watch which was previously paid by EMAS .

The amount of final appropriations for Y2014 is €64.684. This is due to several reasons:

- Part of EMAS obligations towards contractors were paid from 2013 automatic carry overs (€104.998).
- Tender procedure for purchase of offsetting credits (06A70/2014/M050) with estimated value of €4.000 was not successful and contract was not awarded (see above under 2.1.).

¹ Specify the number of external staff made available to Parliament (at its three places of work) under service contracts. Include staff whose contract ended in December (before 31 December 2014) and will be renewed in 2015.

² As of 12 September 2011, based on the decision of the Bureau, EP has an offsetting scheme based on a so-called medium perimeter. Offsets are typically achieved through financial support for projects such as renewable energy, energy efficiency etc., which reduce the emission of greenhouse gases.

³ Currently the price is 0.10 EUR/Tonnes vs. 4-7 EUR/Tonnes in the period 2012-2014

⁴ GEDA SG-EMAS D(2014)35239

Thus, leaving EMAS budget lines with considerable surplus which was allocated to the mopping-up exercises (I and II) in the amount of €262.130,00

2.3.2. Final appropriations and committed appropriations

The total amount of final appropriations €64.684 was fully committed (100%) by the end of 2014.

2.3.3. Committed appropriations and effected payments

The total amount of commitments in 2014 was €3.684.

The amount of €19.996 was used for payments in 2014, while €43.688 was committed to be carried over into 2015. €1.000, initially earmarked for interest rate coverage for delayed payments was cancelled at the beginning of 2015 when it had been established that there will be no need for its use.

2.3.4. Use of appropriations carried (automatic and non-automatic) forward from 2013 à 2014

The total of €104.998 was automatically carried-over from 2013 into 2014 and used 100 % in 2014. EMAS Unit did not have non-automatic carry overs in 2013/2014

2.3.5. Use of appropriations from assigned revenue

2.3.5.1 Specific expenditure appropriations/assigned revenue

N/a for EMAS

2.3.5.2 Situation with regard to specific expenses/ assigned revenue carried over

N/a for EMAS

2.4. Results obtained

In accordance with the "Environmental Manual of the European Parliament" and the EMAS work programme 2014, the EMAS Unit did achieve the following objectives:

- Drafting and preparation of EMAS key documents, such as the Environmental Management Review 2014 covering 2013 (EMR), the Environmental Statement 2014 covering 2013 (ES) and the Action Plan 2015 based on input from the Directorates-General:
 - Verification of the carbon footprint calculation and other environmental impacts for the EMR/ES by CO2Logic and Summit Energy International
 - Preparation, drafting and coordination of input to the EMR, including recommendations for improving Parliament's environmental performance, and the Action Plan 2015, as adopted by the Steering Committee on Environmental Management on 1 December 2014

- Providing assistance to Directorates-General in planning and implementing internal environmental activities
 - Environmental advice to Directorates-General on a regular basis, including concrete feedback on questions, proposals, comments and other input from staff in relation to the Environmental Management System of the EP through the EMAS-mailbox
 - Coordination of the study on sustainable catering carried out by CO2Logic and practical follow-up
- Monitoring and ensuring implementation of the Action Plan and proposing corrective actions
 - Monitoring and execution of the EMAS Action Plan 2013 as coordinated by the EMAS Unit based on input from Directorates-General, and endorsed by the Inter DG Steering Group on Environmental Management
- Monitoring and update of a register with applicable legal requirements
 - Set up and regular update of a legal data base as well as performance of internal legal audits by COMASE (1st half 2014) and INFEUROPA (2nd half of 2014) in cooperation with the EMAS Unit
- Organisation of internal and external environmental audits
 - Approximately 30 internal audits have been carried out by staff and the EMAS Unit based on an annual internal audit programme developed by the EMAS Unit
 - Preparation and organisation of the verification of Parliament's Environmental Management System by AIB Vincotte in May 2014 at the three places of work, including the verification of Parliament's Environmental Statement 2014 covering 2013
 - Coordination and preparation of input to the audit carried out by the European Court of Auditors in 2013/2014 (results reflected in the Special Report n° 14/2014 of the ECA: "How do the EU institutions and bodies calculate, reduce and offset their greenhouse gas emissions?")
- Reviewing and monitoring corrective measures arising from internal audits
 - Corrective measures or proposals for improvement of the environmental performance have been followed-up, implemented and monitored by the EMAS Unit
- Providing the secretariat of the Inter DG Steering Group on Environmental Management
 - Preparation, organisation and coordination of meetings of the Inter DG Steering Group on a monthly basis, including drafting of key documents, minutes and coordination of follow-up
- Preparing the meetings of the Steering Committee for Environmental Management, under the guidance of the Secretary-General
 - Preparation of the Steering Committee meeting on 1 December 2014, in particular drafting the EMR 2014 and Action Plan 2015 as well as providing presentations and speaking notes for the meeting.
 - Follow-up to the decisions of the Steering Committee, in particular developing and drafting a new EMAS strategy in order to further improve Parliament's Environmental Management System as well as to achieve key performance indicator targets in time
- Organising communication and awareness-raising activities and keeping the EMAS website updated

- Preparing and drafting of an EMAS Communication Strategy and Communication Plan 2014 (adopted by the Inter DG Steering Committee on 5 June 2014)
- Organisation of various communication and awareness-raising activities, including Earth Day event, arrival of Members for the new legislative term (May 2014), mobility week (September 2014) and waste week (November 2014)
- Update of the current EMAS website and development of a new website, including EMagazine and Facebook (to be launched in the beginning of 2015)
- Organisation and preparation of relevant training, such as EMAS E-Learning (2 modules), internal auditors` training, EMAS training for newcomers, more specific training for green public procurement and handling of dangerous substances and waste is in the process of being developed
- Establishment of cooperation with similar Environmental Management Systems in national Parliaments
- Setting up and coordinating ad hoc or regular technical working groups to propose improvements in specific environmental domains
 - Re-launching of the Waste Committee to identify possible activities deriving from the recommendations of the Waste Management study submitted by CO2Logic in December 2013
 - Setting up, preparing and coordinating the Working Group on Green Public Procurement (WGGPP) which finalised its work at the end of October 2014. The WGGPP developed a Green Public Procurement (GPP) approach for the European Parliament, including a revision of the Vade Mecum for Procurement Procedures, a new Implementation Guide for Green Public Procurement annexed to the Vade Mecum, a revised Procurement Planning Document as well as detailed planning for GPP training and the set-up of a GPP helpdesk. The GPP-approach was adopted by the Public Procurement Forum on 9 December 2014

3. EVALUATION AND EFFECTIVENESS OF INTERNAL CONTROLS, INCLUDING GLOBAL EVALUATION OF COST EFFICIENCY OF CONTROLS (ART 66.9 FR)

EMAS Unit deals with relatively limited number of transactions. In 2014, they comprised mostly in handling the payments against existing framework contracts, creating budget commitments and cancelling the remaining amounts of unspent commitments.

For internal control we use the following mechanisms:

- CAF& BAP

Control of all EMAS invoices is carried out by responsible Contract Managers and validation is provided by EMAS colleagues authorized for CAF&BAP functions by the Head of Unit.

- Ex ante verification

The ex-ante verifier (Ms Magdalena Peczek-Couture, CSG), appointed on July 1st, 2014, is checking and verifying all EMAS financial transactions, including calls for tenders and budgetary commitments. She has been working in close cooperation with Budget Unit, CFU and DG INLO, Procurement Unit, in 2014.

- Archiving

The appointment of EMAS archiving agent (Bojana Bego) and its backup (Zoltan Hetenyi) have been officially registered and immediate financial archives are based in the premises of Financial initiator (in Brussels, at PHS 06 A 048). For inter-mediate archiving of financial and public procurement documents Ms Anna Uzunoglou was appointed as archiving agent and an office in KAD building in Luxembourg is being used (06G30) (GEDA(2014)50454).

- Public procurement

EMAS Unit has limited experience in procurement procedures as until present all tenders were carried out by DG INLO (Procurement Unit) on behalf of EMAS. The only procedure launched after July 1st, 2014, was completely supported by DG INLO from the beginning to the end.

The upcoming procurement procedures in 2015 (4 new procedures) should be supported and mentored by the Central Finance Unit if it is decided that this activity becomes a sole responsibility of the EMAS Unit.

- Ex post control

n/a

4. CONCLUSIONS

EMAS activities in 2014 were very successful, mainly due to:

- the smooth administrative transfer of the EMAS Unit from DG INLO to the CSG (central service);
- the fact that various actions were successfully carried out in 2014, such as the adoption of the EMR 2014 and the Action Plan 2015, communication and awareness-raising events, positive results achieved in relation to the adoption of a systematic approach on greening public procurement procedures in-house, as requested by the European Court of Auditors;
- the positive outcome of the external audit carried out in May 2014 confirming the good condition of Parliament's Environmental Management System;
- the positive results of the audit performed by the European Court of Auditors in 2013/2014 highlighting Parliament's most ambitious approach to reduce carbon emissions in comparison with the other 14 EU institutions audited (Parliament's carbon footprint used as a benchmark).

The core tasks of the EMAS UNIT continue to evolve and expand in response to increased aspirations for more responsible and accountable behaviour of EU institutions towards the environment and targets set for improving environmental performance, such as further reduction of carbon emissions in view of climate change.

The EMAS Unit was requested in the last meeting of the Steering Committee on Environmental Management on 1 December 2014 to come up with concrete proposals to further improve Parliament's environmental performance and to ensure that the key performance indicator targets for 2016 and 2020 will be achieved in time. These proposals are to be seen in addition to the actions included in the EMAS Action Plan 2015, based on input from the different Directorates-General in the EP. Preparation of the adoption and

implementation of this new EMAS strategy will require further efforts and adaptations of the unit in addition to current tasks.

Furthermore, the EMAS Unit will have to deal with new public procurement procedures and budgetary issues which were dealt with in DG INLO until mid-2014. These new tasks and activities will be time-consuming due to lack of experience of the EMAS Unit in dealing with these issues and procedures.

5. DECLARATION OF THE DELEGATED AUTHORIZING OFFICER

I, the undersigned,

Head of the Secretary General's Office

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

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

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

I also confirm that I am not aware of anything not reported here that could be prejudicial to the interests of the institution.

However, the following qualifications/remarks should be noted: *if applicable*].

[By way of qualifications, the authorising officer by delegation could, for example, draw attention to specific risks which arose in connection with the implementation of appropriations or to failings that were detected. In such cases, details must be provided of the remedial action taken or to be taken by the authorising officer by delegation.]

Done at

on

Signature:

6. ANNEXES

6.1. Budget implementation statements for 2014

Relevés d'exécution budgétaire 2014

- 6.1.1. **Current appropriations** as at the end of December - Financial year 2014
Situation des **crédits courants** à la fin de décembre - Exercice 2014
- 6.1.2. **Appropriations automatically carried over** as at the end of December -
Financial year 2014
Crédits reportés automatiques à la fin de décembre - Exercice 2014
- 6.1.3. **Specific expenditure appropriations/assigned revenue** as at the end of
December - Financial year 2014 - **n/a EMAS**
Situation des **crédits de dépenses spécifiques / RA (recettes affectées)** à la
fin de décembre - Exercice 2014 **n/a EMAS**
- 6.1.4. **Specific expenditure appropriations/assigned revenue** carried over as at
the end of December - Financial year 2014 - **n/a EMAS**
Situation des **crédits reportés de dépenses spécifiques / RA** à la fin de
décembre - Exercice 2014 - **n/a EMAS**
- 6.1.5. Revenue - **n/a EMAS**
Recettes - **n/a EMAS**

| Poste | Intitulé | Crédits Initiaux | Virements + Budg. Suppl. | Crédits Actuels | Engagements Contractés | % Util. | Paiements Effectués | Sol des des Engag. E. C. | Crédits Disponibles |
|----------|---|---------------------|-----------------------------|--------------------|---------------------------|------------|------------------------|-----------------------------|------------------------|
| 02... | | | | | | | | | |
| 023... | | | | | | | | | |
| 0239. | | | | | | | | | |
| 02390 | COMPENSATION DES ÉMISSIONS DE CARBONE DU PARLEMENT EUROPÉEN | | | | | | | | |
| 02390-00 | COMPENSATION DES ÉMISSIONS DE CARBONE DU PARLEMENT EUROPÉEN | 250.000,00 | 250.000,00- | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| | Total Titre | 250.000,00 | 250.000,00- | 0,00 | 0,00 | 100,00 | 0,00 | 0,00 | 0,00 |

| Poste | Intitulé | Crédits Initiaux | Virements + Budg. Suppl. | Crédits Actuels | Engagements Contractés | % Util. | Paiements Effectués | Sol des des Engag. E. C. | Crédits Disponibles |
|----------|---------------|---------------------|-----------------------------|--------------------|---------------------------|------------|------------------------|-----------------------------|------------------------|
| 03... | | | | | | | | | |
| 032.. | | | | | | | | | |
| 0320. | | | | | | | | | |
| 03200 | | | | | | | | | |
| 03200-07 | EMAS | 125.000,00 | 60.316,00- | 64.684,00 | 63.684,00 | 98,45 | 19.996,00 | 43.688,00 | 1.000,00 |
| | Total Titre | 125.000,00 | 60.316,00- | 64.684,00 | 63.684,00 | 98,45 | 19.996,00 | 43.688,00 | 1.000,00 |
| | Total Général | 375.000,00 | 310.316,00- | 64.684,00 | 63.684,00 | 98,45 | 19.996,00 | 43.688,00 | 1.000,00 |

| Poste | Intitulé | Crédits Reportés | Crédits Actuels | Engagements Contractés | Paiements Effectués | % Util. | Reste à payer | Reliquat de Conversion |
|----------|---|------------------|-----------------|------------------------|---------------------|---------|---------------|------------------------|
| 02... | | | | | | | | |
| 023.. | | | | | | | | |
| 0239. | | | | | | | | |
| 02390 | COMPENSATION DES ÉMISSIONS DE CARBONE DU PARLEMENT EUROPÉEN | | | | | | | |
| 02390-00 | COMPENSATION DES ÉMISSIONS DE CARBONE DU PARLEMENT EUROPÉEN | 17.823,00 | 17.823,00 | 17.823,00 | 17.823,00 | ***** | 0,00 | 0,00 |
| | Total Titre 02... | 17.823,00 | 17.823,00 | 17.823,00 | 17.823,00 | ***** | 0,00 | 0,00 |

| Poste | Intitul  | Cr dits Report s | Cr dits Actuels | Engagements Contract s | Paiements Effectu s | % Util. | Reste   payer | Reliquat de Conversion |
|----------|---------------|------------------|-----------------|------------------------|---------------------|---------|---------------|------------------------|
| 03... | | | | | | | | |
| 032.. | | | | | | | | |
| 0320. | | | | | | | | |
| 03200 | | | | | | | | |
| 03200-07 | EMAS | 87.175,00 | 87.175,00 | 87.175,00 | 87.175,00 | ***** | 0,00 | 0,00 |
| | Total Titre | 87.175,00 | 87.175,00 | 87.175,00 | 87.175,00 | ***** | 0,00 | 0,00 |
| | Total G n ral | 104.998,00 | 104.998,00 | 104.998,00 | 104.998,00 | ***** | 0,00 | 0,00 |

**6.2. Report on respecting the payment deadlines
Rapport sur le respect des délais de paiement**

- N/a. EMAS had no delays in payment of invoices

**6.3. List of exceptions - derogations from regulation
Liste des exceptions et dérogations à la réglementation**

- No exceptions were registered in 2014.

**Lists of cancellations (RAP 91, 92)
Listes des annulations (articles 91 et 92 des règles d'application)**

- n/a for EMAS

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

- n/a for EMAS

**6.5. Exceptional negotiated procedures -articles 53, 134 et 135 RAP
Procédures négociées exceptionnelles - articles 53, 134 et 135 des règles
d'application**

- n/a EMAS

**6.6. Results of ex-post evaluations
Résultats des évaluations ex post**

- n/a EMAS

**6.7. Sensitive posts
Fonctions sensibles**

- n/a EMAS

**6.8. Evaluation of implementation of the minimal measures of internal control
Évaluation de la mise en œuvre des normes minimales de contrôle interne**

- EMAS Unit operates only 6 months independently and an evaluation of internal control has not yet been undertaken.



Environmental Management System **Main Activities Planning for 2014**

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|---|--------------------------|
| 1. Management Review | |
| <p>The environmental management review is the annual activity report addressed to the Bureau, reviewing the appropriateness and effectiveness of the environmental management system (EMS), including the implementation of the Action Plan, with a view to proposing environmental improvements.</p> | |
| 1.1. Management Review 2013: Deadline for the input by the EP services | 28 February 2014 |
| 1.2. Preparation of the Management Review 2013 Report | March 2014 |
| 1.3. Management Review 2013: Transmission of the draft report to the inter-DG Steering Group | Beginning April 2014 |
| 1.4. Management Review 2013: Discussion of the draft report with the inter-DG Steering Group | End April 2014 |
| 1.5. Management Review 2013: Transmission of the final report to the inter-DG Steering Group | Beginning May 2014 |
| 1.6. Management Review 2013 : Presentation to the Steering Committee | September - October 2014 |
| 1.7. Management Review 2014: data collection | November 2014 |
| 2. EMAS Action Plan | |
| <p>The EMAS Action Plan is Parliament's environmental programme containing a description of measures, responsibilities and means taken or envisaged to achieve environmental objectives and targets within fixed deadlines. For each objective, the Action Plan outlines projects and actions to be implemented, establishes the service responsible, sets a deadline for accomplishment and identifies relevant financial and human resources. Actions and projects in the Action Plan may last for one year or longer.</p> | |
| 2.1. EMAS Action Plan 2013: Execution report full year 2013 | January 2014 |
| 2.2. EMAS Action Plan 2014: Execution report first 6 months 2014 | June 2014 |
| 2.3. EMAS Action Plan 2015: preparation through bilateral meetings with the DGs | June-July 2014 |
| 2.4. EMAS Action Plan 2015: Presentation to the inter-DG Steering Group | September 2014 |
| 2.5. EMAS Action Plan 2015: Presentation to the Steering Committee | September - October 2014 |

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| 3. Environmental Statement | |
| The environmental statement is comprehensive information to the public regarding Parliament's structure and activities, the Environmental Policy, EMS and the Action Plan, including its environmental aspects and performance and compliance with applicable legal obligations relating to the environment. | |
| 3.1. Preparation of the Environmental Statement 2013 Report | April 2014 |
| 3.2. Environmental Declaration 2013 is sent to the environmental authorities. | End June 2014 |
| 4. Internal environmental audits | |
| The internal environmental audit is a systematic, documented, annual and objective evaluation of the environmental performance of the Parliament, its management system and processes designed to protect the environment. It is based on an auditing programme which defines the objectives of each audit and audit cycle, including the audit frequency for each activity. | |
| 4.1. Internal Auditor Training | March 2014 |
| 4.2. Internal Environmental Audits 2014 | March-July 2014 |
| 4.3. Internal legal audits (carried out by a consultant) | WAY building in March, rest in September to November 2014 |
| 5. External EMAS verification audit | |
| The external EMAS verification audit is the conformity assessment process carried out by an environmental verifier to demonstrate whether an organisation's environmental review, environmental policy, environmental management system and internal environmental audit and its implementation fulfils the requirements of the EMAS Regulation. | |
| 5.1. External Audit, validation of the data of the Environmental Statement. Inclusion of the WAY building in the EMAS registration scope | 13-21 May 2014 |
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