



Annual Activity Report **2014**

Human Resources and Security

Annexes



1. ANNEXES

ANNEX 1: Statement of the Resources Director

I declare that in accordance with the Commission's communication on clarification of the responsibilities of the key actors in the domain of internal audit and internal control in the Commission¹,

I have reported my advice and recommendations to the Director-General on the overall state of internal control in the DG.

I hereby certify that the information provided in Parts 2 and 3 of the present AAR and in its annexes is, to the best of my knowledge, accurate and exhaustive.

Brussels, 31 March 2015



[Signed]

Matthias WILL
Director Shared Resource Services
and HR Modernisation

¹ Communication to the Commission: Clarification of the responsibilities of the key actors in the domain of internal audit and internal control in the Commission; SEC(2003)59 of 21.01.2003.

ANNEX 2: Human and Financial resources

Human Resources by ABB activity				
Code ABB Activity	ABB Activity	Establishment Plan posts	External Personnel	Total
26 01 40	Security and Monitoring	140	26	166
26 01 60	Personnel policy and management	323	94	417
26 01 70	European Schools	8	1	9
26 AWBL-25	Administration support and management for the Directorate-General for Human Resources and Security	78	30	108
26 AWBL-27	Policy strategy and coordination for the Directorate-general for Human Resources and Security	85	28	113
Total		634	179	813

General remark: the above data rely on the snapshot of Commission personnel actually employed the DG as of 31 December 2014. These data do not necessarily constitute full-time-equivalents throughout the year. Where relevant, DGs add footnotes to the table on substantial differences between original planning and actual occupation as of 31 December of the concerned year.

The implementation of decentralised administrative operations as of 31 December 2014

(IN EUROS)		APPROPRIATIONS 2014 (C1,C4 and C5)				APPROPRIATIONS carried over (C8)	
Budget line	Budget line description	Available appropriations	Commitments	Payments	Ral	Appropriations carried over from 2013	% implementation of appropriations carried over from 2013
		2014	2014	2014	2014		
26.010211.00	Header line - C5						
26.010211.00.01.10	Mission expenses	2,191,497	2,184,750	1,480,455	704,295	794,763	83%
26.010211.00.01.30	Representation expenses	1,000	622	622	0	1,022	0%
26.010211.00.02.20	Meeting costs	19,500	19,500	11,152	8,348	2,805	61%
26.010211.00.02.40	Conference costs	110,091	110,091	37,140	72,951	10,065	36%
26.010211.00.03	Meetings of committees				0	0	
26.010211.00.04	Studies and consultations	255,016	255,016	39,511	215,504	278,776	64%
26.010211.00.05	Development of management and information systems	5,487,500	5,465,318	2,560,222	2,905,096	2,554,207	100%
26.010211.00.06	Further training and management training	217,400	217,400	68,881	148,519	93,753	82%
	TOTAL	8,282,004	8,252,696	4,197,983	4,054,714	3,735,392	93%

ANNEX 3: Draft annual accounts and financial reports

ANNEX 4: Materiality criteria

This annex provides detailed explanation on how the AOD defined the materiality threshold as a basis for determining significant weaknesses that should be subject to a formal reservation to his/her declaration.

In the analysis leading to the decision on whether to issue reservations or not, DG HR used the following criteria:

- For financial cases, the threshold of 2% of the total volume of the activity concerned;
- For other cases, the fact whether a serious breach had occurred vis-à-vis an internal control standard;
- And more generally, whether the Commission's reputation was at stake;

Critical issues outlined by the European Court of Auditors or the Internal Audit Service.

ANNEX 5: Internal Control Template(s) for budget implementation (ICTs)

A) ICT for Procurement under Direct Management.

Stage 1 – Procurement

A - Planning

Main control objectives: Ensuring that the decision to tender is optimal

Main risks <i>It may happen (again) that...</i>	Mitigating controls	How to determine coverage frequency and depth*	How to estimate the costs and benefits of controls	Control indicators
The needs are not well defined (operationally and economically) and that the decision to procure was inappropriate	Publication of intended procurements / Work program	Coverage: Procurement >€60.000 Depth: Level 2	Costs: FTE linked to operational unit + central unit Benefits (qualitative): No litigation, compliance	Total contract value / cost of control on procurement.
	Note to AO(S)D on justification (economic , operation) for launching a procurement process Orientation note	Coverage: 100% Depth: Level 2		Cost of control on procurement / number of procedures closed during the year
	Discontinuation of the services provided due to a late contracting	Point discussed during management meeting		Coverage: Main ones Depth: Level 2

NB: for all controls, information in particular financial information related to inputs / outputs and follow-up should be collected

***Depth: (definition of levels)**

1. Minimal administrative / arithmetic control with no reference to supporting documents, reference to underlying documents.
2. Control with reference to corroborative information incorporating an element of independent oversight (e.g. audit certificate or other verification), but no reference to underlying documents.
3. Control with reference to fully independent corroborative information (e.g. a database which justifies certain elements of the claim, 3rd party or Commission assessment of milestones achieved, etc.)
4. Control with reference to and including access to the underlying documentation available at the stage of the process in question, for all inputs and outputs (e.g. timesheets, invoices, physical verification, etc.); i.e. control of the same intensity of transaction testing as those carried out by the ECA as part of the DAS

B - Needs assessment & definition of needs

Main control objectives: Ensuring that the call for tender is done optimally

Main risks <i>It may happen (again) that...</i>	Mitigating controls (those in bold are strongly recommended)	How to determine coverage frequency and depth*	How to estimate the costs and benefits of controls	Control indicators
The best offer/s are not submitted due to the poor definition of the specifications	Financial circuit : AOS approval and supervision of specifications	Coverage: 100% Depth: Level 3	Costs: FTE linked to operational unit + central unit Benefits (qualitative): No litigation, compliance	Total contract value / cost of control on procurement. Cost of control on procurement / number of procedures closed during the year Exceptions & NCE / total number of commitments
	Additional unit supervision above a financial threshold : procurement >60.000 € Or use of a consultative/advisory committee GAMA	Coverage: Those replying to criteria: procedure >€60.000 Depth: Level 4		

NB: for all controls, information in particular financial information related to inputs / outputs and follow-up should be collected

***Depth: (definition of levels)**

1. Minimal administrative / arithmetic control with no reference to supporting documents reference to underlying documents.
2. Control with reference to corroborative information incorporating an element of independent oversight (e.g. audit certificate or other verification), but no reference to underlying documents.
3. Control with reference to fully independent corroborative information (e.g. a database which justifies certain elements of the claim, 3rd party or Commission assessment of milestones achieved, etc.)
4. Control with reference to and including access to the underlying documentation available at the stage of the process in question, for all inputs and outputs (e.g. timesheets, invoices, physical verification, etc.); i.e. control of the same intensity of transaction testing as those carried out by the ECA as part of the DAS

C – Selection of the offer & evaluation

Main control objectives: Ensuring that the selection of the contractor is optimal

Main risks <i>It may happen (again) that...</i>	Mitigating controls (those in bold are strongly recommended)	How to determine coverage frequency and depth*	How to estimate the costs and benefits of controls	Control indicators
The most promising offer not being selected, due to a biased, inaccurate or ‘unfair’ evaluation process	Opening committee and Evaluation committee	Coverage: 100% Depth: Level 4	Costs: FTE linked to operational unit + central unit Benefits (qualitative): No litigation, compliance	Total contract value / cost of control on procurement. Cost of control on procurement / number of procedures closed during the year Exceptions & NCE / total number of commitments
	Consultative committee CCAM/PPAG	Coverage: Risk based sampling Depth: Level 4		
	Conflict of interests	Coverage: 100% Depth: Level 4		
	Exclusion criteria documented	Coverage: 100% Depth: Level 4		
	Standstill period	Coverage: 100% Depth: N/A		

NB: for all controls, information in particular financial information related to inputs/outputs and follow-up should be collected

***Depth: (definition of levels)**

1. Minimal administrative / arithmetic control with no reference to supporting documents reference to underlying documents.
2. Control with reference to corroborative information incorporating an element of independent oversight (e.g. audit certificate or other verification), but no reference to underlying documents.
3. Control with reference to fully independent corroborative information (e.g. a database which justifies certain elements of the claim, 3rd party or Commission assessment of milestones achieved, etc.)
4. Control with reference to and including access to the underlying documentation available at the stage of the process in question, for all inputs and outputs (e.g. timesheets, invoices, physical verification, etc.); i.e. control of the same intensity of transaction testing as those carried out by the ECA as part of the DAS

Stage 2 – Financial transactions

Main control objectives: Ensuring that the implementation of the contract is in compliance with the signed contract

Main risks <i>It may happen (again) that...</i>	Mitigating controls	How to determine coverage frequency and depth*	How to estimate the costs and benefits of controls	Control indicators
Contractor does not comply with the contractual provisions	Monitoring respect of contractual provisions.	Coverage: 100% Depth: Level 4	Costs: FTE linked to actors acting on financial circuits Benefits (qualitative and quantitative): Detect error before payment, sound financial management and respect of contractual provisions	Cost of control on the financial circuit/number of financial transactions done during the year
Amount paid is disconnected from the quality and the timing of the deliverables	Financial circuit: all steps financial and operational	Coverage: 100% Depth: Level 4		Cost of control on the financial circuit/value of payment executed during the year
	Signature at higher hierarchical level for higher amounts	Coverage: Those replying to criteria Depth: Level 2		Exceptions & NCE / total number of payments
Business discontinues. Contractor unable to deliver.	Sensitive functions	Coverage: AOSDs mainly Depth: N/A		

NB: for all controls, information in particular financial information related to inputs/outputs and follow-up should be collected

***Depth: (definition of levels)**

1. Minimal administrative / arithmetic control with no reference to supporting documents reference to underlying documents.
2. Control with reference to corroborative information incorporating an element of independent oversight (e.g. audit certificate or other verification), but no reference to underlying documents.
3. Control with reference to fully independent corroborative information (e.g. a database which justifies certain elements of the claim, 3rd party or Commission assessment of milestones achieved, etc.)
4. Control with reference to and including access to the underlying documentation available at the stage of the process in question, for all inputs and outputs (e.g. timesheets, invoices, physical verification, etc.); i.e. control of the same intensity of transaction testing as those carried out by the ECA as part of the DAS

Stage 3 – Supervisory measures

Main control objectives: Ensuring that any weakness in the procedures (tender and financial transactions) is corrected

Main risks <i>It may happen (again) that...</i>	Mitigating controls (those in bold are strongly recommended)	How to determine coverage frequency and depth	How to estimate the costs and benefits of controls	Control indicators
An error or non-compliance with specifications or a fraud is not detected	Ex post controls on procedures / contractors	Coverage: Risk based percentage or financial controllers check each other's work once a year Depth: Level 4	Costs: FTE mainly linked to Control ex-post Benefits Issues are followed and addressed, improvement of processes and procedures	Ex-post control result/error found Total value checked by Control ex-post/costs ex-post controls Cost ex-post controls/total number of transactions checked by Control ex-post
	Whistleblowing (notably after yearly reporting of awarded contractors)	Coverage: potentially 100% Depth: N/A		
Management of the procurement is not improved in general	Internal Audit Capability	Coverage: Whole process but limited number of tenders Depth: Level 2		
	Review of ex-post results	Coverage: Whole process but limited number of tenders Depth: Level 2		
	Review of exception reporting	Coverage: Whole process but limited number of tenders Depth: Level 2		
	Review of the process after each procedure	Coverage: Procedure >€ 60.000 Depth: Level 2		

B) ICT for Financial Contribution to the European Schools

Governance

The European School System is regulated by an intergovernmental convention². The governance of the European School System is ensured by the Board of Governors at which the European Commission is represented (Commission 1 vote, Member States 1 vote each, EPO³ and parents have a voting right for certain issues). The Draft Budget of the European Schools is voted by the Board of Governors in April, it includes the potential EU financial contribution. Based on this a request for funding is formulated by the Board of Governors, DG HR is responsible for inserting a provision in the Commission's budget to cover the part of the Schools budget assigned to the Commission. Once the EU budget procedure is finalised, DG HR is responsible for accurately paying the contributions to each of the schools. Each type I school is paid in four instalments. There is no room for discretion in the treatment of the payments by DG HR. The first three instalments are fixed in proportion to the total amount payable and the final balance is paid on the basis of an update of budgetary situation provided by each school.

European Schools are responsible for the execution of their budget in compliance with their own Financial Regulation. Audits are carried out by the IAS and by the European Court of Auditors and discharged by the Board of Governors.

For European Schools type II, in April 2009, the reform of the European school system provided for the establishment of European schools of type II, national schools with sections for the European Baccalaureate. These schools receive accreditation from the Board of Governors of the European Schools, which allows, under certain conditions, the granting of a financial contribution. The Commission adopted the measures for the payment of this contribution (in proportion to the number of pupils, children of staff of the Institutions, Agencies/EU bodies, etc.) and, for the first time in the 2011 Commission Budget, appropriations have been earmarked to finance the EU contribution. In August 2013, the Commission adopted a new legal basis, which entered into force in 2014.

² Official Journal L 212, 17/08/1994 P. 0003 – 0014.

³ Since the European contribution to the European School of München is paid by the European Patent Office.

Stage 1 – Planning / Budget preparation

Main control objectives: Ensuring that the Commission's request for the EU contribution to the European Schools (ES) proposed in its Draft Budget is optimal

Main risks <i>It may happen (again) that...</i>	Mitigating controls	How to determine coverage frequency and depth	How to estimate the costs and benefits of controls	Control indicators
<p>Budget needs are not well defined which may lead to a budget shortage or budget surplus</p> <p>Budget includes expenses that are not compliant with the rules</p>	<p>DG HR sends a note to the Secretary General (SG) of the ES giving orientations for the preparation of their Draft Budget.</p>	<p>Coverage: 100% Depth: Level 2</p>	<p>Costs: FTE linked to operational unit and financial unit</p> <p>Benefits (cannot be quantified): ES budget taking into account the needs of the schools, the orientations of the Commission and excluding expenses which are not compliant with the rules.</p>	<p>Cost of control/Commission contribution foreseen in the Commission budget</p>
	<p>The forecasts of expenses and revenues prepared by the schools are reviewed in the framework of their Administrative Boards, in which the Commission, through DG HR, has one vote out of 8.</p>	<p>Coverage: 100% Depth: Level 2</p>		
	<p>The SG of the ES prepares an Advanced Draft Budget which is reviewed in the framework of the Budgetary Committee and then in the Governing Board, which adopts the overall draft budget of the European Schools, including the potential EU financial contribution. The Commission (DG HR) has one vote out of 30 in these two instances.</p>	<p>Coverage: 100% Depth: Level 2</p>		
	<p>Based on the request formulated by the Board of Governors of the ES, DG HR is responsible for the Commission's request for the EU contribution proposed in its Draft Budget.</p> <p>Finally, the Commission budget, including the contribution to the European Schools will be adopted by the Budget Authority.</p>	<p>Coverage: 100% Depth: Level 2</p>		

Stage 2 – Financial transactions

Main control objectives: Paying the four instalments of the contribution to each school in compliance with the financial regulation of the schools

A. First three Instalments

Main risks	Mitigating controls	How to determine coverage frequency and depth	How to estimate the costs and benefits of controls	Control indicators
Payments do not comply with the financial regulation of the schools	The first three payments are calculated as a share of the total amount (3/12, 3/12, 4/12)	Coverage: 100% Depth: Level 1	See below	See below

B. Last instalment

Main risks	Mitigating controls	How to determine coverage frequency and depth	How to estimate the costs and benefits of controls	Control indicators
Payments do not comply with the financial regulation of the schools	The final balancing payment is based on an updated budgetary situation provided by each school.	Coverage: 100% Depth: Level 2	Costs: FTE linked to operational unit + financial unit Benefits (qualitative): Compliance	Cost of control/Commission contribution foreseen in the Commission budget
	In case of an increase of the Commission contribution requested by a school, an amended budget has to be adopted by the Board of Governors. The process described for stage 1 applies. Furthermore, the Commission, in cooperation with the SG, ensures that budget increases in some schools are at least compensated by economies in other schools.			
	The surplus shown in the annual accounts of the schools are carried forward to the next year budget.			

Stage 3 – Supervisory measures

Main control objectives: Ensuring compliance with the financial regulation

A. Supervisory measures by the Commission

Main risks	Mitigating controls (those in bold are strongly recommended)	How to determine coverage frequency and depth	How to estimate the costs and benefits of controls	Control indicators
Payments of the financial contribution of the schools do not comply with the financial regulation	Ex-post controls on a selection of payments	Coverage: Sample Depth: Level 2	Costs: FTE linked to operational unit Benefits (qualitative): Compliance	See above
The budget of the schools is not spent according to their financial regulation	<p>European Schools are responsible for the execution of their budget in compliance with their own financial regulation.</p> <p>A financial control function exists within the SG of the schools</p> <p>Audits are carried out by the IAS and by the European Court of Auditors</p> <p>Discharge is given by the Board of Governors in which the Commission, represented by DG HR, has one vote out of 30.</p>	The legal framework does not enable the Commission to perform any control on the schools' expenditure.		

Annex 3 Financial Reports - DG HR - Financial Year 2014

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures (excluding Building Contracts)

Table 12 : Summary of Procedures (excluding Building Contracts)

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Additional comments

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2014 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 01 Economic and financial affairs					
01	01 01	Administrative expenditure of the `Economic and financial affairs- policy area	0.59	0.59	100.00 %
Total Title 01			0.59	0.59	100.00%
Title 02 Enterprise and Industry					
02	02 01	Administrative expenditure of the `Enterprise and Industry- policy area	0.3	0.3	100.00 %
Total Title 02			0.3	0.3	100.00%
Title 03 Competition					
03	03 01	Administrative expenditure of the `Competition- policy area	0.11	0.11	100.00 %
Total Title 03			0.11	0.11	100.00%
Title 04 Employment, Social Affairs and Inclusion					
04	04 01	Administrative expenditure of the `Employment, Social Affairs and Inclusion- policy area	0.64	0.64	100.00 %
Total Title 04			0.64	0.64	100.00%
Title 05 Agriculture and rural development					
05	05 01	Administrative expenditure of the `Agriculture and rural development- policy area	0.2	0.2	100.00 %
Total Title 05			0.2	0.2	100.00%
Title 06 Mobility and transport					
06	06 01	Administrative expenditure of the `Mobility and transport- policy area	0.11	0.11	100.00 %
Total Title 06			0.11	0.11	100.00%
Title 07 Environment					
07	07 01	Administrative expenditure of the `Environment- policy area	0.46	0.46	100.00 %
Total Title 07			0.46	0.46	100.00%
Title 09 Communications networks, content and technology					
09	09 01	Administrative expenditure of the `Communications networks, content and technology- policy area	0	0	
Total Title 09			0	0	
Title 11 Maritime affairs and fisheries					
11	11 01	Administrative expenditure of the `Maritime affairs and fisheries- policy area	0.16	0.16	100.00 %
Total Title 11			0.16	0.16	100.00%
Title 12 Internal Market and Services					
12	12 01	Administrative expenditure of the `Internal market and Services- policy area	0.45	0.45	100.00 %
Total Title 12			0.45	0.45	100.00%
Title 13 Regional and Urban policy					
13	13 01	Administrative expenditure of the `Regional and Urban policy- policy area	0.45	0.45	100.00 %
Total Title 13			0.45	0.45	100.00%

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Annex 3 Financial Reports - DG HR
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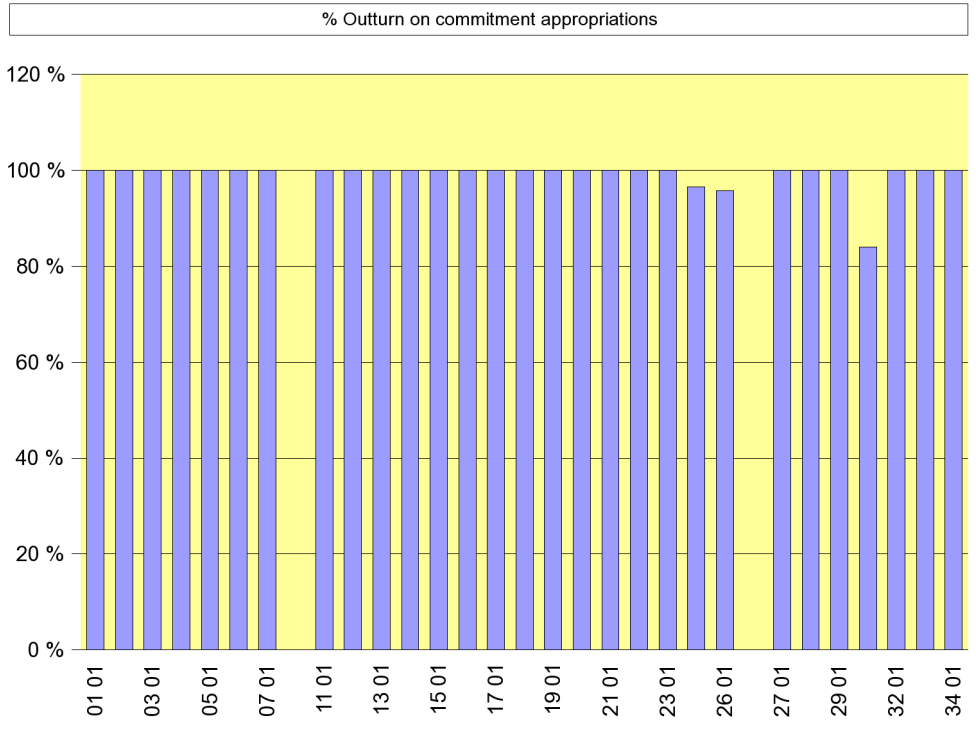
TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2014 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 14 Taxation and customs union					
14	14 01	Administrative expenditure of the `Taxation and customs union- policy area	0.12	0.12	100.00 %
Total Title 14			0.12	0.12	100.00%
Title 15 Education and culture					
15	15 01	Administrative expenditure of the `Education and culture- policy area	0.84	0.84	100.00 %
Total Title 15			0.84	0.84	100.00%
Title 16 Communication					
16	16 01	Administrative expenditure of the `Communication- policy area	0.62	0.62	100.00 %
Total Title 16			0.62	0.62	100.00%
Title 17 Health and consumer protection					
17	17 01	Administrative expenditure of the `Health and consumer protection- policy area	0.12	0.12	100.00 %
Total Title 17			0.12	0.12	100.00%
Title 18 Home affairs					
18	18 01	Administrative expenditure of the `Home affairs- policy area	0.22	0.22	100.00 %
Total Title 18			0.22	0.22	100.00%
Title 19 Foreign Policy Instruments					
19	19 01	Administrative expenditure of the `Foreign Policy Instruments- policy area	0.13	0.13	100.00 %
Total Title 19			0.13	0.13	100.00%
Title 20 Trade					
20	20 01	Administrative expenditure of the `Trade- policy area	0.31	0.31	100.00 %
Total Title 20			0.31	0.31	100.00%
Title 21 Development and Cooperation					
21	21 01	Administrative expenditure of the `Development and Cooperation- policy area	0.25	0.25	100.00 %
Total Title 21			0.25	0.25	100.00%
Title 22 Enlargement					
22	22 01	Administrative expenditure of the `Enlargement- policy area	0.15	0.15	100.00 %
Total Title 22			0.15	0.15	100.00%
Title 23 Humanitarian Aid and Civil Protection					
23	23 01	Administrative expenditure of the `Humanitarian aid and Civil Protection- policy area	0.51	0.51	100.00 %
Total Title 23			0.51	0.51	100.00%
Title 25 Commission's policy coordination and legal advice					
25	25 01	Administrative expenditure of the `Commission-s policy coordination and legal advice- policy area	0.67	0.65	96.58 %
Total Title 25			0.67	0.65	96.58%
Title 26 Commission's administration					

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Annex 3 Financial Reports - DG HR
Report printed on 27/03/2015

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2014 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
26	26 01	Administrative expenditure of the `Commission-s administration- policy area	252.76	242.13	95.80 %
	26 03	Services to public administrations, businesses and citizens	0	0	
Total Title 26			252.76	242.13	95.80%
Title 27 Budget					
27	27 01	Administrative expenditure of the `Budget- policy area	0.34	0.34	100.00 %
Total Title 27			0.34	0.34	100.00%
Title 28 Audit					
28	28 01	Administrative expenditure of the `Audit- policy area	0.05	0.05	100.00 %
Total Title 28			0.05	0.05	100.00%
Title 29 Statistics					
29	29 01	Administrative expenditure of the `Statistics- policy area	0.46	0.46	100.00 %
Total Title 29			0.46	0.46	100.00%
Title 31 Language services					
31	31 01	Administrative expenditure of the `Language services- policy area	0.62	0.52	84.00 %
Total Title 31			0.62	0.52	84.00%
Title 32 Energy					
32	32 01	Administrative expenditure of the `Energy- policy area	0.2	0.2	100.00 %
Total Title 32			0.2	0.2	100.00%
Title 33 Justice					
33	33 01	Administrative expenditure of the `Justice- policy area	0.55	0.55	100.00 %
Total Title 33			0.55	0.55	100.00%
Title 34 Climate action					
34	34 01	Administrative expenditure of the `Climate action- policy area	0.12	0.12	100.00 %
Total Title 34			0.12	0.12	100.00%
Total DG HR			262.53	251.78	95.91 %

* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).



Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2014 (in Mio €)

Chapter		Payment appropriations authorised *	Payments made	%	
		1	2	3=2/1	
Title 01 Economic and financial affairs					
01	01 01	Administrative expenditure of the `Economic and financial affairs- policy area	0.81	0.67	82.31 %
Total Title 01			0.81	0.67	82.31%
Title 02 Enterprise and Industry					
02	02 01	Administrative expenditure of the `Enterprise and Industry- policy area	0.48	0.43	90.64 %
Total Title 02			0.48	0.43	90.64%
Title 03 Competition					
03	03 01	Administrative expenditure of the `Competition- policy area	0.19	0.16	85.06 %
Total Title 03			0.19	0.16	85.06%
Title 04 Employment, Social Affairs and Inclusion					
04	04 01	Administrative expenditure of the `Employment, Social Affairs and Inclusion- policy area	0.82	0.64	77.87 %
Total Title 04			0.82	0.64	77.87%
Title 05 Agriculture and rural development					
05	05 01	Administrative expenditure of the `Agriculture and rural development- policy area	0.25	0.19	74.78 %
Total Title 05			0.25	0.19	74.78%
Title 06 Mobility and transport					
06	06 01	Administrative expenditure of the `Mobility and transport- policy area	0.18	0.11	64.46 %
Total Title 06			0.18	0.11	64.46%
Title 07 Environment					
07	07 01	Administrative expenditure of the `Environment- policy area	0.74	0.68	92.22 %
Total Title 07			0.74	0.68	92.22%
Title 09 Communications networks, content and technology					
09	09 01	Administrative expenditure of the `Communications networks, content and technology- policy area	0.19	0.18	92.33 %
Total Title 09			0.19	0.18	92.33%
Title 11 Maritime affairs and fisheries					
11	11 01	Administrative expenditure of the `Maritime affairs and fisheries- policy area	0.31	0.27	88.18 %
Total Title 11			0.31	0.27	88.18%
Title 12 Internal Market and Services					
12	12 01	Administrative expenditure of the `Internal market and Services- policy area	0.66	0.59	90.48 %
Total Title 12			0.66	0.59	90.48%
Title 13 Regional and Urban policy					
13	13 01	Administrative expenditure of the `Regional and Urban policy- policy area	0.52	0.48	93.46 %
Total Title 13			0.52	0.48	93.46%

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Annex 3 Financial Reports - DG HR
Report printed on 27/03/2015

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2014 (in Mio €)

Chapter			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 14 Taxation and customs union					
14	14 01	Administrative expenditure of the `Taxation and customs union- policy area	0.18	0.16	90.71 %
Total Title 14			0.18	0.16	90.71%
Title 15 Education and culture					
15	15 01	Administrative expenditure of the `Education and culture- policy area	1.13	0.95	84.68 %
Total Title 15			1.13	0.95	84.68%
Title 16 Communication					
16	16 01	Administrative expenditure of the `Communication- policy area	0.78	0.65	84.10 %
Total Title 16			0.78	0.65	84.10%
Title 17 Health and consumer protection					
17	17 01	Administrative expenditure of the `Health and consumer protection- policy area	0.22	0.19	82.34 %
Total Title 17			0.22	0.19	82.34%
Title 18 Home affairs					
18	18 01	Administrative expenditure of the `Home affairs- policy area	0.4	0.27	68.64 %
Total Title 18			0.4	0.27	68.64%
Title 19 Foreign Policy Instruments					
19	19 01	Administrative expenditure of the `Foreign Policy Instruments- policy area	0.17	0.15	87.73 %
Total Title 19			0.17	0.15	87.73%
Title 20 Trade					
20	20 01	Administrative expenditure of the `Trade- policy area	0.48	0.45	92.71 %
Total Title 20			0.48	0.45	92.71%
Title 21 Development and Cooperation					
21	21 01	Administrative expenditure of the `Development and Cooperation- policy area	0.37	0.28	76.37 %
Total Title 21			0.37	0.28	76.37%
Title 22 Enlargement					
22	22 01	Administrative expenditure of the `Enlargement- policy area	0.18	0.15	80.89 %
Total Title 22			0.18	0.15	80.89%
Title 23 Humanitarian Aid and Civil Protection					
23	23 01	Administrative expenditure of the `Humanitarian aid and Civil Protection- policy area	0.72	0.57	79.87 %
Total Title 23			0.72	0.57	79.87%
Title 25 Commission's policy coordination and legal advice					
25	25 01	Administrative expenditure of the `Commission-s policy coordination and legal advice- policy area	1.03	0.73	70.65 %
Total Title 25			1.03	0.73	70.65%
Title 26 Commission's administration					

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

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TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2014 (in Mio €)

Chapter			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
26	26 01	Administrative expenditure of the `Commission-s administration- policy area	287.7	232.49	80.81 %
	26 03	Services to public administrations, businesses and citizens	0.3	0.3	98.62 %
Total Title 26			288	232.78	80.83%
Title 27 Budget					
27	27 01	Administrative expenditure of the `Budget- policy area	0.38	0.33	87.08 %
Total Title 27			0.38	0.33	87.08%
Title 28 Audit					
28	28 01	Administrative expenditure of the `Audit- policy area	0.09	0.03	34.96 %
Total Title 28			0.09	0.03	34.96%
Title 29 Statistics					
29	29 01	Administrative expenditure of the `Statistics- policy area	0.56	0.43	76.87 %
Total Title 29			0.56	0.43	76.87%
Title 31 Language services					
31	31 01	Administrative expenditure of the `Language services- policy area	0.89	0.61	68.75 %
Total Title 31			0.89	0.61	68.75%
Title 32 Energy					
32	32 01	Administrative expenditure of the `Energy- policy area	0.26	0.18	70.74 %
Total Title 32			0.26	0.18	70.74%
Title 33 Justice					
33	33 01	Administrative expenditure of the `Justice- policy area	0.74	0.57	77.04 %
Total Title 33			0.74	0.57	77.04%
Title 34 Climate action					
34	34 01	Administrative expenditure of the `Climate action- policy area	0.18	0.11	58.45 %
Total Title 34			0.18	0.11	58.45%
Total DG HR			301.88	244	80.83 %

* Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).

"% Outturn on payment appropriations"

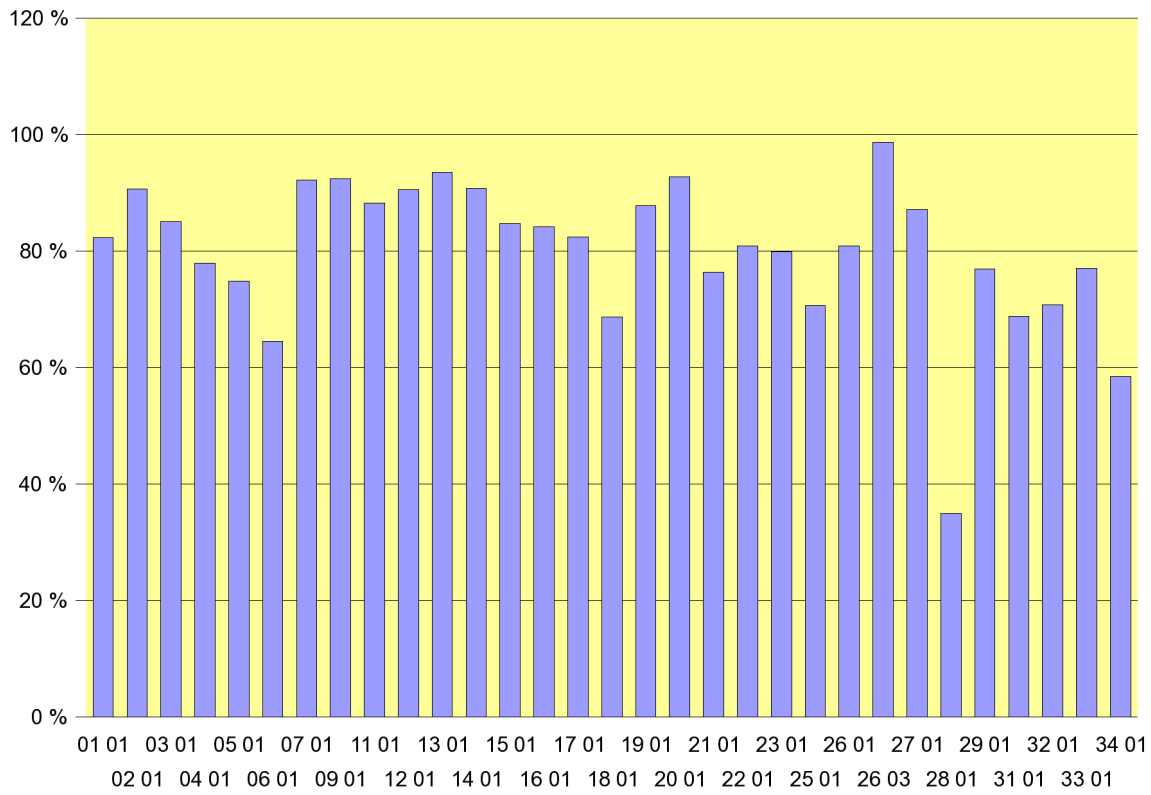


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2014 (in Mio €)

Chapter			2014 Commitments to be settled				Commitments to be settled from financial years previous to 2014	Total of commitments to be settled at end of financial year 2014 (incl corrections)	Total of commitments to be settled at end of financial year 2013 (incl. corrections)
			Commitments 2014	Payments 2014	RAL 2014	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
Title 01 : Economic and financial affairs									
01	01 01	Administrative expenditure of the `Economic and financial affairs- policy area	0.59	0.47	0.12	20.02 %	0.00	0.12	0.22
Total Title 01			0.59	0.47	0.12	20.02%	0	0.12	0.22
Title 02 : Enterprise and Industry									
02	02 01	Administrative expenditure of the `Enterprise and Industry- policy area	0.3	0.29	0.02	5.88 %	0.00	0.02	0.18
Total Title 02			0.3	0.29	0.02	5.88%	0	0.02	0.18
Title 03 : Competition									
03	03 01	Administrative expenditure of the `Competition- policy area	0.11	0.09	0.02	17.40 %	0.00	0.02	0.08
Total Title 03			0.11	0.09	0.02	17.40%	0	0.02	0.08
Title 04 : Employment, Social Affairs and Inclusion									
04	04 01	Administrative expenditure of the `Employment, Social Affairs and Inclusion- policy area	0.64	0.47	0.17	26.67 %	0.00	0.17	0.18
Total Title 04			0.64	0.47	0.17	26.67%	0	0.17	0.18
Title 05 : Agriculture and rural development									
05	05 01	Administrative expenditure of the `Agriculture and rural development- policy area	0.2	0.14	0.05	27.72 %	0.00	0.05	0.05
Total Title 05			0.2	0.14	0.05	27.72%	0	0.05	0.05
Title 06 : Mobility and transport									
06	06 01	Administrative expenditure of the `Mobility and transport- policy area	0.11	0.06	0.05	46.37 %	0.00	0.05	0.06
Total Title 06			0.11	0.06	0.05	46.37%	0	0.05	0.06

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

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TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2014 (in Mio €)

Chapter			2014 Commitments to be settled				Commitments to be settled from financial years previous to 2014	Total of commitments to be settled at end of financial year 2014 (incl corrections)	Total of commitments to be settled at end of financial year 2013 (incl. corrections)
			Commitments 2014	Payments 2014	RAL 2014	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
Title 07 : Environment									
07	07 01	Administrative expenditure of the `Environment- policy area	0.46	0.41	0.05	11.69 %	0.00	0.05	0.28
Total Title 07			0.46	0.41	0.05	11.69%	0	0.05	0.28
Title 09 : Communications networks, content and technology									
09	09 01	Administrative expenditure of the `Communications networks, content and technology- policy area	0	0.00	0	#DIV/0	0.00	0.00	0.19
Total Title 09			0	0.00	0	#DIV/0	0	0	0.19
Title 11 : Maritime affairs and fisheries									
11	11 01	Administrative expenditure of the `Maritime affairs and fisheries- policy area	0.16	0.12	0.03	21.69 %	0.00	0.03	0.15
Total Title 11			0.16	0.12	0.03	21.69%	0	0.03	0.15
Title 12 : Internal Market and Services									
12	12 01	Administrative expenditure of the `Internal market and Services- policy area	0.45	0.41	0.04	9.87 %	0.00	0.04	0.20
Total Title 12			0.45	0.41	0.04	9.87%	0	0.04	0.2
Title 13 : Regional and Urban policy									
13	13 01	Administrative expenditure of the `Regional and Urban policy- policy area	0.45	0.42	0.03	6.68 %	0.00	0.03	0.06
Total Title 13			0.45	0.42	0.03	6.68%	0	0.03	0.06
Title 14 : Taxation and customs union									
14	14 01	Administrative expenditure of the `Taxation and customs union- policy area	0.12	0.11	0.01	8.76 %	0.00	0.01	0.06
Total Title 14			0.12	0.11	0.01	8.76%	0	0.01	0.06
Title 15 : Education and culture									

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TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2014 (in Mio €)

Chapter			2014 Commitments to be settled				Commitments to be settled from financial years previous to 2014	Total of commitments to be settled at end of financial year 2014 (incl corrections)	Total of commitments to be settled at end of financial year 2013 (incl. corrections)
			Commitments 2014	Payments 2014	RAL 2014	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
15	15 01	Administrative expenditure of the `Education and culture- policy area	0.84	0.69	0.14	17.05 %	0.00	0.14	0.29
Total Title 15			0.84	0.69	0.14	17.05%	0	0.14	0.29
Title 16 : Communication									
16	16 01	Administrative expenditure of the `Communication- policy area	0.62	0.52	0.1	16.40 %	0.00	0.10	0.16
Total Title 16			0.62	0.52	0.1	16.40%	0	0.1	0.16
Title 17 : Health and consumer protection									
17	17 01	Administrative expenditure of the `Health and consumer protection- policy area	0.12	0.10	0.02	14.89 %	0.00	0.02	0.10
Total Title 17			0.12	0.10	0.02	14.89%	0	0.02	0.1
Title 18 : Home affairs									
18	18 01	Administrative expenditure of the `Home affairs- policy area	0.22	0.15	0.07	32.96 %	0.00	0.07	0.18
Total Title 18			0.22	0.15	0.07	32.96%	0	0.07	0.18
Title 19 : Foreign Policy Instruments									
19	19 01	Administrative expenditure of the `Foreign Policy Instruments- policy area	0.13	0.11	0.02	13.78 %	0.00	0.02	0.05
Total Title 19			0.13	0.11	0.02	13.78%	0	0.02	0.05
Title 20 : Trade									
20	20 01	Administrative expenditure of the `Trade- policy area	0.31	0.29	0.03	8.31 %	0.00	0.03	0.17
Total Title 20			0.31	0.29	0.03	8.31%	0	0.03	0.17
Title 21 : Development and Cooperation									
21	21 01	Administrative expenditure of the `Development and Cooperation- policy area	0.25	0.17	0.09	34.56 %	0.00	0.09	0.12

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TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2014 (in Mio €)

Chapter			2014 Commitments to be settled				Commitments to be settled from financial years previous to 2014	Total of commitments to be settled at end of financial year 2014 (incl corrections)	Total of commitments to be settled at end of financial year 2013(incl. corrections)
			Commitments 2014	Payments 2014	RAL 2014	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
Total Title 21			0.25	0.17	0.09	34.56%	0	0.09	0.12
Title 22 : Enlargement									
22	22 01	Administrative expenditure of the `Enlargement- policy area	0.15	0.13	0.03	17.00 %	0.00	0.03	0.03
Total Title 22			0.15	0.13	0.03	17.00%	0	0.03	0.03
Title 23 : Humanitarian Aid and Civil Protection									
23	23 01	Administrative expenditure of the `Humanitarian aid and Civil Protection- policy area	0.51	0.38	0.13	26.11 %	0.00	0.13	0.20
Total Title 23			0.51	0.38	0.13	26.11%	0	0.13	0.2
Title 25 : Commission's policy coordination and legal advice									
25	25 01	Administrative expenditure of the `Commission-s policy coordination and legal advice- policy area	0.65	0.41	0.24	36.70 %	0.00	0.24	0.36
Total Title 25			0.65	0.41	0.24	36.70%	0	0.24	0.36
Title 26 : Commission's administration									
26	26 01	Administrative expenditure of the `Commission-s administration- policy area	242.13	200.76	41.37	17.09 %	0.00	41.37	34.94
	26 03	Services to public administrations, businesses and citizens	0	0.00	0	#DIV/0	0.24	0.24	0.53
Total Title 26			242.13	200.76	41.37	17.09%	0.24	41.61	35.47
Title 27 : Budget									
27	27 01	Administrative expenditure of the `Budget- policy area	0.34	0.30	0.04	12.75 %	0.00	0.04	0.03
Total Title 27			0.34	0.30	0.04	12.75%	0	0.04	0.03
Title 28 : Audit									

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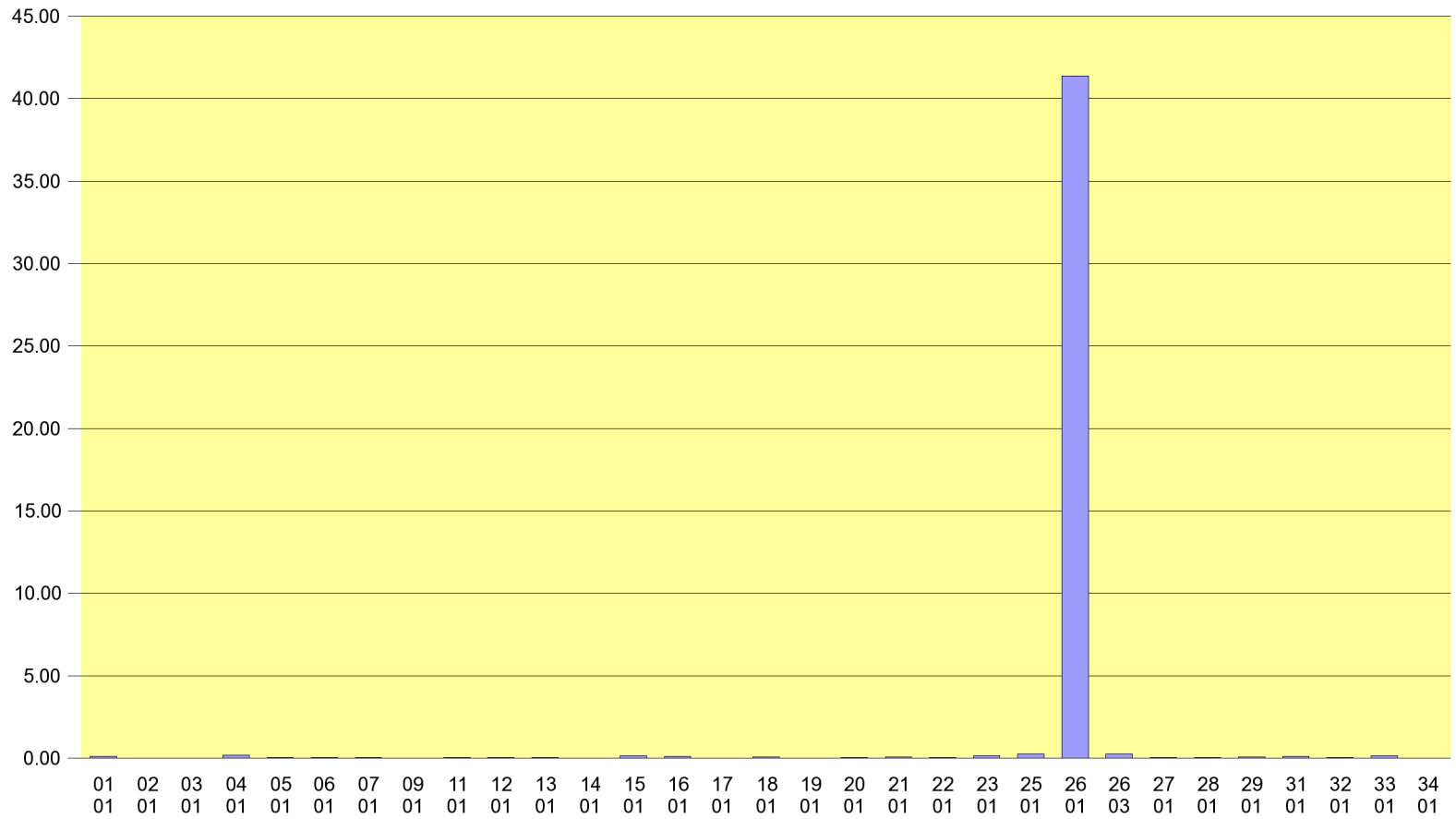
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2014 (in Mio €)

Chapter			2014 Commitments to be settled				Commitments to be settled from financial years previous to 2014	Total of commitments to be settled at end of financial year 2014 (incl corrections)	Total of commitments to be settled at end of financial year 2013 (incl. corrections)
			Commitments 2014	Payments 2014	RAL 2014	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
28	28 01	Administrative expenditure of the `Audit-policy area	0.05	0.01	0.04	80.05 %	0.00	0.04	0.04
Total Title 28			0.05	0.01	0.04	80.05%	0	0.04	0.04
Title 29 : Statistics									
29	29 01	Administrative expenditure of the `Statistics- policy area	0.46	0.37	0.09	18.58 %	0.00	0.09	0.10
Total Title 29			0.46	0.37	0.09	18.58%	0	0.09	0.1
Title 31 : Language services									
31	31 01	Administrative expenditure of the `Language services- policy area	0.52	0.42	0.11	20.87 %	0.00	0.11	0.27
Total Title 31			0.52	0.42	0.11	20.87%	0	0.11	0.27
Title 32 : Energy									
32	32 01	Administrative expenditure of the `Energy-policy area	0.2	0.14	0.05	27.28 %	0.00	0.05	0.06
Total Title 32			0.2	0.14	0.05	27.28%	0	0.05	0.06
Title 33 : Justice									
33	33 01	Administrative expenditure of the `Justice-policy area	0.55	0.40	0.14	26.04 %	0.00	0.14	0.19
Total Title 33			0.55	0.40	0.14	26.04%	0	0.14	0.19
Title 34 : Climate action									
34	34 01	Administrative expenditure of the `Climate action- policy area	0.12	0.11	0.01	11.82 %	0.00	0.01	0.06
Total Title 34			0.12	0.11	0.01	11.82%	0	0.01	0.06
Total DG HR			251.78	208.45	43.33	17.21 %	0.24	43.57	39.59

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

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"Breakdown of Commitments remaining to be settled (in Mio EUR)"



Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

TABLE 4 : BALANCE SHEET

BALANCE SHEET	2014	2013
A.I. NON CURRENT ASSETS	2,730,867.42	3,203,239.76
A.I.1. Intangible Assets	2,730,867.42	3,203,239.76
A.II. CURRENT ASSETS	45,567,115.43	44,295,806.51
A.II.4. Exchange Receivables	43,121,534.95	41,854,493.85
A.II.5. Non-Exchange Receivables	2,445,580.48	2,441,312.66
ASSETS	48,297,982.85	47,499,046.27
P.III. CURRENT LIABILITIES	-64,007,801.09	-63,251,406.15
P.III.4. Accounts Payable	-47,625,420.83	-46,850,593.03
P.III.5. Accrued charges and deferred incom	-16,382,380.26	-16,400,813.12
LIABILITIES	-64,007,801.09	-63,251,406.15
NET ASSETS (ASSETS less LIABILITIES)	-15,709,818.24	-15,752,359.88
P.I.2. Accumulated Surplus / Deficit	246,182,456.39	-3,213,582.13
Non-allocated central (surplus)/deficit*	-230,472,638.15	18,965,942.01
TOTAL	0.00	0.00

It should be noted that the balance sheet and economic outturn account presented in Annex 3 to this Annual Activity Report, represent only the (contingent) assets, (contingent) liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and economic outturn account they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE

STATEMENT OF FINANCIAL PERFORMANCE	2014	2013
II.1 REVENUES	-11,927,547.28	-7,404,639.18
II.1.1. NON-EXCHANGE REVENUES		-196.9
II.1.1.5. RECOVERY OF EXPENSES		-196.90
II.1.2. EXCHANGE REVENUES	-11,927,547.28	-7,404,442.28
II.1.2.2. OTHER EXCHANGE REVENUE	-11,927,547.28	-7,404,442.28
II.2. EXPENSES	238,939,649.14	256,800,677.7
II.2. EXPENSES	238,939,649.14	256,800,677.7
11.2.10. OTHER EXPENSES	234,786,888.92	251,469,683.88
II.2.6. STAFF AND PENSION COSTS	4,152,760.22	5,330,573.89
II.2.8. FINANCE COSTS		419.93
STATEMENT OF FINANCIAL PERFORMANCE	227,012,101.86	249,396,038.52

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It should be noted that the balance sheet and economic outturn account presented in Annex 3 to this Annual Activity Report, represent only the (contingent) assets, (contingent) liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and economic outturn account they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

TABLE 6: AVERAGE PAYMENT TIMES FOR 2014 - DG HR

Legal Times							
Maximum Payment Time (Days)	Total Number of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
30	14101	12701	90.07 %	16.99	1400	9.93 %	40.02
45	44	44	100.00 %	12.36			
60	25	25	100.00 %	14.8			
90	17	16	94.12 %	20	1	5.88 %	222
120	733	731	99.73 %	31.47	2	0.27 %	174.5

Total Number of Payments	14920	13517	90.60 %		1403	9.40 %	
Average Payment Time	19.88			17.76			40.34

Target Times							
Target Payment Time (Days)	Total Number of Payments	Nbr of Payments within Target Time	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
30	6174	5871	95.09 %	18.07	303	4.91 %	36.26

Total Number of Payments	6174	5871	95.09 %		303	4.91 %	
Average Payment Time	18.96			18.07			36.26

Suspensions							
Average Report Approval Suspension Days	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
2	56	576	3.86 %	14920	25,389,296.48	10.64 %	238,641,104.77

Late Interest paid in 2014			
DG	GL Account	Description	Amount (Eur)

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

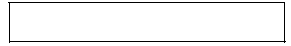


TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2014

Chapter		Revenue and income recognized			Revenue and income cashed from			Outstanding balance
		Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
		1	2	3=1+2	4	5	6=4+5	7=3-6
57	OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	12,457,610.42	447,628.55	12,905,238.97	10,692,760.5	443,262.22	11,136,022.72	1,769,216.25
Total DG HR		12,457,610.42	447,628.55	12,905,238.97	10,692,760.5	443,262.22	11,136,022.72	1,769,216.25

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

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**TABLE 8 : RECOVERY OF UNDUE PAYMENTS
(Number of Recovery Contexts and corresponding Transaction Amount)**

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2014 Year of Origin (commitment)	Error		TOTAL Qualified		TOTAL RC (incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
2013					2	169.46		
2014					116	4,802,359.27		
No Link	2	26,798.21	2	26,798.21	296	7,419,449.17	0.68%	0.36%
Sub-Total	2	26,798.21	2	26,798.21	414	12,221,977.90	0.48%	0.22%

EXPENSES BUDGET	Error		Irregularity		OLAF Notified		TOTAL Qualified		TOTAL RC (incl. non-qualified)		% Qualified/Total RC	
	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES												
NON ELIGIBLE IN COST CLAIMS												
CREDIT NOTES									129	711,963.94		
Sub-Total									129	711,963.94		
GRAND TOTAL	2	26,798.21					2	26,798.21	543	12,933,941.84	0.37%	

DG HR recovers funds as part of its normal business processes. The lion's share of the amount recovered is associated with charges for services, e.g. training, that are delivered to third parties. Such charges are regulated by 'Service Level Agreements' (SLAs) with the beneficiaries. Another important component is associated with the so-called "Type 2 European Schools" as these schools receive income from other sources that must be taken into account when elaborating the annual schools' budgets. The remainder, are associated with reimbursements for social and medical services. A very small proportion of the recovered funding is for corrections on errors. Indeed the absence of errors in payment operations is the reason for the limited amounts reported as "Qualified" recoveries in this table.

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors. The provisional closure will be based on the recovery context situation at 31/01/2015.

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2014 FOR HR

	Number at 01/01/2014	Number at 31/12/2014	Evolution	Open Amount (Eur) at 01/01/2014	Open Amount (Eur) at 31/12/2014	Evolution
2010	1	1	0.00 %	4,366.33	4,366.33	0.00 %
2011	1	1	0.00 %	15,000.00	15,000.00	0.00 %
2012	1		-100.00 %	1,312.50		-100.00 %
2013	40		-100.00 %	441,949.72		-100.00 %
2014		44			1,764,849.92	
	43	46	6.98 %	462,628.55	1,784,216.25	285.67 %

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

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TABLE 10 : RECOVERY ORDER WAIVERS IN 2014 >= EUR 100.000

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments

Total DG	
-----------------	--

Number of RO waivers	
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Justifications:

Please enter the text directly (no copy/paste of formatted text which would then disappear when saving the document in pdf), use "ctrl+enter" to go to the next line and "enter" to validate your typing.

TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES - DG HR - 2014**Procurement > EUR 60,000**

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Art. 134.1(a)	2	1,180,430.45
Art. 134.1(b)	2	389,864.26
Total	4	1,570,294.71

TABLE 12 : SUMMARY OF PROCEDURES OF DG HR EXCLUDING BUILDING CONTRACTS

Internal Procedures > € 60,000		
Procedure Type	Count	Amount (€)
Call for expressions of interest - List of vendors (Art. 136.1(b) RAP)	1	77,223.00
Exceptional Negotiated Procedure without publication of a contract notice (Art. 134 RAP)	5	1,710,294.71
Restricted Procedure (Art. 127.2 RAP)	3	30,233,541.00
TOTAL	9	32,021,058.71

Additional comments

The contracts awarded referred to above and resulting from DG HR's procurement activities are multi annual in nature. Therefore there are significant differences in the amounts involved and the type of procedure from one year to the next and annual comparisons are not very meaningful. In 2014, fewer contracts were awarded but their value was almost three times greater than it was in 2013 and half of the value of contract awarded in 2012.

Most of the contracted amount is generally associated with restricted or open tendering procedures. The use of negotiated procedures is generally limited to 0.5 to 5% of the total contract value.

DG HR issues a report on its contribution to the work of the "GAMA", its inter-DG public procurement group. The contract figures referred to in the GAMA report include those related to procedures for which the award decision has been signed (not the contracts that have been signed) in any given year. Moreover the GAMA reports cover the contracts of all the DGs in the group. Thus it is not possible to compare the annual contractual figures in this report and those of the GAMA.

Negotiated procedures

The value and type of contracts awarded varies greatly from one year to the next as contracts are multiannual and procedures are launched to renew them as they expire. Annual comparisons of contractual data thus meaningless. Generally-speaking 0.5 to 5% of the contract value is awarded through negotiated procedures.

In 2014 around 5% of the contract value (€1.57M) was awarded using negotiated tendering procedures. Most of this amount was associated with one contract. The negotiation for this contract took place after a restricted procedure was published and it did not result in the submission of suitable offers from tenders. The other negotiated procedures were for contracts for supplying Commission's medical service. They were mainly linked to technical captivity in the associated markets.

TABLE 13 : BUILDING CONTRACTS

Total number of contracts :	
Total amount :	

Legal base	Contract Number	Contractor Name	Description	Amount (€)

No data to be reported

TABLE 14 : CONTRACTS DECLARED SECRET

Total Number of Contracts :	
Total amount :	

Legal base	Contract Number	Contractor Name	Type of contract	Description	Amount (€)

No data to be reported