

ANNEXES

ANNEX 1: Statement of the Resources Director

I, the undersigned,

Head of Unit, 'Budget and Internal Control',

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/Head of Service on the overall state of internal control in the DG/service.

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,

Signed

Jean-Pierre Vanderstraeten

¹ 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 21	Office for the Administration and Payment of Individual Entitlements	34	36	70
26 AWBL-40	Administrative support for the Office for the Administration and Payment of Individual Entitlements	142	377	519
Total		176	413	589

General remark: the above data rely on the snapshot of Commission personnel actually employed in each DG/service as of 31 December of the reporting year. These data do not necessarily constitute full-time-equivalents throughout the year.

Financial Resources by ABB activity (EUR Million) implementation of Commitment Appropriations (CA)				
Code ABB Activity	ABB Activity	Operational expenditure	Administrative expenditure	Total
26 01 21	Office for the Administration and Payment of Individual Entitlements	4,617.5	N/A	4,617.5
26 AWBL-40	Administrative support for the Office for the Administration and Payment of Individual Entitlements	N/A	43.6	43.6
Total		4,617.5	43.6	4,661.1

(1) Heading 5 appropriations managed by the DG (global envelope) XX 01 02

(2) BA lines (XX 01 04) and, when relevant XX 01 05 and XX 01 06.

ANNEX 3: Draft annual accounts and financial reports

AAR 2015 Version 1

Annex 3 Financial Reports - DG PMO - Financial Year 2015

Table 1 : Commitments

Table 2 : Payments

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Table 11 : Negotiated Procedures (excluding Building Contracts)

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TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2015 (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	4.78	4.78	100.00 %
Total Title 01			4.78	4.78	100.00%
Title 02 Enterprise and industry					
02	02 01	Administrative expenditure of the 'Enterprise and industry' policy area	6.84	6.83	99.87 %
Total Title 02			6.84	6.83	99.87%
Title 03 Competition					
03	03 01	Administrative expenditure of the 'Competition' policy area	4.86	4.86	100.00 %
Total Title 03			4.86	4.86	100.00%
Title 04 Employment, social affairs and inclusion					
04	04 01	Administrative expenditure of the 'Employment, social affairs and inclusion' policy area	3.63	3.63	100.00 %
Total Title 04			3.63	3.63	100.00%
Title 05 Agriculture and rural development					
05	05 01	Administrative expenditure of the 'Agriculture and rural development' policy area	3.43	3.43	100.00 %
Total Title 05			3.43	3.43	100.00%
Title 06 Mobility and transport					
06	06 01	Administrative expenditure of the 'Mobility and transport' policy area	2.26	2.26	100.00 %
Total Title 06			2.26	2.26	100.00%
Title 07 Environment					
07	07 01	Administrative expenditure of the 'Environment' policy area	3.38	3.38	100.00 %
Total Title 07			3.38	3.38	100.00%
Title 08 Research and innovation					
08	08 01	Administrative expenditure of the 'Research and innovation' policy area	0.21	0.21	100.00 %
Total Title 08			0.21	0.21	100.00%
Title 09 Communications networks, content and technology					
09	09 01	Administrative expenditure of the 'Communications networks, content and technology' policy area	2.53	2.53	100.00 %
Total Title 09			2.53	2.53	100.00%
Title 11 Maritime affairs and fisheries					
11	11 01	Administrative expenditure of the 'Maritime affairs and fisheries' policy area	2.54	2.54	100.00 %
Total Title 11			2.54	2.54	100.00%
Title 12 Internal market and services					
12	12 01	Administrative expenditure of the 'Internal market and services' policy area	2.8	2.8	100.00 %
Total Title 12			2.8	2.8	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 PMO
Report printed on 25/02/2016

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2015 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 13 Regional and urban policy					
13	13 01	Administrative expenditure of the 'Regional and urban policy' policy area	2.29	2.29	100.00 %
Total Title 13			2.29	2.29	100.00%
Title 14 Taxation and customs union					
14	14 01	Administrative expenditure of the 'Taxation and customs union' policy area	2.91	2.9	99.67 %
Total Title 14			2.91	2.9	99.67%
Title 15 Education and culture					
15	15 01	Administrative expenditure of the 'Education and culture' policy area	2.85	2.83	99.54 %
Total Title 15			2.85	2.83	99.54%
Title 16 Communication					
16	16 01	Administrative expenditure of the 'Communication' policy area	14.98	14.95	99.84 %
Total Title 16			14.98	14.95	99.84%
Title 17 Health and consumer protection					
17	17 01	Administrative expenditure of the 'Health and consumer protection' policy area	6.82	6.82	99.99 %
Total Title 17			6.82	6.82	99.99%
Title 18 Home affairs					
18	18 01	Administrative expenditure of the 'Home affairs' policy area	2.01	2.01	100.00 %
Total Title 18			2.01	2.01	100.00%
Title 19 Foreign policy instruments					
19	19 01	Administrative expenditure of the 'Foreign policy instruments' policy area	1.91	1.91	100.00 %
Total Title 19			1.91	1.91	100.00%
Title 20 Trade					
20	20 01	Administrative expenditure of the 'Trade' policy area	2.43	2.43	100.00 %
Total Title 20			2.43	2.43	100.00%
Title 21 Development and cooperation					
21	21 01	Administrative expenditure of the 'Development and cooperation' policy area	2.51	2.51	100.00 %
Total Title 21			2.51	2.51	100.00%
Title 22 Enlargement					
22	22 01	Administrative expenditure of the 'Enlargement' policy area	1.31	1.31	100.00 %
Total Title 22			1.31	1.31	100.00%
Title 23 Humanitarian aid and civil protection					
23	23 01	Administrative expenditure of the 'Humanitarian aid and civil protection' policy area	2.16	2.16	100.00 %
Total Title 23			2.16	2.16	100.00%
Title 25 Commission's policy coordination and legal advice					

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Report printed on 25/02/2016

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2015 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
25	25 01	Administrative expenditure of the 'Commission's policy coordination and legal advice' policy area	24.65	24.33	98.69 %
Total Title 25			24.65	24.33	98.69%
Title 26 Commission's administration					
26	26 01	Administrative expenditure of the 'Commission's administration' policy area	60.3	51.73	85.78 %
Total Title 26			60.3	51.73	85.78%
Title 27 Budget					
27	27 01	Administrative expenditure of the 'Budget' policy area	2.76	2.17	78.56 %
Total Title 27			2.76	2.17	78.56%
Title 28 Audit					
28	28 01	Administrative expenditure of the 'Audit' policy area	0.54	0.47	87.59 %
Total Title 28			0.54	0.47	87.59%
Title 29 Statistics					
29	29 01	Administrative expenditure of the 'Statistics' policy area	5.29	5.29	100.00 %
Total Title 29			5.29	5.29	100.00%
Title 30 Pensions and related expenditure					
30	30 01	Administrative expenditure of the 'Pensions and related expenditure' policy area	1,563.15	1,562.99	99.99 %
Total Title 30			1,563.15	1,562.99	99.99%
Title 31 Language services					
31	31 01	Administrative expenditure of the 'Language services' policy area	8.94	8.94	99.90 %
Total Title 31			8.94	8.94	99.90%
Title 32 Energy					
32	32 01	Administrative expenditure in the 'Energy' policy area	2.87	2.87	100.00 %
Total Title 32			2.87	2.87	100.00%
Title 33 Justice					
33	33 01	Administrative expenditure of the 'Justice' policy area	3.6	3.6	100.00 %
Total Title 33			3.6	3.6	100.00%
Title 34 Climate action					
34	34 01	Administrative expenditure in the 'Climate action' policy area	1.71	1.71	100.00 %
Total Title 34			1.71	1.71	100.00%
Title XX					
XX	XX 01		2,096.16	2,046.98	97.65 %
Total Title XX			2,096.16	2,046.98	97.65%
Total DG PMO			3,849.41	3,790.44	98.47 %

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** 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).*

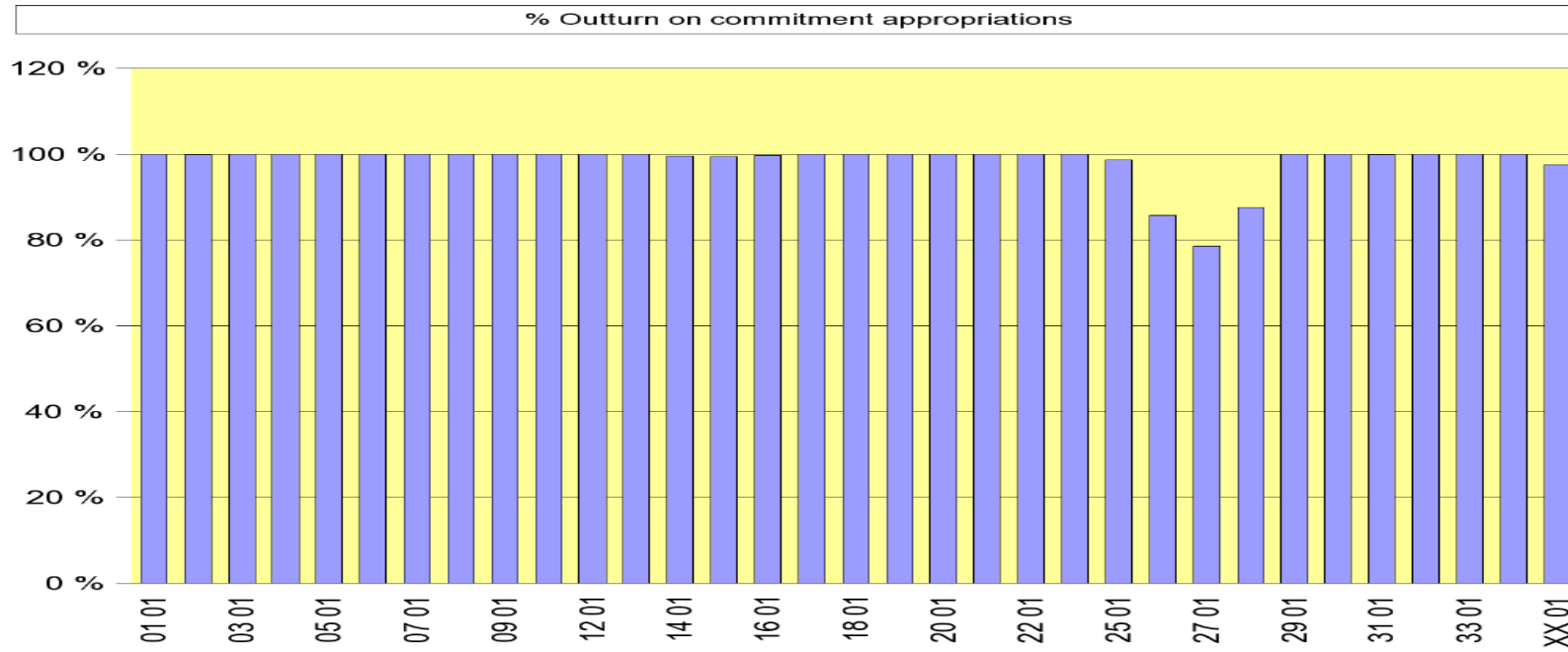


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2015 (in Mio €)

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	7	4.77	68.20 %
Total Title 01			7	4.77	68.20%
Title 02 Enterprise and industry					
02	02 01	Administrative expenditure of the 'Enterprise and industry' policy area	8.67	6.81	78.61 %
Total Title 02			8.67	6.81	78.61%
Title 03 Competition					
03	03 01	Administrative expenditure of the 'Competition' policy area	6.3	4.46	70.88 %
Total Title 03			6.3	4.46	70.88%
Title 04 Employment, social affairs and inclusion					
04	04 01	Administrative expenditure of the 'Employment, social affairs and inclusion' policy area	5.25	3.57	68.12 %
Total Title 04			5.25	3.57	68.12%
Title 05 Agriculture and rural development					
05	05 01	Administrative expenditure of the 'Agriculture and rural development' policy area	4.03	3.45	85.59 %
Total Title 05			4.03	3.45	85.59%
Title 06 Mobility and transport					
06	06 01	Administrative expenditure of the 'Mobility and transport' policy area	2.71	2.22	81.99 %
Total Title 06			2.71	2.22	81.99%
Title 07 Environment					
07	07 01	Administrative expenditure of the 'Environment' policy area	4.04	3.36	83.10 %
Total Title 07			4.04	3.36	83.10%
Title 08 Research and innovation					
08	08 01	Administrative expenditure of the 'Research and innovation' policy area	0.21	0.21	100.00 %
Total Title 08			0.21	0.21	100.00%
Title 09 Communications networks, content and technology					
09	09 01	Administrative expenditure of the 'Communications networks, content and technology' policy area	3	2.27	75.91 %
Total Title 09			3	2.27	75.91%
Title 11 Maritime affairs and fisheries					
11	11 01	Administrative expenditure of the 'Maritime affairs and fisheries' policy area	3.03	2.52	83.29 %
Total Title 11			3.03	2.52	83.29%
Title 12 Internal market and services					
12	12 01	Administrative expenditure of the 'Internal market and services' policy area	4.36	2.82	64.58 %
Total Title 12			4.36	2.82	64.58%

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TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2015 (in Mio €)

Chapter			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 13 Regional and urban policy					
13	13 01	Administrative expenditure of the 'Regional and urban policy' policy area	2.71	2.2	81.11 %
Total Title 13			2.71	2.2	81.11%
Title 14 Taxation and customs union					
14	14 01	Administrative expenditure of the 'Taxation and customs union' policy area	5.03	3.02	59.95 %
Total Title 14			5.03	3.02	59.95%
Title 15 Education and culture					
15	15 01	Administrative expenditure of the 'Education and culture' policy area	3.11	2.6	83.83 %
Total Title 15			3.11	2.6	83.83%
Title 16 Communication					
16	16 01	Administrative expenditure of the 'Communication' policy area	15.08	14.98	99.32 %
Total Title 16			15.08	14.98	99.32%
Title 17 Health and consumer protection					
17	17 01	Administrative expenditure of the 'Health and consumer protection' policy area	8.15	6.69	82.06 %
Total Title 17			8.15	6.69	82.06%
Title 18 Home affairs					
18	18 01	Administrative expenditure of the 'Home affairs' policy area	2.92	1.93	65.91 %
Total Title 18			2.92	1.93	65.91%
Title 19 Foreign policy instruments					
19	19 01	Administrative expenditure of the 'Foreign policy instruments' policy area	1.99	1.91	95.85 %
Total Title 19			1.99	1.91	95.85%
Title 20 Trade					
20	20 01	Administrative expenditure of the 'Trade' policy area	3.22	2.62	81.25 %
Total Title 20			3.22	2.62	81.25%
Title 21 Development and cooperation					
21	21 01	Administrative expenditure of the 'Development and cooperation' policy area	3.36	2.4	71.33 %
Total Title 21			3.36	2.4	71.33%
Title 22 Enlargement					
22	22 01	Administrative expenditure of the 'Enlargement' policy area	1.55	1.38	88.93 %
Total Title 22			1.55	1.38	88.93%
Title 23 Humanitarian aid and civil protection					
23	23 01	Administrative expenditure of the 'Humanitarian aid and civil protection' policy area	2.98	2.1	70.53 %
Total Title 23			2.98	2.1	70.53%
Title 25 Commission's policy coordination and legal advice					

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Chapter			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
25	25 01	Administrative expenditure of the 'Commission's policy coordination and legal advice' policy area	26.42	23.47	88.84 %
Total Title 25			26.42	23.47	88.84%
Title 26 Commission's administration					
26	26 01	Administrative expenditure of the 'Commission's administration' policy area	72.51	51.22	70.65 %
Total Title 26			72.51	51.22	70.65%
Title 27 Budget					
27	27 01	Administrative expenditure of the 'Budget' policy area	3.03	2.17	71.56 %
Total Title 27			3.03	2.17	71.56%
Title 28 Audit					
28	28 01	Administrative expenditure of the 'Audit' policy area	0.6	0.48	79.50 %
Total Title 28			0.6	0.48	79.50%
Title 29 Statistics					
29	29 01	Administrative expenditure of the 'Statistics' policy area	7.19	5.17	71.91 %
Total Title 29			7.19	5.17	71.91%
Title 30 Pensions and related expenditure					
30	30 01	Administrative expenditure of the 'Pensions and related expenditure' policy area	1,563.15	1,562.99	99.99 %
Total Title 30			1,563.15	1,562.99	99.99%
Title 31 Language services					
31	31 01	Administrative expenditure of the 'Language services' policy area	9.24	8.93	96.56 %
Total Title 31			9.24	8.93	96.56%
Title 32 Energy					
32	32 01	Administrative expenditure in the 'Energy' policy area	3.45	2.81	81.35 %
Total Title 32			3.45	2.81	81.35%
Title 33 Justice					
33	33 01	Administrative expenditure of the 'Justice' policy area	4.54	3.5	76.95 %
Total Title 33			4.54	3.5	76.95%
Title 34 Climate action					
34	34 01	Administrative expenditure in the 'Climate action' policy area	2.4	1.61	66.87 %
Total Title 34			2.4	1.61	66.87%
Title XX					
XX	XX 01		2,096.37	2,047.04	97.65 %
Total Title XX			2,096.37	2,047.04	97.65%
Total DG PMO			3,887.6	3,787.66	97.43 %

* 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).

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=" % Outturn on payment appropriations"

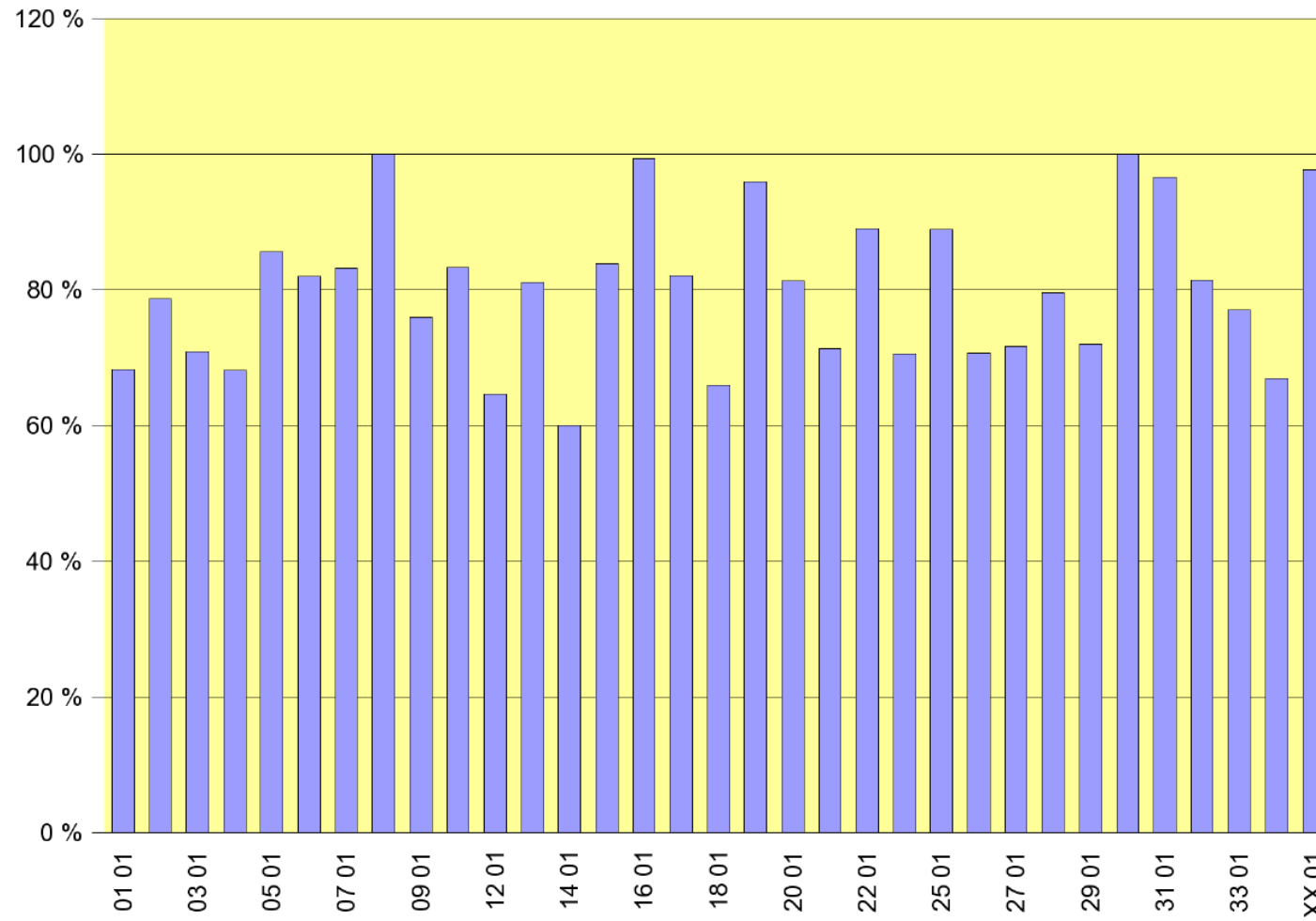


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2015 (in Mio €)

Chapter			2015 Commitments to be settled				Commitments to be settled from financial years previous to 2015	Total of commitments to be settled at end of financial year 2015 (incl corrections)	Total of commitments to be settled at end of financial year 2014 (incl. corrections)
			Commitments 2015	Payments 2015	RAL 2015	% 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	4.78	2.81	1.97	41.28 %	0.00	1.97	2.22
Total Title 01			4.78	2.81	1.97	41.28%	0	1.97	2.22
Title 02 : Enterprise and industry									
02	02 01	Administrative expenditure of the 'Enterprise and industry' policy area	6.83	5.28	1.55	22.66 %	0.00	1.55	1.83
Total Title 02			6.83	5.28	1.55	22.66%	0	1.55	1.83
Title 03 : Competition									
03	03 01	Administrative expenditure of the 'Competition' policy area	4.86	3.19	1.67	34.39 %	0.00	1.67	1.44
Total Title 03			4.86	3.19	1.67	34.39%	0	1.67	1.44
Title 04 : Employment, social affairs and inclusion									
04	04 01	Administrative expenditure of the 'Employment, social affairs and inclusion' policy area	3.63	2.38	1.25	34.47 %	0.00	1.25	1.62
Total Title 04			3.63	2.38	1.25	34.47%	0	1.25	1.62
Title 05 : Agriculture and rural development									
05	05 01	Administrative expenditure of the 'Agriculture and rural development' policy area	3.43	2.92	0.51	14.78 %	0.00	0.51	0.59
Total Title 05			3.43	2.92	0.51	14.78%	0	0.51	0.59
Title 06 : Mobility and transport									
06	06 01	Administrative expenditure of the 'Mobility and transport' policy area	2.26	1.77	0.49	21.58 %	0.00	0.49	0.45
Total Title 06			2.26	1.77	0.49	21.58%	0	0.49	0.45

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			Commitments 2015	Payments 2015	RAL 2015	% 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	3.38	2.72	0.66	19.53 %	0.00	0.66	0.66
Total Title 07			3.38	2.72	0.66	19.53%	0	0.66	0.66
Title 08 : Research and innovation									
08	08 01	Administrative expenditure of the 'Research and innovation' policy area	0.21	0.21	0	0.00 %	0.00	0.00	0.00
Total Title 08			0.21	0.21	0	0.00%	0	0	0
Title 09 : Communications networks, content and technology									
09	09 01	Administrative expenditure of the 'Communications networks, content and technology' policy area	2.53	1.81	0.72	28.51 %	0.00	0.72	0.47
Total Title 09			2.53	1.81	0.72	28.51%	0	0.72	0.47
Title 11 : Maritime affairs and fisheries									
11	11 01	Administrative expenditure of the 'Maritime affairs and fisheries' policy area	2.54	2.08	0.46	18.27 %	0.00	0.46	0.49
Total Title 11			2.54	2.08	0.46	18.27%	0	0.46	0.49
Title 12 : Internal market and services									
12	12 01	Administrative expenditure of the 'Internal market and services' policy area	2.8	1.38	1.41	50.52 %	0.00	1.41	1.56
Total Title 12			2.8	1.38	1.41	50.52%	0	1.41	1.56
Title 13 : Regional and urban policy									
13	13 01	Administrative expenditure of the 'Regional and urban policy' policy area	2.29	1.78	0.51	22.35 %	0.00	0.51	0.42
Total Title 13			2.29	1.78	0.51	22.35%	0	0.51	0.42
Title 14 : Taxation and customs union									

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TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2015 (in Mio €)

Chapter			2015 Commitments to be settled				Commitments to be settled from financial years previous to 2015	Total of commitments to be settled at end of financial year 2015 (incl corrections)	Total of commitments to be settled at end of financial year 2014 (incl. corrections)
			Commitments 2015	Payments 2015	RAL 2015	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
14	14 01	Administrative expenditure of the 'Taxation and customs union' policy area	2.9	0.99	1.91	65.83 %	0.00	1.91	2.13
Total Title 14			2.9	0.99	1.91	65.83%	0	1.91	2.13
Title 15 : Education and culture									
15	15 01	Administrative expenditure of the 'Education and culture' policy area	2.83	2.35	0.49	17.25 %	0.00	0.49	0.26
Total Title 15			2.83	2.35	0.49	17.25%	0	0.49	0.26
Title 16 : Communication									
16	16 01	Administrative expenditure of the 'Communication' policy area	14.95	14.89	0.07	0.45 %	0.00	0.07	0.10
Total Title 16			14.95	14.89	0.07	0.45%	0	0.07	0.1
Title 17 : Health and consumer protection									
17	17 01	Administrative expenditure of the 'Health and consumer protection' policy area	6.82	5.36	1.46	21.43 %	0.00	1.46	1.33
Total Title 17			6.82	5.36	1.46	21.43%	0	1.46	1.33
Title 18 : Home affairs									
18	18 01	Administrative expenditure of the 'Home affairs' policy area	2.01	1.21	0.8	39.81 %	0.00	0.80	0.92
Total Title 18			2.01	1.21	0.8	39.81%	0	0.8	0.92
Title 19 : Foreign policy instruments									
19	19 01	Administrative expenditure of the 'Foreign policy instruments' policy area	1.91	1.82	0.08	4.33 %	0.00	0.08	0.08
Total Title 19			1.91	1.82	0.08	4.33%	0	0.08	0.08
Title 20 : Trade									
20	20 01	Administrative expenditure of the 'Trade' policy area	2.43	1.87	0.56	23.02 %	0.00	0.56	0.80

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Chapter			2015 Commitments to be settled				Commitments to be settled from financial years previous to 2015	Total of commitments to be settled at end of financial year 2015 (incl corrections)	Total of commitments to be settled at end of financial year 2014 (incl. corrections)
			Commitments 2015	Payments 2015	RAL 2015	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
Total Title 20			2.43	1.87	0.56	23.02%	0	0.56	0.8
Title 21 : Development and cooperation									
21	21 01	Administrative expenditure of the 'Development and cooperation' policy area	2.51	1.55	0.96	38.39 %	0.00	0.96	0.85
Total Title 21			2.51	1.55	0.96	38.39%	0	0.96	0.85
Title 22 : Enlargement									
22	22 01	Administrative expenditure of the 'Enlargement' policy area	1.31	1.14	0.17	13.09 %	0.00	0.17	0.24
Total Title 22			1.31	1.14	0.17	13.09%	0	0.17	0.24
Title 23 : Humanitarian aid and civil protection									
23	23 01	Administrative expenditure of the 'Humanitarian aid and civil protection' policy area	2.16	1.35	0.82	37.67 %	0.00	0.82	0.82
Total Title 23			2.16	1.35	0.82	37.67%	0	0.82	0.82
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	24.33	22.52	1.81	7.42 %	0.00	1.81	1.77
Total Title 25			24.33	22.52	1.81	7.42%	0	1.81	1.77
Title 26 : Commission's administration									
26	26 01	Administrative expenditure of the 'Commission's administration' policy area	51.73	46.72	5	9.67 %	0.00	5.00	12.21
Total Title 26			51.73	46.72	5	9.67%	0	5	12.21
Title 27 : Budget									
27	27 01	Administrative expenditure of the 'Budget' policy area	2.17	1.91	0.26	11.82 %	0.00	0.26	0.27
Total Title 27			2.17	1.91	0.26	11.82%	0	0.26	0.27

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 31/12/2015 (in Mio €)

Chapter			2015 Commitments to be settled				Commitments to be settled from financial years previous to 2015	Total of commitments to be settled at end of financial year 2015 (incl corrections)	Total of commitments to be settled at end of financial year 2014 (incl. corrections)
			Commitments 2015	Payments 2015	RAL 2015	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
Title 28 : Audit									
28	28 01	Administrative expenditure of the 'Audit' policy area	0.47	0.42	0.05	11.36 %	0.00	0.05	0.06
Total Title 28			0.47	0.42	0.05	11.36%	0	0.05	0.06
Title 29 : Statistics									
29	29 01	Administrative expenditure of the 'Statistics' policy area	5.29	3.38	1.91	36.09 %	0.00	1.91	1.90
Total Title 29			5.29	3.38	1.91	36.09%	0	1.91	1.9
Title 30 : Pensions and related expenditure									
30	30 01	Administrative expenditure of the 'Pensions and related expenditure' policy area	1,562.99	1562.99	0	0.00 %	0.00	0.00	0.00
Total Title 30			1,562.99	1562.99	0	0.00%	0	0	0
Title 31 : Language services									
31	31 01	Administrative expenditure of the 'Language services' policy area	8.94	8.63	0.31	3.41 %	0.00	0.31	0.30
Total Title 31			8.94	8.63	0.31	3.41%	0	0.31	0.3
Title 32 : Energy									
32	32 01	Administrative expenditure in the 'Energy' policy area	2.87	2.23	0.64	22.40 %	0.00	0.64	0.58
Total Title 32			2.87	2.23	0.64	22.40%	0	0.64	0.58
Title 33 : Justice									
33	33 01	Administrative expenditure of the 'Justice' policy area	3.6	2.71	0.89	24.83 %	0.00	0.89	0.94
Total Title 33			3.6	2.71	0.89	24.83%	0	0.89	0.94
Title 34 : Climate action									

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TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2015 (in Mio €)									
Chapter			2015 Commitments to be settled				Commitments to be settled from financial years previous to 2015	Total of commitments to be settled at end of financial year 2015 (incl corrections)	Total of commitments to be settled at end of financial year 2014 (incl. corrections)
			Commitments 2015	Payments 2015	RAL 2015	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
34	34 01	Administrative expenditure in the 'Climate action' policy area	1.71	0.99	0.72	41.98 %	0.00	0.72	0.69
Total Title 34			1.71	0.99	0.72	41.98%	0	0.72	0.69
Title XX :									
XX	XX 01		2,046.97	2046.96	0.01	0.00 %	0.00	0.01	0.21
Total Title XX			2,046.97	2046.96	0.01	0.00%	0	0.01	0.21
Total DG PMO			3,790.43	3760.30	30.12	0.79 %	0	30.12	38.19

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

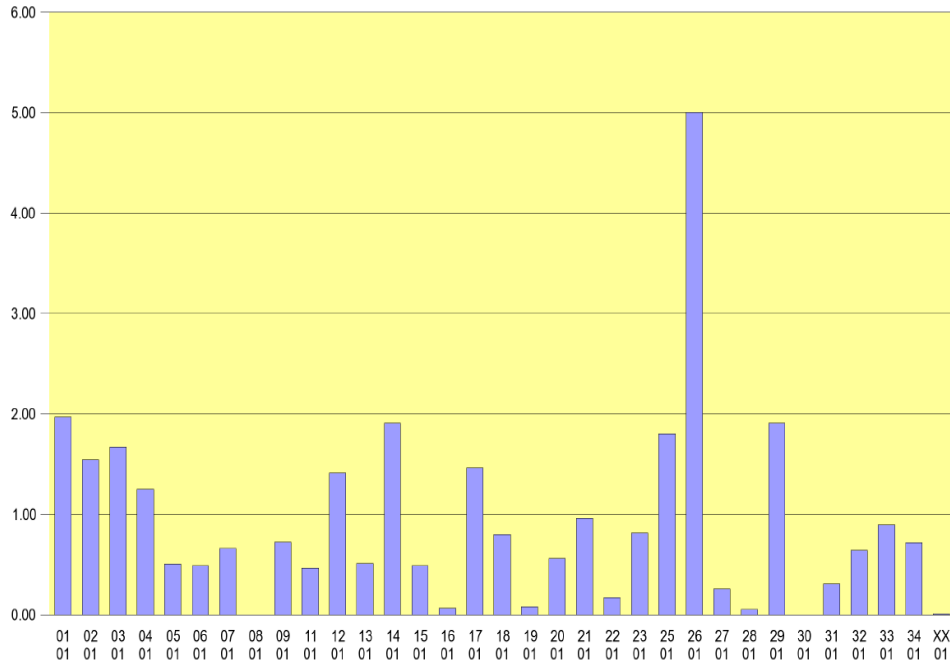


TABLE 4 : BALANCE SHEET

BALANCE SHEET	2015	2014
A.I. NON CURRENT ASSETS	5,815,811.68	6,547,710.67
A.I.1. Intangible Assets	5,815,811.68	6,547,710.67
A.I.5. LT Receivables	0.00	0.00
A.II. CURRENT ASSETS	9,293,278.24	13,924,929.05
A.II.4. Exchange Receivables	7,671,919.99	13,149,175.36
A.II.5. Non-Exchange Receivables	1,601,488.00	763,630.69
A.II.7. Cash and Cash Equivalents	19,870.25	12,123.00
ASSETS	15,109,089.92	20,472,639.72
P.II. NON CURRENT LIABILITIES	0	0
P.II.1. Employee Benefits	0.00	0.00
P.III. CURRENT LIABILITIES	-2,566,702,947.08	-2,276,559,504.67
P.III.2. Short-term provisions	-2,727,893.00	-2,727,893.00
P.III.4. Accounts Payable	-2,462,633,547.32	-2,172,487,961.26
P.III.5. Accrued charges and deferred incom	-101,341,506.76	-101,343,650.41
LIABILITIES	-2,566,702,947.08	-2,276,559,504.67
NET ASSETS (ASSETS less LIABILITIES)	-2,551,593,857.16	-2,256,086,864.95
P.I.2. Accumulated Surplus / Deficit	4,588,106,383.95	2,264,256,032.79
Non-allocated central (surplus)/deficit*	-2,036,512,526.79	-8,169,167.84
TOTAL	0.00	0.00

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, 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 statement of financial performance 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	2015	2014
II.1 REVENUES	-945,569,100.59	-958,038,980.82
II.1.1. NON-EXCHANGE REVENUES	-924,145,869.88	-938,365,629.71
II.1.1.6. OTHER NON-EXCHANGE REVENUE	-924,145,869.88	-938,365,629.71
II.1.2. EXCHANGE REVENUES	-21,423,230.71	-19,673,351.11
II.1.2.1. FINANCIAL INCOME	0.00	-828.63
II.1.2.2. OTHER EXCHANGE REVENUE	-21,423,230.71	-19,672,522.48
II.2. EXPENSES	4,646,763,026.14	3,281,889,331.98
II.2. EXPENSES	4,646,763,026.14	3,281,889,331.98
II.2.10. OTHER EXPENSES	120,059,120.26	129,040,986.13
II.2.2. EXP IMPLM BY COMMISS&EX.AC	6,139,394.14	1,540,364.84
II.2.6. STAFF AND PENSION COSTS	4,520,164,922.20	3,150,885,208.03
II.2.8. FINANCE COSTS	399,589.54	422,772.98
STATEMENT OF FINANCIAL PERFORMANCE	3,701,193,925.55	2,323,850,351.16

Explanatory Notes (facultative):

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.

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, 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 statement of financial performance 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.

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TABLE 6: AVERAGE PAYMENT TIMES FOR 2015 - DG PMO

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	182046	124338	68.30 %	10.52	57708	31.70 %	72.21
45	9237	9229	99.91 %	5.3	8	0.09 %	525.88
60	706	693	98.16 %	10.02	13	1.84 %	156.85
90	1	1	100.00 %	5			

Total Number of Payments	191990	134261	69.93 %		57729	30.07 %	
Average Payment Time	28.84			10.16			72.29

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	81	78	96.30 %	8.6	3	3.70 %	75

Total Number of Payments	81	78	96.30 %		3	3.70 %	
Average Payment Time	11.06			8.6			75

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
0	115	3	0.00 %	191990	57,541.10	0.02 %	292,974,169.45

Late Interest paid in 2015			
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

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TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2015

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		
40	MISCELLANEOUS TAXES AND DEDUCTIONS	494,504,697.83	49,367.2	494,554,065.03	494,316,466.7	49,367.24	494,365,833.94	188,231.09
41	CONTRIBUTIONS TO THE PENSION SCHEME	366,076,847.59	109,940.19	366,186,787.78	365,839,420.2	109,940.25	365,949,360.45	237,427.33
42	OTHER CONTRIBUTIONS TO THE PENSION SCHEME	22,467,448.57	0	22,467,448.57	22,467,448.57	0	22,467,448.57	0
52	REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST	17.63	0	17.63	17.63	0	17.63	0
57	OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	21,185,687.18	211,683.11	21,397,370.29	20,939,589.26	165,770.85	21,105,360.11	292,010.18
58	MISCELLANEOUS COMPENSATION	-1,297.67	183,987.66	182,689.99	-1,297.67	1,297.67	0	182,689.99
59	OTHER REVENUE ARISING FROM ADMINISTRATIVE MANAGEMENT	0	672,325	672,325	0	0	0	672,325
66	OTHER CONTRIBUTIONS AND REFUNDS	0	849,269.1	849,269.1	0	849,269.1	849,269.1	0
90	MISCELLANEOUS REVENUE	849,006.71	0	849,006.71	849,006.71	0	849,006.71	0
Total DG PMO		905,082,407.84	2,076,572.26	907,158,980.1	904,410,651.4	1,175,645.11	905,586,296.51	1,572,683.59

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 PAYMENTS
(Number of Recovery Contexts and corresponding Transaction Amount)

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2015	Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
2014			261	729,652.00		
2015			65	38,837.99		
No Link			4528	243,524,630.07		
Sub-Total			4854	244,293,120.06		

EXPENSES BUDGET	Error		Irregularity		OLAF Notified		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES									61	154,094.98		
NON ELIGIBLE IN COST CLAIMS												
CREDIT NOTES									8	5,283.00		
Sub-Total									69	159,377.98		
GRAND TOTAL									4,923	244,452,498.04		

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 31/01/2016.

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TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2015 FOR PMO

	Number at 01/01/2015	Number at 31/12/2015	Evolution	Open Amount (Eur) at 01/01/2015	Open Amount (Eur) at 31/12/2015	Evolution
2004	1	1	0.00 %	6,312.00	6,312.00	0.00 %
2005	1	1	0.00 %	247.62	247.62	0.00 %
2006	2	2	0.00 %	16,536.89	16,536.89	0.00 %
2008	2	2	0.00 %	25,496.96	25,496.96	0.00 %
2010	4	4	0.00 %	122,484.03	122,484.03	0.00 %
2011	5	5	0.00 %	1,103,194.32	1,103,194.32	0.00 %
2012	11	12	9.09 %	-87,559.68	-87,224.87	-0.38 %
2013	3	3	0.00 %	44,599.65	44,599.65	0.00 %
2014	12	12	0.00 %	33,292.37	33,292.37	0.00 %
2015	52	114	119.23 %	1,786,215.19	2,810,609.32	57.35 %
	93	156	67.74 %	3,050,819.35	4,075,548.29	33.59 %

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

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TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2015 FOR PMO

	Number at 01/01/2015	Number at 31/12/2015	Evolution	Open Amount (Eur) at 01/01/2015	Open Amount (Eur) at 31/12/2015	Evolution
2004	1	1	0.00 %	6,312.00	6,312.00	0.00 %
2005	1	1	0.00 %	247.62	247.62	0.00 %
2006	2	2	0.00 %	16,536.89	16,536.89	0.00 %
2008	2	2	0.00 %	25,496.96	25,496.96	0.00 %
2010	4	4	0.00 %	122,484.03	122,484.03	0.00 %
2011	5	5	0.00 %	1,103,194.32	1,103,194.32	0.00 %
2012	11	12	9.09 %	-87,559.68	-87,224.87	-0.38 %
2013	3	3	0.00 %	44,599.65	44,599.65	0.00 %
2014	12	12	0.00 %	33,292.37	33,292.37	0.00 %
2015	52	114	119.23 %	1,786,215.19	2,810,609.32	57.35 %
	93	156	67.74 %	3,050,819.35	4,075,548.29	33.59 %

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

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TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES - DG PMO - 2015

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Total		

No data to be reported

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

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Additional comments

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No data to be reported

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

ANNEX 4: Materiality criteria

Quintessential to the PMO's activities are the correct implementation of the staff regulations regarding entitlements and reimbursement of several categories of expenditure.

An entitlement or reimbursement can result from a decision made by another service (recruitment, mission, leave, etc.) or from an individual request from the relevant staff member (following a certain event: marriage, child, sickness, pension,...). Any such entitlement or reimbursement is trusted to case handlers who then proceed to a verification of the eligibility of the entitlement and the underlying documents. After such verification, the entitlement/documents are encoded. These case handlers are under supervision and – depending on the complexity of the file – under verification by the verifier and/or the Appointing Authority (AIPN).

Information systems make all necessary calculations and prepare batch files that are then transferred for payment to the Commission's accounting system (ABAC). These mass payments are initiated and verified by case handlers. The verification and validation is carried out by the authorising officers by sub delegation. Only less recurrent or particular files can be introduced directly in ABAC based on a paper file.

The main inherent weaknesses result from the nature of the activities, residing in the very high number of individual transactions (e.g. reimbursement of medical claims and missions) processed, on the one hand, and mass transactions (e.g. salary and pension payments), on the other hand.

A quantifiable weakness in the control and supervisory systems would be defined as material when ex-ante or ex-post controls detect structural and pervasive errors regarding eligibility and calculation. The level of materiality is defined at 2 %, based on the error rate applied by the Court of Auditors. If the residual risk of error on legality and regularity of all underlying transactions is higher than 2 %, a reservation will be made.

A non-quantifiable weakness would be defined as material when an elevated risk of errors or abuse in entitlements is identified with no material financial impact but with serious reputational consequences for the Commission.

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

ICT 1: Management (establishment/modification) of salaries, post-activity and related entitlements.

Stage 1: Main control objectives: Ensuring that salaries, post-activity and related entitlements are correctly established. The activity of the PMO mainly concerns carrying out mass salary/pension payments and reimbursement of medical, expert and mission claims to a relatively stable population. Every establishment or modification of an entitlement (mainly related to salaries and pensions) is subjected to a 100 % **ex-ante control**. The initiating operational staff member opening the file performs a full verification in order to correctly establish/modify the entitlements. A verifying staff member provides a supplementary layer of control. The increasing quality of ex-ante control in this field, results in continuous decrease of amounts recovered in ex-post control carried out in the entitlements area. The benefit of the internal control lies in the prevention of errors in the establishment or modification that would have a long lasting material financial impact.

It is also worth noting that the nature of PMO activities, payment of salaries, post-activity and reimbursement of claims, makes for an easy recovery of found errors, as corrections can be deducted from monthly salary, pension payments.

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage frequency and depth*	How to estimate the costs and benefits of controls	Control indicators
Salaries, post-activity and related entitlements are not correctly established or modified, resulting in recurring incorrect wage payments to staff: <ul style="list-style-type: none"> • Determination of entitlements not compliant with staff regulations and not paid on time; • Risk of fraud, litigation and bad reputation due to non-compliance with rules in force (FR & IR, Staff Regulations, accounting, etc). 	EX-ANTE: <ul style="list-style-type: none"> • All transactions are submitted to ex-ante controls; • All entitlements (100 %) are subjected to ex-ante control by the initiating agent. Four eyes principle: 2 people are involved in each transaction: initiating and verifying agents, both at operational and financial level; • All found errors are corrected, in principle without exception. Should an exception be made, an exception note is established; • Delegation of powers (AOSD, AIPN) published; • Supplementary technical controls are made using IT applications NAP, FIXPEN, SYSPER2, MIP2, ASMAL, APEX). EX-POST: <ul style="list-style-type: none"> • Risk-based ex-post controls are carried out on the basis of a risk analysis, taking into account materiality and risk probability criteria. • All ex-post controls are reported based on a harmonised template. 	Coverage: All transactions Depth*: Level 2	Costs: All personnel involved in operational transactions Benefits (qualitative): <ul style="list-style-type: none"> • No litigation, compliance with regulation, transactions processed accurately and in time; • Errors, fraud and potential litigations are prevented or minimized. 	<ul style="list-style-type: none"> • Ex-ante and ex-post reports; • Degree of implementation of ex-post planning; • Exception reporting
		Coverage: All transactions Depth*: Level 2		

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage frequency and depth*	How to estimate the costs and benefits of controls	Control indicators
	CENTRALISED INTERNAL CONTROL COORDINATION: <ul style="list-style-type: none"> The internal control coordinator follows the implementation of ex-ante and ex-post control and assists the operational units in maintaining a high quality of reporting; A yearly planning of ex-post controls is carried out and duly followed through; Specific ex-post controls aimed at revealing potential fraudulent transactions are carried out; 	Coverage: All transactions Depth*: Level 2		

***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. 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

Expenditure implementation (commitment, validation, authorization and payment of expenditure)

Main control objectives: legality and regularity (compliance with Staff Regulation, FR & RAP), fraud prevention and detection.

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	How to estimate the costs and benefits of controls	Control indicators
<ul style="list-style-type: none"> Amounts paid exceed what is determined as per staff regulations and financial regulation; Risk of fraud, litigation and bad reputation due to non-compliance with rules in force (FR & IR, Staff Regulations, accounting, etc). 	<ul style="list-style-type: none"> All transactions are submitted to ex-ante controls; Close monitoring of every step in the payment process; Four eyes principle: 2 people are involved in each transaction: initiating and verifying agents, both at operational and financial level. 	Coverage: All transactions Depth* (intensity): Level 3	Costs: All personnel involved in operational and financial transactions Benefits: Sound financial management and respect of contractual deadlines.	<ul style="list-style-type: none"> Financial error rate payment delay Exception reporting
	<ul style="list-style-type: none"> Four eyes principle: 2 people are involved in each financial transaction: initiating and verifying agents; Supplementary technical controls are made using IT applications (e.g. NAP, SysPer and PABS) Centralised financial circuit for payments and 	Coverage: All financial transactions Depth* (intensity): - Level 3	Costs: All personnel involved in financial transactions & accounting staff Benefits:	<ul style="list-style-type: none"> number of OLAF cases followed-up ECA recommendations IAS and IAC audit

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	How to estimate the costs and benefits of controls	Control indicators
	commitments; • ABAC for financial transactions; • Accounting controls are carried out regularly (monthly, quarterly and yearly, depending on type of transactions).		• Errors, fraud and potential litigations are prevented or minimized. • Accounting errors are identified and corrected at an early stage	recommendations • Accounting quality • AOSD reports (include financial issues)

***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. 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: legality and regularity (FR, IR, ICS), detection and correction of weaknesses

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	How to estimate the costs and benefits of controls	Control indicators
<ul style="list-style-type: none"> • Risk of fraud, litigation and reputational damage due to non-compliance with legal provisions. • The ex-ante controls (as such) fail to prevent, detect and correct erroneous payments. • The errors, irregularities and cases of fraud detected are not addressed or not addressed within a reasonable timeframe. 	<ul style="list-style-type: none"> • The list of exceptions, open audit recommendations, sensitive files, planning and implementation of ex-post controls and synthesis of the significant AOSD concerns are registered in a centralised registry. • Three times a year, a session with senior management is organised to take appropriate to address all outstanding audits and related recommendations, the status of ex-post supervision, sensitive files (incl. litigation and suspected fraud cases) and implementation of prioritised internal control standards in three. • Follow-up on implementation of discharge recommendations is duly followed. • Compliance with Internal Control Standards is monitored regularly; • Anti-fraud strategy and related anti-fraud controls: regular follow-up carried out on the implementation of the anti-fraud action plan; • Risk management; • Monitoring of sensitive functions. 	<p>Coverage: Any transaction (if applicable) Depth* (intensity): Level 3</p>	<p>Costs: Internal control team and concerned management Benefits:</p> <ul style="list-style-type: none"> • Issues are followed up and addressed; • Processes and procedures improved; • Continuous improvement of the internal control system. • Contributes to the reasonable assurance. 	<ul style="list-style-type: none"> • percentage of AOS reports awaited; • percentage of audit recommendations; implemented on time by the units; • Number of ICS not fully compliant or ineffective; • Anti-fraud indicators; • Risk assessment results and related mitigating actions.

***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. 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.

ICT 2: Management of medical, expert and mission claims.

Stage 1: Main control objectives: Ensuring that medical, expert and mission claims are correctly established. The activity of the PMO mainly concerns carrying out mass salary/pension payments and reimbursement of medical, expert and mission claims to a relatively stable population.

It is also worth noting that the nature of PMO activities, payment of salaries, pensions and reimbursement of claims, makes for an easy recovery of found errors, as corrections can be deducted from monthly salary, pension payments.

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage frequency and depth*	How to estimate the costs and benefits of controls	Control indicators
<p>Medical, mission and expert reimbursement claims are not correctly established, resulting in incorrect reimbursements to staff:</p> <ul style="list-style-type: none"> • Reimbursement of expert/mission/medical expenditure not legal and regular; • Risk of fraud, litigation and bad reputation due to non-compliance with rules in force (FR & IR, Staff Regulations, accounting, etc). 	<p>EX-ANTE:</p> <ul style="list-style-type: none"> • All transactions are submitted to ex-ante controls, using a statistically representative sample allowing for an extrapolated error rate to be defined for the whole population of transactions; • The ex-ante controls carried out on Mission, Expert and Medical expenditure are submitted to an ex-post control to confirm their quality; • Four eyes principle: 2 people are involved in each transaction: initiating and verifying agents, both at operational and financial level; • All found errors are corrected, in principle without exception. Should an exception be made, an exception note is established; • Delegation of powers (AOSD, AIPN) published; • Supplementary technical controls are made using IT applications NAP, MIPS, ASSMAL, APEX). 	<p>Coverage: All transactions Depth*: Level 2</p>	<p>Costs: All personnel involved in operational transactions</p> <p>Benefits (qualitative):</p> <ul style="list-style-type: none"> • No litigation, compliance with regulation, transactions processed accurately and in time; • Errors, fraud and potential litigations are prevented or minimized. 	<ul style="list-style-type: none"> • Ex-ante and ex-post reports; • Degree of implementation of ex-post planning; • Exception reporting
		<p>Coverage: All transactions Depth*: Level 2</p>		
	<p>EX-POST:</p> <ul style="list-style-type: none"> • Risk-based ex-post controls are carried out on the basis of a risk analysis, taking into account materiality and risk probability criteria. • All ex-post controls are reported based on a harmonised template <p>CENTRALISED INTERNAL CONTROL COORDINATION:</p> <ul style="list-style-type: none"> • The internal control coordinator follows the implementation of ex-ante and ex-post control and assists the operational units in maintaining a high 	<p>Coverage: All transactions Depth*: Level 2</p>		

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage frequency and depth*	How to estimate the costs and benefits of controls	Control indicators
	quality of reporting; • A yearly planning of ex-post controls is carried out and duly followed through; • Specific ex-post controls aimed at revealing potential fraudulent transactions are carried out;			

***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. 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

Expenditure implementation (commitment, validation, authorization and payment of expenditure)

Main control objectives: legality and regularity (compliance with Staff Regulation, FR & RAP), fraud prevention and detection.

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	How to estimate the costs and benefits of controls	Control indicators
<ul style="list-style-type: none"> Amounts paid exceed what is determined in the financial regulation; Risk of fraud, litigation and bad reputation due to non-compliance with rules in force (FR & IR, Staff Regulations, accounting, etc). 	<ul style="list-style-type: none"> All transactions are submitted to ex-ante controls; Close monitoring of every step in the payment process; Four eyes principle: 2 people are involved in each transaction: initiating and verifying agents, both at operational and financial level. 	<p>Coverage: All transactions</p> <p>Depth* (intensity): Level 3</p>	<p>Costs: All personnel involved in operational and financial transactions</p> <p>Benefits: Sound financial management and respect of contractual deadlines.</p>	<ul style="list-style-type: none"> Financial error rate payment delay Exception reporting
	<ul style="list-style-type: none"> Four eyes principle: 2 people are involved in each financial transaction: initiating and verifying agents; Supplementary technical controls are made using IT applications NAP, FIXPEN, SYSPER2, MIPS2, ASMAL, APEX) Centralised financial circuit for payments and commitments; ABAC for financial transactions; Accounting controls are carried out regularly (monthly, quarterly and yearly, depending on type of transactions). 	<p>Coverage: All financial transactions</p> <p>Depth* (intensity): - Level 3</p>	<p>Costs: All personnel involved in financial transactions & accounting staff</p> <p>Benefits:</p> <ul style="list-style-type: none"> Errors, fraud and potential litigations are prevented or minimized. Accounting errors are identified and corrected at an early stage 	<ul style="list-style-type: none"> number of OLAF cases followed-up ECA recommendations IAS and IAC audit recommendations Accounting quality AOSD reports (include financial issues)

***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. 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: legality and regularity (FR, IR, ICS), detection and correction of weaknesses

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	How to estimate the costs and benefits of controls	Control indicators
<ul style="list-style-type: none"> • Risk of fraud, litigation and reputational damage due to non-compliance with legal provisions. • The ex-ante controls (as such) fail to prevent, detect and correct erroneous payments. • The errors, irregularities and cases of fraud detected are not addressed or not addressed timely 	<ul style="list-style-type: none"> • The list of exceptions, open audit recommendations, sensitive files, planning and implementation of ex-post controls and synthesis of the significant AOSD concerns are registered in a centralised registry. • Three times a year, a session with senior management is organised to take appropriate to address all outstanding audits and related recommendations, the status of ex-post supervision, sensitive files (incl. litigation and suspected fraud cases) and implementation of prioritised internal control standards in three. • Follow-up on implementation of discharge recommendations is duly followed. • Compliance with Internal Control Standards is monitored regularly; • Anti-fraud strategy and related anti-fraud controls: regular follow-up carried out on the implementation of the anti-fraud action plan; • Risk management; • Monitoring of sensitive functions. 	<p>Coverage: Any transaction (if applicable) Depth* (intensity): Level 3</p>	<p>Costs: Internal control team and concerned management Benefits:</p> <ul style="list-style-type: none"> • Issues are followed up and addressed; • Processes and procedures improved; • Continuous improvement of the internal control system. • Contributes to the reasonable assurance. 	<ul style="list-style-type: none"> • percentage of AOS reports awaited; • percentage of audit recommendations; implemented on time by the units; • Number of ICS not fully compliant or ineffective; • Anti-fraud indicators; • Risk assessment results and related mitigating actions.

***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. 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.

ANNEX 11: Specific annexes related to "Assessment of the effectiveness of the internal control systems".

1.1 Ex-post control in 'salaries and associated entitlements'

The overall picture of the ex-post exercise carried out by the 'salaries and associated entitlements' unit confirms the quality of the ex-ante control. It clearly shows that the total financial error rate, at 0.05 %, is well below the 2 % mark.

The PMO will continue to focus its efforts mainly on risk-based ex-post controls. At the same time, the reinforcement of the close cooperation with the agencies and other institutions will be pursued.

- 1) Several ex-post controls were carried out (based on random sampling as well as risk-based sampling) in different entitlement-related fields on both concerned PMO sites (Brussels and Luxembourg). For each control carried out, a duly completed report was filed, respecting the accepted PMO template for ex-post control reports.
- 2) In the framework of the PMO anti-fraud strategy, a focused ex-post control was organised and concluded without errors in the field of 'entitlements and pay of AD (administrator) staff in service at PMO starting in November 2014'.

Scope ex-post control	Number of files verified	Total amount verified (euro)	Financial error rate
Random exhaustive checks carried out on complete files	50	19,348,000	0.09 %
AD staff in office starting 11/2014	1	801,939	0.00 %
Cabinet staff	75	208,239	0.78 %
New Commission: Entitlements and salaries	28	4,651,471	0.00 %
Directors, Directors-General	20	20,551,000	0.10 %
Cross check PMO salaries	23	1,415,608	0.00 %
Total	197	46,976,257	0.09 %

1.1.1 A posteriori control in 'salaries and associated entitlements'

Scope a posteriori control	Number of files verified	Total financial error (euro)
Staff with children but without allowances received from other sources	198	555,541
Spouse Household allowances	443	187,544
Total	641	743,085

1.1.2 Ex-post control in 'Post-Activity' (staff permanently leaving the service)

The post-activity unit adopted a multi-annual ex-post control strategy in 2011, with the ambition to cover every important field of activities. The results of previous years' ex-post controls gave sufficient assurance that no material issues exist. As per consequence, the multi-annual strategy does not need to be adjusted and the ex-post scope for 2015 has been carried out as initially planned. The resulting error rate is estimated at 0.01 %.

The two controls carried out concern:

Scope ex-post control	Number of files verified	Total amount verified (euro)	Financial error rate
Parliamentary assistants' unemployment benefits	30	297,138	0.01 %
Quality control on ex-ante checks	33	166,764	0,00 %
Total	63	463,902	0.01 %

Given the very low global error rate, there is no need for further follow-up on these domains in 2015.

1.2 Ex-post control in reimbursement of medical, expert and mission claims

1.2.1 Ex-post control in mission claims

In addition to the ex-ante control, a random-based sample of files already verified by ex-ante controls was selected to verify the quality of those ex-ante controls. The resulting error rate amounts to 0.45 % which is significantly lower than the 2 % mark.

Scope ex-post control	Number of files verified	Total amount verified (euro)	Financial error rate
Missions (1 st Quarter)	41	37,093	0.12 %
Missions (2 nd Quarter)	44	45,171	0.71 %
Missions (3 rd Quarter)	21	16,613	0.17 %
Missions (4 th Quarter)	25	8,698	1.03 %
Total	131	107,575	0.45 %

The Missions unit also carried out, as in the previous years, a check on the invoices of the travel agency. It also carried out an anti-fraud focused control. No substantial errors were found in the transactions audited.

Scope ex-post control	Number of files verified	Total amount verified (euro)	Financial error rate
Invoicing travel agency	461	159,945	0.05 %
Cross-control in the field 'vaccine reimbursement'	10	1,732	0.00 %

1.2.2 Ex-post control in expert claims

The ex-post control did not show material errors but were of great added value as the ex-post report listed useful actions for further improvement of the activities.

Scope ex-post control	Number of files verified	Total amount verified (euro)	Financial error rate
Reimbursement candidates	80	102,170	0.05 %
Reimbursement experts	70	48,713	1.83 %
Annual travel allowance	137	652,867	0.01 %
School allowances ECA	158	17,812	0.00 %
Total	445	821,562	0.12 %

1.2.3 Ex-post control in medical claims - JSIS (Joint Sickness and Insurance Scheme)

The risk-based ex-post control in JSIS complements the ex-ante random-based sampling. As the latter gives a representative error rate that can be extrapolated to the global population, the risk-based focused verification of files allows to select very circumscribed fields prone to a substantially higher-than-average risk. Risk analyses allow identification of areas with a high tendency for errors and find structural solutions to mitigate the related risk.

The experience from controls carried out in a vast number of fields during the past two years combined with the feedback given to operational teams to prevent found errors from occurring in the near future, allowed to refocus the ex-post exercise on a limited number of risk-prone material areas. The results from this year's exercise reveal that even the focused areas subject to higher risks; result in error rates well below the 2 % threshold. As a result, the ex-post strategy and risk analysis will be revised in 2016, in order to allocate resources where their use results in the highest added value.

From the total JSIS expenditure verified, amounting to EUR 289,584,557, 0.51% or EUR 1,465,104 has been subjected to ex-post verification. A detailed table is inserted here, showing the detail of all ex-post controls carried out:

Scope ex-post control	Number of files verified	Total amount verified (euro)	Financial error rate
Quality ex-ante control	236	167,613	0.58 %
Dependency	302	301,042	0.80 %
Childbirth/In Vitro Fertilisation	328	344,490	1.67 %
Hospital invoices/Chirurgical interventions	131	425,245	0.40 %
Medication	197	165,159	1.06 %
Anti-Fraud Strategy related controls	328	61,556	1.20 %
Total	1,522	1,465,105	0.91 %

All errors encountered have been corrected, the reasons for the errors analysed and the case handlers informed how to avoid the occurrence of errors in the future. Ex-post control contributes as such to the improvement of the internal control of the concerned activities and the improvement of ex-ante control.

1.3 Budget implementation tasks entrusted to other services and entities

This section reports and assesses the elements that support the assurance on the achievement of the internal control objectives as regards the results of the PMO's supervisory controls on the budget implementation tasks carried out by other Commission DGs and entrusted entities distinct from the Commission.

As in previous years, the PMO has cross-sub-delegated and co-delegated:

DG DEVCO	EUR 4,958,000 (budget lines XX.010102 and XX.010202)	Cross-subdelegation for salaries and related entitlements
DG DIGIT	EUR 1,470,000 (budget line 26.012100.010300)	Co-delegation for IT systems, hardware, support
OIL	EUR 1,211,000 (budget line 26.012100.010300)	Co-delegation for building related expenditure (water, gas, etc.)
OIB	EUR 3,858,000 (budget line 26.012100.010300)	Co-delegation for building related expenditure (water, gas, etc.)
DG HR	EUR 578,185 (budget line 26.012100.010300)	Co-delegation for building security

ANNEX 12: Specific annexes related to "Management of Resources" (Section 1)

This annex gives an extra layer of detailed information on the results of the ex-post verification carried out in the different operational units. Respecting the order and logic of the specific objectives in the AAR, the main outcomes from the 2015 activities are listed here, giving information complementary to the AAR objectives.

1. POLICY ACHIEVEMENTS

1.1 Correctly establish and manage individual rights and pay salaries, pensions and allowances on time

Main outputs in 2015		
Description	Indicator	Current situation (as achieved)
1 High level of service in managing rights, processing salaries, pensions, and allowances.	Processing all requests for rights change within two months.	95 %
2 Continue to implement the action plan to reabsorb pending requests for inward transfers of pension rights and reduce backlogs in line with the agreed schedule.	Number of inward and number of outward transfers.	9,430 inward and 600 outward transfers (incl. Parliamentary assistants – APA).
3 Reduction of the backlog in inward transfers.	Degree of increase in difference between incoming requests and closed files.	1,521 new requests 3,300 closed files
4 Maintain a high priority on effective controls for salaries, pensions and all types of rights.	Percentage of planned ex-post controls and control activities carried out.	Planning of ex-post control: 100 %. Control activities carried out: 100 %.
5 Planned development of 10 Sysper-modules Planned development of PABS -modules Planned development of Payment Factory	Completion of development	84 % of planned Sysper-modules developed. 82 % of planned PABS-modules developed. 82 % of Payment Factory developed.
6 Implement an automatic transfer tool (Transcode) for the payment of salaries of executive agencies, thus reducing the need for double encoding and improving the accuracy of the pay.	Implementation of Transcode	Transcode already implemented for one executive agency. Two more were implemented in January 2016.

1.2 Timely reimburse expenses and optimise management of funds, implementing rules and contracts

Main outputs in 2015		
Description	Indicator	Current situation (as achieved)
1 Publication of the adopted update of the Guide to Missions.	Publication of revised Guide to Missions.	Not yet published. Agreement reached between PMO and HR on the revised Guide to Missions, but document not yet formally adopted by the College.
2 Strictly monitor the financial balance of JSIS and constantly reinforce the implementation of soft measures. These include further negotiations with the Brussels area hospitals (preferential rates) and awareness-raising actions targeted at JSIS beneficiaries (prevention of 'medical over-spending'). In addition, JSIS management will keep strengthening its actions in rule enforcement (e.g. supporting documents), with particular focus on the compliance of supporting documents.	Permanent financial monitoring: Monthly cash-based reporting Annual accounts: Annual reporting to the Management Committee (CGAM) ('article 47' report).	Reducing the gap between JSIS income and disbursements to a maximum of 3 %. The cash-based report has been provided on a monthly basis. Annual report was sent to CGAM on 04/06/2015.
3 Promoting the new call for expression of interest in order to offer the best tariffs for our members.	Processing submissions by operators in the public health sector. Negotiation of agreements with the largest providers of health services in the 'most populated areas' in the EU (e.g.: Brussels, Luxemburg, Ispra, etc.)	60 offers of preventive medicine check-up services have been received from private and public operations in 14 member States. Most of the offers came from operators in Belgium (18%) and Italy (33%). Agreements with several large providers in Brussels were concluded: Saint-Luc, Cliniques de l'Europe (Sainte-Elisabeth et Saint-Michel), CHU Erasme, Jules Bordet, UZ Brussel and HUDERF (Hôpital Universitaire des Enfants Reine Fabiola, assuring the best tariffs for affiliates. Agreements were signed with 4 Autonomous Regions of Spain: <ul style="list-style-type: none"> • Galicia – SERGAS • Madrid – SERMAS • Andalusia – SAS • Catalonia – CATSALUT The purpose of the agreements

Main outputs in 2015		
Description	Indicator	Current situation (as achieved)
	Reinforcing communication with JSIS members.	is to allow JSIS affiliates to have the access to the Autonomous Health Services. For JSIS affiliates, the possibility of using the Autonomous Health Services remains an option, not an obligation; the freedom of choice is maintained. Relevant information is published and updated regularly on 'My Intracomm' and JSIS on line (for instance reimbursement delays). Information on specific topics is published whenever necessary in PMO Newsletter, Info Senior and Vox.
4 Contribute actively in the development of the new IT system called 'Agora' in view of replacing the 'Apex' IT system, with the aim to be in the medium term a unique corporate IT tool for all DGs.	New Agora system in use at the Commission.	Agora pilot project was launched early 2015. Partial implementation carried out at the end of 2015.
5 Continue to offer an excellent visa service to the mission performers.	Streamline visa request procedures and develop new visa related MiPS functionalities, both at front and back offices' level.	Postponed due to a lack of resources at DIGIT level for the development of the necessary MiPS functionalities.
6 Optimise the use of resources for the delivery of the EU Laissez-passer	Adjust as far as possible the level of staffing to the real level of demand.	During its first 6 months of functioning (01.07.2015-31.12.2015), the PMO personnel in the LP service was reduced with 3 agents.

1.3 Ensure a timely distribution of pertinent information and client services of high quality

Main outputs in 2015		
Description	Indicator	Current situation (as achieved)
1 PMO's Service Charter in order to clearly state PMO's commitments towards its clients and define available communication channels.	First quarter of 2015.	Postponed to the 1st Semester of 2016 due to the creation of new contact points.
2 Redefine the way the PMO communicates with its clients by reducing and rationalizing its communication entry points: enrich	Degree of development of a new strategy regarding the functioning and role of the new	Focus was put on client satisfaction, with teams being reinforced for PMO Contact and the physical

Main outputs in 2015		
Description	Indicator	Current situation (as achieved)
<p>Sysper-Rights, JSIS Online and MiPS as communication tools;</p> <p>Discontinue the use of functional mail boxes to communicate with external clients and concentrate all the traffic within the 'PMO Contact Online' front and back offices.</p> <p>Make a clear distinction between general PMO communication channels (e.g.: 'PMO Contact Online') and those for specific file handling (JSIS Online, Sysper and MiPS). Build new bridges between the various channels to allow the transfer of client's requests if needed.</p>	<p>help phone line 'JSIS Call Centre'.</p> <p>Degree of information transmitted to users.</p> <p>Number of communication channels created.</p>	<p>reception of affiliates (around 16 people in all three settlement offices) An e-call tool for management of incoming calls is already used in Brussels.</p> <p>All concerned users informed of the role and purpose of each PMO communication entry point</p> <p>All new developments of PMO IT Systems take this distinction into consideration. However, in some cases PMO Contact on line is still used for both general communication issues and communication linked to a specific transaction. This situation will evolve with time.</p>
<p>3 Ensure that the information available on websites and information systems is accurate, updated, easy to find and user-friendly. A particular priority will be given to ensuring an inter-institutional access to the PMO's information.</p>	<p>Revision of technical constraints, webpages and 'PMO Contact Online'.</p> <p>Degree of satisfaction regarding the published information.</p>	<ul style="list-style-type: none"> • The new e-SEP project (for all HR-related matters) is going to be crucial to remove all technical constraints impacting the dissemination of PMO communication, namely the access to 'My IntraComm' website. This discussion is done in cooperation with DIGIT and DG HR. • Fully implemented calendar for the revision of all PMO's webpages on 'My IntraComm'. • 'PMO Contact Online' FAQs entirely revised. <p>Analysis of the 2013 Commission staff survey on the work of the Offices 100 % finalised.</p>

Main outputs in 2015		
Description	Indicator	Current situation (as achieved)
<p>4 Implement communication actions so to ensure that beneficiaries (active and retired staff) are well informed and have access to clear, concise and complete information through development of communication channels and exchange opportunities with other EU institutions and bodies, as well as associations (like AIACE, the international association of former officials of the European Union). A particular priority will be given to ensuring an inter-institutional access to the PMO's information.</p>	<p>Number of contact meetings with PMO's clients and stakeholders.</p> <p>Number of editions of PMO electronic newsletter, regular news on 'My IntraComm' homepage and DGs flat screens.</p> <p>Number of PMO Info Tours organised.</p> <p>Content analysis of 'PMO Contact Online' tickets.</p>	<p>Our teams gave presentations and organised info sessions for different stakeholders during the entire year:</p> <ul style="list-style-type: none"> -European schools -different national AIACE sections -different European agencies and bodies: CPVO, ERA, Eurojust, E, EMEA, Institut de Florence, EASA, European Court of Auditors etc. <p>6 newsletters to be published in 2015.</p> <p>2 sessions in 2015, targeting in particular staff from other EU Institutions and bodies: the Council and the ECA.</p> <p>Ad hoc analysis of samples of PMO Contact on line have been conducted to assess the quality of the services provided and answer-templates were put in place to address some of the issues identified.</p>
<p>5 Pursue the development of targeted communication strategies where appropriate (such as publication of lists of health care providers offering special rates).</p>	<p>Degree of participation of both representatives (e.g.: CGAM, AIACE, OSP members) and JSIS beneficiaries.</p>	<p>Several information sessions were organised follow-ing the introduction of the new preventive medicine programs, for affiliates in activity and for retired colleagues, in collaboration with AIACE.</p>
<p>6 Maintain and enhance relations with EU institutions, agencies and other bodies. In particular, share knowledge and best practice with the agencies through the organisation of 2-day training events once a year.</p>	<p>Agency training days.</p>	<p>1 two-day session to be organised in second semester 2015.</p>

1.4 Management, engagement and internal communication

Main outputs in 2015		
Description	Indicator	Current situation (as achieved)
<p>1 Promote sound Human Resources (HR) management and ensure that core HR processes are successfully implemented (evaluation, promotion, well-being, etc.). Continue to take forward the implementation of the PMO's strategy to combat absenteeism.</p>	<p>Timely completion and delivery of appraisal procedures.</p>	<p>Full respect of deadlines for completion of the appraisal procedures.</p>
	<p>Degree of suitability between resources and tasks.</p>	<p>100% of relevant job descriptions and 82% objectives validated in the System. The current appraisal exercise will be used to reach the 100% target.</p> <p>The figures for 2015 will be analysed and appropriate remedial actions, if necessary, will be put in place.</p>
	<p>Actions proposed by the PMO well-being working group.</p>	<p>Mapping of competencies and talents across the PMO. Development of an Internal mobility approach and across Offices (OIB and OIL) for contractual agents.</p> <p>Well-being activities like chair massages (shiatsu) are proposed. The PMO-events' team organises actions all year round such as; photo competition, "pmo goes", blood donation, summer party.</p>
<p><u>Team building</u>: Use unit, sector or team based events to promote an esprit de corps across the PMO.</p>	<p>Number of team building events organised.</p>	<p>75 % of units organised a team building event. 1 Away Day for all staff was organised in September as a follow-up of the 2014 Commission Staff Survey.</p>
<p>2 Foster a <u>knowledge sharing and learning culture</u> across the PMO.</p>	<p>Average number of training days per staff member.</p>	<p>3.3 days/year of formal training.</p>

Main outputs in 2015		
Description	Indicator	Current situation (as achieved)
<p>In view to support the learning of staff with management responsibilities, specific training needs for team leaders should be analysed and an adapted program put in place in the course of 2015.</p> <p>In view to improve the quality of the service provided to our clients via 'PMO Contact Online' and 'JSIS Call Centre', analysis of specific training needs for 'PMO Contact Online' and 'JSIS Call Centre' agents followed by an adapted program put in place by the beginning of 2015.</p> <p>Foster effective communication within the PMO.</p>	<p>Degree of analysis of the specific training needs and of implementation of adapted program.</p> <p>Degree of analysis of the specific training needs.</p> <p>Number of ICN meetings.</p>	<p>In-house trainings inter-units, specific trainings to integrate new teams and team buildings have improved collaboration and proximity management.</p> <p>After in-deep needs analysis, 2 different trainings have been developed and staff concerned trained (also with coaching on the job).</p> <p>5 ICN meetings in 2015 organised centrally and attended by the PMO Communication Team</p>
<p>3 <u>Ethics and data protection</u>: Maintain a high level of ethical awareness. Promote a data protection culture within the PMO.</p> <p>In-house data protection training sessions</p>	<p>Practical guidance on ethics in a dedicated section on the intranet on a quarterly basis: 4 updates in 2015.</p> <p>Percentage of staff that attended in-house data protection training sessions.</p>	<p>Ethic training sessions for newcomers are organised in accordance with their arrival date. Short information and guidance to the e-learning sessions available in Syslog. Update of the information on My PMO.</p> <p>2 specific training sessions on data protection and security IT for newcomers.</p> <p>18 specific training sessions on data protection and document management (all units).</p>
<p>4 <u>Internal communication</u>: Continue to develop 'My PMO' website and its collaborative potential as well as other actions to support effective communication.</p>	<p>Level of participation of PMO staff on internal collaborative platforms (collaborative spaces in 'My PMO', 'Yammer').</p>	<p>100 % realisation of the communication campaign and training programme on the use and value-added of collaborative platforms.</p> <p>100 % organisation of 2 training sessions on the use of collaborative platforms.</p>

Main outputs in 2015		
Description	Indicator	Current situation (as achieved)
5 <u>Anti-fraud strategy</u> Launch of a new section on anti-fraud strategy on the 'My PMO' website in order to continue to ensure that members of staff have the necessary information and training to respond to clients both by e-mail and telephone.	Degree of activity on anti-fraud on the 'My PMO' website.	Full launch of a section on anti-fraud strategy on the 'My PMO' website.

1.5 Ensure sound financial management, effective internal control, risk management and business continuity; measure and report on performance

Main outputs in 2015		
Description	Indicator	Current situation (as achieved)
1 <u>Financial transactions</u> : continue to ensure all financial transactions are initiated and validated within the deadlines.	All financial transactions are initiated and validated within the deadlines.	100 %
2 <u>Budgetary situation</u> : monitor on a quarterly basis the budgetary execution of the operational budget.	% of budget execution (payments) with respect to budget appropriations.	> 99 %
3 <u>Control</u> : continue to implement the reinforced effective control strategy. Continue the adoption and implementation of revised internal control strategies in the operational units.	Degree of revised internal control strategies adopted and implemented in the operational units.	The control strategies already revised were subjected to a process of optimisation, in units where the control strategy was still under revision, the internal control strategy was improved.
4 <u>Anti-fraud</u> : implement the PMO anti-fraud strategy, based on the action plan included in the strategy adopted in December 2013.	Degree of implementation of the action plan included in the Anti-Fraud strategy.	90 % implemented.
5 <u>Procedures</u> : follow up on documented internal procedures to ensure they are user-friendly, kept up-to-date and used effectively. In the framework of continuous development of IT systems, increased focus will be dedicated to assess the impact on processes and procedures. In 2015, the development of MiPS and PABS will reach a level allowing for a revision of the workflow and related procedures.	Evaluation of need for review and prioritisation of procedures to be updated. Degree of updated procedures in the units dealing with mission expenditure and post-activity.	All PMO's units will identify the critical procedures and workflows in need of revision and create a planning with milestones leading to a review of those procedures. Close to 100 % of all procedures in the mission expenditure unit have been thoroughly reviewed. Due to complications and restructuring in the post-activity unit, the updating of revised workflows starts in 2016.

Main outputs in 2015		
Description	Indicator	Current situation (as achieved)
6 <u>Business Intelligence</u> : continue to analyse reporting needs and implement the Business Intelligence Strategy including the publication of management statistics and the provision of dashboards and scorecards to make available the appropriate information at the appropriate level (Board, Commissioner, Director, and Unit).	Reporting issued without delay at the start of every month.	100 % of reporting published before the 10th of the month.
7 Ensure that contracts are successfully managed (administrative and operational) and ensure the effective control of the performance, quality and invoicing of the externalised services (medical advisors, travel agencies and insurance company).	Degree of central oversight and contract management planning within the PMO.	Contract management planning and oversight was reviewed in 3 management meetings in 2015.
8 <u>Value for money</u> : The PMO endeavours to provide the best value for money for those travelling on a mission through the negotiation of reduced rates with airlines that serve destinations travelled to by staff members.	Degree of implementation of the value for money dashboard indicating clearly the savings achieved due to tariff agreements.	Due to intense fluctuations in air fares and lack of reliable data, the development of the dashboard could not be carried out as planned. Alternative scenarios are being studied.
9 Sound financial management of our public procurements.	Number of framework contracts signed.	Three framework contracts signed: <ul style="list-style-type: none"> • Corporate credit card: Public procurement process completed and contract signed by 31 October 2015 so as to be implemented as from 19 November 2015. • Travel agency contract: OBT (on-line booking tool) tested with a DG before spring 2015 and fully implemented in 2015. • Air taxi: Public procurement process launched mid-2015.
10 <u>Business Continuity</u> Updates to the existing documentation in function of changed business procedures (linked to technology changes); Operate the weekly PMO Duty Officer rotation and the corporate Permanence tools; Tests of the degree of preparedness for crises. Simulate potential disruptions in	Degree of updating of the current Business Continuity Plan to the 2015 challenges.	Current Business Continuity Plan adjusted to cope with 2015 challenges.

Main outputs in 2015		
Description	Indicator	Current situation (as achieved)
individual units or sectors; Perform alert tests in NOAH involving all staff.		

