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KUMMISSJONI TAL-KOMUNITAJIET EWROPEJ

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**KOMUNIKAZZJONI MILL-KUMMISSJONI LILL-PARLAMENT EWROPEW, IL-  
KUNSILL U L-QORTI TA' L-AWDITURI**

**Sintezi tal-kisbiet ta' tmexxija tal-Kummissjoni fl-2007**

# KOMUNIKAZZJONI MILL-KUMMISSJONI LILL-PARLAMENT EWROPEW, IL-KUNSILL U L-QORTI TA' L-AWDITURI

## Sintezi tal-kisbiet ta' tmexxija tal-Kummissjoni fl-2007

### 1. INTRODUZZJONI

Il-baġit ta' l-UE huwa strument ewlieni biex jitwettqu l-politiki ta' l-Unjoni, u l-effettività ta' l-infiq ta' l-UE b'hekk jista' jkollha influwenza importanti fuq jekk l-UE tilhaqx l-aspirazzjoni ta' ċittadini. Jehtieg li l-Kummissjoni tkun f'pożizzjoni li turi li l-fondi pubbliċi huma mmirati sew u ġestiti tajjeb, u li tkun trasparenti dwar kwalunkwe każijiet fejn standards għoljin ma jkunux jistgħu jiġu żgurati. F'konformità ma' l-Artikolu 274 tat-Trattat tal-KE, il-Kummissjoni tassumi r-responsabbiltà ġenerali għall-implimentazzjoni tal-baġit ta' l-UE.

- L-implimentazzjoni operattiva tal-baġit hija delegata lid-Diretturi Ġenerali, li huma responsabbli għall-ġestjoni finanzjarja tajba tar-rizorsi u għat-tmexxija effettiva u effiċjenti tas-sistemi ta' kontroll. Bħala "uffiċjali ta' awtorizzazzjoni b'delega" (AOD), dawn jirrapportaw dwar il-prestazzjoni ta' dmirijiethom fil-forma ta' **rapport ta' attività annwali**<sup>1</sup> (AARs), li huwa l-unika mezz li bih jesprimu **r-responsabbiltà tagħhom lill-Kulleġġ**. Id-dikjarazzjoni ta' assigurazzjoni ffirmata mid-Diretturi Ġenerali, inkluża fl-AAR tagħhom, tiffoka fuq il-legalità u r-regolarità tat-tranzazzjonijiet finanzjarji. L-AARs imorru wkoll lil hinn mill-kwistjonijiet finanzjarji u jinkludu reviżjoni tar-riżultati ta' politika, kif ukoll evalwazzjoni komprensiva tas-sistemi ta' kontroll intern.
- Hija r-responsabbiltà tad-Diretturi Ġenerali li jinfurmaw lill-Kummissarju/i bi kwalunkwe diffikultajiet li jiltaqgħu magħhom fl-eżekuzzjoni tal-karigi tagħhom matul is-sena – obbligu li jmur lil hinn mill-aspetti purament finanzjarji. Il-kontenut ta' l-AARs jiġi diskuss mal-Kummissarju/i qabel ma jiġi ffirmat mid-Direttur Ġenerali.
- **Bl-adozzjoni ta' din is-Sintezi, il-Kummissjoni tassumi r-responsabbiltà politika tagħha għall-ġestjoni mid-Diretturi Ġenerali** u l-Kapijiet tas-Servizzi tagħha, fuq il-bażi ta' l-assigurazzjonijiet u r-rizervi li jsiru fl-AARs. Hija tistabbilixxi miżuri li jirrimedjaw kwalunkwe dgħjufijiet identifikati. Il-Kummissjoni hija marbuta li tagħmel iktar progress lejn "dikjarazzjoni ta' assigurazzjoni" pożittiva mill-Qorti ta' l-Awdituri u tiggwida lis-servizzi tagħha biex jimplementaw fis-sħiħ il-miżuri deskritti f'dan id-dokument.

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<sup>1</sup> Artikolu 60 tar-Regolament Finanzjarju.

## 2. L-ISTABILIMENT TA' RAPPORTI TA' ATTIVITÀ ANNWALI TA' KWALITÀ TAJBA

### 2.1. Lejn preżentazzjoni iktar ċara

Sar progress fil-kwalità u l-kopertura ta' l-AARs minn meta ġew introdotti fl-2002. Fuq il-bażi solida ta' l-esperjenza mis-snin preċedenti u b'inkuraġġiment mill-verifika fuq il-proċess ta' assigurazzjoni kemm tal-Qorti Ewropea ta' l-Awdituri u kemm tas-Servizz ta' Verifika Interna, saru iktar sforzi fl-2007 biex isir:

- **Segwitu tar-riżervi preċedenti.** Is-Segretarjat Ġenerali u DG Baġit issorveljaw il-pjanijiet ta' azzjoni kollha maħsuba biex jindirizzaw ir-riżervi preċedenti.
- **Adattament ta' l-istrateġiji ta' kontroll għal kuntesti ta' kontroll speċifiċi.** Jeħtieġ li l-istrateġiji ta' kontroll jiġu adattati għall-kuntesti ta' kontroll speċifiċi ta' kull attività, peress li huma l-bażi għad-dikjarazzjoni ta' assigurazzjoni ta' kwalunkwe riżerva. Bil-għan li jiġu ppreżentati l-istrateġiji ta' kontroll b'mod armonizzat fl-AARs, ġew żviluppati mudelli ta' kontroll intern li intużaw minn kważi s-servizzi kollha.
- **Titjib tal-koerenza u ċ-ċarezza tar-rapporti.** Inghatat gwida iktar preċiża lis-servizzi, li fil-biċċa l-kbira mxew fuqha, biex jiġi żgurat approċċ iktar konsistenti fi hdan il-Kummissjoni u fi hdan familji ta' Direttorati Ġenerali, biex b'hekk ikun hemm segwitu għal hafna mill-impenji li saru fir-Rapport ta' Sintezi ta' l-2006. B'mod partikolari sar mandatorju għall-AODs li jiżvelaw l-indikaturi użati biex jiżguraw il-legalità u r-regolarità tat-tranzazzjonijiet. L-AODs li ma pproponew l-ebda riżervi għan-nuqqasijiet indikati mill-Qorti ta' l-Awdituri fir-rapport annwali tagħha ġew mitluba **jispjegaw ir-raġunijiet fir-rapporti tagħhom**. Biex jagħmlu r-rapporti individwali iktar shaħ u iktar konsistenti internament, l-AODs ġew mistiedna jiddeskrivu "**is-siesien**" li fuqhom ibbażaw l-assigurazzjoni tagħhom.

### 2.2. Lejn proċess ta' revizjoni iktar sod

Għalkemm fl-aħħar mill-aħħar id-Direttur Ġenerali jibqa' l-uniku responsabbli għall-AAR u għal kwalunkwe riżerva/i li ssir/isiru, il-proċess li bih ir-rapporti abbozz u r-riżervi jiġu riveduti mis-Segretarjat Ġenerali u d-DG Baġit issaħħu wkoll:

- Bħal fis-snin preċedenti, saru laqgħat ta' "**revizjoni bejn il-pari**", organizzati minn familji ta' Direttorati Ġenerali.
- L-eżerċizzju tar-"**revizjoni bejn il-pari**" kien estiż biex ikopri **riżervi preċedenti** li d-Diretturi Ġenerali kien bihsiebhom jirtiraw, biex jiġi żgurat li deċiżjonijiet bħal dawn kienu bbażati tajjeb u spjegati kif imiss.
- Għall-ewwel darba, "**ir-revizjoni bejn il-pari**" eżaminat ukoll **l-oqsma baġitarji kollha li kienu meqjusa bhala mhux sodisfaċenti mill-Qorti ta' l-Awdituri** fir-rapporti annwali tagħha għall-2005 u l-2006, biex tkun żgurata risposta konsistenti.
- Il-konsistenza ġenerali tar-rapporti mas-**sejbiet tal-Qorti ta' l-Awdituri u l-verifiki interni** ġiet ivverifikata, speċjalment fil-kazijiet meta kien hemm dewmien fl-implimentazzjoni tar-rakkomandazzjonijiet.

### 2.3. Konkluzjonijiet

- Il-Kummissjoni tinnota li sar progress fil-prezentazzjoni ta' l-AARs, li generalment laħqu livell sodisfaċenti, iżda tinnota li, f'oqsma speċifiċi, jista' jsir iktar titjib.
- Id-Diretturi Ġenerali jesprimu opinjoni ta' ġestjoni bbażata fuq informazzjoni li tinkludi l-ħidma ta' verifika tal-Kummissjoni stess, rapporti u osservazzjonijiet tal-Qorti ta' l-Awdituri u fejn xieraq ir-riżultati tal-kontrolli ta' l-Istati Membri. Filwaqt li l-Qorti tesprimi opinjoni ta' verifika annwali dwar il-kontijiet u l-legalità u r-regolarità tat-tranzazzjonijiet sottostanti, l-opinjoni tad-Diretturi Ġenerali tiffoka fuq jekk il-fondi intużawx għall-għan intiż tagħhom, filwaqt li jieħdu in kunsiderazzjoni n-natura tal-kontrolli multiannwali,
- Filwaqt li l-eżerċizzju tar-"reviżjoni tal-pari" kien utli, hemm bżonn isir iktar biex jitjieb il-proċess ta' l-AAR f'ċerti oqsma, partikolarment biex tiġi żgurata konsistenza bejn is-servizzi. Il-prassi tal-Qorti ta' l-Awdituri li tikklassifika r-rapporti fuq kemm jista' wiehed joqgħod fuqhom bhala prova ta' verifika tat spinta għal titjib.
- Biex ikun promoss iktar progress, **partikolarment fir-rigward tal-konsistenza u ċ-ċarezza tar-rapporti**, is-Segretarjat Ġenerali u d-DĠ Baġit se jagħmlu kuntatt bikri mas-servizzi kull sena, biex jiddiskutu l-qagħda preżenti f'dak li għandu x'jaqsam mar-riżervi espressi f'AARs preċedenti. Barra dan, il-proċess tar-"reviżjoni bejn il-pari" kif jiġi organizzat bhalissa ser jissahħah b'laqgħat bilaterali ma' servizzi magħżula fuq il-bażi tal-pożizzjonijiet indikati fl-AARs abbozz.
- Is-Segretarjat Ġenerali u d-DĠ Baġit se jipprovdu wkoll iktar gwida għall-promozzjoni tal-konsistenza fit-trattament tar-riskji ta' reputazzjoni u biex tiġi indirizzata b'mod iktar ċar ir-rabta bejn ir-rati ta' l-iżbalji, il-materjalità u r-riżervi.

### 3. ASSIGURAZZJONI FUQ IL-LEGALITÀ U R-REGOLARITÀ TAT-TRANZAZZJONIJIET U R-RIŻERVI MAGHMULA MID-DIRETTURI ĠENERALI

Wara li eżaminat l-AARs, partikolarment id-dikjarazzjonijiet iffirmati minn kull Direttur Ġenerali, il-Kummissjoni tinnota li **d-Diretturi Ġenerali kollha rrappurtaw li kellhom assigurazzjoni raġonevoli** li r-riżorsi assenjati għall-attivitajiet tagħhom intużaw għall-għan tagħhom u skond il-prinċipji tal-ġestjoni finanzjarja tajba, u li l-proċeduri ta' kontroll implimentati jagħtu l-garanziji neċessarji rigward il-legalità u r-regolarità tat-tranzazzjonijiet sottostanti. Madankollu, **numru ta' dikjarazzjonijiet kienu kklassifikati bir-riżervi**. Id-Direttorati Ġenerali kkonċernati indikaw li huma marbuta li jindirizzaw dawn id-dgħjufijiet permezz ta' pjanijiet ta' azzjoni ddefiniti b'mod ċar. Minkejja dawk id-dgħjufijiet, l-ebda wiehed mis-servizzi ma kkonkluda li jwaqqfuhom milli jipprovdu "assigurazzjoni raġonevoli" ġenerali.

In-numru ta' riżervi għall-2007 kien kemmxejn inqas mill-2006 (17 imqabbla ma' 20), b'hekk komplet ix-xejra 'l isfel tas-snin preċedenti. B'kolloxx, 13-il Direttur Ġenerali esprimew riżervi għall-2007 (15 għall-2006), u erbgha fosthom kellhom żewġ riżervi. L-ambitu tar-riżervi individwali twessa' f'xi każijiet, biex ikopri numru

ikbar ta' Stati Membri jew ta' programmi. Disa' rizervi li saru għall-2006 ġew irtirati, iżda kien hemm hax-x' rizerva rikorrenti. Il-biċċa l-kbira tar-rizervi li ddaħħlu għall-2007 kienu jikkonċernaw jew il-kwalità tas-sistemi ta' kontroll ta' l-Istati Membri jew żbalji li nstabu fil-livell tal-benefiċjarju. Harsa generali tar-rizervi li saru fl-2007 tinsab fl-Anness 2.

### 3.1. Fondi Strutturali

Il-miżuri strutturali jirrappreżentaw wahda mill-politiki ewlenin ta' l-Unjoni, implimentati ma' l-Istati Membri taħt "ġestjoni maqsuma". Evalwazzjoni dettaljata tas-sistemi ta' kontroll ta' l-Istati Membri kienet ippreżentata fl-AARs, fejn kien hemm speċifikat safejn wiehed jista' joqgħod fuqhom. Fl-2007, id-Diretturi Ġenerali responsabbli għall-Fondi Strutturali qablu li, kull meta jiġu identifikati nuqqasijiet sinifikanti fil-programmi jew fl-Istati Membri, jeħduhom sistematikament in kunsiderazzjoni meta jikkalkolaw jekk is-somma ta' "l-ammonti fir-riskju" tilhaqx il-kriterju tal-materjalità – sakemm ma jkunx hemm evidenza ta' verifika affidabbli li jkun qed jiġi implimentat pjan ta' azzjoni għar-rimedju tad-dgħujfijiet mill-awtoritajiet nazzjonali u jkunu harġu l-ewwel riżultati. Dan l-approċċ, li jimxi fuq ir-rapport tal-Qorti ta' l-Awdituri ta' l-2006, isaħħah il-bażi ta' assigurazzjoni ta' dawn id-Diretturi Ġenerali. Dan wassal ukoll għal zieda fin-numru ta' programmi jew Stati Membri soġġetti għal rizerva fl-2007 meta mqabbla ma' l-2006:

- Rigward il-Fond Ewropew għall-Iżvilupp Reġjonali, id-Direttur Ġenerali għall-Politika Reġjonali dahhal rizerva għal għaxar Stati Membri (ir-Repubblika Ċeka, il-Finlandja, il-Ġermanja, il-Greċja, l-Irlanda, l-Italja, il-Lussemburgu, il-Polonja, is-Slovakkja, Spanja) u għal 51 programm INTERREG. Huwa esprima wkoll rizerva dwar il-ġestjoni tal-Fond ta' Koeżjoni f'ħames Stati Membri (il-Bulgarija, ir-Repubblika Ċeka, is-Slovakkja, l-Ungerija u l-Polonja).
- Rigward il-Fond Soċjali Ewropew, id-Direttur Ġenerali għall-Impjieġ, l-affarijiet soċjali u l-opportunitajiet indaqs ħareġ rizerva għal tmien Stati Membri (Spanja, ir-Renju Unit, Franza, l-Italja, is-Slovakkja, il-Portugall, il-Belġju u l-Lussemburgu).

Ittiehdu bosta miżuri fl-2007 u kmieni fl-2008 biex jiġu ċċarati u msahħa r-rwoli rispettivi ta' l-Istati Membri u tal-Kummissjoni taħt ġestjoni maqsuma.

- Il-Kummissjoni harġet **gwida** għall-Istati Membri dwar il-livell xieraq ta' korrezzjonijiet li għandu jiġi applikat f'każ ta' irregolaritajiet li għandhom x'jaqsmu ma' l-akkwist pubbliku fi proġetti kofinanzjati, kif ukoll, għall-2007-2013, linji gwida estensivi dwar il-proċedura għall-evalwazzjoni tal-konformità, dwar il-provvediment ta' strategija ta' verifika nazzjonali u dwar il-kampjuni għall-verifika, sabiex tkun promossa l-koerenza ta' l-ittestjar magħmul mill-awtoritajiet ta' verifika ta' l-Istati Membri.
- Il-Kummissjoni adottat politika li tniedi immedjatament proċedura formali għas-sospensjoni tal-ħlasijiet u l-korrezzjonijiet finanzjarji fejn jiġu identifikati nuqqasijiet serji fis-sistemi mill-verifiki. Pereżempju, ġew sospiżi ħlasijiet għal 12-il programm fl-Ingilterra f'April 2007. Bħalissa għaddejjin proċeduri formali għal 54 programm u 60 proġett tal-Fond ta' Koeżjoni għas-sospensjoni tal-ħlas u l-korrezzjoni finanzjarja. F'Ottubru 2007 l-Kummissjoni għall-ewwel darba

pprovdiet ċifri aggregati għall-korrezzjonijiet finanzjarji meħdua fil-livell nazzjonali permezz ta' rtirar u rkupri mill-Istati Membri<sup>2</sup>.

- Għall-ewwel darba, kellhom jiġu pprovduti **sommarji annwali** mill-Istati Membri tal-verifiki u d-dikjarazzjonijiet disponibbli fil-qasam tal-ġestjoni maqsuma, kif mitlub mir-Regolament Finanzjarju rivedut. Għall-qasam ta' politika ta' l-azzjonijiet strutturali, sa l-aħħar ta' April 2008, l-Istati Membri kollha hlief wiehed (il-Ġermanja) ipprezentaw sommarji annwali li kkonformaw, jew ikkonformaw fil-biċċa l-kbira, mar-rekwiżiti minimi tar-Regolament. Madankollu, in-nuqqas ta' analiżi jew konkluzjonijiet generali f'hafta każijiet fisser li l-valur miżjud kien limitat, minhabba, għall-inqas parzjalment, l-element gdid tar-rekwiżit. Il-Kummissjoni tissorvelja mill-qrib il-proċess tas-sommarji annwali biex tiżgura li l-Istati Membri kollha jissottomettu sommarju u li lkoll jilhq u r-rekwiżit minimu. Intbagħtu ittri meta ma kienx hemm it-trażmissjoni jew il-konformità u l-Kummissjoni tat bidu għal proċeduri legali kontra l-Ġermanja.

Il-Kummissjoni taqbel li s-sejbiet tal-Qorti ta' l-Awdituri dwar il-Fondi Strutturali juru rata għolja inaċċettabbli ta' zbalji. L-impenn tagħha f'azzjonijiet li għaddejjin u godda kien formalizzat bl-adozzjoni tal-"**Komunikazzjoni dwar pjan ta' azzjoni biex jissahhah ir-rwol ta' superviżjoni tal-Kummissjoni taht ġestjoni komuni ta azzjonijiet strutturali**"<sup>3</sup>. Il-Kummissjoni ser tipprovdi lill-Parlament Ewropew b'rapporti kull erba' xhur dwar l-implimentazzjoni tal-pjan ta' azzjoni, li jinkludu l-informazzjoni dwar il-korrezzjonijiet u l-irkupri imposti mill-Kummissjoni. Barra dan, il-Kummissjoni se tipprovdi rapport ta' progress dwar il-pjan ta' azzjoni f'Ottubru 2008 u rapport finali f'Jannar 2009.

Il-Kummissjoni wriet l-impenn politiku qawwi tagħha biex tnaqqas il-livell ta' l-iżbalji u biex tapplika s-sospensjoni tal-hlasijiet u l-korrezzjonijiet finanzjarji biex turi li l-baġit ta' l-azzjoni strutturali qed jiġi ġestit b'mod rigoruż.

Il-Kummissjoni hija konvinta li r-rekwiżit għas-sommarji annwali ser jagħmel lill-Istati Membri iktar responsabbli għall-użu tal-Fondi Strutturali, sakemm dawn jimxu fuq ir-rakkomandazzjonijiet għat-titjib tal-kwalità. Dan il-proċess għandu jgħin l-assigurazzjoni tal-Kummissjoni stess.

### 3.2. Agrikoltura

L-appoġġ għall-agrikoltura u l-iżvilupp rurali huwa implimentat taht ġestjoni maqsuma ma' l-Istati Membri permezz ta' ġestjoni komprensiva fuq erba' livelli u sistema ta' kontroll. Din tiffirma l-bażi ta' l-assigurazzjoni raġonevoli tad-Direttur Ġenerali għall-Agrikoltura u l-Iżvilupp Rurali fuq il-legalità u r-regolarità tat-tranzazzjonijiet sottostanti f'dan il-qasam. Ir-regoli sostantivi li jirregolaw l-għoti ta' l-appoġġ agrikolu kemm taht l-EAGF u kemm taht l-EAFRD ġew konsolidati u simplifikati. Il-hlasijiet diretti bhalissa jammontaw għal madwar 84.5% tan-nefqa totali ta' l-EAGF u huma ġestiti u kkontrollati mis-Sistema ta' Amministrazzjoni u Kontroll Integrata (IACS). Hekk kif irrikonoxxiet il-Qorti ta' l-Awdituri, din hija

<sup>2</sup> Anness għar-Rapport Annwali dwar il-Fondi Strutturali - SEC(2007)1456,

<sup>3</sup> [http://ec.europa.eu/regional\\_policy/sources/docoffic/official/reports/pdf/annex/2006\\_sf\\_annex\\_en.pdf](http://ec.europa.eu/regional_policy/sources/docoffic/official/reports/pdf/annex/2006_sf_annex_en.pdf)  
COM(2008) 97.

sistema effettiva biex jigi limitat ir-riskju ta' l-iżbalji jew l-infiq irregolari, sakemm tiġi applikata b'mod xieraq. L-informazzjoni statistika riċevuta mill-Istati Membri fl-2007, li tkopri kważi 90% tan-nefqa ta' l-EAGF u l-EAFRD, tindika rata ta' żbalji generali taħt il-livell ta' materjalità għall-infiq fl-agrikoltura.

Barra dan, fl-2007, numru ta' strumenti godda ġew applikati b'mod shiħ għall-ewwel darba. Dawn jinkludu, b'mod partikolari, id-dikjarazzjoni ta' assigurazzjoni li għandha tingħata mill-aġenziji tal-hlas ta' l-Istati Membri, is-sommarju annwali (rapport ta' sintezi) li għandu jigi pprovdut mill-entitajiet ta' koordinazzjoni nazzjonali u l-obbligu ta' l-entitajiet ta' ċertifikazzjoni li jivverifikaw u jivvalidaw statistiċi ta' spezzjoni u verifiki ta' wara l-hlas. B'mod generali l-Istati Membri kkonformaw ma' l-obbligi legali l-godda tagħhom.

Ir-rizerva fuq l-IACS fil-Greċja ilha fis-seħħ mill-2002. Il-pjan ta' azzjoni Grieg ta' riżultati iżda l-implimentazzjoni ta' Sistema ta' Identifikazzjoni tal-Pakketti ta' l-Art operattiva għal kollox, prevista għall-aħħar ta' l-2008, għadha pendenti. L-ammont fir-riskju mhuwiex materjali iżda l-kwistjoni generali tibqa' materjali minhabba r-riskju ta' reputazzjoni għall-Kummissjoni.

It-tieni rizerva magħmula mid-Direttur Ġenerali għall-Agricoltura u l-Iżvilupp Rurali tikkonċerna l-iżvilupp rurali. *Data* preliminari mill-Istati Membri tindika li r-rata ta' żbalji fl-iżvilupp rurali (partikolarment f'miżuri agro-ambjentali) hija oġġla minn partijiet oħra ta' l-infiq fl-agrikoltura. Din ir-rata oġġla tidher li hi kkawżata mill-kumplessità ta' dawn il-miżuri iktar milli mid-dgħjufijiet fis-sistemi ta' kontroll. Għal dawn ir-raġunijiet, il-Kummissjoni tqis li r-riskju tollerabbli ta' żbalji għandu jigi stabbilit 'il fuq minn 2%. Minhabba n-natura preliminari ta' din id-*data*, madankollu mhuwiex possibbli li tiġi stabbilita rata ta' żbalji eżatta. Għalhekk, mhuwiex possibbli li jigi konkluż jekk ir-rata ta' żbalji għall-iżvilupp rurali tkunx taħt il-materjalità jew le, u kien għalhekk li d-Direttur Ġenerali għamel rizerva dwar din il-kwistjoni.

Il-Kummissjoni se tkompli tissorvelja mill-qrib li l-awtoritajiet Griegi jieħdu l-miżuri kollha neċessarji biex jimplimentaw il-pjan ta' azzjoni rigward l-IACS. Il-Kummissjoni diġà hadet azzjoni ta' taffija biex tnaqqas ir-rata ta' żbalji fl-iżvilupp rurali għall-perjodu ta' pprogrammar 2007-2013. Il-Kummissjoni se teżamina wkoll l-ispejjeż u l-benefiċċji tal-kontrolli f'dan il-qasam, partikolarment għall-miżuri agro-ambjentali, sabiex tindirizza l-kwistjoni tar-riskju residwali.

### 3.3. Azzjonijiet esterni

Ir-rapport tal-Qorti ta' l-Awdituri ta' l-2006 ddikjara li l-organizzazzjonijiet li jimplimentaw il-proġetti ma kienux qed joperaw b'mod sodisfaċenti u hasbet li kienu meħtieġa iktar sforzi f'termini ta' implimentazzjoni effettiva ta' sistemi u superviżjoni.

Id-Direttur Ġenerali ta' l-Uffiċċju ta' Kooperazzjoni EuropAid, responsabbli għall-għajjnuna esterna, ħa numru ta' miżuri biex tissaħħaħ l-istratġeja ta' kontroll. In-numru ta' verifiki żdied b'mod sinifikanti, partikolarment il-verifika ta' l-għajjnuna minfuqa mill-Organizzazzjonijiet Internazzjonali, li żdiedu minn 7 fl-2006 għal 50 fl-2007. Total ta' 650 verifika ġew varati sa l-aħħar tas-sena. Ġew ippublikati termini godda ta' referenza għall-verifiki ta' l-infiq ta' kuntratti ta' għajjnuna, kif ukoll għall-



verifiki finanzjarji u tas-sistemi mill-Kummissjoni. Dawn isahhu u jissistemizzaw iktar il-kontroll fuq l-oqsma ta' riskju ewlenin identifikati mill-Qorti. Id-Direttur Ġenerali kien kunfidenti li s-sistema ta' kontroll taffiet b'mod xieraq ir-riskji u ma hariġx rizerva.

Biex jissahhu l-intraċċar u l-vizibilità tal-fondi ta' l-UE kkanalizzat min-NU u donaturi multilaterali oħra ta' *trust funds*, il-Kummissjoni ħadet numru ta' miżuri fis-snin riċenti, li jinkludu linjigwida ta' vizibilità mtejba, iktar missjonijiet ta' verifika, rekwiżiti iktar dettaljati ta' rappurtar u analizi mtejba tal-konformità ta' l-istandards tal-kontroll finanzjarju tan-NU.

Il-Kummissjoni se tkompli ssaħħaħ l-istrategija ta' kontroll tagħha fil-qasam ta' l-għajjnuna esterna u tapprofondixxi kemm ir-riflessjoni tagħha fuq l-ispiza tal-kontrolli, u kemm id-djalogu tagħha mal-Qorti ta' l-Awdituri.

Ser tkompli wkoll bl-isforzi tagħha lejn iktar trasparenza fuq il-benefiċjarji finali, sakemm ir-regoli dwar il-protezzjoni tad-*data* personali u r-rekwiżiti ta' sigurtà jiġu segwiti.

Ser ikompli l-isforzi għal użu aħjar u għat-tqassim tar-riżultati fi ħdan il-familja RELEX.

Il-Kummissjoni se tkompli tissorvelja u ttejjeb l-implimentazzjoni tal-ftehimiet qafas dwar il-proċeduri finanzjarji u kuntrattwali ffirmati, *inter alia*, ma' numru ta' aġenziji tan-NU<sup>4</sup> u l-Bank Dinji<sup>5</sup>.

### 3.4. Pre-adeżjoni

#### PHARE

Taħt is-Sistema ta' Ġestjoni Deċentralizzata Estiża (EDIS), il-Kummissjoni tikkonferixxi setgħat ta' ġestjoni lill-aġenziji ta' implimentazzjoni tal-pajjiż benefiċjarju. Is-sorveljar indika li kuntratti u ħlasijiet irregolari setgħu saru minn żewġ aġenziji li kienu qed jimplementaw PHARE fil-Bulgarija. Il-ħlasijiet kienu sospiżi u saret rizerva dwar din il-kwistjoni li tippreżenta riskju għall-ġestjoni finanzjarja tajba u taffettwa r-reputazzjoni tal-Kummissjoni.

Il-Kummissjoni indikat 25 azzjoni korrettiva li l-awtoritajiet Bulgari jeħtieġ li jieħdu biex jindirizzaw id-dgħjufijiet fis-sistemi ta' kontroll. Ser isiru kontrolli mmirati fuq il-post fl-2008. Ser tittieħed azzjoni vigoruża li tipprevjeni nuqqasijiet simili f'pajjiżi oħra fil-futur.

#### SAPARD

Il-Qorti ta' l-Awdituri kkonkludiet li għall-2006 s-sitwazzjoni rigward SAPARD ma kinitx sodisfaċenti. Id-Direttorat Ġenerali għall-Agricoltura, responsabbli għal SAPARD, qed isegwi mill-qrib is-sejbiet tal-Qorti. Madankollu dehrli li l-kriterji tal-materjalità biex issir rizerva għall-2007 ma ntlahqux.

<sup>4</sup> Ftehim Qafas Finanzjarju u Amministrattiv/FAFA.

<sup>5</sup> Ftehim Qafas ta' Trust Fund u Kofinanzjament.

### 3.5. **Politiki interni**

#### Riċerka

- Id-Direttorati tar-Riċerka għamlu riżerva għall-2006 dwar il-**5 Programm Qafas** minhabba żbalji fid-dikjarazzjonijiet ta' l-ispejjeż tal-benefiċjarji. Madankollu, m'hemm l-ebda riżerva għall-2007 peress li dan il-programm issa qed jispicċa gradwalment u l-piż relattiv tal-ħlasijiet li saru huwa inqas sinifikanti. Barra dan, skond il-pjan ta' azzjoni dwar l-FP5, issokta b'mod vigoruż is-segwitu tar-riżultati ta' verifika permezz ta' l-ordnijiet ta' rkupru.
- Għas-**6 Programm Qafas**, id-Direttorati Ġenerali iddefinew strateġija ta' verifika komuni għall-2007-2010. Din għandha l-għan li tevalwa l-legalità u r-regolarità tat-tranzazzjonijiet b'riżultati ta' verifika rappreżentattivi (kampjuni każwali) u li tnaqqas il-livell ta' l-iżbalji billi jiġu identifikati u korretti l-iżbalji fid-dikjarazzjonijiet ta' l-ispejjeż ta' l-ikbar benefiċjarji, ikkumplimentata b'kampjun ibbażat fuq ir-riskju. L-istrateġija tnediet fis-shih fl-2007, bi 377 verifika ex-post imwettqa. L-2007 kienet l-ewwel sena ta' l-implimentazzjoni ta' l-istrateġija multi-annwali u l-proċess ta' estrapolazzjoni tar-riżultati ta' verifika għal kuntratti mhux verifikati bl-istess benefiċjarju kien qed jiġi mħejji. F'dan l-isfond u fid-dawl tar-rati ta' l-iżbalji 'l fuq minn 2%, is-servizzi ddeċidew li jikkwalifikaw id-dikjarazzjoni ta' assigurazzjoni ta' din is-sena b'riżerva fuq il-preċiżjoni tat-talbiet għall-ispejjeż għall-FP6.
- Għas-**7 Programm Qafas**, ġew immedija sejhiet għall-proposti u s'issa saru biss ħlasijiet ta' prefinanzjament. Ġew introdotti azzjonijiet importanti biex jitnaqqas ir-riskju ta' l-iżbalji: "proċeduri miftiehma" ġew żviluppati, li jirrikjedu awdituri li jagħmlu ċ-ċertifikazzjoni biex jagħmlu sett mandatorju ta' proċeduri u jirrapportaw f'format mandatorju. Il-kontrolli ex-ante qed jiġu msahhin bl-introduzzjoni tal-possibbiltà ta' ċertifikazzjoni ta' verifika ex-ante tal-metodoloġija tal-kontabilità tal-benefiċjarju. Ma saru l-ebda riżervi.

Il-Kummissjoni għamlet sforzi konsiderevoli biex ittejjeb il-ġestjoni tagħha tal-fondi għar-riċerka fi ħdan il-qafas legali u finanzjarju applikabbli. Għalkemm ir-riżervi kienu espressi mid-Diretturi Ġenerali dwar is-6 Programm Qafas, wieħed mill-għanijiet ewlenin ta' l-istrateġija ta' verifika multiannwali komuni hu li jitnaqqas il-livell ġenerali ta' riskju għal taħt il-materjalità.

Barra dan, is-servizzi se jkomplu bl-implimentazzjoni tas-7 Programm Qafas, sabiex ikun jista' jiehu l-vantaġġ kollu ta' simplifikazzjoni fil-qafas legali l-ġdid.

#### Ġustizzja, Libertà u Sigurtà

Saru żewġ riżervi għall-2007 rigward l-implimentazzjoni, taħt ġestjoni maqsuma, tal-Fond Ewropew għar-Refuġjati. Wahda minnhom hija estensjoni ta' riżerva li saret fl-2006 li tikkonċerna dghjufijiet fis-sistemi ta' kontroll għall-ġestjoni ta' dan il-Fond fl-Italja. Ir-responsabbiltà biex tiġi solvuta din il-kwistjoni taqa' fil-biċċa l-kbira fuq l-awtoritajiet Taljani, u d-Direttorat Ġenerali qed isegwi dan mill-qrib. Ta' min jinnota li filwaqt li l-ammont fir-riskju jikkonċerna parti sinifikanti tal-baġit għall-Italja, l-impatt tiegħu huwa limitat f'termini tal-baġit ġenerali tal-JLS għall-2007.

Barra dan, id-Direttorat Ġenerali rrapporta li l-leġislazzjoni settorjali tiegħu għall-Fond Ewropew tar-Refuġjati II ipprovdiet biss bażi limitata għall-ħidma ta' sorveljar u superviżjoni u li s-sorveljar kien jistrieħ, fil-biċċa l-kbira, fuq l-istrateġija ta' kontroll tal-Kummissjoni stess (missjonijiet ta' monitoraġġ u evalwazzjoni ta' sistemi ta' kontroll). Minhabba li ma għamlitx il-kontrolli fuq il-post f'14-il Stat Membru fl-2007, id-Direttur Ġenerali ddeċieda li jagħmel riżerva minhabba l-assigurazzjoni limitata li kellu fuq l-FER II f'dawn l-Istati Membri.

Il-Kummissjoni se tiegħu azzjoni biex issaħħaħ l-assigurazzjoni tagħha dwar il-ġestjoni tal-Fond Ewropew għar-Refuġjati II mill-Istati Membri fl-2008. Analizi tar-riskju ser isservi ta' bażi biex isiru iktar żjajjar u l-gwida għall-Istati Membri ser tissaħħaħ. Għall-2008-2013 att bażiku ġdid se jkopri l-Fond Ewropew għar-Refuġjati III, li jindirizza kwistjonijiet li jqumu mill-Fond preċedenti.

#### Oqsma ta' politika oħra

**Id-Direttorat Ġenerali għall-Ambjent** iltaqa' ma' diffikultajiet relatati mat-talbiet għall-ispejjeż, u għamel riżerva minhabba ż-żieda fil-perċentwal ta' l-iżbalji li nstabu minn kontrolli ex-post.

Żewġ riżervi oħra, li diġà saru fl-2006, inżammu għall-2007:

- **Id-Direttur Ġenerali għall-Intrapriża u l-Industrija** esprima riżerva minhabba li żewġ benefiċjarji ta' l-għajnuna, involuti fil-Istandardizzazzjoni Ewropea, ma kellhomx sistemi xierqa ta' rappurtar ta' l-ispejjeż.
- **Id-Direttur Ġenerali għall-Affarijiet Ekonomiċi u Finanzjarji** għamel riżerva minhabba nuqqas possibbli fis-sistema ta' kontroll intern ta' entità esterna f'data bil-ġestjoni centralizzata indiretta.

Fl-2007 ittiegħdu miżuri f'kull waħda minn dawn l-oqsma. L-azzjonijiet fl-2008 ser jtkomplew b'mod vigoruż, li jinkludu informazzjoni aħjar lill-benefiċjarji, simplifikazzjoni tar-regoli fl-oqsma legali l-ġodda jew il-kuntratti, u kontroll iktar b'saħħtu mill-Kummissjoni.

Il-Kummissjoni għad li tliet servizzi tagħha biex jtejjer l-miżuri neċessarji kollha biex inehħu dawn ir-riżervi ladarba l-problemi sottostanti jiġu riżolti.

#### Komunikazzjoni

Id-Direttorat Ġenerali għall-Komunikazzjoni għamel riżerva fir-rapport ta' attività annwali tiegħu ta' l-2006 minhabba nuqqasijiet fis-sistema ta' kontroll intern. Il-problema giet indirizzata permezz ta' l-istabbiliment ta' kontroll ex-post centralizzat. Madankollu, minhabba li l-unità saret biss operattiva fl-aħħar xahrejn ta' l-2007, id-Direttur Ġenerali ddeċieda li jzomm ir-riżerva għall-2007.

#### Edukazzjoni u Kultura

Id-Direttur Ġenerali għall-Edukazzjoni u l-Kultura rtira r-riżerva preċedenti dwar l-Agenzija Nazzjonali, u antiċipa r-riżultati ta' sistema ta' kontroll riveduta implimentata fl-2007 bħala konsegwenza ta' leġislazzjoni ġdida. Din is-sistema hija

bbażata fuq dikjarazzjonijiet ta' assigurazzjoni ex-ante mill-awtoritajiet nazzjonali. Din is-sena d-Direttorat Ġenerali rapporta rata ta' żbalji 'il fuq minn 3% għall-proġetti verifikati, iżda indika li dan ma setax jiġi estrapolat minhabba li l-kampjun tal-verifika kien ibbażat hafna fuq ir-riskju: għalhekk il-kwistjoni ma gietx ikkunsidrata bħala materjali. Id-Direttorat Ġenerali kompli wkoll bl-isforzi tiegħu biex jikseb validazzjoni mill-Uffiċjal ta' Awtorizzazzjoni tas-sistema ta' kontabilità lokali tiegħu.

Il-Kummissjoni talbet lid-DĠ Edukazzjoni u Kultura biex jiżgura implimentazzjoni effettiva ta' l-istrategija ta' kontroll u biex jindirizza l-ostakoli pendenti kollha fir-rigward tal-validazzjoni tas-sistema ta' kontabilità lokali tiegħu.

### Statistiċi

Ir-riżerva li saret minn Eurostat fl-2006 minhabba n-nuqqas ta' assigurazzjoni dwar ir-regolarità tal-ħlasijiet li saret għal xi Istituti Nazzjonali ta' l-Istatistika tneħhiet peress li azzjoni korrettiva, bħall-verifiki ex-ante mtejba, ittiehdet fl-2007, li tat assigurazzjoni raġonevoli lid-Direttur Ġenerali dwar ir-regolarità tal-ħlasijiet li saru matul dik is-sena. Is-servizzi tiegħu qed jaħdmu fuq kwistjonijiet relatati mas-snin preċedenti.

### **3.6. Amministrazzjoni**

Sistemi xierqa u affidabbli ta' Teknoloġija ta' l-Informatika huma kruċjali għat-twassil xieraq ta' prattikament l-attivitajiet kollha tal-Kummissjoni. Madankollu, minkejja l-kiri ta' xi bini ta' centru tad-*data* ġdid, id-Direttur Ġenerali ta' DIGIT ikkunsidra li kien neċessarju li tinzamm ir-riżerva preċedenti fuq l-infrastruttura tal-bini minhabba l-inadegwatezza ta' parti mill-infrastrutturi li bħalissa qed jilqgħu kemm is-sit ewlieni u kemm is-sit ta' sostenn fil-Lussemburgu. Filwaqt li sar titjib fil-bini fl-2007, u filwaqt li dan ir-riskju kien gestit b'mod effettiv fl-2007, il-Kummissjoni tqis li hu neċessarju li jitnaqqas iktar ir-riskju għall-kontinwità tan-negożju u l-integrità tad-*data*.

Il-Kummissjoni se tkompli timplimenta l-istrategija multi-annwali ta' l-IT fl-2008/2009, li tiżgura infrastrutturi ta' bini xierqa u sikuri mil-lat funzjonali għaċ-ċentri tad-*data* u t-telekomunikazzjoni tal-Kummissjoni.

### **3.7. Konkluzjonijiet**

- Il-Kummissjoni tiggwida lis-servizzi tagħha biex jieħdu azzjoni vigoruża biex jindirizzaw il-kawżi tar-riżervi fl-AARs ta' l-2007 u se tissorvelja mill-qrib il-progress, b'attenzjoni speċjali fuq ir-riżervi rikorrenti.
- Djalogu regolari bejn il-Kummissarji u d-Diretturi Ġenerali dwar kwistjonijiet ta' gestjoni huwa element importanti fil-katina tar-responsabbiltà. Huwa partikolarment importanti fil-kazijiet fejn ir-riżervi huma rikorrenti u foqsm li fihom il-Qorti ta' l-Awdituri identifikat dghjufijiet. Il-Kummissjoni tiggwida lid-Diretturi Ġenerali f'dawn is-sitwazzjonijiet biex tinforma lill-Kummissarju/i b'mod regolari fuq l-aħħar żviluppi jew il-progress li jkun sar.

- L-implimentazzjoni tal-pjan ta' azzjoni biex jissahha ir-rwol ta' supervizzjoni tal-Kummissjoni taht gestjoni komuni ta' azzjoni strutturali, ipprezentata fi Frar 2008, hija prijorità għolja għall-Kummissjoni u għandha tiġi implimentata fil-hin.
- Il-Kummissjoni thegġeg lill-Istati Membri biex jipprovdu dikjarazzjonijiet nazzjonali annwali volontarji, li jistgħu jikkostitwixxu "sies" addizzjonali fil-provvista ta' l-assigurazzjoni tad-Diretturi Ġenerali.
- Li jiġu indirizzati l-kawzi ta' l-iżbalji huwa vitali u s-servizzi tal-Kummissjoni ser jorġu gwida u se jieħdu iktar azzjoni neċessarja biex jonqos ir-riskju ta' l-iżbalji.
- Il-Kummissjoni se tagħmel ukoll l-isforzi neċessarji biex turi l-effettività tal-kontrolli tagħha. Is-sistema tal-kontabilità tagħha qed tiġi mġedda biex mill-2008, tippermetti rappurtar shih dwar il-korrezzjoni ta' l-iżbalji mill-Kummissjoni, inklużi dawk relatati mal-hlasijiet tas-snin preċedenti.
- Fl-aħharnett, il-Kummissjoni se tkompli bil-hidma tagħha dwar l-ispiza/il-benefiċċju tal-kontroll u fuq ir-riskju rezidwali. Se tiġi ppubblikata Komunikazzjoni dwar dan is-sugġett fil-Ħarifa 2008, u għandha tipprovdi bazi soda biex il-kunċett tar-riskju tollerabbli jitressaq 'il quddiem bhala strument li jiġġudika kemm qed jiġi gestit b'mod effettiv ir-riskju fil-programmi Komunitarji.

#### **4. KWISTJONIJIET OHRA ENFASIZZATI FIR-RAPPORTI ANNwali**

##### **4.1. Implimentazzjoni tal-liġi ta' l-UE**

Il-liġijiet ma jservux l-għan shih tagħhom jekk ma jiġux applikati u infurzati kif xieraq. Fl-2007, il-Kummissjoni pprezentat komunikazzjoni ambizzjuża bil-għan li timminimizza dawn ir-riskji u li fiha miżuri biex titjeb l-applikazzjoni tal-liġi Komunitarja<sup>6</sup>. Dan ser jinvolvi iktar kooperazzjoni bejn l-Istati Membri u l-Kummissjoni biex jiġi evitat li jqumu problemi, jindirizzaw b'mod iktar effettiv il-problemi u jsolvu l-infrazzjonijiet iktar malajr. Ser tinvolvi wkoll integrazzjoni aħjar ta' kunsiderazzjonijiet ta' implimentazzjoni u infurzar mid-disinn ta' liġijiet permezz tal-proċess ta' adożzjoni għall-evalwazzjoni tar-riżultati. Il-kjarifikazzjoni ta' l-isfidi ta' l-implimentazzjoni hija essenzjali għat-titjeb tal-liġijiet u biex jinkisbu għanijiet ta' "Regolamentazzjoni Aħjar" bħas-simplifikazzjoni u t-tnaqqis tal-piż amministrattiv, fl-interess taċ-ċittadini u n-negożji.

##### **4.2. Konservazzjoni tar-riżorsi tas-sajd**

Il-Qorti ta' l-Awdituri argumentat f'rapport speċjali<sup>7</sup> li s-sistemi ta' kontroll, spezzjoni u sanzjonijiet preżenti relatati mar-regoli tal-konservazzjoni tar-riżorsi tas-sajd tal-Komunità kellhom bżonn jissahhu konsiderevolment biex jinkiseb l-għan ta' sfruttar sostenibbli tar-riżorsi tas-sajd. Il-Kummissjoni taqşam l-analiżi tal-Qorti. L-ewwel,

<sup>6</sup> Komunikazzjoni dwar "Ewropa li tikseb ir-riżultati - l-Aplikazzjoni tal-Liġi Komunitarja", COM(2007) 502, 5.9.2007.

<sup>7</sup> Rapport Speċjali tal-Qorti ta' l-Awdituri Nru 7/2007 dwar is-sistemi ta' kontroll, spezzjoni u sanzjoni relatati mar-regoli dwar il-konservazzjoni tar-riżorsi tas-sajd tal-Komunità (GU C317, 28.12.2007).

hija tinkuraġġixxi lill-Istati Membri biex japplikaw il-miżuri interim li kienu proposti fuq bażi volontarja. Fl-istess ħin, se taħdem fuq proposti ambizzjużi bil-għan li tiġi riformata l-politika ta' kontroll Ewropea: Il-qagħda ta' l-istokkijiet tal-ħut illum turi kemm huwa essenzjali li l-effettività tas-sistemi ta' kontroll, spezzjoni u sanzjonijiet tkun imsaħħa u armonizzata.

Il-Kummissjoni hija marbuta li tiżgura s-sostenibbiltà tar-riżorsi tas-sajd, li tista' tiġi garantita biss permezz ta' azzjoni fil-livell Ewropew. F'Ottubru 2008 se ttipponi Regolament tal-Kunsill li jfassal mill-ġdid u jimmodernizza s-sistema ta' kontroll tal-Politika Komuni tas-Sajd. Biex jintlaħqu dawn l-għanijiet għandha bżonn impenn sħiħ mill-Istati Membri.

#### 4.3. Sigurtà

Il-verifiki fuq id-delegazzjonijiet tal-KE żvelaw dgħjufijiet fis-sigurtà ta' l-informazzjoni u fis-sistemi ta' trażmissjoni kif ukoll fis-sigurtà fizika. L-implimentazzjoni tal-pjanijiet ta' azzjoni miexja l-quddiem.

Minbarra l-miżuri ta' sigurtà ta' rutina ffukati fuq il-persuni, il-bini u t-teknoloġiji ta' l-informazzjoni fis-siti prinċipali tagħhom, il-Kummissjoni ser tagħti iktar attenzjoni lis-sigurtà tad-delegazzjonijiet tagħha.

### 5. KONKLUŻJONIJIET ĠENERALI

Il-Kummissjoni tikkunsidra li s-sistemi ta' kontroll intern fis-seħħ, bil-limiti deskritti fl-AARs ta' l-2007, jipprovdu assigurazzjoni raġonevoli *li r-riżorsi assenjati għall-attivitajiet tagħha intużaw għall-għan intiż tagħhom u skond il-prinċipji* tal-ġestjoni finanzjarja soda. Hija tqis ukoll li l-proċeduri ta' kontroll fis-seħħ jagħtu l-garanziji meħtieġa rigward il-legalità u r-regolarità tat-tranzazzjonijiet sottostanti li għalihom il-Kummissjoni tiegħu r-responsabbiltà ġenerali skond l-Artikolu 274 tat-Trattat tal-KE.

Madankollu, hija tirrikonoxxi li huma meħtieġa iktar sforzi biex jiġu riżolti numru ta' nuqqasijiet, partikolarment dawk enfasizzati fir-riżervi ta' l-uffiċjali ta' awtorizzazzjoni b'delega – u dawk li jappartjenu għall-oqsma tal-baġit li ma kienux ikkunsidrati bħala sodisfaċenti mill-Qorti ta' l-Awdituri.

**Annexes:**

- Annex 1: Human Resources management and other management issues
- Annex 2: Reservations 2003-2007
- Annex 3: 2007 Synthesis multi-annual objectives
- Annex 4: Executive and regulatory agencies
- Annex 5: Report on negotiated procedures
- Annex 6: Summary of waivers of recoveries of established amounts receivable in 2007
- Annex 7: Compliance with payment time-limits and suspension of time-limits

**ANNEX 1:**  
**Human Resources Management and other management issues**

**1. HUMAN RESOURCES MANAGEMENT**

- Ethics

In a global context where ethical behaviour and ethics in general are becoming increasingly important, the need for a clearer and simpler framework of standards and guidelines arose. These issues have now been addressed in a communication on 'Enhancing the Environment for Professional Ethics in the Commission' dated 5 March 2008<sup>8</sup>. The main goal of this initiative is to refresh awareness and provide better guidance on professional ethics in the Commission.

Furthermore, as part of the European Transparency Initiative, a study on ethics for public office-holders<sup>9</sup> was commissioned to compare ethical rules for Commissioners and for leaders of other EU institutions and their counterparts in all the Member States, the USA and Canada. The results of this study show that the Commission standards compare favourably.

The Commission is conscious that continued effort is nonetheless needed in the years to come to foster the ethics culture that it has developed and ensure that the rules are applied on the ground. **In order to benefit from external views, the Commission intends to broaden the mandate of its ad hoc Ethical Committee and request it to give an opinion on the advisability of revising the Code of Conduct of Commissioners.**

- Screening of Human Resources of April 2007

In April 2007, the Commission presented its "screening" of its human resources and committed itself to maintain stable staffing for the period 2009-2013 (after all enlargement-related personnel are integrated) and to meet new staffing needs in key policy areas exclusively through redeployment. The report also contained an analysis of the Commission's overheads. It was welcomed by the Parliament, and an update was provided by end April 2008.

The Commission's willingness to explore all rationalisation scenarios that could improve performance and trigger efficiency gains was expressed in the report, especially in the field of communication, crisis management and external relations. These areas have been subject to a more in-depth analysis.

- In the area of external relations, it has been decided to reallocate internally 100 posts of officials to the new priority countries and policy fields.
- As regards crisis management, the Commission presented at the beginning of 2008 a communication entitled "Reinforcing the Union's Disaster Response

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<sup>8</sup> COM(2008) 301.

<sup>9</sup> [http://ec.europa.eu/dgs/policy\\_advisers/publications/docs/hpo\\_professional\\_ethics\\_en.pdf](http://ec.europa.eu/dgs/policy_advisers/publications/docs/hpo_professional_ethics_en.pdf)



Capacity"<sup>10</sup>. It puts forward specific measures to be implemented by the end of 2008 to meet the growing challenges posed by natural and man-made disasters.

- In the area of communication, the Commission is considering freeing up a fraction of the posts currently devoted to communication activities and to redeploy them to the Representation Offices, to corporate communication activities and to the general Commission redeployment pool. To deliver on this objective, the Commission intends to take several measures which could be based on the following: link communication strategy more closely to political priorities; reduce the number of general communication priorities to make them more focused; develop partnerships with the Member States; organise secondment of staff to Representations; develop communication skills of staff and align human resources in communication activities to real needs.
- Integrated human resources strategy

The Commission continued its efforts to put in place a strategically aligned human resource management aimed at a shift from focusing on rights, obligations, rules and compliance to a more strategic approach with a focus on results, added-value and benefits for the Commission. This will enable the human resources function to gradually become a key player in the Commission, actively contributing to formulating organisational strategy and ensuring its implementation.

- IT tools

The administration has worked on the development of new integrated IT tools for more efficient management of human resources and of the related individual financial entitlements.

- Recruiting and retaining permanent staff

*The administration has instituted various measures to improve staff management and recruitment, in particular by devising a professionalisation programme and by increased cooperation with EPSO.*

- Recruitment of citizens from enlargement countries

Several services pointed to difficulties in recruiting certain EUR10 profiles as permanent staff, notably IT and financial staff and translators for certain languages. Certain competitions completed by EPSO in 2007 indeed failed to yield the expected number of successful candidates. Priority also had to be given to more generalist competitions, in order to achieve optimum use of EPSO recruitment capacity. Although the list of successful candidates covered 70 % of the Commission's recruitment needs, there were major variations between competitions, nationalities and profiles (ranging from 7 to 100%). As in 2006, the Commission attained the overall recruitment targets for nationals from EU-10 and EU-2 Member States in 2007. From 2004 to 2007 well above 3 000 posts have been filled by nationals from the enlargement countries. The monitoring mechanism which the Commission had

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<sup>10</sup> COM(2008) 130.

put in place during 2006 for EU-10 recruitment was maintained and improved in 2007 and contributed largely to this achievement. The Commission is on a very good path to meet the various recruitment targets set in the context of EU-10 and EU-2 enlargements.

## 6. OTHER MANAGEMENT ISSUES

- The internal control framework in the Commission

An effective and efficient internal control system requires management to address the question of risk and to focus control resources on areas where risk is greatest, while ensuring adequate control of all activities. The Commission adopted in October 2007 a communication on the revision of the Internal Control Standards and Underlying Framework<sup>11</sup>, which set out 16 **revised internal control standards for effective management** to replace the set of 24 standards put in place in 2000. The aim of the revised standards is to strengthen the basis of the annual declaration of assurance of the Directors-General by analysing how effective the control system is in practice.

The Commission also reported on its **Action Plan towards an Integrated Internal Control Framework**<sup>12</sup> and concluded that most of the "gaps" have been filled. Work will be completed in 2008 and the first impact report will be issued in early 2009.

- Financial management

In 2007, DG Budget complemented and consolidated its accounting modernisation. The Accounting Officer's report on the verification of local systems at the end of 2007 noted improvements compared to 2006, mainly in the development of the knowledge of accrual accounting and ABAC systems. **However, two services' systems were not validated**, although the risk to the accuracy of the Commission's accounts as a whole is not considered material.

The modernisation of the European Development Fund (EDF) accounts, which are separate from the accounts of the General Budget, aims to transfer the management functionality for EDF projects to DG AIDCO's local system while keeping the EDF accounts on an accrual basis in ABAC. While the developments of the central ABAC component were largely completed and tested according to plans in 2007 the project has experienced a succession of postponements, due in particular to the need for DG AIDCO to complete the developments necessary for CRIS to comply with the accrual accounting rules for the General Budget. The accounting officer validated the local system in early 2008. The implementation of the new system is now planned for January 2009.

Although measurable improvements were made in 2007 as regards **payments times**, the overall situation remained unsatisfactory. In the light of the implementing rules (Article 106.5), by which creditors are automatically entitled to interest if payments are made late, services need to take action, and closely monitor payment time

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<sup>11</sup> Communication to the Commission: Revision of the Internal Control Standards and the Underlying Framework: Strengthening Control Effectiveness - SEC(2007) 1341.

<sup>12</sup> COM(2008) 110.

compliance in the future. Suspensions in the procedure (for example, because additional information is required from the beneficiary) must be recorded in ABAC so that payment times are calculated correctly.

A new, dynamic approach to **fraud proofing** was introduced<sup>13</sup>. Based on the lessons learned from OLAF's operational experience, the new arrangements are intended to allow services to react swiftly to new fraud patterns and to share information for prevention purposes.

- Internal audit

The number of **critical recommendations** issued by the Internal Audit Service has decreased significantly (12 in 2006, 6 in 2007), and there has been a reduction in the number of audits generating adverse opinions. The **acceptance rate** of recommendations has increased from 89% for audits on Commission services finalised in 2006, to 99% for audits finalised in 2007.

While the number of critical and very important recommendations overdue by more than six months at the end of 2007 remained almost the same as at the end of 2006 (7 critical and 37 very important recommendations), the total number of outstanding critical and very important recommendations grew from 78 to 175 due to the increased number of audit reports issued. Significant differences were noted between the Internal Auditor's view on the state of progress on recommendations and that of the auditee. ***The Commission needs the reasons for the increase in outstanding recommendations to be examined and addressed including the extent to which differences of view between the auditor and auditees have led to this situation.***

A number of developments were observed with regard to the internal audit architecture:

- Coordination between the Internal Audit Service and the Internal Audit Capabilities was deepened in 2007, leading to coordinated strategic and annual audit plans aimed at providing better audit coverage of the key risks. These efforts towards a greater **consolidation of the audit universe** are essential having regard to the objective of the IAS, supported by the Commission in last year's Synthesis report, of providing an annual **overall opinion** on internal controls in the Commission starting with 2009, the final year of the current audit planning.
- The Commission updated the mission charter of the Internal Audit Service<sup>14</sup> and introduced a model charter for the Internal Audit Capabilities of the Directorates-General, in order to reflect these evolutions and to make more efficient and effective use of the internal audit resources.
- Commission participation in the **Audit Progress Committee** was extended by the appointment in July 2007 of two additional Members among the Commissioners, so that it is now composed of seven Commissioners and two external members.

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<sup>13</sup> Communication on the prevention of fraud by building on operational results: a dynamic approach to fraud-proofing - COM(2007) 806, 17.12.2007.

<sup>14</sup> [http://ec.europa.eu/dgs/internal\\_audit/index\\_en.htm](http://ec.europa.eu/dgs/internal_audit/index_en.htm)

- Transparency initiative

Subsequent to a public consultation, the Commission adopted a Communication, "Follow-up to the Green Paper 'European Transparency Initiative'"<sup>15</sup>, which announced measures to enhance transparency in different respects. Regarding the relations between interest representatives (lobbyists) and the Commission, it was decided to create and launch, in spring 2008, a voluntary register of interest representatives, linked to a code of conduct. Discussions with stakeholders and an open, public consultation<sup>16</sup> were organised on the text of the code of conduct.

In order to enhance financial transparency<sup>17</sup>, the Financial Regulation requires the publication of beneficiaries of EU funds across all management modes. Work on the practical arrangements started in 2007. The first full publication exercise is scheduled for 2008, with the exception of the first pillar of the Common Agricultural Policy (the European Agricultural Guarantee Fund - EAGF), for which publication must take place in 2009.

The Commission adopted a Green Paper<sup>18</sup> on the revision of Regulation (EC) No 1049/2001 on access to documents, thereby launching an open consultation.

- Business continuity management

All Directorates-General developed Business Impact Analyses and Business Continuity Plans in spring 2007. A communication test took place in July 2007, which examined both internal and external communication channels. A Commission-wide business continuity exercise followed in December 2007, which tested corporate business continuity communication flow and operational arrangements for crisis management teams. The outcome of both tests was positive and a further exercise is planned in 2008.

- Building policy

In a Communication on the accommodation of Commission services in Brussels and Luxemburg<sup>19</sup>, adopted in 2007, the Commission further clarified its policy in this field and launched a revision of the buildings procurement methodology – aimed at ensuring both maximum value for money and transparency towards the market.

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<sup>15</sup> COM(2007) 127  
[http://www.cc.cec/sg\\_vista/cgi-bin/repository/getdoc/COMM\\_PDF\\_COM\\_2007\\_0127\\_F\\_EN\\_ACTE.pdf](http://www.cc.cec/sg_vista/cgi-bin/repository/getdoc/COMM_PDF_COM_2007_0127_F_EN_ACTE.pdf)

<sup>16</sup> [http://ec.europa.eu/transparency/consultation\\_code/index\\_en.htm](http://ec.europa.eu/transparency/consultation_code/index_en.htm)

<sup>17</sup> [http://ec.europa.eu/commission\\_barroso/kallas/transparency\\_en.htm](http://ec.europa.eu/commission_barroso/kallas/transparency_en.htm)

<sup>18</sup> COM(2007) 185

<sup>19</sup> [http://ec.europa.eu/transparency/revision/docs/gp\\_en.pdf](http://ec.europa.eu/transparency/revision/docs/gp_en.pdf)

<sup>19</sup> COM(2007) 501.

**ANNEX 2:**  
**Reservations 2003-2007**

DG		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004		Reservations 2003
AGRI	2	1. Insufficient implementation of <b>IACS in Greece</b>  2. Expenditure under rural development	1	1. Insufficient implementation of IACS in Greece	2	1. Preferential import of high quality beef ("Hilton" beef) – risk of non-respect of product definition; 2. Insufficient implementation of IACS in Greece	3	1. EAGGF Guidance: MS control systems 2. IACS in Greece; 3. "Hilton" beef	5	1. EAGGF Guidance programmes; 2. International Olive Oil Council; 3. Import of Basmati rice; 4. IACS in Greece; 5. "Hilton" beef
REGIO	2	1. Management and control systems for identified <b>ERDF programmes</b> (period 2000-2006) in:  1. <b>the CZECH REPUBLIC</b> – 4 programmes 2. <b>FINLAND</b> – 4 programmes (Operational Programmes East, North, South and West) 3. <b>GERMANY</b> – 4 programmes (for OP Saarland (objective 2), OP Mecklenburg-Vorpommern (objective 1), OP Hamburg (objective 2) and URBAN II Neubrandenburg in Mecklenburg-Vorpommern) 4. <b>GREECE</b> – 15 programmes (13 regional OPs, OP Competitivity and	2	1. Management and control systems for identified ERDF programmes in United Kingdom - England (West Midlands; London; North West; North East; Yorkshire and the Humber and East (URBAN II programme only)) and Scotland (West and East Scotland)  2. Management and control systems for ERDF programmes in the INTERREG programmes (except IIIB North West Europe and Azores, Canaries, Madeira)	3	1. Management and control systems for ERDF in UK-England; 2. Management and control systems for ERDF in Spain; 3. Management and control systems for the Cohesion Fund in Spain	3	1. Management and control systems for ERDF in one Member State; 2. Management and control systems for the Cohesion Fund in one Member State - 2000/06; 3. Management and control systems of ISPA in one candidate country	5	1. Management and control systems for ERDF in Greece - 2000/06; 2. Management and control systems of URBAN & INTERREG - 2000/06; 3. Management and control systems for ERDF in Spain - 2000/06; 4. Management and control systems for the Cohesion Fund in Greece, Spain and Portugal - 2000/06; 5. Management and control systems of ISPA

	<p>OP Information Society)</p> <p>5. <b>IRELAND</b> – 4 programmes</p> <p>6. <b>ITALY</b> – 17 programmes (Puglia, Lazio, Sardinia, Bolzano, Liguria, Piemonte, Friuli Venezia Giulia, Calabria, Campania, Molise, Sicilia, Transport, Research, Technical Assistance, and Urban II- Taranto, Mola di Bari, and Pescara)</p> <p>7. <b>LUXEMBOURG</b> – 1 programme</p> <p>8. <b>POLAND</b> – 3 programmes (Regional Operational Programme (IROP), SOP Improvement of Competitiveness of Enterprises and SOP Transport)</p> <p>9. <b>SLOVAKIA</b> – 2 programmes (OP Basic Infrastructure and OP Industry and Services)</p> <p>10. <b>SPAIN</b> (14 Intermediate Bodies (with an impact on 20 OPs), OP "<i>Sociedad de la Informacion</i>" and the 10 URBAN programmes)</p> <p>11. <b>INTERREG</b> - 51 programmes</p>							
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		2. Management and control systems for identified <b>COHESION FUND</b> systems (period 2000-2006) in: - Bulgaria (National Roads Infrastructure Fund), - the Czech Republic, - Slovakia, - Hungary (environmental sector) and - Poland.								
<b>EMPL</b>	1	Management and control systems for identified ESF Operational Programmes in Spain, United Kingdom, France, Italy, Slovakia, Portugal, Belgium and Luxembourg.	1	1. Systèmes de gestion et de contrôles de programmes opérationnels du FSE en Espagne, en Ecosse (objectifs 2 et 3, UK), en Suède (objectif 3 en partie), en Slovaquie, en Slovénie, en Lettonie et dans les régions Calabre et Lazio (IT)	1	1. Systèmes de gestion et de contrôle des programmes opérationnels en England (UK)	1	1. European Social Fund - Member states' management and control systems of some operational programmes	1	1. European Social Fund - Member states' management and control systems
<b>FISH</b>	0		0	0	0	0	1	1. FIFG: Insufficient implementation of management and control systems for two national programmes in one Member State	1	1. FIFG expenditure. Analysis of the Management and Control systems not yet completed for all Member States
<b>JRC</b>	0		0	0	1	1. Status and correctness of the closing balance	1	1. Cash flow - competitive activities	1	1. Cash flow, assets and liabilities from competitive activities

<b>RTD</b>	1	Reservation concerning the rate of residual errors with regard to the accuracy of cost claims in Sixth Research Framework Programme <b>(FP6)</b> .	2	1. Accuracy of the cost claims and their conformity with the provisions of FP5 research contracts.  2. Absence of sufficient evidence to determine the residual level of persisting errors with regard to the accuracy of cost claims in FP6 contracts.	1	1. Exactitude des déclarations de coûts et leur conformité avec les clauses des contrats de recherche du 5ème PCRD	1	1. Frequency of errors in shared cost contracts	1	1. Frequency of errors in shared cost contracts
<b>INFSO</b>	1	Reservation concerning the rate of residual errors with regard to the accuracy of cost claims in <b>Framework Programme 6</b> contracts.	3	1. Allocation of research personnel  2. Errors relating to the accuracy of cost claims and their compliance with the provisions of the research contracts, FP5  3. Absence of sufficient evidence to determine the residual level of persisting errors with regard to the accuracy of cost claims in Framework Programme 6 contracts	2	1. Errors relating to the accuracy and eligibility of cost claims and their compliance with the provisions of research contracts under FP5; 2. Allocation of research personnel	2	1. Frequency of errors in shared cost contracts; 2. Research staff working on operational tasks	2	1. Frequency of errors in shared cost contracts; 2. Research staff working on operational tasks
<b>ENTR</b>	2	1. Unsatisfactory functioning of the financing of European Standardisation  2. Reservation concerning the rate of residual errors with regard to the accuracy of cost claims in Sixth Research Framework	2	1. Errors relating to accuracy and eligibility of costs claims and their compliance with the provisions of the research contracts under FP 5  2. Unsatisfactory functioning of the financing	2	1. Errors relating to accuracy and eligibility of costs claims and their compliance with the provisions of research and eligibility of costs claims and their compliance with the provisions of the research contracts under	2	1. Frequency of errors in shared-cost contracts in the research area;  2. Uncertainty regarding cost claims of the European Standardisation Organisations	2	1. Frequency of errors in shared-cost contracts in the research area  2. Financial management of conferences organised under the Innovation Programme



		Programme (FP6).		of European Standardisation		the 5th Research Framework Programme;				
						2. Uncertainty regarding cost claims of the European Standardisation Organisations				
<b>TREN</b>	1	Reservation concerning the rate of residual errors with regard to the accuracy of cost claims in Sixth Framework Programme (FP6) contracts.	1	1. Erreurs concernant l'exactitude et l'éligibilité des déclarations de coûts et respect des termes des contrats du 5e PCRD	2	1. Risque de surpaiement concernant le 5ème Programme Cadre; 2. Sûreté nucléaire	4	1. Frequency of errors in shared cost contracts; 2. Contractual environment of DG TREN LUX; 3. Nuclear safety; 4. Inventory in nuclear sites	6	1. Frequency of errors in shared cost contracts; 2. Burden of the past; 3. Contractual environment of DG TREN Luxembourg; 4. Expertise for control of nuclear security; 5. Nuclear safety; 6. Verifications under Art. 35 of the Euratom Treaty
<b>EAC</b>	0		1	1. Faiblesse des systèmes de contrôle constatées dans certaines Agences Nationales	2	1. Insuffisante assurance quant à la gestion à travers les agences nationales 2. Insuffisante assurance quant à la fiabilité et l'exhaustivité des montants inscrits au bilan de la Commission et au compte de résultat économique	0	0	3	1. Burden of the past (observation in 2002 AAR); 2. On the spot controls (observation in 2002 AAR); 3. Implementation of Art. 35 of FR Implementing Rules
<b>ENV</b>	1	Eligibility of expenditures declared by beneficiaries of action grants	0	0	0	0	0	0	2	1. Potentially abnormal RAL; 2. Grants- Eligible costs

<b>SANCO</b>	0		1	1. Insufficient assurance of business continuity of a critical activity	1	1. Health crisis management	0	0	0	0
<b>JLS</b>	2	1. Faiblesse des systèmes de contrôle et de gestion du Fonds européen pour les Réfugiés en Italie, pour les périodes de programmation 2000-2004, et 2005-2007  2. Garantie limitée sur les opérations mises en oeuvre par 14 EM dans le cadre du FER II (2005-2007)	1	1. Faiblesse des systèmes de contrôle et de gestion du Fonds européen pour les Réfugiés en Italie, pour la période de programmation 2000-2004	2	1. Insufficient number of ex-post controls missions and lack of a fully-fledged methodology in the area of direct management in 2005; 2. Management and control systems for the European Refugee Fund for the UK for 1002-2004	2	1. Faiblesse des systèmes de gestion du Fonds européen pour les Réfugiés au Royaume-Uni et au Luxembourg; 2. Mise en oeuvre encore incomplète des contrôles ex-post sur place	0	0
<b>ESTAT</b>	0		1	1. Absence de garantie sur la régularité des paiements effectués en 2006 dans le cadre des conventions de subvention signées avec trois Instituts nationaux de statistiques pour lesquels des manquements ont été constatés en 2006	0	0	2	1. Errors in the declaration of eligible costs in relation to grants; 2. Insufficient number of ex-post controls carried out in 2003	3	1. Errors in the declaration of eligible costs in relation to grants; 2. Weakness in project management procedures; 3. Insufficient number of ex-post controls carried out in 2003
<b>ECFIN</b>	1	Possibility that additionality requirements were insufficiently achieved.	1	1. Possibility that additionality requirements are not sufficiently met	0	0	0	0	0	0
<b>TRADE</b>	0		0	0	0	0	0	0	0	0
<b>AIDCO</b>	0		0	0	0	0	0	0	1	1. Partnership with an NGOs association
<b>ELARG</b>	1	Potential irregularities in the management of PHARE	0	0	1	1. Legal status and liability of contractual	1	1. Gaps in Romania's and Bulgaria's capacity	3	1. Inherent risk in decentralised systems;2.

		funds under extended decentralised management by the following Bulgarian Implementing Agencies: - Central Finance and Contract Unit (CFCU) - Ministry for Regional Development and Public Works (MRDPW).				partner in the framework of implementation of EU EU contribution to UNMIK Pillar IV in Kosovo		to manage and implement increasing amounts of aids		Gaps in systems and transaction audits;3. Uncertainties regarding claims of financial intermediaries
<b>ECHO</b>	0		0	0	0	0	1	1. Non respect of the contractual procurement procedures by a humanitarian organisation for projects funded by ECHO	0	0
<b>DEV</b>	0		0	0	0	0	0	0	0	0
<b>RELEX</b>	0		0	0	2	1. Insuffisances du contrôle et de l'information de gestion; 2. Insuffisances de la gestion administrative en délégations, et principalement au niveau de la mise en place et du respect des circuits financiers	2	1. Internal control standards in Directorate K; 2. Internal control standards in Delegations	2	1. Internal control standards in Directorate K; 2. Internal control standards in Delegations
<b>TAXUD</b>	0		0	0	1	1. Trans-European networks for customs and tax : availability and continuity	0	0	1	1. Monitoring of the application of the preferential treatments

<b>MARKT</b>	0		0	0	0	0	0	0	0	0	0
<b>COMP</b>	0		0	0	0	0	0	0	0	0	0
<b>COMM</b>	1	Supervision	1	1. Ex-post control system	1	1. Supervision (ex-post controls on grants)	2	1. Relays and networks - grands centres; 2. Functioning of Representations EUR-15	3	1. Relays and networks; 2. Representations; 3. Copyrights - press cuts	
<b>ADMIN</b>	0		0	0	0		0	0	0	0	
<b>DIGIT</b>	1	Inadequacy of the Data Centre building infrastructure in Luxembourg.	1	1. Business continuity risks due to inadequacy of the data centres building infrastructure.	1	1. Business continuity risks due to inadequacy of the data centres building infrastructure	0	0		-	
<b>PMO</b>	0		0	0	1	1. Council's antenna for sickness insurance	1	1. Council's antenna for sickness insurance	2	1. Council's antenna for sickness insurance; 2. Paul Finet Foundation	
<b>OIB</b>	0		0		1	1. Deficiency in OIB's contracts & procurement management	0	0	1	1. Lack of long term planning of the buildings policy.	
<b>OIL</b>	0		0	0	0	0	0	0	0	0	
<b>EPSO</b>	0		0	0	0	0	0	0	0	0	
<b>OPOCE</b>	0		0	0	0	0	0	0	0	0	

<b>BUDG</b>	0		0	0	2	1. Accrual accounting for the European Development Fund; 2. Accrual accounting of the Community Budget - three local systems	2	1. Accrual accounting for the Community and the EDF budgets; 2. Subsystems of SINCOM 2: accesses control	3	1. Accrual accounting; 2. Syncom subsystems; 3. Accounting management of European Development Fund
<b>SG</b>	0		0	0	0	0	0	0	0	0
<b>BEPA</b>	0		0	0	1	1. Weak general internal control environment	0	0	0	0.
<b>SJ</b>	0		0	0	0	0	0	0	0	0
<b>SCIC</b>	0		0	0	0	0	0	0	0	0
<b>DGT</b>	0		0	0	0	0	0	0	0	0
<b>IAS</b>	0		1	1. Audit of community bodies (regulatory agencies)	1	1. Audit of community bodies (traditional agencies)	1	1. Audit of Community agencies	1	1. Audit of Community agencies
<b>OLAF</b>	0		0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>17</b>		<b>20</b>		<b>31</b>		<b>32</b>		<b>49</b>	

**ANNEX 3:**  
**Synthesis 2007 multi-annual objectives**

This Annex reports on the progress realised in 2007 against the reference framework laid down by the 2004 Synthesis and updated by the 2005 and 2006 Synthesis reports containing the Commission's multiannual objectives and related actions to address the major crosscutting management issues.

New actions introduced as a follow up to the 2007 Synthesis report are indicated in *bold italics*.

<b>Internal control systems and performance management</b>				
<b>Subject</b>	<b>Objective</b>	<b>Initiative(s) to meet the objective</b>	<b>Responsible service(s) and timetable</b>	<b>Progress made in 2007</b>
<b>Internal control</b>	1. Achieving an effective internal control system and ownership of internal control concepts and processes at all levels in each DG and service.	The internal control coordinator in each service should carry out a regular review of the effectiveness of internal control issues at least in the context of the twice-yearly information to Commissioners and of the annual activity report.	All services, continuous action with the support and guidance of DG BUDG and the ICC network.	<p><b>Completed</b></p> <p>It is now a well established practice that services review at least once a year the effectiveness of internal control. This requirement is now enshrined in the Internal Control Standards for Effective Management adopted in <b>October 2007- SEC(2007) 1341</b>.</p> <p>Furthermore, services inform their Commissioner at least twice yearly on management and control issues.</p> <p>Members of staff are involved in self-assessment exercises on the effectiveness of the internal control system.</p>

		Revision of internal control standards to enhance effectiveness	DG BUDG by the end of 2007	<b>Completed</b> <b>An internal communication revising the internal control standards for effective management was adopted in October 2007- SEC (2007) 1341.</b>
		Develop indicators for legality and regularity of transactions to support assurance in annual activity reports.	All services by 'families' with the support of BUDG and SG, before the establishment of 2007 (originally: 2006) annual activity reports in March 2008.	<b>Completed</b> Working groups have been set up to develop indicators for legality and regularity of transactions by families of DGs. The guidelines for the Annual Activity Report for the year 2007 refer to different sets of indicators for:  - the Research family - direct centralised management (grants and procurement) - joint management - shared management.  For the Structural Funds family, legality and regularity indicators were developed and provided as from the AAR 2006. For the AAR 2007, particular attention has been paid to improving the content and clarity of the report by implementing the recommendations of the Court of Auditors and the IAS.

<b>Annual activity reports and Synthesis</b>	<p>2. Promoting Commission's accountability through annual activity reports and their synthesis solidly based on assurances from managers.</p>	<p>Some Commission departments should give, where needed, a fuller explanation of their environment and the risks faced, including risks that remain even after mitigating measures have been taken. The impact of their environment and risks should be made more explicit and in most cases fuller explanations should be given on the overall impact of reservations on the reasonable assurance.</p>	<p>All services in the 2007 annual reporting exercise.</p>	<p><b>Completed</b></p> <p>The guidelines for Annual Activity Reports for the year 2007 emphasize the need to include more streamlined, precise and coherent explanations of DGs' internal control systems.</p> <ul style="list-style-type: none"> <li>- the use of an internal control template ensures that control systems of the different DGs are presented in a more coherent way within the Commission and, more specifically, within families of DGs.</li> <li>- Precise guidance was also given to DGs to explain how the various components of the assurance process link together ("building blocks").</li> <li>- More precise guidance was given on when and how to make a reservation.</li> <li>- Assurance had to be supported by legality and regularity indicators.</li> </ul> <p>The DGs have generally followed the guidelines and an improvement can be observed in their AARs.</p>
		<p>With the assistance of central services, work by 'families' will be continued, so that each area benefits from a specific, coherent methodology.</p>		<p><b>Completed</b></p> <p>Under the Action Plan towards an Integrated Internal Control Framework, "internal control templates" were developed to promote consistency between services in the presentation of control strategies.</p>



				In 2007 such templates were developed for each management mode, describing the internal control system on a consistent and concise basis and presenting a logical build-up to the Director General's assurance statement. The format was used by almost all services in 2007 AAR and has improved awareness of control structures and sources of assurance. It furthermore helps pinpoint weaknesses and define improvements.
		<i>The central services will provide further guidance to promote consistency in the treatment of reputational risks and the link between error rates, materiality and reservations.</i>	<i>BUDG and SG By end 2008</i>	<i>New action</i>
<b>Risk management</b>	3. Establishing effective and comprehensive risk management making it possible to identify and deal with all major risks at service and Commission level and to lay down appropriate action to keep them under control, including disclosing resources needed to bring major risks to an acceptable level.	The Commission will further embed risk management in its regular management process and integrate risk assessment in its internal control systems.	All services, with the assistance of DG BUDG, as specified in SEC(2005) 1327.	<b>Completed</b>  The revised Internal Control Standards, decided by the Commission in October 2007, specifically provide a Standard for risk management processes (standard 6).  Risk management was formally integrated into the 2006 programming and planning exercise and services' critical risks are since then disclosed in the Annual Management Plans.

<i>Residual risk</i>	<i>4. Taking further the concept of residual risk</i>	<i>Commission will continue its work on the cost-benefit of control and on residual risk per policy area. A Communication on this subject will be issued in autumn 2008.</i>	<i>DG BUDG together with concerned services</i>  <i>By October 2008</i>	<i>New action</i>
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<b>Governance</b>				
<b>Subject</b>	<b>Objective</b>	<b>Initiative(s) to meet the objective</b>	<b>Responsible service(s) and timetable</b>	<b>Progress made in 2007</b>
<b>Internal audit recommendations</b>	5. Ensuring a smooth implementation of accepted internal audit recommendations	Follow-up of action plans stemming from internal audit recommendations should be regularly monitored at senior management level, and fully integrated into regular management planning, especially the annual management plans.	All services	<p><b>Completed</b></p> <p>Follow-up is being actively monitored through different tools (DGs' internal databases, "Issue track" system) and regularly reviewed by senior management.</p> <p>Further efforts were made to ensure a timely implementation of the audit recommendations:</p> <ul style="list-style-type: none"> <li>- The Audit Progress Committee alerted the Cabinets responsible for departments lagging behind, requesting them to monitor the appropriate follow up by their services.</li> <li>- New provisions were introduced to the standing instructions to the Annual Activity Reports and to the "peer review" process to ensure that Directors-General concerned explain</li> </ul>

				in their reports the reasons why recommendations had not been implemented in time.
<b>Regulatory agencies</b>	6. Clarifying the respective roles and responsibilities of Commission services and regulatory agencies.	<b>The input of all institutions is necessary to negotiate a comprehensive framework, to clarify the respective responsibilities of the institutions and of the regulatory agencies. This framework would be applicable to the creation of future agencies and, at a later stage, to those already in existence. The Commission calls on the Council to adopt the proposed framework on regulatory agencies, suggest amendments, or reflect on new possibilities.</b>	All services concerned with the assistance of SG and DG BUDG.	<b>Ongoing</b>  <b>In a Communication of March 2008<sup>20</sup>, the Commission drew attention to the lack of a common vision on the role and functions of regulatory agencies. It announced a horizontal evaluation of the regulatory agencies, a moratorium on creating new agencies and a review of its internal systems governing agencies.</b>
<b>Inter-service arrangements</b>	7. Ensuring that inter-service arrangements for small services are based on a cost-benefit analysis and made in accordance with applicable rules, while preserving the responsibility of	<b>The Commission will develop practical solutions respecting the balance of responsibilities and accountability.</b>	Interested DGs with the support of BUDG, SG, and DIGIT.	<b>Continuous action</b>  Regarding IT Infrastructure Consolidation, DIGIT is already ensuring end-user support for the ADMIN family (DG ADMIN and offices), DG REGIO and the IAS. Furthermore, DG EAC signed a "protocole d'accord" to take over its IT-support.  The Service Level Agreement (SLA) which was established in 2006 between BEPA and SG for

<sup>20</sup> Communication from the Commission to the European Parliament and the Council: "European Agencies – the way forward" - COM(2008) 135.

	each delegated authorising officer.			<p>management of human and financial resources, logistics and strategic planning was renewed in 2007.</p> <p>The SLA signed in 2006 between DG ADMIN and the IAS for management of the latter's human and financial resources was renewed in 2007.</p> <p>OIB cooperates with other Services on the basis of clearly defined arrangements &amp; Service Level Agreements. In 2007, the following SLAs regarding buildings were signed:</p> <ul style="list-style-type: none"> <li>- with EAC executive agency (on the supplementary office space)</li> <li>- with ERC and RTD Commission Agency (signature for Covent Garden building is ongoing)</li> <li>- with CoR/EESC (VM-2 building)</li> <li>- with CFCA Executive Agency</li> </ul>
<b>Reservations</b>	8. Ensuring strong follow-up of action plans related to the expressed reservations, notably for the progress to be made in 2008.	<b>Directors-General will report on progress to the respective Commissioner in the context of the regular follow-up meetings on audit and control.</b> The ABM Steering Group will closely monitor and regularly report to the College on the implementation of the remedial actions that delegated authorising officers have committed to carry out in their annual activity reports.	DGs concerned	<p><b>Continuous action</b></p> <p>DGs report on the implementation of action plans in a given year in their annual activity report. This has been specifically mentioned in the standing instructions for 2007 AARs.</p> <p>DGs were also invited to mention the actions to be taken in the coming year as a follow up to previous reservations. This requirement was included in the guidelines for the 2008 AMPs.</p>

				<p>For all reservations, delegated authorising officers have laid down appropriate action plans to solve the underlying weaknesses. They monitored the implementation of action plans and reported to the Commissioner responsible .</p> <p>The implementation of all action plans has also been monitored by the ABM Steering Group which invited Directors-General to report regularly to the Group on the state of play of their action plans.</p>
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Financial management				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2007
<b>Integrated internal control framework</b>	9. Enhancing accountability by establishing a comprehensive integrated internal control framework in line with the requirements set out in the ECA's opinions on 'single audit'.	Implementation of the action plan towards an Integrated Internal Framework.	All services	<p><b>Ongoing</b></p> <p>Commission adopted on 27/2/2008 a report on the action plan towards an integrated internal control framework (COM(2008) 110 final). Most actions have been implemented and the remaining ones will be completed during 2008. The Commission can show that it has made concrete progress. The impact of the actions will form the basis of the evaluation of the progressive success of the action plan through decreasing error rates and improved ratings of systems by the Court. Early in 2009 the Commission will prepare a further impact</p>

				assessment as at 31 December 2008.
<b>Ex-ante and ex-post controls</b>	10. Improving efficiency and strengthening accountability by ensuring proportionality and a sound balance between ex-ante and ex-post controls and by further harmonisation and better focusing of exs-post controls	Further attempts have to be made to achieve closer harmonisation of methodology and definition of common ex-post control strategies and ensure proportionality between ex-ante and ex-post controls, at least at the level of 'families' of services operating in the same budget area.	All services with the assistance of DG BUDG, continuous action.	<b>Completed</b> In 2007, "internal control templates" were developed for each management mode, describing the internal control system on a consistent and concise basis and presenting a logical build-up to the Director General's assurance statement. These templates are built on a common format which leaves some flexibility for adaptation to the needs of the DGs. The format was used by almost all services in 2007 AAR and has improved awareness of control structures and sources of assurance. It helps pinpoint weaknesses and define improvements.

		<p>Common guidelines on sampling methods and related level of confidence should be finalised.</p>	<p>Services concerned with the support of DG BUDG, progressively up to the end of 2007.</p>	<p><b>Ongoing</b></p> <p>Extensive guidelines on audit sampling in line with international auditing standards have been prepared in the Structural Funds to promote coherence in testing done by Member State audit authorities<sup>21</sup>. The Commission has provided guidance on best practice in the management of external audit framework contracts to ensure a consistency and high quality of audit results<sup>22</sup>.</p> <p>In the research area, the joint audit strategy set up in 2007 includes guidance on sampling.</p> <p>Based on the experience gathered from the research audit strategy and taking into account that not all elements of the approach are transposable to all areas, the Commission will issue guidance to its services on sampling strategies by July 2008.</p>
		<p>DG COMM will put in place a system of structured ex-post control in all Representations and Units in the Headquarter.</p>	<p>DG COMM by the end of 2007</p>	<p><b>Completed</b></p> <p>A centralised ex-post control unit was set up in this Directorate-General on 1 November 2007.</p>

<sup>21</sup> Para 40 & 49 Opinion 02/2004.

<sup>22</sup> Para 37 Opinion 02/2004.

<b>Accounts</b>	11. Increasing responsibility and accountability at the level of the Commission as a whole by the signing-off of the accounts by the Accounting Officer and by improved quality of financial information.	The Commission will further strengthen its accounting processes and systems to improve the quality of the financial information and the respect of deadlines.	All services, continuous action with the assistance of the services of the Accounting Officer	<p><b>Continuous action</b></p> <p>In 2007, DG Budget complemented and consolidated the accounting modernisation.</p> <p>The single datawarehouse was also made available to all services and is expected to lead to an improvement in financial management information.</p> <p>The Accounting Officer's report on the verification of local systems at the end of 2007 noted improvements compared to 2006, mainly in the development of the knowledge of accrual accounting and ABAC systems. However, two systems were not validated.</p>
<b>Financial simplification</b>	12. Making financial management more efficient by applying simplification measures.	Services are called upon to apply the simplification measures that have been introduced by the basic acts under the next generation of programmes (2007-2013) and by the amended financial rules	All services concerned as from the entry into force of these legal provisions.	<p><b>Completed</b></p> <p>During 2007 the Commission clarified the rules through guidelines, notably the guidelines on FP7, on the implementing rules for Structural Funds 2007-13, for Education Policy 2007-13, and will continue to provide support and further guidance where necessary. The Commission will also ensure that future legislative proposals include clear and straightforward rules.</p>



Human resources				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2007
Simplification	13. Simplifying procedures to increase both efficiency and employee satisfaction.	The Task Force for the simplification of administrative procedures will propose specific measures to simplify and improve human resource management and administrative procedures.	DG ADMIN by June 2007 (originally by the end of 2006)	<p><b>Completed</b></p> <p>DG ADMIN, based on a collaborative effort and consultation of all Commission staff, prepared a Communication to the College enshrining the key principles of the simplification drive and proposing a detailed plan with 85 actions, to be carried out within well defined deadlines. This Communication was adopted by the Commission on 4 July 2007 and its implementation is ongoing.</p>
		In parallel, the Commission will present specific measures to simplify and improve the Commission's staff appraisal system (Career Development Review). These measures will complement those presented early 2006 which were already implemented in the current exercise.	DG ADMIN by the end of 2007	<p><b>Completed</b></p> <p>New rules have been presented in March 2008 after an intense consultation process with Commission services and staff representatives throughout 2007 and the first quarter of 2008.</p> <p>The new rules should be implemented in 2009 and should allow for a better differentiation of career speeds according to merit. The assessment and promotion exercises will also be significantly shortened.</p>

<b>Staff skills</b>	14. Aligning resources and needs better to make sure that staff have the skills and qualifications necessary to perform their duties, in particular in areas such as financial management, audit, science, linguistics and IT.	Following the conclusions of the evaluation on the Strategic Alignment of Human Resources, various measures are being prepared.	DG ADMIN by the end of 2007	<b>Ongoing</b> Among the measures already started: - the development of the HR Community; - the dissemination of best practices; - the HR Professionalisation Programme; - the development of HR Metrics; - the HR scorecard prototype; - the specification of the HR reporting facility in Sysper2.
		The Commission will identify any shortfalls and communicate its specific needs so that they are promptly taken into consideration and included in the work -programme of the inter-institutional European Personnel Selection Office. Provision of specialised training and measures to improve the recruitment procedures and, in particular in areas where a shortage of skilled staff is identified.	DG ADMIN and EPSO, ongoing tasks.	<b>Ongoing</b> On 13.11.2007, Vice-President Kallas submitted to the College a Communication (SEC(2007) 1412) describing how EPSO had served the Commission's needs in the last few years and spelling out ways of improving the situation.
		The Commission will take measures to improve its Job Information System so that it enables the organisation to have a global view of its current human resources and to produce easily detailed analysis by corporate processes.	DG ADMIN in collaboration with DIGIT, SG and DG BUDG by end 2007	<b>Ongoing</b> The e-CV project was delayed because of rearranged priorities.  There are now approximately 3 000 CVs in the system, but full deployment and use will only take place in 2008, once the matching tool is tested and validated.

		<b>The Commission will adjust its management of mobility, where necessary, so as to achieve the ultimate objective of ‘the right person in the right job’, in particular as regards sensitive posts. Proposals will be made during 2006 to mitigate the impact of mobility, with particular attention for specialised functions and small DGs and sites.</b>	DG ADMIN in collaboration with SG and DG BUDG, by the end of 2007 (originally by the end of 2006).	<b>Completed</b>  The revision of the Commission's Internal Control Standards, was concluded in October 2007 and guidelines on sensitive functions (January 2008) were subsequently adopted.  It should result in a more harmonised approach of the Commission's services in regards to the definition of sensitivity and an improved monitoring of the most critical sensitive posts, thus significantly reducing the issues related to compulsory mobility.
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<b>Continuity of operations</b>				
<b>Subject</b>	<b>Objective</b>	<b>Initiative(s) to meet the objective</b>	<b>Responsible service(s) and timetable</b>	<b>Progress made in 2007</b>
<b>Business continuity</b>	15. Ensuring that the Commission is able to maintain business continuity in case of major disruption to its activities	<b>The Commission will adopt Commission-wide policy guidelines and develop business continuity plans.</b>	All services with the support of SG, ADMIN and DIGIT by the end of March 2007.	<b>Completed</b>  All Directorates-General developed Business Impact Analyses and Business Continuity Plans in spring 2007. A communication test took place in July 2007, which examined both internal and external communication channels. A Commission-wide business continuity exercise followed in December 2007 with satisfactory results.
		<b>The Commission will address the issue of the suitability of the data</b>	DIGIT, OIB and OIL in 2006 and in 2007.	<b>Ongoing</b>

		<p><b>centre hosting IT systems and ensure that current reflections on the best IT governance arrangements lead to operational conclusions in 2006.</b></p>	<p>A multi-annual (2006-2011) strategy to improve the housing conditions for the Data and telecom Centres of the Commission has been developed and approved. This should lead to the most critical IT equipments being moved into professional data centre type rooms in a phased approach and to the refurbishing of air conditioning and electrical infrastructure in the JMO Data Centre room.</p> <p>Contracts for the rent of two new data centre type rooms in Brussels and in Luxembourg were signed. For the one in Brussels, the move was completed in February 2007 and, for the one in Luxembourg, by March 2007.</p> <p>OIL planned a second room in Luxembourg which should have been available by July 2007 and initiated the required procedures. These premises are however currently still not available.</p>
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**ANNEX 4:**  
**Executive and regulatory agencies**

In line with practice in most Member States, using agencies to implement key tasks has become an established part of the way the European Union works.

**Executive agencies** operate in a clear institutional framework, governed by a single legal base<sup>23</sup>. Their tasks must relate to the management of Community programmes or actions, they are set up for a limited period and they are always located close to Commission headquarters. The responsibility of the Commission for executive agencies is clear: the Commission creates them, maintains "real control" over their activity, and appoints the director. Their annual activity reports are annexed to the report from their parent Directorate(s)-General. A standard financial regulation adopted by the Commission, governing the establishment and implementation of the budget, applies to all executive agencies. A revision of the working arrangements was also agreed in October 2007 with the European Parliament, with the aim to further facilitate inter-institutional cooperation in this field.

**Six executive agencies** have been created:

- the Executive Agency for Competitiveness and Innovation Programme (**EACI** – former Intelligent Energy Executive Agency)
- the Public Health Executive Agency (**PHEA**)
- the Education, Audiovisual and Culture Executive Agency (**EACEA**)
- the Trans-European Transport Network Executive Agency (**TEN-TEA**)
- the European Research Council Executive Agency (**ERC**)
- the Research Executive Agency (**REA**).

**Three of these were operational in 2007.** Their annual activity reports did not indicate any particular control issues. The breakdown of staff employed in 2007 by these agencies was as follows:

	Seconded officials and temporary agents	Contractual agents	Other external agents	<i>Total</i>
EACI	22	47		69
PHEA	8	20		28

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<sup>23</sup> Council Regulation (EC) No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes (OJ L 11, 16.1.2003).

EACEA	69	232	10	<i>311</i>
<i>Total</i>	<i>99</i>	<i>299</i>	<i>10</i>	<b>408</b>

The screening of resources by the Commission of April 2007 suggested that there are no strong candidates for a new executive agency<sup>24</sup>. If new needs appear, the Commission's starting point will be to explore the option of extending the scope of an existing agency to cover a new programme. Under the current circumstances, it is unlikely that new executive agencies will be needed during the period of the current financial framework to 2013.

The 29 **regulatory agencies** are independent legal entities and the 20 of these which receive funds from the European Union budget receive discharge directly from the European Parliament. In a Communication of March 2008 "EU agencies: the way forward"<sup>25</sup> the Commission drew attention to the lack of a common vision on the role and functions of regulatory agencies. It announced a horizontal evaluation of the regulatory agencies, a moratorium on creating new agencies<sup>26</sup> and a review of its internal systems governing agencies. A common website of the Commission and the regulatory agencies was created on the Commission's intranet to provide a platform for documents of shared interest.

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<sup>24</sup> SEC(2007) 530 "Planning & optimising Commission human resources to serve EU priorities".

<sup>25</sup> Communication from the Commission to the European Parliament and the Council: European Agencies – the way forward - COM(2008) 135.

<sup>26</sup> It however indicated that agencies which are already under inter-institutional discussion would go ahead as planned, including existing proposals in the fields of energy and telecoms, as well as planned agencies in the field of justice and home affairs and that changes in the scope of existing agencies would also continue.

## ANNEX 5: Rapport sur les procédures négociées

### 1. BASE LÉGALE

L'article 54 des Modalités d'Exécution (ME) du Règlement Financier (RF) établit l'obligation, pour les ordonnateurs délégués, de recenser les marchés faisant l'objet de procédures négociées (PN). En outre la Commission doit annexer au résumé des Rapports Annuels d'Activités (RAA) visé à l'art. 60.7 du RF un rapport sur les procédures négociées.

### 2. MÉTHODOLOGIE

Une distinction a été faite entre les 40 directions générales, services, offices et agences exécutives qui, en principe, n'octroient pas d'aide extérieure, et les 3 directions générales (AIDCO, ELARG et RELEX) passant des marchés dans le cadre d'actions extérieures (base légale différente: chapitre 3 du titre IV de la deuxième partie du RF) ou pour compte de la Commission mais en dehors du territoire de l'Union européenne.

En effet, ces 3 directions générales présentent des aspects particuliers en ce qui concerne la collecte des données (déconcentration des services...), le nombre total de marchés passés, l'application d'autres seuils pour le recensement des procédures négociées (10 000 €), ainsi que la possibilité de recours à la procédure négociée dans le cadre du mécanisme de réaction rapide (urgence impérieuse). Pour ces raisons, les marchés de ces Directions générales nécessitent une approche statistique distincte.

### 3. RÉSULTATS GLOBAUX DU RECENSEMENT FINAL

#### 3.1. Les 40 directions générales, services ou offices sans les 3 directions générales "actions extérieures"

Sur base des données reçues, les statistiques suivantes ont été établies: 148 marchés négociés pour une valeur totale de 156 513 441 € ont été attribués sur un ensemble de 1 085 marchés, toutes procédures confondues, pour une valeur totale de 1 383 010 782 €.

La proportion moyenne pour l'Institution du nombre de procédures négociées par rapport au nombre de marchés passés s'élève dès lors à 13,64 %. La moyenne de l'Institution calculée par rapport au montant des marchés attribués (au lieu du nombre de marchés) s'élève à 11,32 %.

Il a été considéré que la proportion pour une DG/service doit être estimée comme "notablement plus élevée que la moyenne enregistrée au niveau de son Institution", quand elle dépasse de moitié la proportion moyenne, c'est-à-dire lorsqu'elle est supérieure au seuil de référence s'établissant à **20,46 %**.

Ainsi, 9 directions générales ou services sur 40 ont dépassé le seuil de référence en 2007. Toutefois, il faut signaler qu'une des directions générales n'a passé qu'une

procédure négociée mais son faible nombre de marchés au total fait que sa moyenne est élevée. Par ailleurs, pour deux des directions générales, les procédures négociées représentent un pourcentage substantiellement inférieur à la moyenne de l'Institution en valeur totale des marchés passés.

Par ailleurs, l'évolution par rapport à 2006 pour l'ensemble des directions générales a été limitée: augmentation de 1,33 % en nombre de procédures et de 4,01 % en valeur. Ainsi 5 directions générales présentent une augmentation interannuelle qui peut être considérée comme sensible par rapport aux années précédentes (supérieure à 10 %).

### 3.2. Les trois directions générales "actions extérieures"

Sur base des données reçues, les statistiques suivantes ont été établies: 196 marchés négociés pour une valeur totale de 116 182 314 € ont été attribués sur un ensemble de 1 696 marchés toutes procédures confondues, pour une valeur totale de 1 324 647 489 €.

La proportion moyenne pour les 3 directions générales "actions extérieures" du nombre de procédures négociées par rapport au nombre de marchés passés s'élève dès lors à 11,56 % et la moyenne calculée par rapport au montant des marchés attribués s'élève à 8,77 %. Le seuil de référence (moyenne plus 50 %) étant donc de **17,33 %**, aucune des ces 3 directions générales ne dépasse ce seuil.

La comparaison interannuelle pour ces directions générales, par rapport à l'année 2006, montre une certaine stabilité: pas de changement dans le pourcentage du nombre des procédures négociées et diminution significative de 3,85 % de leur valeur.

## 4. ANALYSE DES JUSTIFICATIONS ET MESURES CORRECTIVES

Trois catégories de justifications sont évoquées par les directions générales ayant dépassé les seuils:

- Des **déviations statistiques** résultant d'un faible nombre de marchés passés (toutes catégories confondues) ou de l'utilisation de contrats cadres. Ceci, en intégrant dans un seul contrat «cadre» un nombre élevé de contrats «spécifiques», réduit le nombre total de marchés passés par les Directions générales concernées et donc la base applicable (ensemble de marchés, toutes catégories confondues).
- Des **situations objectives du secteur d'activité économique** où le nombre d'opérateurs (candidats ou soumissionnaires) peut être fort limité, voire en situation de monopole (pour des raisons de propriété intellectuelle, expertise spécifique...). Des situations de captivité technique peuvent également apparaître.
- Des **marchés complémentaires**, lorsqu'ils ne peuvent pas être techniquement ou économiquement séparés du marché principal (initial), ou les **marchés similaires**, conformes au projet de base.



Plusieurs mesures correctives ont déjà été proposées ou mises en place par les directions générales:

- L'établissement de **documents types et documents d'orientation**. La publication en avril 2008 du nouveau Vade-mecum des marchés de la Commission, substantiellement amélioré, s'intègre dans cette ligne d'action.
- **L'amélioration de la formation et une meilleure communication interservices**. À ce titre, le Service financier central a mis en place pour 2008 une série d'ateliers qui ont pour objectif, d'une part, d'améliorer le niveau des procédures des marchés et, d'autre part, d'offrir un forum d'échange d'expériences entre différents DG/services, afin de promouvoir les meilleurs pratiques.
- **L'amélioration du système d'évaluation des besoins** des DG/services et une bonne **programmation**.
- **Le renforcement de la structure interne et l'application des standards de contrôle**. Les procédures de marchés devront continuer à être intégrées dans la revue régulière sur l'efficacité du contrôle interne, notamment l'analyse de la dépendance éventuelle envers certains contractants. En tout état de cause, les procédures et contrôles doivent être correctement documentés pour assurer la piste de l'audit.

**ANNEX 6:**  
**Summary of waivers of recoveries of established amounts receivable in 2007**

**(Article 87.5 IR)**

In accordance with Article 87(5) of the Implementing Rules the Commission is required to report each year to the budgetary authority, in an annex to the summary of the Annual Activity Reports, on the waivers of recovery involving 100 000 € or more.

The following table shows the total amount and the number of waivers above 100 000 € per Directorate-General/Service for the EC budget and the European Development Fund for the financial year 2007.

**EC budget:**

<b>Directorate-General/Service</b>	<b>Amount of waivers in €</b>	<b>Number of waivers</b>
AIDCO	1.565.692,31	9
EAC	651.065,59	5
EACEA	466.000,00	2
ECHO	507.960,89	1
ENTR	627.441,60	4
INFSO	1.089.676,12	7
RTD	1.312.047,13	5
TREN	1.283.040,18	5
	<b>7.502.923,82</b>	<b>38</b>

**European Development Fund:**

<b>Directorate-General/Service</b>	<b>Amount of waivers in €</b>	<b>Number of waivers</b>
AIDCO	465.540,96	2

**ANNEX 7**  
**Compliance with payment time-limits**  
**and suspension of time-limits**

**(Article 106.6 IR)**

Time-limits for payments are laid down in the Implementing Rules of the Financial Regulation<sup>27</sup> (hereinafter IR), and exceptionally in sector specific regulations. Under Article 106 IR payments must be made within forty-five calendar days from the date on which an admissible payment request is registered or thirty calendar days for payments relating to service or supply contracts, save where the contract provides otherwise. Commission standard contracts are in line with the time-limits provided for in the IR. However, for payments which, pursuant to the contract, grant agreement or decision, depend on the approval of a report or a certificate (interim and/or final payments), the time-limit does not start until the report or certificate in question has been approved<sup>28</sup>. Under Article 87 of the Regulation of the European Parliament and the Council laying down general provisions on the European Development Fund, the European Social Fund and the Cohesion Fund, a specific rule applies: payments have to be made within two months<sup>29</sup>.

Following the revised Implementing Rules, which entered into application on 1 May 2007, the compliance with payment time-limits was reported for the first time by the Services in the 2007 Annual Activity Reports<sup>30</sup>. Overall, the Commission has improved its performance for payments over 2005-2007, in number and in value, even if the average delay has not significantly decreased. The following table summarises the current situation concerning **payments made after the expiry of the time-limits** (hereafter late payments), as resulting from data encoded in ABAC:

	2005	2007
Late payments in number	42,74%	22,57%
Late payments in value	17,48%	11,52%
Delays on average <sup>31</sup>	49,13 days	47,98 days

The **cause of delays** include inter alia the complexity of evaluation of supporting documents, in particular of technical reports requiring external expertise in some cases, the difficulty of

<sup>27</sup> Commission Regulation (EC) No 2342/2002 of 23 December 2002 (OJ L 357, 31.12.2002, p. 1) as last amended by Regulation (EC) No 478/2007 of 23 April 2007 (OJ L 111, 28.4.2007, p. 13).

<sup>28</sup> Pursuant to Article 106(3) IR, the time allowed for approval may not exceed:  
 (a) 20 calendar days for straightforward contracts relating to the supply of goods and services;  
 (b) 45 calendar days for other contracts and grants agreements;  
 (c) 60 calendar days for contracts and grant agreements involving technical services or actions which are particularly complex to evaluate.

<sup>29</sup> Regulation (EC) No 1083/2006 of the European Parliament and of the Council laying down general provisions on the European regional Development Fund, the European Social Fund and the Cohesion fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25).

<sup>30</sup> Based on available data in ABAC as of end of the financial year 2007.

<sup>31</sup> Net delays.

efficient coordination of financial and operational checks of requests for payments, and managing suspensions.

The Commission has taken **many steps to avoid late payments**. Internal monitoring systems, with regular reporting on late payments and/or requested payments have been put in place. Simplification initiatives have been taken to speed up the process of examining requests for payments, such as wider use of audit certificates, better definition of deliverables or types of costs to facilitate the checks to be carried out. Awareness actions and exchanges of best practices also take place on a regular basis. These measures have already impacted positively, as the above statistics indicate. Moreover, in order to meet the new requirements of the revised IR, further developments had also to be made to ABAC in 2008.

As far as the **payment of interest for late-payments** is concerned, the Commission has had to deal with limited requests over 2005-2007.

	2005	2007
Requests for interest for late payments in number	149, i.e. 0,11%	136, i.e. 0,16%
Amounts of interest paid for late payments	230.736,58 €	378.211,57 €

The rules for the payment of interest for late payments are clearly stipulated in the standard contracts and grant agreements used by the Commission authorising officers. The very limited number of requests for payment of interest might be due to the fact that beneficiaries have not paid sufficient attention to the clauses entitling them to claim interest or that they deliberately do not claim it, in particular if the amount is not significant or if they have submitted the supporting documents late<sup>32</sup>. As from 1 January 2008 payment of interest for late payments is automatic and, in principle<sup>33</sup>, no longer conditional upon the presentation of a request for payment.

The Commission is committed to further improving the management of payments and instructs its Services to comply constantly with high performance standards, to assess the efficiency of its tools and to take appropriate corrective measures to ensure timely payments.

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<sup>32</sup> In 2007, more than 1/3 of the total amount of interest paid has been paid to two energy suppliers.

<sup>33</sup> With the exception of small amounts (200 euro in total or less).