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KUMMISSJONI TAL-KOMUNITAJIET EWROPEJ

Brussel 8.6.2009
KUMM(2009) 256 finali

**KOMUNIKAZZJONI MILL-KUMMISSJONI LILL-PARLAMENT EWROPEW,
LILL-KUNSILL U LILL-QORTI TAL-AWDITURI**

Sintezi tal-kisbiet ta' tmexxija tal-Kummissjoni fl-2008

KOMUNIKAZZJONI MILL-KUMMISSJONI LILL-PARLAMENT EWROPEW, LILL-KUNSILL U LILL-QORTI TAL-AWDITURI

Sintezi tal-kisbiet ta' tmexxija tal-Kummissjoni fl-2008

1. INTRODUZZJONI

F'konformità mal-Artikolu 274 tat-Trattat tal-KE, il-Kummissjoni tassumi r-responsabbiltà generali għall-implimentazzjoni tal-baġit tal-UE. Din hija waħda mill-aktar hidmiet importanti f'data f'idejn il-Kummissjoni Ewropea, minhabba li l-baġit tal-UE huwa għodda importanti sabiex jitwettqu l-politiki tal-Unjoni, u l-effettività tal-infiq tal-UE jista' jkollu influwenza ċentrali fuq il-hila tal-UE li tissodisfa l-aspettattivi taċ-ċittadini tagħha.

L-implimentazzjoni operazzjonali tal-baġit hija ddelegata mill-Kulleġġ tad-Diretturi Ġenerali, li, bħala "uffiċjali awtorizzanti b'delegazzjoni" (AOD), huma responsabbli mill-ġestjoni soda u effiċjenti tar-rizorsi u biex jiġu żgurati sistemi ta' kontroll adegwati u effettivi fis-servizzi tagħhom.

Id-Diretturi-Ġenerali jirrappurtaw fuq il-prestazzjoni tad-doveri tagħhom fir-**rapport ta' attività annwali¹ (AAR)**, li jinkludi dikjarazzjoni ffirmata ta' assigurazzjoni li tiffoka fuq ir-responsabbiltajiet tagħhom bħall-AODs u tkopri l-legalità u r-regolarità tat-tranzazzjonijiet finanzjarji. Dan hu l-**mezz ewlieni li permezz tiegħu huma jagħtu rendikont bil-mitkub tar-responsabbiltà tagħhom lill-Kulleġġ**. Il-kontenut ta' dawn ir-rapporti jiġi diskuss mal-Kummissarju(i) responsabbli qabel ma jiġi ffirmat mid-Direttur Ġenerali.

Bl-adozzjoni ta' dan ir-Rapport Sintezi, il-Kummissjoni tassumi r-responsabbiltà politika tagħha għall-ġestjoni tad-Diretturi-Ġenerali u l-Kapijiet tas-Servizzi tagħha, fuq il-bażi tal-assigurazzjonijiet u r-rizervi magħmula minnhom fir-rapport annwali tal-attività tagħhom. Tidentifika wkoll kwistjonijiet ewlenin ta' ġestjoni li għandhom ikunu indirizzati bi prijorità, li kienu ġew identifikati fl-AARs (anke jekk ma kinux jehtiegu rizerva), u tiddefinixxi linji ta' azzjoni biex tindirizza dgħufijiet identifikati.

Dan huwa l-aħħar Rapport ta' Sintezi adottat waqt il-mandat tal-Kummissjoni. Il-mira biex wieħed jikseb dikjarazzjoni ta' assigurazzjoni kompleta mill-Qorti Ewropea tal-Awdituri (QEA) immobilizzat l-enerġija u ffukat l-attenzjoni fuq kwistjonijiet fundamentali bħas-simplifikazzjoni tal-leġiżlazzjoni, l-implimentazzjoni ta' qafas ta' kontroll intern integrat, it-tishih tar-rwol tal-Kummissjoni bħala supervizur fil-ġestjoni kondiviza tal-fondi tal-UE, u l-hidma lejn ftehim dwar approċċ komuni lejn riskju tollerabbli.

Il-Kummissjoni hi sodisfatta li, għalkemm għad hemm lok għal titjib, matul l-aħħar hames snin sar progress notevoli fil-ġestjoni tal-fondi f'oqsma importanti tan-nefqa tal-UE, b'mod partikolari l-koeżjoni, ir-riċerka u l-agrikoltura. Dan il-progress kien possibbli grazzi għal tibdil kbir fis-sistemi tal-ġestjoni u tal-kontroll, fil-metodi ta' xogħol u fil-kultura.

¹ Artikolu 60 tar-Regolament finanzjarju

2. IT-TISHIH TAS-SISIEN TAL-ASSIGURAZZJONI

2.1. It-titjib tal-mekkanizmi tal-kontroll biex tiġi żgurata l-legalità u r-regolarità tat-tranzazzjonijiet madwar il-Kummissjoni kollha

Fl-2008, il-Kummissjoni wettqet l-impenji li daħlet għalihom fir-Rapport ta' Sintesi tal-2007 fir-rigward ta' miżuri biex issaħħah il-mekkanizmi ta' kontroll biex tiġi żgurata l-legalità u r-regolarità. Hi tikkunsidra li qed isir titjib sostnut fil-ġestjoni effettiva tar-riskju. F'Ottubru tal-2007 il-Kummissjoni adottat Komunikazzjoni li tirrevedi l-Istandards tal-Kontroll Intern u l-qafas li fuqhom huma mibnija², li hađu post l-24 li kien hemm oriġinarjament għal 16-il **standard ta' kontroll intern għal ġestjoni effettiva**. Is-sistema l-ġdida daħlet fis-seħħ fl-1 ta' Jannar tal-2008. Għall-ewwel darba, s-servizzi tal-Kummissjoni kienu esplicitament mitluba li joħroġu l-konkluzjonijiet dwar l-effettività tas-sistema tal-kontroll tagħhom fir-rapporti ta' attività annwali. Kwazi s-servizzi kollha kienu jinkludu **konkluzjoni speċifika fuq l-effettività generali** tas-sistemi ta' kontroll intern tagħhom u fejn kien relevanti ġew identifikati l-azzjonijiet biex jittrattaw in-nuqqasijiet.

Dawn l-azzjonijiet għandhom x'jaqsmu kemm mas-servizzi tal-Kummissjoni u l-imsieħba implimentattivi (partikolarment l-Istati Membri) u f'dan il-qasam ingħatat imbutturatura qawwija fi Frar tal-2008 bl-adozzjoni tal-**"Pjan ta' Azzjoni biex jissahħah ir-rwol tal-Kummissjoni bhala superviżur taht il-ġestjoni kondiviza tal-azzjonijiet strutturali"**³ Ir-rapport l-aktar reċenti dwar l-implimentazzjoni ta' dan il-pjan kien ippubblikat kmieni fl-2009⁴. Il-konkluzjoni ewlenija tiegħu kienet li sar progress sostanzjali. Siltiet prinċipali mir-rapport jindikaw li l-Kummissjoni:

- wettqet superviżjoni adegwata tal-proċedura li għandha x'taqsam mas-sommarji annwali billi ħarġet linji gwida ċari u billi ttrattat il-każi fejn dawn ma ġewx segwiti (valutazzjoni li saret ukoll mill-QEA fir-rapport annwali tagħha);
- uriet rispons aktar rigoruż għall-identifikazzjoni ta' nuqqasijiet fis-sistema bl-adozzjoni ta' 10 deċiżjonijiet formali biex jiġu sospizi l-ħlasijiet interim (meta mqabbla ma' 1 fl-2007);
- uriet il-kapaċità tagħha li tirrapporta b'mod preċiż u f'waqtu dwar il-korrezzjonijiet li jirriżultaw mill-attivitajiet ta' kontroll u verifika tagħha stess permezz tat-trażmissjoni ta' rapporti ta' kull tliet xhur dwar il-korrezzjonijiet finanzjarji;
- ziedet b'mod sinjifikanti l-volum ta' korrezzjonijiet finanzjarji li għandhom x'jaqsmu mal-programmi u proġetti 2000-2006 li ġew applikati fl-2008 għall-FEŻR, FSE u l-Fond ta' Koeżjoni - minn EUR 288 miljun fl-2007 għal aktar minn 1,5 biljun fl-2008;
- wettqet l-azzjonijiet ippjanati sabiex tagħmel il-kontrolli tal-ġestjoni tal-ewwel livell aktar effettivi, li jinkludu verifiki mmirati, il-ħruġ ta' noti ta' gwida, taħriġ u seminars.

² Komunikazzjoni lill-Kummissjoni: SEC(2007) 1341.

³ COM(2008) 97, 18.2.2008.

⁴ COM(2009) 42, 3.2.2009.

Fl-2008, il-Kummissjoni wettqet ukoll analiżi tal-**impatt tal-“Pjan ta’ Azzjoni lejn Qafas ta’ Kontroll Intern Integrat”**⁵, adottat kmieni fl-2006 bħala parti mill-istrategija tal-Kummissjoni biex tikseb DAS kompleta. Ir-rapport finali kien ipublikat fi Frar tal-2009⁶. Il-Kummissjoni nnutat progress notevoli fit-tishih tas-sistemi ta’ kontroll intern waqt il-mandat ta’ din il-Kummissjoni.

Element essenzjali fil-bini ta’ assigurazzjoni raġonevoli huwa r-**rwol tal-funzjoni ta’ verifika interna**. Fl-2008, tlestiet valutazzjoni esterna tal-kwalità tas-Servizz ta’ Verifika Interna tal-Kummissjoni (IAS), li ċċertifikat li l-attività tagħha ta’ verifika fi hdan il-Kummissjoni tkun ġeneralment konformi mal-Istandards u l-Kodiċi ta’ Etika tal-Istitut tal-Awdituri Interni. Wara din iċ-ċertifikazzjoni, ittiehdu passi biex tissaħħaħ l-effettività tal-IAS, li fosthom hemm definizzjoni aktar iddettaljata tal-univers tal-verifika, valutazzjoni kwantitattiva tal-kopertura tal-verifika, u tnejnija intensifikata u valutazzjoni tar-riskju favur approċċ uniku tal-verifika u t-twaqqif ta’ grupp ta’ użaturi tar-rapport tal-verifika li żviluppa mudell rivedut ta’ rappurtagġ tal-verifika interna, kif ukoll programm ta’ tahriġ vokazzjonali veru u proprju għall-awdituri interni.

Fir-rigward tal-kultura tal-kontroll, fl-2008, il-**Kumitat tal-Progress tal-Verifika** tal-Kummissjoni (APC) kien f’pożizzjoni li jaċċerta li s-servizzi tal-Kummissjoni għadhom qed jagħmlu progress tajjeb fl-implimentazzjoni ta’ sistemi f’saħħithom ta’ kontroll intern. In-numru ta’ rakkomandazzjonijiet kritiċi maħruġ mill-IAS niżel għal zero fl-2008 (minn 6 fl-2007). Barra minn hekk, l-aċċettazzjoni tar-rakkomandazzjonijiet tal-IAS fl-2008 kien kważi 100%. Minkejja li kienet evidenti xejra pożittiva fis-segwitu tagħhom, l-implimentazzjoni f’waqtha ta’ rakkomandazzjonijiet “kritiċi” u “importanti hafna” xorta għadha sfida importanti.

L-APC eżamina regolarment is-segwitu li ngħata lir-rakkomandazzjonijiet tal-verifika u ġibed l-attenzjoni tal-Kummissarji responsabbli u, fejn meħtieġ, tal-Kulleġġ, minħabba dewmien anormali u riskji residwi li ma jkunux ġew indirizzati kif jixraq.

Il-Kummissjoni se tibqa’ tagħti l-ogħla prijorità lill-evalwazzjoni tal-implimentazzjoni tal-kontroll intern u tindirizza n-nuqqasijiet fil-hin.

Il-Kummissjoni tat struzzjonijiet lis-servizzi kollha tagħha biex jiżguraw l-implimentazzjoni bil-heffa u effettiva tar-rakkomandazzjonijiet kollha aċċettati tal-verifika, b’attenzjoni speċjali fuq dawk meqjusa bħala "Kritiċi" jew "Importanti Hafna".

2.2. It-titjib taċ-ċarezza u l-koerenza tar-Rapport ta’ Attività Annwali (AAR)

B’segwitu għall-konkluzjonijiet tar-Rapport ta’ Sintezi tal-2007, għar-Rapporti ta’ Attività Annwali tal-2008 (AAR) is-Segretarjat Ġenerali u d-Direttorat Ġenerali għall-Baġit hadu passi ulterjuri biex jiżguraw li r-rapporti u d-dikjarazzjonijiet jipprezentaw valutazzjoni konsistenti ta’ sistemi ta’ superviżjoni u kontroll, bi

⁵ COM(2006) 9 u SEC(2006) 49

⁶ COM(2009) 43, 4.2.2009.

spjegazzjonijiet çari magħmula mir-raġunijiet u l-proċessi ta' kontroll li jwasslu għan-nuqqas, il-preżenza jew it-tneħħija tar-riżervi.

Fil-bidu tal-2009, bi thejjija għall-eżerċizzju formali ta' reviżjoni bejn il-pari, is-servizzi ġenerali kellhom laqgħat bilaterali mad-Direttorati Ġenerali li kellhom riżervi fl-imġhoddi u/jew jista' jkollhom riżervi fl-2008, sabiex jiġu promossi approċċi armonizzati fil-preżentazzjoni tal-evidenza li jkun hemm wara d-deċiżjoni li titneħħa jew issir ir-riżerva.

Waqt l-eżerċizzju tar-reviżjoni bejn il-pari ġew identifikati numru ta' kwistjonijiet li jistgħu jaffettwaw il-kwalità tal-evidenza offruta mill-AARs, b'mod partikolari l-preżentazzjoni tar-riżultati ta' kontrolli eks-ante u eks-post bħala bażi għall-assigurazzjoni.

Minkejja li l-isforzi li saru sa issa biex jiġi żgurat livell konsistenti ta' kwalità l-AARs qed iħallu l-frott, jidher li hu pertinenti li titwettaq analiżi tal-fatturi kollha li jikkundizzjonaw il-kwalità tal-AARs, sabiex ikun indirizzat aktar bil-għaqal l-appoġġ li s-servizzi ċentrali jistgħu joffru, kif ukoll il-miżuri li għandhom jittiehdu mid-Direttorati Ġenerali u s-Servizzi individwali.

Il-Kummissjoni tat struzzjonijiet lis-Segretarjat Ġenerali u lid-Direttorat Ġenerali għall-Baġit boex iwettqu valutazzjoni tal-fatturi li jaffettwaw il-kwalità tal-AARs u jippromwovu miżuri biex itejbu l-kwalità tagħhom fil-ħin għar-rapport tal-attivitajiet tal-2009.

3. L-ASSIGURAZZJONI MIĠBURA PERMEZZ TAR-RAPPORTI TAL-ATTIVITÀ ANNWALI U R-RIŻERVI LI SARU MID-DIRETTURI ĠENERALI

Wara li eżaminat ir-Rapporti tal-Attività Annwali, b'mod partikolari d-dikjarazzjonijiet iffirmati minn kull Direttur Ġenerali, il-Kummissjoni tinnotta li **huma kollha indikaw assigurazzjoni raġonevoli** fir-rigward tal-użu adegwat ta' riżorsi u fuq il-fatt li l-proċeduri ta' kontroll implimentati jagħtu l-garanziji meħtieġa rigward il-legalità u r-regolarità tat-tranzazzjonijiet sottostanti. Uħud mid-Diretturi Ġenerali żvelaw nuqqasijiet residwi u għamlu riżervi fl-AAR tagħhom, **mingħajr ma xehtu dubju fuq il-livell ġenerali tal-assigurazzjoni li nghatat.**

Fi tmiem l-eżerċizzju tar-rappurtaġġ, kien hemm 15-il riżerva li saret madwar il-Kummissjoni kollha. Dan huwa tnaqqis meta mqabbel mal-istess perjodu tas-sena li għaddiet u jidher li jikkonferma xejra konsistenti ta' tnaqqis fin-numru ta' riżervi li ddaħħlu (17 għall-AAR 2007, 20 għall-AAR 2006). L-ambitu tar-riżervi fil-ġestjoni kondiviża ukoll uriet xi tnaqqis (anqas programmi u Stati Membri koperti).

B'kollox, 12-il Direttur Ġenerali esprimew riżervi fl-2008 (13 fl-2007), u tlieta kellhom żewġ riżervi kull wiehed. Erba' riżervi li saru fl-2007 setgħu jiġu mneħħija. L-istess bħal ma ġara fl-2007, il-biċċa l-kbira tar-riżervi li ddaħħlu fl-2008 kienu jikkonċernaw jew il-kwalità tas-sistemi ta' kontroll tal-Istati Membri jew żbalji li nstabu fil-livell tal-benefiċjarju. Seba' riżervi kienu bbażati fuq kwistjonijiet li għandhom impatt fuq ir-reputazzjoni tas-servizz jew tal-Kummissjoni.

Ir-rizultati tal-analizi tal-AARs, kif ukoll ir-rizervi u l-assigurazzjoni miksuba mid-Diretturi Ġenerali, huma eżaminati f'din is-sezzjoni u, fejn hu relevanti, impoġġija fil-perspettiva kontra l-valutazzjoni tal-Qorti Ewropea tal-Awdituri għall-2007⁷.

3.1. Koeżjoni, agrikoltura u riżorsi naturali

3.1.1. Koeżjoni

Il-politika ta' koeżjoni tirrappreżenta wahda mill-politiki ċentrali tal-UE, implimentati mal-Istati Membri taħt "għestjoni kondiviza". Fl-2008, il-Kummissjoni wettqet l-impenn tagħha li tiegħu azzjonijiet kemm li għaddejjin u oħrajn għodda fil-**“Komunikazzjoni dwar pjan ta' azzjoni biex isahhah ir-rwol tal-Kummissjoni bhala superviżur fil-għestjoni kondiviza tal-azzjonijiet strutturali”** (ara sezzjoni 2.1 hawn fuq).

Barra minn hekk, bhala riżultat tal-azzjonijiet li ttiegħdu mill-Kummissjoni matul l-aħħar snin, fir-rapport annwali tagħha tal-2007 il-QEA qieset li sar xi **titjib** fis-sistemi ta' kontroll tal-qasam tal-politika tal-koeżjoni. Filwaqt illi fir-rapport tagħha tal-2006 il-Qorti xeghlet “id-dawl l-aħmar” kemm għas-sistemi kif ukoll għat-tranzazzjonijiet għall-infiq f'azzjonijiet strutturali, fl-2007 hi xeghlet id-“dawl l-isfar” għas-sistemi tal-kontroll⁸.

Madankollu, il-livelli tal-**izbalji** fl-infiq iddikjarati mill-Istati Membri u rimbursati mill-Kummissjoni fil-programmi koperti fil-kapitoli “Koeżjoni” wassal lill-Qorti biex tixgħel “id-dawl l-aħmar” f'dan il-qasam - l-uniku “dawl aħmar” li fadal fir-rapport tagħha tal-2007.

Il-miżuri korrettivi li ttiegħdu mill-Kummissjoni fl-2008 wasslu għal zieda fil-**korrezzjonijiet finanzjarji**:

- Fir-rigward tal-Fond Ewropew għall-Iżvilupp Reġjonali (FAEŻR) u l-Fond ta' Koeżjoni, il-korrezzjonijiet finanzjarji fl-2008 ammontaw għal € 1,041 miljun (€ 368 miljun b'rabta mal-perjodu 1994-1999 u € 673 miljun b'rabta mal-perjodu 2000-2006). Fi tmiem l-2008, 103 proċeduri (li jkopru bejn wiegħed u iehor 145 programm) kienu għaddejjin matul il-perjodu tal-ipprogrammar 2000-2006, li għalihom l-ammont stmat ta' korrezzjonijiet finanzjarji huwa madwar EUR 950 miljun, u 55 proċedura (li jkopru madwar 58 programm) kienu għaddejjin matul il-perjodu tal-ipprogrammar 1994-1999, li għalihom l-ammont stmat ta' korrezzjonijiet finanzjarji huwa madwar EUR 1,2 biljun.
- Fl-2008, il-korrezzjonijiet finanzjarji għall-Fond Soċjali Ewropew (FSE) ammontaw għal €521.7 miljun (€ 25.7 milju relatati għall-perjodu 1994-1999 u € 496 miljun relatati għall-perjodu 2000-2006). Barra minn hekk, fi tmiem l-2008,

⁷ Ir-Rapport ta' Sintezi jsegwi l-istruttura l-għdida tar-rapport annwali tal-2007 tal-QEA..

⁸ Id-“dawl l-aħdar” ifisser li r-rata tal-izbalji għall-qasam tal-infiq b'mod shiħ jiġi taħt il-livell tal-materjalità (2%) u li l-QEA tikkunsidra s-sistemi eżistenti ta' superviżjoni u kontroll li huma effettivi; “dawl isfar” ifisser li r-rata tal-izbalji tiġi bejn it-2% u l-5% u li s-sistemi ta' superviżjoni u kontroll huma meqjusa bhala parzjalment effettivi; “dawl aħmar” ifisser li r-rata tal-izbalji tiġi 'l fuq minn 5% u l-Qorti tqis li s-sistemi ta' superviżjoni u kontroll m'humiex effettivi. Sors: “Nota ta' Informazzjoni: Rapport Annwali dwar il-Baġit tal-UE tal-2007”, QEA, paġna 6.

14-il korrezzjoni finanzjarja ulterjuri huma ppjanati għall-perjodu 1994-1999 (ammont stmat ta' korrezzjoni supplimentari ta' € 387 miljun) u ġew immedija 13-il proċedura addizzjonali għall-perjodu 2000-2006 (ammont stmat ta' korrezzjoni supplimentari ta' €257 miljun fuq il-bażi a' ittri ta' qabel is-sospensjoni li ntbagħtu lill-Istati Membri sa tmiem l-2008). Bħala konsegwenza tal-approċċ prekawzjonarju fl-2008, pagamenti interrotti ammontaw għal EUR 1.3 biljun għall-programmi operazzjonali kollha fir-rizerva. L-interruzzjoni għal xi pagamenti wasslet għal materjalità baxxa hafna tar-riskju.

Meta jiġu identifikati defiċjenzi sinjifikanti, id-Diretturi Ġenerali responsabbli mill-fondi strutturali sistematikament jagħmlu rizerva, sakemm ma jkunx hemm evidenza ta' min jorbot fuqha li jkun qed jiġi implimentat b'mod effettiv pjan ta' azzjoni mill-awtoritajiet nazzjonali biex isewwi n-nuqqasijiet u li jkunu haġġu l-ewwel riżultati.

F'dan ir-Rapport dwar l-implimentazzjoni tal-Pjan ta' Azzjoni, il-Kummissjoni għarfet li l-Pjan ta' Azzjoni jindirizza kemm il-kawżi u l-effetti tar-rata għolja ta' żbalji li nstabu mill-Qorti Ewropea tal-Awdituri fin-nefqa f'azzjonijiet strutturali imma li hemm bżonn aktar żmien qabel l-impatt tal-azzjonijiet ikun jista' jitkejjel permezz ta' tnaqqis fir-rata tal-iżbalji fil-livell tar-rimborsi interim.

Din li ġejja hija gabra fil-qosor tar-rizervi li saru mid-Diretturi Ġenerali fil-qasam tal-'Koeżjoni':

- Rigward il-**Fond Ewropew għall-Iżvilupp Reġjonali (FEŻR)**, id-Direttur Ġenerali għall-**Politika Reġjonali** dahhal rizerva għal erba' Stati Membri (il-Belġju, il-Ġermanja, l-Italja u Spanja) u għal 21 programm INTERREG. Huwa esprima wkoll rizerva fuq il-ġestjoni tal-Fond ta' Koeżjoni fis-settur tat-toroq fil-Bulgarija, għal raġunijiet ta' reputazzjoni (ara sezzjoni 4.2 hawn taht).
- Rigward il-**Fond Soċjali Ewropew (ESF)**, id-Direttur Ġenerali għall-**Impjiegi, l-Affarijiet Soċjali u l-Opportunitajiet Indaq** hareġ rizerva għal seba' Stati Membri (Spanja, ir-Renju Unit, Franza, l-Italja, il-Polonja, il-Belġju u l-Lussemburgu), wiehed anqas mill-2007.

3.1.2. *Agrikoltura u riżorsi naturali*

Fir-rigward tal-kapitolu "Agrikoltura u Riżorsi Naturali", ir-rapport tal-QEA tal-2007 xeghel 'dawl isfar' kemm għas-sistemi kif ukoll għat-tranzazzjonijiet. Madankollu, il-Qorti xeghlet "dawl aħdar" għan-nefqa taht il-Fond Agrikolu Ewropew ta' Garanzija (FAEG), li jirrappreżenta 85% tan-nefqa agrikola totali⁹.

Hawnhekk, kif ġara wkoll fil-qasam tal-koeżjoni, l-attivitajiet ta' kontroll imsaħħa tal-Kummissjoni wasslu għal riżultati konkreti: fl-2008, korrezzjonijiet mill-Kummissjoni u l-Istati Membri fil-qasam tal-agrikoltura ammontaw għal EUR 1,3 biljun.

Il-Kummissjoni għamlet xogħol ta' segwitu fuq il-kwistjoni tal-konservazzjoni tar-riżorsi tas-sajd, qasam li kien magħżul bħala punt ta' thassib fir-Rapport ta' Sintenzi

⁹ Il-Qorti wkoll xeghlet dawl aħdar għad=dhul, affarijiet ekonomiċi u finanzjarji u n-nefqa amministrattiva. Dan ifisser li l-Qorti xeghel id-dawl l-aħdar għal madwar 45% tan-nefqa tal-Komunità.

tal-2007. Fost l-oħrajn hi rat li l-Kunsill jadotta regoli ġodda innovattivi u ebsin biex jipprevjenu, jgerrxu u jeliminaw sajd illegali, mhux irrapurtat u mhux irregolat (IUU) u miżuri ġodda ta' konservazzjoni, u nediet kampanja ta' kontroll bla preċedent u b'suċċess biex tipprotegi l-istokks sensitivi tat-tonn.

Minhabba n-nuqqasijiet serji tas-PKS hekk kif issottolineati mill-Qorti tal-Awdituri fl-2007, il-Kummissjoni nediet revizzjoni shiħa tal-politika sabiex twitti t-triq għal riforma mill-qiegħ. Ġiet ipubblikata Green Paper fir-rebbiegħa tal-2009, li nediet il-konsultazzjoni pubblika dwar ir-riforma tal-PKS.

Din li ġejja hija gabra fil-qosor tar-rizervi li saru mid-Direttur Ġenerali fil-qasam tal-‘Agrikoltura u Rizorsi Naturali’:

- Għall-ewwel darba minn meta saret rizerva fl-2002, id-Direttur Ġenerali għall-**Agrikoltura u l-Iżvilupp Rurali** kien f'pożizzjoni li jnehhi r-rizerva tiegħu li għandha x'taqsam mal-implimentazzjoni tal-IACS fil-Greċja wara li verifiki tal-Kummissjoni kkonfermaw li l-Greċja kienet ikkonformat mal-pjan ta' azzjoni tagħha u ħolqot Sistema operazzjonali ġdida ta' Identifikazzjoni tal-Pakkett tal-Art. Fir-rapport tal-attività annwali tiegħu tal-2007 huwa għamel rizerva fuq in-nefqa fl-Iżvilupp Rurali b'mod shiħ għaliex ma kellu l-ebda assigurazzjoni raġonevoli li l-istatistiki ta' kontroll jew ir-rati tal-izbalji li ġew irrapurtati mill-Istati Membri kienu ta' min jorbot fuqhom. Għall-2008 huwa dahhal rizerva limitata għan-nefqa fl-assi 2 tal-iżvilupp rurali ('it-titjib tal-ambjent u tal-kampanja'), għaliex l-istatistiki ta' kontroll irrapurtati mill-Istati Membri u vverifikati u vvalidati mill-korpi ta' ċertifikazzjoni wrew rata ta' zbalji (3.8%) li kienet notevolment akbar il-limitu ta' materjalità li huwa użat fil-preżent mill-QEA. Huwa dahhal ukoll rizerva fir-rigward tas-sistemi ta' kontroll u ġestjoni tas-SAPARD fil-Bulgarija u r-Rumanija (ara 4.2 hawn taħt).
- Id-Direttur Ġenerali tal-**Affarijiet Marittimi u s-Sajd** dahhal rizerva dwar l-eligibilità tal-ispejjeż f'ġestjoni ċentralizzata diretta rifuża lill-Istati Membri għall-ispejjeż fil-qasam tal-kontroll u l-infurzar tal-Politika Komuni dwar is-Sajd. In-nuqqas identifikat għandu x'jaqşam mal-akkwist pubbliku li twettaq minn Stat Membru.
- Id-Direttur Ġenerali għall-**Ambjent** kien f'pożizzjoni li jnehhi r-rizerva mdahhla fl-AAR tal-2007 rigward l-eligibilità tat-talbiet għan-nefqa minn benefiċjarji tal-ġhotjiet, fid-dawl tal-implimentazzjoni tal-pjan ta' azzjoni, iż-zieda fin-numru tar-rapporti tal-verifika u l-ħlasijiet ivverifikati, u t-tnaqqis drammatiku fl-izbalji identifikati.

Il-Kummissjoni hi impenjata lejn titjib kontinwu tal-ġestjoni kondiviza taħt il-kontroll tagħha, u biex tappoġġja lill-awtoritajiet kompetenti fl-Istati Membri billi tipprovdi fost l-oħrajn noti ta' gwida, taħriġ u pariri.

Il-Kummissjoni wriet l-impenn politiku qawwi tagħha biex tnaqqas ir-rata tal-izbalji residwi u, fejn ikun meħtieġ, tissospendi l-ħlasijiet u tagħmel il-korrezzjonijiet finanzjarji, biex turi li l-baġit tal-UE qed jiġi ġestit b'mod rigoruż. Hi se tirsisti għal approċċ koerenti biex timmanigġja n-nuqqasijiet li tiltaqa' magħhom fil-programmi differenti li jaqgħu taħt din l-intestatura, inkluż l-għeluq ta' dawk li huma aktar

qodma li ttejjeb il-kompletezza u l-affidabbiltà tar-rappurtagg fuq l-irkupri, b'mod partikolari fir-rigward tad-dejta pprovduta mill-Istati Membri.

3.2. Riċerka, Energija u Trasport

Għall-**Programm Qafas 6 (FP6)**, li jkopri l-biċċa l-kbira tal-hlasijiet finali kontra t-talbiet għall-ispejjeż fl-2008, id-Direttorati Ġenerali involuti (**Intrapriża u Industrija, Energija u Trasport, Soċjetà tal-Infommazzjoni u l-Media, u Riċerka**) iddefinixxew **strategija komnuni ta' verifika** li tkopri l-perjodu 2007-2010. Dan għandu l-għan li tiġi evalwata l-legalità u r-regolarità tat-tranzazzjonijiet permezz tal-identifikazzjoni u l-korezzjoni ta' żbalji sistematiċi fl-akbar benefiċjarji, imżewġa ma' kampjuni każwali u bbażati skont ir-riskju tal-bqija tal-benefiċjarji.

Sa tmiem l-2008, il-proċessi ta' ġestjoni meħtieġa biex tiġi implimentata l-istrategija ta' kontroll multiannwali ġeneralment qegħdin jaħdmu. Is-saħħa tal-isforz tal-verifika nżammet konformi mal-miri inizjali li ġew imbassra. Pereżempju, id-DG Riċerka mistenni jaqbeż il-mira tiegħu biex ilesti 750 verifika FP6 fuq il-perjodu ta' implimentazzjoni fuq erba' snin; il-pjani ta' bħalissa jipprevedu total ta' 896 verifika.

Kull wieħed mill-erba' servizzi tal-**familja tar-Riċerka** għamel riżerva minhabba r-rata ta' żbalji residwi li affettwaw it-**talbiet għall-ispejjeż fis-6 Programm Qafas**. L-istrategija kongunta tal-verifika hija parti mis-sistema ta' kontroll intern li għandha l-għan li tikseb 2% tal-livell ta' riskju residwu matul il-perjodu tal-ipprogrammar; madankollu, fl-istadju tan-nofs tal-implimentazzjoni tal-istrategija s-servizzi rrapportaw rati ta' żbalji kumulattivi li jaqbz u t-2%.

Komponent ċentrali ta' din l-istrategija kien li l-iżbalji sistematiċi li ġew identifikati kienu se jkunu kkoreġuti matul il-kuntratti mhux ivverifikati għall-istess benefiċjarju. Madankollu, is-servizzi rrapportaw numru sinjifikanti ta' kuntratti li għalihom żbalji bħal dawn għad hemm bżonn li jiġu kkwantifikati, ikkoreġuti u jiġu rkuprati l-ammonti. Għalhekk huma għamlu riżervi fuq ir-reqqa tat-talbiet għall-ispejjeż.

Revizjoni ta' nofs it-terminu tal-istrategija tal-verifika tlestiet u kkonfermat li l-prinċipji tal-istrategija tal-verifika tal-FP6 huma sodi u li l-implimentazzjoni tagħhom għaddejjja tajjeb. Madankollu, hemm numru ta' oqsma tagħha li jridu jissahħu, bħal ma hu l-proċess li jwassal għall-korrezzjoni ta' żbalji sistematiċi, u se jsiru aktar sforzi biex jiġu ssimplifikati r-regoli tal-eligibbiltà biex jitnaqqas ir-riskju tal-iżbalji.

Il-Kummissjoni għamlet sforzi konsiderevoli biex ittejjeb il-ġestjoni tagħha tal-politika tar-riċerka fi hdan il-limiti tal-qafas legali u finanzjarju applikabbli. Fir-rappurtagg dwar l-attività tal-2008, għal darba oħra ġew espressi riżervi mid-Diretturi Ġenerali responsabbli fir-rigward tal-Programm Qafas 6.

Il-Kummissjoni se taħdem biex tikseb livell ta' żbalji residwi li jwassal għal DAS kompleta fil-qasam tar-riċerka. Xorta waħda, minkejja l-approċċ armonizzat adottat u l-ewwel riżultati tar-revizjoni ta' nofs it-terminu, hemm sinjali li l-istrategija komuni tal-verifika multiannwali tista' ma tkunx biżżejjed biex tissodisfa l-miri li jitnaqqas il-livell ġenerali tal-iżbalji 'l isfel mil-limitu tal-materjalità (2%) li hu aċċettat fil-preżent.

Il-Kummissjoni għalhekk itteni s-sejha tagħha biex kulhadd jifhem il-kunċett tar-riskju tollerabbli tal-iżbalji, u se tagħmel proposti f'dan ir-rigward, fuq il-bażi tal-Komunikazzjoni tagħha tas-16 ta' Diċembru 2008.

Id-Direttur Ġenerali tal-**Intrapriża u l-Industrija** kien f'pożizzjoni li jneħhi r-rizerva li ddaħħlet fl-2007, rigward il-benefiċjarji ta' għotjiet involuti fl-Istandardizzazzjoni Ewropea.

3.3. Ghajjnuna esterna, żvilupp u tkabbir

Ir-rizerva mdaħħla mid-Direttur Ġenerali għat-Tkabbir rigward il-ġestjoni tal-ghajjnuna ta' qabel l-adeżjoni lill-Bulgarija hija l-unika waħda li taffettwa n-nefqa taht il-Kapitolu "**Ghajjnuna Esterna, Żvilupp u Tkabbir**" (ara wkoll 4.2).

Fir-rigward ta' attivitajiet oħra taht dan il-kapitolu, l-Kummissjoni se tkompli tissorvelja u ttejjeb l-implimentazzjoni tal-ftehimiet qafas dwar il-proċeduri finanzjarji u kuntrattwali ffirmati, fost l-oħrajn, ma' numru ta' aġenziji tan-NU¹⁰ u l-Bank Dinji¹¹. Ser tkompli wkoll bl-isforzi tagħha lejn iktar trasparenza tal-benefiċjarji finali, sakemm ir-regoli dwar il-protezzjoni tad-data personali u r-rekwiziti ta' sigurtà jiġu rrispettati. Ser ikompli l-isforzi għal użu aħjar u għat-tqassim tar-riżultati fi hdan il-familja RELEX.

3.4. Edukazzjoni u Ċittadinanza

Fl-2007 id-Direttur Ġenerali għall-**Komunikazzjoni** għamel rizerva fir-rigward tan-nuqqasijiet fis-sistema tal-kontroll intern tad-DĠ minhabba n-nuqqas ta' kontrolli eks-post. Wara t-twaqqif ta' unità ta' kontroll eks-post ċentralizzata f'dan id-Direttorat Ġenerali, ġie identifikat livell għoli ta' żbalji (l-aktar dawk formali) fit-tranzazzjonijiet, haġa li wasslet lid-Direttur Ġenerali biex jintroduci rizerva ġdida għall-2008. Numru ta' miżuri qed jiġu deskritti fid-dettall fil-pjan ta' azzjoni tal-AAR u huwa raġonevoli li wieħed jistenna li l-problema se tkun solvuta sa tmiem l-2009.

Ir-rizerva l-oħra li ddaħħlet mid-Direttur Ġenerali għall-Komunikazzjoni qed tiġi deskritta fis-sezzjoni 4.4.

Id-Direttur Ġenerali għall-**Ġustizzja, l-Libertà u s-Sigurtà** dahhal rizerva fir-rigward tad-dewmien fl-implimentazzjoni tas-Sistema ta' Informazzjoni Schengen II (SIS II), bħala għodda tal-IT għall-iskambju ta' informazzjoni fost il-korpi tal-infurzar tal-liġi tal-Istati Membri. Ir-rizerva saret għal raġunijiet ta' reputazzjoni, minhabba li l-problemi ġew attwalment identifikati fil-livell tal-kuntrattur. Il-Kummissjoni qed issegwi l-kwistjoni mill-qrib u se tkompli tirrapporta regolarment lill-Parlament Ewropew u lill-Kunsill.

Id-Direttur Ġenerali tal-**Ġustizzja, l-Libertà u s-Sigurtà** nehha ż-żewġ riżervi li saru fl-2007 li jikkonċernaw l-implimentazzjoni, taht ġestjoni kondiviza, tal-Fond Ewropew għar-Refuġjati, minhabba li qatagħha li l-kontrolli u r-riformi tas-sistemi fl-Istati Membri kienu avvanzati biżżejjed. Għall-perjodu 2008-2013 att baziku ġdid

¹⁰ Ftehim Qafas Finanzjarju u Amministrattiv/FAFA

¹¹ Ftehim Qafas ta' Fond Fiducjarju u Kofinanzjament

li jkopri l-Fond Ewropew għar-Refuġjati III qed jindirizza kwistjonijiet li jqumu mill-Fond preċedenti.

Bħala riżultat ta' defiċjenzi sinjifikanti fir-registrazzjoni tal-assi relatati mal-materjal tal-infrastruttura u l-proġetti tal-IT, il-Kontabilista ma kienx f'pożizzjoni li jivvalida **s-sistema lokali tal-kontabilità tad-DĠ JLS** fl-2008 imma f'Jannar tal-2009 gie stabbilit Pjan ta' Azzjoni biex dan in-nuqqas jissewwa.

Fil-qasam tal-Edukazzjoni u l-Kultura, fir-rigward tal-ġestjoni ċentralizzata indiretta permezz tal-Aġenziji Nazzjonali, minkejja li l-assigurazzjoni ġenerali fuq is-sistema tal-kontroll hija sodisfaċenti, l-analizi tad-dikjarazzjonijiet eks-post għall-2007, flimkien mar-riżultati taż-żjarat ta' monitoraġġ li saru waqt l-2008, żvelat li jeżisti numru insuffiċjenti ta' kontrolli primarji jew sekondarji f'numru limitat ta' każi fl-implimentazzjoni tal-Programm Żgħażaġh fl-Azzjoni. Dawn il-każijiet qed jiġu ssorveljati mill-viċin u qed jittiehdu miżuri xierqa ta' segwitu kif u meta jkun meħtieġ.

Il-Kummissjoni hi konxja min-nuqqasijiet identifikati fl-oqsma taħt Intestatura 3 tal-qafas finanzjarju. Se tkompli ssegwi mill-qrib l-iżviluppi relatati mar-riżervi fuq is-SIS II, b'mod partikolari, u b'mod aktar ġenerali fuq l-iżvilupp tas-sistemi tal-IT fuq skala kbira.

3.5. Affarijiet Ekonomiċi u Finanzjarji

Fl-AAR 2006 u 2007, id-**Direttur Ġenerali tal-Affarijiet Ekonomiċi u Finanzjarji** inkluda riżerva minhabba l-fatt li kontroll eks-post identifika problema potenzjali bl-implimentazzjoni ta' rekwiżiti ta' 'addizzjonalità' fil-programm Inzjattiva dwar it-Tkabbir u l-Impjiegi (1998-2002) li kien immexxi minn korp implimentattiv estern. Is-sejbiet preliminari jippuntaw lejn nuqqasijiet fis-sistema tal-kontroll ta' dak il-korp estern, li kienu meqjusa serji biżżejjed biex jiġġustifikaw riżerva. Wara r-riżultati tar-rapport tal-kontroll eks-post, is-sistemi tal-kontroll intern ta' kemm il-korp implimentattiv estern kif ukoll is-servizz responsabbli tal-Kummissjoni ġew riveduti fil-fond. Ġew żviluppjati u pprovduti linji gwida ddettaljati għall-“addizzjonalità” lill-korp implimentattiv, li kkonferma bil-miktub l-applikazzjoni tagħhom mill-2008. Barra minn hekk, intlaħaq ftehim mal-korp estern, li jagħti d-dettalji tas-sorveljanza u kontrolli li jridu jsiru fir-rigward tal-implimentazzjoni tal-faċilità.

Filwaqt li l-qafas ta' kontroll li hu fis-seħh fil-prezent hu meqjus xieraq biex tigi żgurata l-ġestjoni soda tal-appropriazzjonijiet baġetarji, l-effettività tiegħu meta jiġi biex jimplimenta programmi Komunitarji godda fir-rigward tal-istabbiliment ta' rekwiżiti ta' addizzjonalità għadha ma gietx ittestjata.

Għal din ir-raġuni, id-**Direttur Ġenerali tal-Affarijiet Ekonomiċi u Finanzjarji** daħhal riżerva fir-rapport tiegħu tal-2008, dwar il-possibbiltà li l-kontrolli mitiganti l-godda li tpoġġew fis-seħh wara r-riżultati tar-rapport tal-kontroll eks-post mhumiex effettivi sa barra għall-programm il-ġdid. Dan se jiġi kkonfermat fl-2009.

Il-Kummissjoni tappoġġja d-deċiżjoni tad-**Direttur Ġenerali tal-Affarijiet Ekonomiċi u Finanzjarji** biex jikkonċentra r-riżorsi biex titjieb l-istruttura ta' kontroll li qiegħda fis-seħh għall-ġestjoni tal-programm finanzjarju l-ġdid għall-istess attività finanzjarja

biex jiġu rrimedjati n-nuqqasijiet għall-programm finanzjarju preċedenti. Fl-2009 se jkun hemm sforz biex tinkiseb assigurazzjoni permezz ta' ħidma speċifika ta' verifika interna u sorveljanza kontinwa mis-servizzi operazzjonali.

4. KWISTJONIJIET TRAZVERSALI

4.1. Sistemi tal-IT

L-APC ġibed l-attenzjoni tal-Kulleġġ għall-ħtieġa biex tiġi riveduta l-konformità mal-komunikazzjoni tal-Kummissjoni dwar il-governanza tal-IT¹² u l-interoperabilità¹³. L-APC hadem ukoll fuq il-bażi ta' bosta verifiki relatati mal-IT diskussi fl-2008, u sejjah għal attenzjoni fuq l-implimentazzjoni tad-Deċiżjoni tal-Kummissjoni fuq is-sigurtà tal-IT¹⁴.

Jibqa' bhala prijorità għolja l-iżvilupp ta' għodda tal-IT effiċjenti, li jagħtu valur għal flushom u li huma faċli biex tużahom u li huma adattati għall-ħtiġijiet speċifiki fil-waqt li tiġi żgurata l-interoperabilità u s-sigurtà tagħhom madwar il-Kummissjoni kollha. Sabiex ikollha suċċess f'din il-bieċa tax-xogħol il-Kummissjoni qed tagħti attenzjoni partikolari lit-taħriġ adegwat lill-persunal tagħha u governanza robusta tal-iżviluppi fl-IT. Għandhom jiġu segwiti wkoll l-isforzi biex titjeb il-ġestjoni tal-proġetti u ta' dawk li jipprovdu s-servizz, sabiex jiġi żgurat li s-sistemi tal-IT jappoġġjaw b'mod effettiv u effiċjenti l-implimentazzjoni tal-politiki tal-UE.

4.2. L-implimentazzjoni ta' programmi fil-Bulgarija u r-Rumanija

Kontrolli rigorużi mill-Kummissjoni kixfu xi irregolaritajiet fil-ġestjoni tal-fondi ta' qabel l-adeżjoni - fil-Bulgarija mill-2007 u fir-Rumanija fl-2008.

Id-Direttur Ġenerali għat-**Tkabbir** għalhekk zamm ir-rizerva tiegħu li kien diġà għamel fl-2007 fir-rigward ta' nuqqasijiet kritiċi fis-sistemi tal-ġestjoni tal-fondi PHARE minn żewġ aġenziji tal-ħlas fil-Bulgarija. Żewġ Diretturi Ġenerali oħrajn dahħlu rizervi marbuta ma' problemi b'konnessjoni mal-ġestjoni ta' fondi ta' qabel l-adeżjoni fl-2008: id-Direttur Ġenerali tal-**Politika Reġjonali**, fir-rigward tas-sistemi ta' ġestjoni u kontroll għall-Fond ta' Koeżjoni fis-settur tat-toroq fil-Bulgarija, u d-Direttur Ġenerali għall-**Agrikoltura u l-Iżvilupp Rurali**, fir-rigward ta' sistemi ta' ġestjoni u kontroll għas-SAPARD fil-Bulgarija u r-Rumanija.

Id-Direttur Ġenerali tal-**Agrikoltura u l-Iżvilupp Rurali** jirrapporta nuqqasijiet importanti tal-kontrolli IACS fir-Rumanija u l-Bulgarija li jwasslu għal rati għoljin ta' żbalji L-awtoritajiet ta' dawn l-Istati Membri ntalbu li jfasslu pjan ta' azzjoni biex jindirizzaw dawn in-nuqqasijiet.

Id-Direttorati Ġenerali għall-**Politika Reġjonali**, għall-**Impjiegi**, **l-Affarijiet Soċjali u l-Opportunitajiet Indaqs**, għall-**Ġustizzja**, **l-Libertà u s-Sigurtà**, u għall-**Affarijiet Marittimi u s-Sajd** ġibdu l-attenzjoni għal kwistjonijiet fl-AARs tagħhom b'rabta mal-ġestjoni u l-kontroll fil-Bulgarija waqt il-perjodu tal-ipprogrammar

¹² SEC(2004) 1267.

¹³ SEC(2004) 1265.

¹⁴ K(2006) 3602

2007-2013; madankollu, l-ebda waħda mill-problemi li għalihom ingibdet l-attenzjoni ma kienet tirrkjedi riżerva fir-rapporti tal-2008.

Id-Direttorati Ġenerali relevanti se jkomplu jikkoordinaw mill-qrib l-azzjonijiet tagħhom b'rabta mal-ġestjoni tal-fondi tal-UE fil-Bulgarija u r-Rumanija .

B'kooperazzjoni mal-awtoritajiet nazzjonali, Il-Kummissjoni se tkompli tappoġġja l-isforzi tar-riforma li qed isiru fil-Bulgarija u r-Rumanija biex ikun żgurat li l-problemi bażilari jkunu solvuti u li l-ġestjoni tal-fondi kollha tal-UE tiġi mwettqa b'rispett strett għar-regoli u l-proċeduri kollha applikabbli.

4.3. Sommarji annwali u dikjarazzjonijiet nazzjonali

Il-Kummissjoni kompliet tanalizza s-sommarji annwali li rċeviet mill-Istati Membri (l-2008 kienet it-tieni sena li l-awtoritajiet nazzjonali kienu mitluba li jfornu s-sommarji annwali għan-nefqa taħt 'il-ġestjoni kondiviża') u tinforma lill-Parlament Ewropew, filwaqt li taħdem biex timmassimizza l-valur miżjud tagħhom fl-aspetti relatati mal-produzzjoni ta' assigurazzjoni miżjuda fuq is-sitemi ta' ġestjoni u kontroll fl-Istati Membri.

Evalwazzjoni interim turi li kemm għall-qasam tal-‘Koeżjoni’ kif ukoll għal dak tal-'Agrikoltura u r-Riżorsi Naturali', il-biċċa l-kbira tal-Istati Membri jidhru li kkonformaw jew ġeneralment ikkonformaw mar-rekwiżiti minimi tal-leġiżlazzjoni kif stipulat fin-noti ta' gwida tal-Kummissjoni. Dawn is-sommarji jistgħu jipprovdu valur miżjud ta' veru għall-ġestjoni u l-kontroll tan-neqa tal-UE jekk ikunu tal-ambitu, l-approċċ u t-tempiżmu xieraq, u mwettqa skont l-istandards internazzjonali¹⁵.

Barra minn hekk, uħud mill-Istati Membri (l-Olanda, id-Danimarka, l-Iżvezja u r-Renju Unit) ipprovdew dikjarazzjonijiet nazzjonali, biex b'hekk ziedu r-responsabbiltà tagħhom għall-użu tal-fondi tal-UE, għalkemm il-Kummissjoni tinnota d-differenzi bejniethom li jillimitaw il-komparabbiltà u l-assigurazzjoni li tista' tinkiseb.

Il-Kummissjoni tikkunsidra li s-sottomissjoni mill-Istati Membri tas-**sommarji annwali** ssaħħaħ ir-responsabbiltà tagħhom għall-użu tal-fondi tal-UE u tikkontribwixxi għall-assigurazzjoni tagħhom stess. Hi se titgħallem mill-iżbalji tal-passat biex tadatta, jekk ikun meħtieġ, il-lini gwida għar-rawnd li jmiss tas-sommarji, se tkompli toffri l-appoġġ lill-Istati Membri, u tappellalhom biex jehmzu dikjarazzjoni ta' assigurazzjoni ġenerali kif irrakkomandat mill-Kummissjoni.

Il-Kummissjoni tteġġegħ lill-Istati Membri kollha biex jimxu fuq il-passi ta' dawk li diġà jipprovdu d-**dikjarazzjonijiet annwali nazzjonali**.

¹⁵ Opinjoni Nru 6/2007 tal-Qorti Ewropea tal-Awdituri. Għall-Politika ta' Koeżjoni kienu biss 7 Stati Membri li inkludew dikjarazzjoni ġenerali ta' assigurazzjoni għall-2008.

4.4. **Konformità mal-legiżlazzjoni applikabbli fuq id-drittijiet tal-proprjetà intelletwali**

Id-Direttur Ġenerali għall-**Komunikazzjoni** dahhal riżerva, fuq bażi ta' reputazzjoni, fid-dawl tal-infrazzjoni possibbli tal-jedd tal-awtur fuq l-attivitajiet tas-servizzi tal-Kummissjoni, fid-dawl tar-riskju li l-jedd tal-awtur u l-jeddijiet relatati setgħu ma kinux miksuba għal ċerti prodotti tal-komunikazzjoni.

Minhabba l-preżenza ġenerali tal-media elettronika ta' komunikazzjoni, dawn l-attivitajiet jistgħu jkollhom impatt fl-Istati Membri kollha, fejn għadhom jeżistu d-differenzi fil-legiżlazzjoni nazzjonali dwar il-jeddijiet tal-awtur. Minhabba li mhemmx ġestjoni kollettiva tal-jeddijiet tal-awtur fil-livell Ewropew, dawk li għandhom il-jeddijiet iridu jiġu identifikati minn kull Stat Membru, ta' spiss f'livelli differenti (soċjetajiet ta' kollezzjoni, pubblikaturi jew xandara, awturi jew persuni oħra li għandhom jedd fuq il-kontenut).

Il-Kummissjoni se tiċċekkja regolarment jekk il-miżuri li jittieħdu humiex biżżejjed biex jitnaqqsu r-riskji f'ambjent teknoloġiku u legali kumpless fejn l-affarijiet jinbidlu bil-heffa. Se jithejja **pjan ta' azzjoni** qabel tmiem l-2009, li jinkludi l-miżuri meħtieġa kollha, mit-tqajjim ta' kuxjenza pubblika u t-taħriġ għat-tfassil ta' linji gwida komuni.

5. **KONKLUŻJONIJIET**

- L-isforzi li saru fil-mixja lejn DAS kompleta kellhom effett ġeneralment pożittiv fuq l-istituzzjoni: huma ffukaw l-imhuh u użaw bil-għaqqal l-enerġiji, li jwasslu għal tibdila kbira fis-sistemi tal-ġestjoni u l-kontroll, metodi ta' xogħol u kultura fil-Kummissjoni.
- Il-Kummissjoni se tibqa' tgħasses mill-qrib l-implimentazzjoni tal-pjani ta' azzjoni kollha li jakkumpanjaw ir-riżervi, u tagħti attenzjoni speċjali lil dawk li jkunu rikorrenti.
- Il-Kummissjoni se tibqa' għaddeja b'xogħolha fuq komunikazzjoni effettiva esterna fuq kwistjonijiet relatati mal-kontroll kemm mal-benefiċjarji finali kif ukoll mal-awtoritajiet nazzjonali. Hija meħtieġa informazzjoni aħjar sabiex jitnaqqsu l-iżbalji u n-nuqqas ta' ftehim.
- Il-Kummissjoni se tkompli turi l-effettività tal-kontrolli tagħha stess, inkluż rappurtagġ shih fuq il-korrezzjoni tal-iżbalji, anke għal dawk reletati mal-ħlasijiet fis-snin preċedenti.
- Il-Kummissjoni ttenni l-ħsieb tagħha li tkompli titlob l-irkupru ta' ħlasijiet mhux dovuti. Hi tinnota li mill-2007 għall-2008 l-ammonti rkuprati rduppjaw, u laħqu total ta' EUR 3 biljuni. Se jkunu meħtieġa l-azzjonijiet biex jiġi żgurat li l-Istati Membri qed jissodisfaw l-obbligi tagħhom f'dak li għandu x'jaqsam mal-kwalità tar-rappurtagġ fuq l-irkupri u l-korrezzjonijiet finanzjarji.
- Il-Kummissjoni se tinkoraġġixxi lill-Istati Membri biex jinkludu dikjarazzjoni ta' assigurazzjoni ġenerali fis-sommarji annwali tagħhom għal fondi implimentati fil-

ġestjoni kongunta. Il-Kummissjoni se tqis kif tista' tinkiseb assigurazzjoni addizzjonali mid-dikjarazzjonijiet tal-ġestjoni nazzjonali.

- Il-Kummissjoni temmen li approċċ ta' riskju tollerabbli jirrappreżenta amministrazzjoni soda u effiċjenti tal-fondi tal-UE. Fuq din il-kwistjoni hi pprezentat komunikazzjoni f'Diċembru tal-2008 fejn bhala eżempji ta' spjegazzjoni użat il-fondi strutturali u l-iżvilupp rurali. Dawn l-eżempji se jkunu żviluppati u estiżi ulterjorment fi proposti konkreti għal-livelli tollerabbli tar-riskju mill-aktar fis possibbli. Proposti għar-riċerka, it-trasport, l-enerġija, l-għajnuna esterna, l-iżvilupp u t-tkabbir, u l-amministrazzjoni se jkunu sottomessi biex jiġu kkunsidrati mill-Awtorità Baġetarja fl-2010.

* * *

Dan huwa l-aħħar Rapport ta' Sinteżi adottat minn din il-Kummissjoni. Wahda mill-ogħla prijoritajiet tagħha kienet li timmodernizza s-sistemi tagħha biex tiżgura l-iprem standards għall-amministrazzjoni tal-fondi tal-UE li jinkludu l-legalità u r-regolarità tat-tranzazzjonijiet. Bejn l-2004 u l-2009, il-Kummissjoni Ewropea kkonsolidat ir-riforma mibdija fis-sena 2000, kisba li se jkollha konsegwenzi fit-tul.

Ix-xogħol li sar fl-aħħar hames snin wassal għal titjib sinjifikanti fil-ġestjoni tal-baġit tal-UE u dan ix-xogħol se jissokta, b'mod partikolari fit-trattar tal-problemi sottomlineati mir-riżervi tal-uffiċjali awtorizzanti ddelegati.

Il-Kummissjoni tikkunsidra li s-sistemi ta' kontroll intern fis-sehħ, bil-limiti deskritti fl-AARs tal-2008, jipprovdu assigurazzjoni raġonevoli li r-riżorsi assenjati għall-attivitajiet tagħha ntuzaw għall-għan intiż tagħhom u skont il-prinċipji tal-ġestjoni finanzjarja soda. Hija tqis ukoll li l-proċeduri ta' kontroll fis-sehħ jagħtu l-garanziji meħtieġa rigward il-legalità u r-regolarità tat-tranzazzjonijiet sottostanti li għalihom il-Kummissjoni tiehu r-responsabbiltà ġenerali skont l-Artikolu 274 tat-Trattat tal-KE.

ANNEX 1: Other cross-cutting management issues

1. HUMAN RESOURCES

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 overhead. It was welcomed by the Parliament and an update was presented in April 2008. A follow-up report was prepared in early 2009.

In 2008, the Commission made a particular effort to meet the challenges presented by the financial and economic crisis by re-deploying staff to the departments charged with the management and follow-up of the crisis, and the implementation of the European Economic Recovery Plan (in particular the Directorates-General for Competition, Internal Market, Economic and Financial Affairs). The Commission is satisfied that its flexibility and the commitment of its staff made it possible to respond to the crisis in a swift and effective way.

During 2008, the Commission undertook two further screening exercises to find ways of rationalizing human resources between Headquarters and Delegations, in the external relations field, and also in terms of its external communication activities. The downward trend in the number of people working in administrative and support functions is confirmed, despite slight increases for certain specific functions (financial management and inter-institutional cooperation). The various aspects of this review are currently being assessed by the services concerned.

As regards recruitment, following selection procedures carried out by the European Personnel Selection Office (EPSO), in 2008 Institutions were able to draw on reserve lists amounting to 78% of the published target number of laureates (70% in 2007). Notwithstanding this improvement, a programme for fundamental reform, the EPSO Development Programme (EDP), was formally agreed by all Institutions in 2008. The Programme contains 22 recommendations for action which focus on speeding up and streamlining selection and introducing greater predictability for laureates and Institutions on the availability and management of reserve lists. Implementation will be achieved progressively over the period 2008 to 2010.

Regarding the recruitment of staff from the EUR-12 countries, the targets for the period to end-2008 were exceeded for both administrator and assistant grades. A significant proportion of staff were however recruited as temporary agents (22% for EUR-10 and 41% for EUR-2). At 1 January 2009, recruitment of EUR-15 was blocked for 18 services at AD level and 12 at AST grade pending fulfilment of their quotas. Taking account of the competitions underway, the service responsible judged that the number of EUR-12 nationals passing competitions should be sufficient to meet recruitment needs.

2. ETHICS

In 2008, a Communication from Vice-President Kallas to the Commission¹⁶ outlined a series of actions to enhance the environment for professional ethics in the Commission; these covered the clarification of rules and their application, as well as awareness raising and the issuance of a Statement of Principles of Professional Ethics to apply Commission-wide.

Also in 2008, Internal Audit Service (IAS) concluded its audit of ethics in the Commission. The objective of the audit was to assess the adequacy of the overall design of the ethics framework of the Commission; and whether the Commission's ethics framework has been implemented effectively in the services selected for this audit: ADMIN, SG, OIB, RTD, INFISO, and TRADE.

The scope of the audit covered the framework, rules implementation and monitoring of ethics focussing on risks concerning conflict of interest, procurement, grant management in research, and non financial risks such as misuse of insider information. The scope did not cover the Code of Conduct of the Commissioners, the Lobby Register, or the ethical content of EU policies.

The IAS recognized that the process of implementing and adapting the ethics framework is evolutionary and the Commission has acted proactively on ethics and awareness raising in recent years. The overall conclusion of the audit was that the basic elements of a proper ethics culture are covered by the existing Commission ethics framework, which is based on an appropriate balance between, on the one hand, trust in the integrity and sense of responsibility of staff and, on the other hand, instruments facilitating ethics management, so that, in general, there is limited need for additional rules.

3. SECURITY

Since the start of the present Commission a series of initiatives have been taken to improve the quality of service in internal security, in view of the challenges posed by the global security situation, the developing policy competences of the Commission and the increased size and complexity of the institution.

An information note from Vice-President Kallas and the President, addressed to the College under the title, "Review of security policy, implementation and control within the Commission", which covered physical security as well as security of information, was adopted in 2008.

¹⁶ SEC(2008) 301, 5.3.2008.

ANNEX 2: Overview of reservations 2004 – 2008

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
AGRI	2	1. Expenditure for rural development measures under Axis 2 (improving the environment and the countryside) of the 2007-2013 programming period. 2. Management and control system for SAPARD in Bulgaria and Romania.	2	1. Insufficient implementation of IACS in Greece. 2. Exactitude of rural development control data of Member States giving a first indication of the error rate in this policy area.	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. Insufficient implementation of IACS in Greece. 3. Preferential import of high quality beef ("Hilton" beef) – risk of non-respect of product definition.
REGIO		1. Reservation on ERDF management and control systems for the period 2000-2006 in: 1) Belgium (5 programmes) 2) Germany (2 programmes) 3) Italy (12 programmes) 4) Spain (13 programmes) 5) INTERREG (21 programmes).	2	1. Reservation concerning the ERDF management and control systems for the period 2000-2006 in: 1) The CZECH REPUBLIC (for the three OP Infrastructure, Industry and Enterprise and the Joint Regional Programme and the SPD Objective 2 Prague) 2) FINLAND (Operational Programmes Eastern, Northern, South and West)	2	1. Reservation concerning the management and control systems for ERDF 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. Reservation concerning the management and control systems for ERDF 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.

DG		Reservations 2008	Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
REGIO		2. Management and control system of the Cohesion Fund for the road sector in BULGARIA in 2008.	<p>3) GERMANY (for OP Saarland (objective 2), OP Mecklenburg-Vorpommern (objective 1), OP Hamburg (objective 2) and URBAN II Neubrandenburg in Mecklenburg-Vorpommern)</p> <p>4) GREECE (on control of state aid schemes)</p> <p>5) IRELAND (for the four mainstream operational programmes)</p> <p>6) ITALY (OPs Calabria, Puglia, Lazio, Sardinia and Urban II Taranto)</p> <p>7) LUXEMBOURG (for the SPD Objective 2 - reservation concerning non respect of public procurement rules, namely direct awarding of work contracts without call for tenders)</p>						

DG		Reservations 2008	Reservations 2007	Reservations 2006	Reservations 2005	Reservations 2004
REGIO			<p>8) POLAND (for the Regional Operational Programme (IROP), the SOP Improvement of Competitiveness of Enterprises (SOP ICE) and SOP Transport)</p> <p>9) SLOVAKIA (for the two OP Basic Infrastructure and Industry and Services)</p> <p>10) SPAIN (reservation for 14 Intermediate Bodies (with an impact on 21 OPs for the parts linked to public works) for which a procedure of suspension of payments has been launched, plus the OP "<i>Sociedad de la Informacion</i>" and the 10 URBAN programmes)</p> <p>11) 51 INTERREG programmes (i.e. 81 programmes, less 3 OPs IIIB North West Europe, III B Canarias, Acores, Madeira and III B Atlantic Space, where DG Regional Policy has carried out audit work</p>			

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
REGIO				<p>with satisfactory results, and further 27 OPs where national audit reports indicates satisfactory results)</p> <p>2. Reservation concerning the management and control systems for the COHESION FUND (period 2000-2006) in:</p> <ul style="list-style-type: none"> - Bulgaria (National Roads Infrastructure Fund), - the Czech Republic, - Slovakia, - Hungary (environmental sector) and - Poland. 						
EMPL	1	<p>Management and control systems for identified ESF Operational Programmes in Spain, United Kingdom, France, Italy, Poland, Belgium and Luxembourg (quantification: 41 million €, 0.6%).</p>	1	<p>Management and control systems for identified ESF Operational Programmes in</p> <ul style="list-style-type: none"> - Spain, - United Kingdom, - France, - Italy, - Slovakia, - Portugal, - Belgium and - Luxembourg. 	1	<p>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).</p>	1	<p>Systèmes de gestion et de contrôle des programmes opérationnels en England (UK).</p>	1	<p>European Social Fund - Member states' management and control systems of some operational programmes.</p>

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
MARE <i>(former FISH)</i>	1	Reservation on direct centralised management concerning the eligibility of costs reimbursed for expenditure in the area of control and enforcement of the Common Fisheries Policy , where the annual error rate detected by ex-post controls is higher than the 2% of the annual payments made for the MS programs and on a multiannual basis represents more than 2% of sample payments.	0		0		0		1	FIFG: Insufficient implementation of management and control systems for two national programmes in one Member State.
JRC	0		0		0	0	1	Status and correctness of the closing balance.	1	Cash flow - competitive activities.
RTD	1	Rate of residual errors with regards to the accuracy of cost claims in FP6 .	1	Reservation concerning errors relating to the accuracy of the cost claims and their conformity with the provisions of the Fifth Research Framework Programme (FP5).	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	Exactitude des déclarations de coûts et leur conformité avec les clauses des contrats de recherche du 5ème PCRD.	1	Frequency of errors in shared cost contracts.

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
INFSO	1	Rate of residual errors with regards to the accuracy of cost claims in FP6 .	1	Reservation concerning the rate of residual errors with regard to the accuracy of cost claims in Framework Programme 6 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.
ENTR	1	Rate of residual errors with regards to the accuracy of cost claims in FP6 .	2	1. Unsatisfactory functioning of the financing of European Standardisation. 2. Errors relating to accuracy and eligibility of costs claims and their compliance with the provisions of the research contracts under FP6.	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 of European Standardisation.	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 the 5th Research Framework Programme. 2. Uncertainty regarding cost claims of the European Standardisation Organisations.	2	1. Frequency of errors in shared-cost contracts in the research area. 2. Uncertainty regarding cost claims of the European Standardisation Organisations.

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
TREN	1	Rate of residual errors with regards to the accuracy of cost claims in FP6 .	1	Erreurs concernant l'exactitude et l'éligibilité des déclarations de coûts et respect des termes des contrats du 5 ^e PCRD.	1	Erreurs concernant l'exactitude et l'éligibilité des déclarations de coûts et respect des termes des contrats du 5 ^e PCRD.	2	1. Risque de surpaiement concernant le 5 ^{ème} 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.
EAC	0		0		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	
ENV	0		1	Eligibility of expenditures declared by beneficiaries of non-LIFE grants.	0		0		0	
SANCO	0		0		1	Insufficient assurance of business continuity of a critical activity.	1	Health crisis management.	0	

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
JLS	1	Delays in the implementation of the Schengen Information System II (SIS II).	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. Mise en œuvre incomplète des mécanismes de supervision de la Commission en gestion partagée pour le Fonds européen pour les réfugiés 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 œuvre encore incomplète des contrôles ex-post sur place.
ESTAT	0		0		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		2	1. Errors in the declaration of eligible costs in relation to grants. 2. Insufficient number of ex-post controls carried out in 2003.

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
ECFIN	1	Possibility that new mitigating controls put in place following an ex-post control report on funds managed by an external body entrusted with indirect centralized management are not effective.	1	Possibility that additionality requirements are not sufficiently met.	1	Possibility that additionality requirements are not sufficiently met	0		0	
TRADE	0		0		0		0		0	
AIDCO	0		0		0		0		0	
ELARG	1	Potential irregularities in the management of PHARE funds under extended decentralised management by two Bulgarian Implementing Agencies (named).	1	Potential irregularities in the management of PHARE 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).	0		1	Legal status and liability of contractual partner in the framework of implementation of EU contribution to UNMIK Pillar IV in Kosovo	1	Gaps in Romania's and Bulgaria's capacity to manage and implement increasing amounts of aids

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
ECHO	0	0		0		0		1		Non respect of the contractual procurement procedures by a humanitarian organisation for projects funded by ECHO.
DEV	0	0		0		0		0		
RELEX	0	0		0		2		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.
TAXUD	0	0		0		0		1		Trans-European networks for customs and tax : availability and continuity
MARKT	0	0		0		0		0		
COMP	0	0		0		0		0		

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
COMM	2	1. Lift the reservation from 2007 on the absence of a structured ex-post control system, but makes a follow-up reservation on the quality failings revealed by the controls. 2. Possible infringement of intellectual property rights by Commission departments.	1	Ex-post control system.	1	Ex-post control system.	1	Supervision (ex-post controls on grants)	2	1. Relays and networks - grands centres. 2. Functioning of Representations EUR-15.
ADMIN	0		0		0		0		0	
DIGIT	0		1	Inadequacy of the Data Centre building infrastructure in Luxembourg.	1	Business continuity risks due to inadequacy of the data centres building infrastructure.	1	Business continuity risks due to inadequacy of the data centres building infrastructure.	0	
PMO	0		0		0		1	Council's antenna for sickness insurance.	1	Council's antenna for sickness insurance.
OIB	0		0		0		1	Deficiency in OIB's contracts & procurement management.	0	
OIL	0		0		0		0		0	
EPSO	0		0		0		0		0	
OPOCE	0		0		0		0		0	

DG		Reservations 2008		Reservations 2007		Reservations 2006		Reservations 2005		Reservations 2004
BUDG	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.
SG	0	0		0			0		0	
BEPA	0	0		0			1	Weak general internal control environment	0	
SJ	0	0		0			0		0	
SCIC	0	0		0			0		0	
DGT	0	0		0			0		0	
IAS	0	0		1		Audit of community bodies (regulatory agencies).	1	Audit of community bodies (traditional agencies).	1	Audit of Community agencies.
OLAF	0	0		0			0		0	
TOTAL	15	18		20			31		32	

ANNEX 3: Multi-annual objectives

This Annex reports on the progress achieved in 2008 on the new and ongoing actions identified in the 2007 Synthesis Report to address major cross-cutting management issues. New actions introduced as a follow up to the 2008 Synthesis report are indicated in *bold italics*.

(Initiatives stemming from previous years' Synthesis Reports, which were completed in 2007 or before, have been deleted from this table.)

Internal control systems and performance management				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2008
Internal control	1. Achieving an effective internal control system and ownership of internal control concepts and processes at all levels in each DG and service.	In October 2007 the Commission adopted a Communication revising the Internal Control Standards and underlying framework ¹⁷ , setting out 16 new internal control standards for effective management to replace the original set of 24 standards from 1 January 2008. Services may prioritise certain Standards with the aim of strengthening the basis of the annual declaration of assurance of the Directors-General. Furthermore the compliance reporting was simplified; moving from full reporting to exception based reporting on non-compliance.	All DGs	<p>Continuous action</p> <p>In 2008, the Commission conducted an analysis of the impact of the "Action Plan towards an Integrated Internal Control Framework"¹⁸, adopted in early 2006 as part of the Commission's strategy to obtain an unqualified DAS. The final report was published in February 2009. The Communication noted significant progress in strengthening internal control systems during this Commission's mandate.</p> <p>Services reported on the effectiveness of the implementation of the prioritised standards for the first time in the 2008 Annual Activity Reports.</p>

¹⁷ Communication to the Commission: Revision of the Internal Control Standards and the Underlying Framework: Strengthening Control Effectiveness, SEC(2007) 1341.
¹⁸ COM(2006) 9 and SEC(2006) 49.

Annual activity reports and Synthesis	2. Promoting Commission's accountability through annual activity reports and their synthesis solidly based on assurances from managers.	<i>Assessment of critical success factors affecting the quality of AARs and take appropriate measures (training for staff involved in the preparation of AARs, further improvement of Standing Instructions)</i>	<i>BUDG and SG By September 2009</i>	<i>New action</i>
		<i>To give the preparation of the AARs high priority, implementing the guidelines prepared by the central services</i>	<i>All DGs By April 2010</i>	<i>New action</i>
Risk management	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.	BUDG, with all DGs	Continuous action Three years after its adoption, DG Budget undertook a limited review of the operation of the Commission's risk management framework . This indicated that the framework is well established and is understood and applied by management and was taken as a starting point by services for developing their own more specific guidelines and tools tailored for their needs. The review revealed no reasons for major change but pointed to the need to define more clearly the handling of cross-cutting risks, an interest in sharing information across services on risk management generally and on critical risks in particular, and a requirement for specialist risk management training linked to individual services' activities.

<i>Residual risk</i>	4. Taking further the concept of residual risk		DG BUDG together with concerned services	<p>Completed</p> <p>In December 2008 the Commission adopted its Communication "Towards a common understanding of the concept of tolerable risk of error", with which the Commission took forward a concept first introduced by the Court of Auditors in its Opinion 2/2004 (the "single audit opinion"). This tolerable risk approach is intended to ensure an appropriate balance between the risk of not detecting errors and the costs of control to ensure that control systems are cost effective. The illustrative case studies presented covered Cohesion Policy and Rural Development. They indicated that the Court's standard 2% materiality threshold may not be appropriate for these policies, for which risk is high, and that a cost-effective tolerable risk level may lie around 5% for both policies.</p>
		<i>The Commission will study more policy areas and present concrete proposals for tolerable risk levels during 2010 as requested by the Discharge Authority.</i>	DG BUDG together with concerned services By end 2010	<p>New action</p> <p><i>The Communication mentioned above launched an inter-institutional debate on the tolerable risk of error and the Commission will study more policy areas and present concrete proposals for tolerable risk levels during 2010 as requested by the Discharge Authority.</i></p>
Governance				

Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2008
Internal audit recommendations	<i>5. Ensuring a smooth implementation of accepted internal audit recommendations</i>	<i>New: Effective follow-up of critical and very important recommendations of IAS recommendations should be regularly monitored at senior management level, and fully integrated into regular management planning, especially the annual management plans.</i>	<i>All DGs concerned</i>	<i>New action</i>
Regulatory agencies	6. Clarifying the respective roles and responsibilities of Commission services and regulatory agencies.	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.	All DGs concerned with the assistance of SG and DG BUDG. End 2009	Continuous action In a Communication of March 2008¹⁹, 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 by the end of 2009, a moratorium on creating new agencies and a review of its internal systems governing agencies.
Reservations	8. Ensuring strong follow-up of action plans related to the expressed reservations, notably for the progress to be made in 2009.	Directors-General will report on progress to the respective Commissioner in the context of the regular follow-up meetings on audit and control. The ABM Steering Group will closely monitor and regularly report to the College on the implementation of the remedial actions	DGs concerned	Continuous action 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 the AARs.

¹⁹ Communication from the Commission to the European Parliament and the Council: "European Agencies – the way forward" - COM(2008) 135.

		<p>that delegated authorising officers have committed to carry out in their annual activity reports.</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 2009 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> <p>An outcome of the peer review of the 2008 AARs is the that the conclusion drawn by the Authorising Officer by Delegation (AOD) needs to be convincingly argued and the building blocks for assurance should be presented in a complete and logical manner, particularly as regards error rates detected by controls. Also, services calculating error rates on the basis of controls performed on high-risk areas of their activities need to present results of controls in lower-risk fields to justify the conclusion that the global exposure was lower than materiality</p>
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	<i>namely:</i>	<i>Close coordination of actions concerning management and control weaknesses identified for the EU funds implemented by Bulgarian and Rumanian authorities, in order to ensure that underlying problems are solved and the management of EU funds is conducted in strict respect of all applicable rules and procedures.</i>	ELARG, MARE, JLS, EMPL, AGRI, REGIO	<i>New action</i>
		<i>Set-up of an inter service group on copyright issues, to be led by DG COMM, to regularly assess whether the measures taken are sufficient to mitigate the risk in a complex and rapidly changing technological and legal environment.</i> <i>Preparation of an action plan before end of 2009, including all necessary measures, from awareness raising and training to the drafting of common guidelines.</i>	COMM, OPOCE, JRC, SG	<i>New action</i>
		<i>Focus the resources available on improving the control structure in place for the management of the financial programs. In 2009, assurance will be sought via a specific internal audit assignment and ongoing monitoring by the operational services.</i>	ECFIN, SG	<i>New action</i>
		<i>New: Closely follow-up the delays in the implementation of the Schengen Information System II.</i>	JLS, SG	<i>New action</i>

Financial management				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2008
Integrated internal control framework	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	Completed: In its latest report on the Plan ²⁰ , the Commission reported that as at end-December 2008 the implementation of 13 actions was completed and that the three remaining actions could not be implemented or were being taken forward in other ways. The Communication noted significant progress in strengthening internal control systems during the mandate of the present Commission. A part of this positive impact was attributed to actions launched before 2005, but there was evidence that progress was significantly accelerated with the launch of the Action Plan in early 2006.
		<i>New: Reinforce the accountability of Member States for the use of EU funds by revising the guidelines for the annual summaries to draw on the lessons learned, and continue offering support to the Member States.</i>	REGIO, AGRI, JLS	<i>New action</i>

²⁰

Impact Report on the Commission Action Plan towards an Integrated Internal Control Framework - COM(2009) 43.

<p>Ex-ante and ex-post controls</p>	<p>10. Improving the efficiency and strengthening accountability by ensuring proportionality and a sound balance between ex-ante and ex-post controls, and by further harmonization and better focus of ex-post controls.</p>	<p>Common guidelines on sampling methods and related level of confidence should be finalised.</p>	<p>Services concerned with the support of DG BUDG, ongoing</p>	<p>Completed</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 authorities²¹. 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 results²².</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 issued guidance to its services on sampling strategies in October 2008.</p>
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²¹ Para 40 & 49 Opinion 02/2004.

²² Para 37 Opinion 02/2004.

<p>Accounts</p>	<p>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.</p>	<p>The Commission will further strengthen its accounting processes and systems to improve the quality of the financial information and the respect of deadlines.</p>	<p>All services, continuous action with the assistance of the services of the Accounting Officer</p>	<p>Continuous action</p> <p>The European Court of Auditors expressed in 2008 for the first time an unqualified opinion on the 2007 accounting data of the Commission.</p> <p>The Accountant's report on the validation of local systems for 2008 confirmed that these in general are steadily improving. All systems which were subject to an in-depth evaluation during 2008, except one, were validated.</p> <p>Data from the accounting system indicate that late payments are tending to stabilise in number and value. In the face of the current acute economic crisis, the Commission will aim, by 1 October 2009, to make first pre-financing payments within 20 days from the signature date of the contract and a 30-day time limit where 45 days currently apply for other payments.</p>
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Human resources				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2008
Simplification	13. Simplifying procedures to increase both efficiency and employee satisfaction.	Based on a collaborative effort and consultation of all Commission staff, DG ADMIN 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	DG ADMIN, ongoing	Completed A report to Commission (SEC(2008)2309/3) stated that 48 actions have been fully or partially implemented and 3 have been abandoned (out of 85 identified actions) by July 2008.
Staff skills	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 were carried out in 2008.	DG ADMIN, ongoing	Continuous action HR scorecard per month HR report with HR metrics Start of a follow-up evaluation to review HR processes
		The Commission will identify any shortfalls and communicate its specific needs so that they are promptly taken into consideration and included in the	DG ADMIN and EPSO, ongoing tasks.	Continuous action DG ADMIN carried out a comparative study on remuneration in which an

		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.		assessment is also made of the competitiveness of the Commission for certain job profiles.
		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.	<p>Continuous action</p> <p>The e-CV project continued. In 2007, there were 3.250 e-CVs; by end 2008, there were 5.697.</p> <p>The matching tool to link job, vacancies and the electronic CVs was delivered for internal testing in December 2008.</p>

Continuity of operations				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2008
Business continuity	15. Ensuring that the Commission is able to maintain business continuity in case of major disruption to its activities	The Commission will address the issue of the suitability of the data centre hosting IT systems and ensure that current reflections on the best IT governance arrangements lead to operational conclusions in 2006.	DIGIT, OIB and OIL in 2006 and in 2007.	<p>Continuous action</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>A second room in Luxembourg only became available in late 2007 and needed preparation, so that actual moves into them only began in the last quarter of 2008. Procedures to secure a supplementary room in Luxembourg were ongoing at the end of 2008.</p>

ANNEX 4: Executive and Regulatory Agencies

(Council Regulation 58/2003 (Art 9.7))

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 base²³. 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 IEEA)
- the Executive Agency for Health and Consumers (**EAHC** – former 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**).

²³ 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).

- **Four of these executive agencies were operational in 2008²⁴.** Their Annual Activity Reports, which were attached to those of their parent DG²⁵, 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		<i>69</i>
PHEA	8	20		<i>28</i>
EACEA	85	277		<i>362</i>
TEN-TEA	32	67	7	<i>106</i>
Total	<i>131</i>	<i>366</i>	<i>17</i>	<i>514</i>

The screening of resources by the Commission of April 2007 suggested that there are no strong candidates for a new executive agency²⁶. If new needs appear, the starting point of the Commission will be to explore the option of extending the scope of an existing executive agency to cover a new programme.

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"²⁷ 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.

It also proposed to undertake a horizontal evaluation of regulatory agencies which should be available by the end of 2009, as well as to set up an inter-institutional working group to agree ground rules to apply to all (this Group met for the first time on 10 March 2009).

²⁴ No AAR was prepared by the Research Executive Agency and the European Research Council Executive Agency (DG RTD and other research DGs) as these are expected to become completely self-supporting during 2009. During the transition, activities are shared between the agencies and the different directorates general responsible for the implementation of FP7.

²⁵ Executive Agency for Competitiveness and Innovation Programme (DG TREN, ENTR, ENV); Executive Agency for the Health and Consumers (DG SANCO); Education, Audio-visual and Culture Executive Agency (DGs EAC, INFSO, AIDCO); Trans-European Transport Network Executive Agency (DG TREN).

²⁶ SEC(2007) 530 "Planning & optimising Commission human resources to serve EU priorities".

²⁷ Communication from the Commission to the European Parliament and the Council: European Agencies – the way forward - COM(2008)135

To support the agencies, in June 2008 DG Budget published a Practical Guide on Community Bodies to document the basic budgetary and financial management processes and rules for the creation and regular operation of Community bodies and providing references to relevant key documents. A common website of the Commission and the regulatory agencies was created on the Commission's intranet to provide a platform for sharing documents of common interest.

The 'traditional' agencies are granted discharge by the Discharge Authority. All Agencies were granted discharge for 2007. CEPOL's accounts for 2007 have received a qualified opinion of the Court of Auditors and audits by the Court and the IAS identified serious financial management problems. The service responsible for the grant contribution to the College's running costs (JLS) reported that following the Court's and IAS findings, an OLAF investigation was launched and an action plan was developed to remedy the weaknesses identified. Faced with significant under-execution of the budget, the service reported it would make available only the funds strictly necessary to cover the College's fixed costs in the first part of 2009.

ANNEX 5: Negotiated procedures

1. LEGAL BASIS

Article 54 of the Implementing Rules of the Financial Regulation requires authorising officers by delegation to record contracts concluded under negotiated procedures. Furthermore, the Commission is required to annex a report on negotiated procedures to the summary of the annual activity reports referred to in Article 60.7 of the Financial Regulation.

2. METHODOLOGY

A distinction has been made between the 40 directorates-general, services, offices and executive agencies which normally do not provide external aid, and those three directorates-general (AIDCO, ELARG and RELEX) which conclude procurement contracts in the area of external relations (legal basis is different: Chapter 3 of Title IV of Part Two of the Financial Regulation) or award contracts on their own account, but outside of the territory of the European Union.

These three directorates-general have special characteristics as regards data collection (deconcentration of the services,...), the total number of contracts concluded, thresholds to be applied for the recording of negotiated procedures (€10 000), as well as the possibility to have recourse to negotiated procedures in the framework of the rapid reaction mechanism (extreme urgency). For these reasons, a separate approach has been used for procurement contracts of these directorates-general.

3. OVERALL RESULTS OF NEGOTIATED PROCEDURES RECORDED

3.1. **The 40 directorates-general, services, offices, or executive agencies excluding the three "external relations" directorates-general**

On the basis of the data received, the following statistics were registered: 105 negotiated procedures with a total value of € 91.107.841 were processed out of a total of 1230 procedures (negotiated, restricted or open) for contracts over 60 000€ with a total value of € 1.799.341.729.

For the Commission, the average proportion of negotiated procedures in relation to all procedures amounts to 8,54 % in number, which represents some 5,06 % of all procedures in value and seems quite reasonable.

An authorising service is considered to have concluded a "distinctly higher" proportion of negotiated procedures "than the average recorded for the Institution" if it exceeds the average proportion by 50%. Thus, the reference threshold for 2008 was fixed at **12,80%** (20,46% in 2007).

Some 13 directorates-general or services out of the 40 exceeded the reference threshold in 2008. Among those, it should be noted that 5 directorates-general

concluded only one or two negotiated procedures, but because of the low number of contracts awarded by each of them, the average was exceeded. In addition, 15 out of 40 directorates-general haven't used any negotiated procedure, including 4 DG that awarded no contracts at all. Furthermore, in terms of value 14 have recorded a substantially lower percentage of negotiated procedures than the Commission average.

Moreover, the assessment of negotiated procedures compared with the previous years (2006, 2007) shows an important decrease in the order of one third in number and 40% in terms of value.

3.2. The three "external relations" directorates-general

On the basis of the data received, the following statistics were registered: 168 negotiated procedures for a total value of contracts €117.778.412 were processed out of a total of 2362 procedures (negotiated, restricted or open) for contracts over 10 000€ with a total value of € 2.357.367.571.

For the three "external relations" directorates-general, the average proportion of negotiated procedures in relation to all procedures amounts to 7,11% in number, which represents some 5% of all procedures in value terms. Only one directorate-general slightly exceeds the reference threshold of 10,67% (average + 50%).

If compared with previous years, these directorates-general have registered a clear decrease in number of negotiated procedures in relation to all procedures.

4. ANALYSIS OF THE JUSTIFICATIONS AND CORRECTIVE MEASURES

Three categories of justifications have been presented by those directorates-general who exceeded the thresholds:

- **Statistical deviations** due to the low number of contracts awarded under all procedures.
- **Objective situations of the economic activity sector**, where the number of operators (candidates or applicants) may be very limited or even in a monopoly situation (for reasons of intellectual property, specific expertise, ...). Situations of technical captivity may also arise especially in the IT domain (exclusive rights connected to software or maintenance of servers hosting critical information systems, etc).
- **Additional services/works**, where it was either technically or economically impossible to separate these from the main (initial) contract, or **similar services/works** as provided for in the terms of reference.

Several corrective measures have already been proposed or implemented by the directorates-general concerned:

- Establishment of **standard model documents and guidance documents**.
- **Improvement in training provided and an improved inter-service communication**. In this context, the Central Financial Service organised in 2008 a series of workshops aimed at improving expertise in public procurement procedures and at providing a forum for exchange of experience and best practices between directorates-general and services. In addition, the architecture of the standard procurement training was reviewed in order to reinforce the practical training in procurement procedures preparation.
- **Improvement of the system of evaluation of needs** of directorates-general/services and an **improved programming** of procurement procedures. The Commission' horizontal services will continue their active communication and consultation policy with the other DGs along the following axes:
 - permanent exchange of information;
 - ad-hoc surveys prior to the initiation of market procedures;
 - reinforcement of the product management policy especially in the IT sector.
- **Phase-out from situations of technical captivity. The Commission started to study a methodological framework for assessing technical captivity in specific cases and provide tools to reduce future dependency.**
- **Reinforcement of internal structures and the application of control standards**. Procurement procedures will continue to be integrated in the regular reviews of the efficiency of internal control, including the analysis of possible dependence on certain contractors. In any case, control procedures need to be correctly documented in order to ensure a transparent audit trail.

**ANNEX 6: Summary of waivers of recoveries of established amounts receivable
in 2008**

(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 2008.

EC budget:

Directorate-General/Service	Amount of waivers in €	Number of waivers
AIDCO	1.497.065,33	6
COMP	11.713.735,70	3
EAC	123.199,00	1
EACEA	497.001,12	2
ELARG	607.626,00	1
ENTR	111.650,00	1
ENV	231.383,16	1
MARE	249.800,61	1
INFSO	1.713.872,65	4
RTD	1.227.715,95	5
TREN	407.313,70	2
	18.380.363,22	27

European Development Fund:

Directorate-General/Service	Amount of waivers in €	Number of waivers
AIDCO	0	0

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 Regulation²⁸ (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 approved²⁹. 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 months³⁰.

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 Reports³¹. Overall, the Commission improved its performance for payments over 2005-2007, in number and in value, even if the average time to pay has not significantly decreased. In 2008, late payments have stabilised in number and value, the average time to pay has been shortened by a half day.

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	2008
Late payments in number	42,74%	22,57%	22,67%
Late payments in value	17,48%	11,52%	13,95%
Average time to pay ³²	49,13 days	47,98 days	47,45 days

²⁸ 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).

²⁹ 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.

³⁰ 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).

³¹ Based on available data in ABAC as of end of the financial year 2007.

³² Net delays.

The **cause of delays** includes inter alia the complexity of evaluation of supporting documents, in particular of technical reports requiring external expertise in some cases, the difficulty of efficient coordination of financial and operational checks of requests for payments, and managing suspensions.

As far as the **payment of interest for late-payments** is concerned, the Commission dealt with limited requests in the period 2005-2007. However, the amount rose significantly in 2008, probably due to the fact that as from 1 January 2008 payment of interest for late payments has been automatic and, in principle³³, no longer conditional upon the presentation of a request for payment.

	2005	2007	2008
Amounts of interest paid for late payments	230.736,58 €	378.211,57 €	576 027,10 €

*Calculation: 153 requests for interest / 90657 late payments = 0.168%

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.

In the face of the current acute economic crisis, the Commission has recently adopted further measures, given the crucial importance of the need for increased fluidity of funds for all beneficiaries, and especially for SMEs and NGOs³⁴. Amongst other actions, the Commission will aim, by 1 October 2009, to make first pre-financing payments **within 20 days** from the signature date of the contract, grant agreement or decision compared with the statutory time-limit of 45 days (or 30 days for service and supply contracts). For all other payments the Commission will apply, from the same date, a 30-day time limit where 45 days currently apply. A third measure is to further promote the payments of flat-rates (a scale-of-unit cost) and lump-sums (fixed amount) to accelerate the payment of grants.

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

³⁴ Communication from Mrs Grybauskaite in agreement with the President to the Commission: Streamlining financial rules an accelerating budget implementation to help economic recovery - SEC(2009) 477.