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SPOROČILO KOMISIJE EVROPSKEMU PARLAMENTU, SVETU IN RAČUNSKEMU SODIŠČU

Zbirno poročilo o dosežkih Komisije pri upravljanju v letu 2007

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1. UVOD

Proračun EU je ključnega pomena za uresničevanje politik Unije, zato lahko učinkovitost porabe EU pomembno vpliva na to, ali EU izpolnjuje pričakovanja svojih državljanov. Komisija mora biti sposobna pokazati, da so javna sredstva dobro usmerjena in upravljana, ter biti transparentna glede vseh primerov, v katerih ni mogoče zagotoviti takih visokih standardov. V skladu s členom 274 Pogodbe ES je Komisija odgovorna za izvrševanje proračuna EU.

- Za operativno izvrševanje proračuna so zadolženi generalni direktorji, ki so odgovorni za dobro finančno upravljanje sredstev in izvajanje učinkovitih kontrol. Kot „odredbodajalci na podlagi prenosa" poročajo o izvrševanju svojih nalog v obliki **letnega poročila o dejavnostih**[1], ki je glavni instrument, prek katerega **odgovarjajo za svoje ukrepe kolegiju**. Izjava o zanesljivosti, ki jo podpišejo generalni direktorji in je vključena v njihovih letnih poročilih o dejavnostih, se navezuje predvsem na zakonitost in pravilnost finančnih transakcij. Letna poročila o dejavnostih ne obravnavajo zgolj finančnih vidikov, temveč vključujejo tudi pregled rezultatov politik ter celovito oceno sistemov notranje kontrole.

- Generalni direktorji so dolžni seznaniti svojega pristojnega komisarja z vsemi morebitnimi težavami, s katerimi se med letom srečajo pri izvrševanju svojih nalog; to je obveznost, ki presega zgolj finančne vidike. Preden generalni direktor podpiše letno poročilo o dejavnostih, potekajo razprave o njegovi vsebini s pristojnim komisarjem.

- **S sprejetjem tega zbirnega poročila Komisija prevzema svojo politično odgovornost za upravljavske dejavnosti svojih generalnih direktorjev** in vodij služb, pri čemer se opira na zagotovila in pridržke, ki so jih ti izrazili v svojih letnih poročilih o dejavnostih. Sprejema ukrepe, da bi se odpravile ugotovljene pomanjkljivosti. Komisija je odločena, da doseže nadaljnji napredek za pridobitev pozitivne „izjave o zanesljivosti" s strani Evropskega računskega sodišča in svojim službam naroča, da v celoti izvajajo ukrepe, orisane v tem dokumentu.

2. ZAGOTAVLJANJE KAKOVOSTNIH LETNIH POROČIL O DEJAVNOSTIH

2.1. Jasnejša predstavitev

Od uvedbe letnih poročil o dejavnostih leta 2002 je bi dosežen napredek glede njihove kakovosti in vsebine. Na podlagi dobrih izkušenj iz prejšnjih let in ob

[1] Člen 60 finančne uredbe.

spodbudah Evropskega računskega sodišča ter revizije postopka dajanja zagotovil, ki jo je opravila Služba za notranjo revizijo, so leto 2007 zaznamovala dodatna prizadevanja na naslednjih področjih:

- **Spremljanje v preteklosti izraženih pridržkov.** Generalni sekretariat in GD za proračun sta spremljala razvoj vseh akcijskih načrtov za odpravo pridržkov, ki so bili izraženi v preteklosti.

- **Prilagoditev kontrolnih strategij posebnim okoljem kontrole.** Kontrolne strategije morajo biti prilagojene posebnim okoljem kontrole vsake posamezne dejavnosti, saj tvorijo osnovo za izjavo o zanesljivosti in morebitne pridržke. Za usklajen prikaz kontrolnih strategij v letnih poročilih o dejavnostih so bile razvite predloge notranjih kontrol, ki so jih uporabljale skoraj vse službe.

- **Izboljšanje skladnosti in jasnosti poročil.** Službam so bila dana podrobnejša navodila (ki so jih večinoma upoštevale), da bi se zagotovil skladnejši pristop znotraj Komisije in znotraj različnih družin generalnih direktoratov. S tem bi se večinoma izpolnile zaveze iz zbirnega poročila za leto 2006. Zlasti je postalo obvezno, da odredbodajalci na podlagi prenosa razkrijejo kazalnike za zagotavljanje zakonitosti in pravilnosti izvršenih transakcij. Odredbodajalci na podlagi prenosa, ki niso izrazili nobenih pridržkov glede pomanjkljivosti, na katere je v svojem letnem poročilu opozorilo Računsko sodišče, so bili pozvani, da **razloge za to pojasnijo v svojih poročilih**. Da bi bila posamezna poročila bolj popolna in notranje skladna, so bili pooblaščeni odredbodajalci tudi pozvani, da opišejo **odločilne dejavnike**, na katerih temelji njihovo zagotovilo.

2.2. Okrepljen postopek pregleda

Čeprav za letno poročilo o dejavnostih in za morebitne pridržke nosi končno odgovornost le generalni direktor, je bil okrepljen tudi postopek pregleda osnutkov poročil in pridržkov, ki ga opravljata generalni sekretariat in GD za proračun:

- kot že v prejšnjih letih so potekali **sestanki za medsebojne preglede**, ki so jih organizirale družine generalnih direktoratov;

- sestanki za medsebojne preglede so zajemali tudi **pretekle pridržke**, ki so jih generalni direktorji nameravali odpraviti, da bi se s tem zagotovili utemeljenost in ustrezna obrazložitev takih odločitev;

- da bi se zagotovil skladen odziv, so bila na sestankih za medsebojne preglede prvič proučevana tudi **vsa proračunska področja, glede katerih je Računsko sodišče** v svojih letnih poročilih za leti 2005 in 2006 **izrazilo nezadovoljstvo**;

- preverjena je bila splošna skladnost poročil z **ugotovitvami Računskega sodišča in notranjimi revizijami**, zlasti v primerih, ko so se pojavile zamude pri izvajanju priporočil.

2.3. Sklepne ugotovitve

- Komisija ugotavlja, da je bil dosežen napredek pri oblikovanju letnih poročil o dejavnostih, ki so na splošno dosegala zadovoljivo raven, vendar hkrati tudi opozarja, da so na nekaterih področjih možne dodatne izboljšave.

- Generalni direktorji kot upravljavci izražajo mnenje na podlagi informacij iz revizijskih dejavnosti Komisije, poročil in ugotovitev Računskega sodišča ter po potrebi rezultatov kontrol, ki so jih opravile države članice. Medtem ko Sodišče izrazi letno revizijsko mnenje glede računov ter zakonitosti in pravilnosti zadevnih transakcij, se mnenje generalnih direktorjev osredotoča na to, ali so bila vsa sredstva porabljena za predvidene namene, pri čemer se upošteva večletna narava kontrol.

- Čeprav so se sestanki za medsebojne preglede izkazali za koristne, je treba storiti več, da bi se izboljšal postopek priprave letnih poročil o dejavnostih na nekaterih področjih, zlasti za zagotovitev skladnosti med službami. Praksa Računskega sodišča, da ocenjuje poročila na podlagi njihove zanesljivosti kot revizijskih dokazov, je spodbudila izboljšave.

- Da bi se spodbudile nadaljnje izboljšave, zlasti v zvezi s skladnostjo in jasnostjo poročil, bosta generalni sekretariat in GD za proračun vsako leto že zgodaj stopila v stik s službami z namenom razprave o trenutnem stanju glede pridržkov, ki so bili izraženi v prejšnjih letnih poročilih o dejavnostih. Poleg tega bodo sestanki za medsebojne preglede v sedanji obliki dopolnjeni z dvostranskimi srečanji z izbranimi službami na podlagi mnenj, orisanih v osnutkih letnih poročil o dejavnosti.

- Generalni sekretariat in GD za proračun bosta zagotovila tudi nadaljnja navodila za spodbujanje skladnosti pri obravnavi tveganj izgube dobrega imena in za jasnejšo določitev povezave med stopnjo napak, ravnjo pomembnosti in pridržki.

3. ZAGOTOVILO O ZAKONITOSTI IN PRAVILNOSTI TRANSAKCIJ TER PRIDRŽKI, KI SO JIH IZRAZILI GENERALNI DIREKTORJI

Komisija po tem, ko je proučila letna poročila o dejavnostih, zlasti izjave o zanesljivosti, ki jih je podpisal vsak posamezen generalni direktor, ugotavlja, da so **vsi generalni direktorji poročali, da imajo razumno zagotovilo,** da so bila sredstva, dodeljena dejavnostim njihovega generalnega direktorata, porabljena za predvidene namene in v skladu z načeli dobrega finančnega poslovodenja ter da izvajani kontrolni postopki dajejo potrebna jamstva glede zakonitosti in pravilnosti zadevnih transakcij. Kljub temu pa so **nekatere izjave vsebovale pridržek**. Zadevni generalni direktorati so navedli, da so odločeni odpraviti te pomanjkljivosti z jasno opredeljenimi akcijskimi načrti. Nobena od služb ni sklenila, da jim te pomanjkljivosti preprečujejo izdajo splošnega „razumnega zagotovila“.

Število pridržkov v letu 2007 je bilo malo nižje kot v letu 2006 (17 v primerjavi z 20), s čimer se je nadaljevalo upadanje, ki je bilo značilno za predhodna leta. Skupno 13 generalnih direktorjev je izrazilo pridržke v letu 2007 (15 v letu 2006), od tega pa so štirje izrazili po dva pridržka. Obseg posameznih pridržkov je bil v nekaterih primerih razširjen in je zajemal večje število držav članic ali programov. Devet pridržkov iz leta 2006 je bilo odpravljenih, enajst pridržkov pa se je ponovilo. Večina pridržkov, izraženih za leto 2007, se je navezovalo bodisi na kakovost kontrolnih sistemov držav članic bodisi na napake, odkrite na ravni upravičencev. Pregled pridržkov, izraženih za leto 2007, je na voljo v Prilogi 2.

3.1. Strukturni skladi

Strukturni ukrepi pomenijo eno osrednjih politik Unije, ki se izvaja z državami članicami v okviru „deljenega upravljanja". V letnih poročilih o dejavnostih je bila predstavljena podrobna ocena kontrolnih sistemov držav članic, pri čemer je bila natančneje pojasnjena njihova zanesljivost. Generalni direktorji, odgovorni za strukturne sklade, so se leta 2007 dogovorili, da bodo vse odkrite pomembne pomanjkljivosti v programih ali državah članicah sistematično upoštevali pri izračunu, ali vsota „tveganih zneskov" dosega prag pomembnosti, razen če obstaja zanesljiv revizijski dokaz, da nacionalni organi izvajajo akcijski načrt za odpravo pomanjkljivosti in so bili že doseženi prvi rezultati. Ta pristop, sprejet na podlagi poročila Računskega sodišča za leto 2006, krepi osnovo zagotovila teh generalnih direktorjev. Prav tako je v primerjavi z letom 2006 povzročil povečanje števila programov ali držav članic, za katere velja pridržek v letu 2007.

- Kar zadeva Evropski sklad za regionalni razvoj, je generalni direktor za regionalno politiko izrazil pridržek za deset držav članic (Češko, Finsko, Nemčijo, Grčijo, Irsko, Italijo, Luksemburg, Poljsko, Slovaško in Španijo) ter za 51 programov INTERREG. Prav tako je izrazil pridržek glede upravljanja Kohezijskega sklada v petih državah članicah (Bolgariji, na Češkem, Slovaškem, Madžarskem in Poljskem).

- Kar zadeva Evropski socialni sklad, je generalni direktor za zaposlovanje, socialne zadeve in enake možnosti izrazil pridržek za osem držav članic (Španijo, Združeno kraljestvo, Francijo, Italijo, Slovaško, Portugalsko, Belgijo in Luksemburg).

Leta 2007 in v začetku leta 2008 je bilo sprejetih več ukrepov za razjasnitev in okrepitev vlog posameznih držav članic in Komisije v okviru deljenega upravljanja.

- Komisija je izdala **navodila** državam članicam glede pravilne ravni popravkov, ki jih je treba uporabiti pri nepravilnostih v zvezi z javnimi naročili v sofinanciranih projektih, za obdobje 2007−2013 pa tudi obsežne smernice o postopku ocenjevanja skladnosti, oblikovanju nacionalne revizijske strategije in revizijskem vzorčenju, da se spodbudi skladnost kontrol, ki jih opravljajo revizijski organi držav članic.

- Komisija je sprejela politiko takojšnje uvedbe formalnega postopka za **odložitev plačil in finančne popravke**, kadar se med revizijami odkrijejo resne sistemske pomanjkljivosti. Aprila 2007 so bila na primer odložena plačila za 12 programov v Angliji. Trenutno potekajo formalni postopki za odložitev plačil in finančne popravke v zvezi s 54 programi in 60 projekti v okviru Kohezijskega sklada.

Komisija je oktobra 2007 prvič zagotovila skupne zneske za finančne popravke, ki so jih države članice izvedle na nacionalni ravni s preklici in izterjavami[2].

- Države članice so morale prvič predložiti **letne povzetke** razpoložljivih revizij in izjav na področju deljenega upravljanja, kakor zahteva revidirana finančna uredba. Za področje strukturnih ukrepov so do konca aprila 2008 vse države članice razen ene (Nemčija) predložile letne povzetke, ki so (večinoma) ustrezali minimalnim zahtevam uredbe. Vendar pa je pomanjkanje splošne analize ali sklepnih ugotovitev v večini primerov pomenila, da je bila dodana vrednost omejena, vsaj deloma zaradi novosti te zahteve. Komisija skrbno nadzira postopek letnih povzetkov, da bi zagotovila, da vse države članice predložijo povzetek in da slednji izpolnjujejo minimalne zahteve. V primeru nepredložitve ali neizpolnjevanja so bili poslani dopisi in Komisija je začela pravni postopek zoper Nemčijo.

Komisija se strinja, da ugotovitve Računskega sodišča glede strukturnih skladov kažejo na nesprejemljivo visoko stopnjo napak. Njena zavezanost tekočim im novim ukrepom je bila formalizirana s sprejetjem sporočila **„Akcijski načrt za krepitev nadzorne vloge Komisije v okviru deljenega upravljanja strukturnih ukrepov**“[3]. Komisija bo Evropskemu parlamentu zagotavljala četrtletna poročila o izvajanju akcijskega načrta, vključno z informacijami o popravkih in izterjavah, ki jih je sama naložila. Poleg tega bo Komisija predložila poročilo o napredku v zvezi z akcijskim načrtom oktobra 2008 in končno poročilo januarja 2009.

Komisija je pokazala močno politično zavezanost zmanjševanju ravni napak in uporabi odložitve plačil ter finančnih popravkov, da bi s tem dokazala dosledno upravljanje proračuna za strukturne ukrepe.

Komisija je prepričana, da bodo države članice zaradi zahteve po letnih povzetkih postale odgovornejše pri uporabi strukturnih skladov, če bodo upoštevale priporočila za izboljšanje kakovosti. Ta proces bo Komisiji pomagal pri izdaji zagotovila.

3.2. Kmetijstvo

Podpora kmetijstvu in razvoju podeželja se izvaja v okviru deljenega upravljanja z državami članicami na podlagi celovitega štiristopenjskega sistema upravljanja in kontrol. Tvori osnovo za razumno zagotovilo generalnega direktorja za kmetijstvo in razvoj podeželja glede zakonitosti in pravilnosti povezanih zadevnih transakcij na tem področju. Materialna pravila za odobritev kmetijske podpore v skladu z EKJS in tudi EKSRP so bila utrjena in poenostavljena. Neposredna plačila trenutno znašajo približno 84,5 % vseh odhodkov EKJS, upravlja in kontrolira pa jih integrirani administrativni in kontrolni sistem (IAKS). Kakor je potrdilo Računsko sodišče, je to učinkovit sistem za omejevanje tveganja za napake ali nepravilne odhodke, če se ustrezno uporablja. V skladu s statističnimi podatki, ki so jih posredovale države članice leta 2007 in ki zajemajo skoraj 90 % odhodkov EKJS in EKSRP, je skupna stopnja napak glede porabe za kmetijstvo pod pragom pomembnosti.

2 Priloga k letnemu poročilu o strukturnih skladih − SEC(2007) 1456, http://ec.europa.eu/regional_policy/sources/docoffic/official/reports/pdf/annex/2006_sf_annex_en.pdf.

3 COM(2008) 97.

Poleg tega so se leta 2007 prvič začeli v celoti uporabljati nekateri novi instrumenti. Ti vključujejo zlasti izjavo o zanesljivosti, ki jo dajo plačilne agencije držav članic, letni povzetek (zbirno poročilo), ki ga zagotovijo nacionalni koordinacijski organi, ter obveznost certifikacijskih organov, da preverijo in potrdijo statistične podatke o inšpekcijskih pregledih ter naknadne preglede plačil. Države članice so na splošno spoštovale svoje nove pravne obveznosti.

Pridržek za IAKS v Grčiji velja že od leta 2002. Akcijski načrt Grčije je dal rezultate, vendar se identifikacijski sistem zemljiških parcel, ki naj bi bil po pričakovanjih v celoti operativen konec leta 2008, še ni začel izvajati. Tvegani znesek ne dosega praga pomembnosti, vendar je vprašanje še vedno pomembno zaradi tveganja negativnih posledic za ugled Komisije.

Drugi pridržek, ki ga je izrazil generalni direktor za kmetijstvo in razvoj podeželja, zadeva razvoj podeželja. Na podlagi prvih podatkov, ki so jih posredovale države članice, je stopnja napak na področju razvoja podeželja (še posebej kmetijsko-okoljskih ukrepov) višja kot pri drugih kmetijskih odhodkih. Višja stopnja je verjetno posledica zapletenosti zadevnih ukrepov in ni povezana s pomanjkljivostjo kontrolnih sistemov. Komisija zato meni, da bi bilo dopustno tveganje napak mogoče določiti na stopnji nad 2 %. Vendar zaradi predhodne narave teh podatkov ni mogoče natančno določiti stopnje napak. Ker ni mogoče ugotoviti, ali je stopnja napak za razvoj podeželja pod pragom pomembnosti ali ne, je generalni direktor izrazil pridržek glede tega vprašanja.

Komisija bo še naprej pozorno spremljala, ali grški organi sprejemajo vse potrebne ukrepe za izvajanje akcijskega načrta v zvezi z IAKS. Komisija je že sprejela blažilne ukrepe, da bi se zmanjšala stopnja napak na področju razvoja podeželja za programsko obdobje 2007−2013. Komisija bo prav tako proučila stroške in koristi kontrol na tem področju, še posebej za kmetijsko-okoljske ukrepe, da bi obravnavala vprašanje preostalih tveganj.

3.3. Zunanji ukrepi

V poročilu Računskega sodišča za leto 2006 je bilo navedeno, da organizacije za izvajanje projektov niso delovale zadovoljivo in da so potrebna nadaljnja prizadevanja v smislu učinkovitega izvajanja sistemov in nadzora.

Generalni direktor Urada za sodelovanje EuropAid, ki je odgovoren za zunanjo pomoč, je sprejel vrsto ukrepov za krepitev svoje strategije nadzora. Število revizij, predvsem za preverjanje pomoči, ki so jo porabile mednarodne organizacije, se je se je znatno povečalo (s 7 leta 2006 na 50 leta 2007). Do konca leta je bilo sproženih vsega skupno 650 revizij. Izdana so bile nova pravila za preverjanje odhodkov pri pogodbah o dodeljevanju nepovratnih sredstev, pa tudi za finančne in sistemske revizije, ki jih je uvedla Komisija. S tem se še dodatno krepijo in sistematizirajo kontrole na glavnih področjih tveganja, ki jih je opredelilo Sodišče. Generalni direktor ni izrazil pridržka, saj je bil prepričan, da je kontrolni sistem ustrezno ublažil tveganja.

Da bi se povečali sledljivost in prepoznavnost sredstev EU, ki se usmerjajo prek ZN in drugih skrbniških skladov večstranskih donatorjev, je Komisija v zadnjih letih sprejela vrsto ukrepov, vključno s smernicami za boljšo prepoznavnost, večjim številom misij preverjanja, podrobnejšimi zahtevami za poročanje in boljšo analizo skladnosti standardov finančne kontrole ZN.

Komisija bo še naprej krepila svojo strategijo kontrole na področju zunanje pomoči in hkrati poglabljala svoj razmislek o stroških kontrole ter svoj dialog z Računskim sodiščem.

Prav tako si bo še naprej prizadevala za večjo preglednost na strani upravičencev, pod pogojem, da se spoštujejo pravila o osebnih podatkih in varnostne zahteve.

Nadaljevala se bodo prizadevanja za boljšo uporabo in izmenjavo rezultatov revizij znotraj družine RELEX.

Komisija bo še naprej spremljala in izboljševala izvajanje okvirnih sporazumov o finančnih in pogodbenih postopkih, ki so bili med drugim podpisani s številnimi agencijami ZN[4] in Svetovno banko[5].

3.4. Predpristopna pomoč

PHARE

Komisija v okviru razširjenega decentraliziranega sistema upravljanja (EDIS) podeljuje upravljavska pooblastila izvajalskim agencijam držav upravičenk. Spremljanje je pokazalo, da sta dve agenciji, ki izvajata program PHARE v Bolgariji, morda izvršili nepravilne pogodbe in plačila. Plačila so bila odložena in glede tega vprašanja, ki pomeni tveganje za dobro finančno poslovodenje ter vpliva na ugled Komisije, je bil izražen pridržek.

Komisija je navedla 25 korektivnih ukrepov, ki jih morajo sprejeti bolgarski organi, da bi odpravili pomanjkljivosti kontrolnih sistemov. V letu 2008 se bodo izvajale usmerjene kontrole na kraju samem. Sprejeti bodo odločni ukrepi, da bi se v prihodnje preprečile podobne pomanjkljivosti v drugih državah.

SAPARD

Računsko sodišče je ugotovilo, da razmere glede programa SAPARD v letu 2006 niso bile zadovoljive. Generalni direktorat za kmetijstvo, ki je odgovoren za program SAPARD, je v zvezi z ugotovitvami Sodišča že sprejel ustrezne ukrepe. Vendar je zavzel stališče, da niso bila izpolnjena merila pomembnosti za pridržek za leto 2007.

3.5. Notranje politike

Raziskave

- Generalni direktorati za raziskave so glede **petega okvirnega programa** izrazili pridržek za leto 2006 zaradi napak v izjavah o stroških upravičencev. Vendar pa za leto 2007 ni bil izražen pridržek, saj se ta program postopno ukinja in je relativna vrednost izvršenih plačil postala manj pomembna. Poleg tega se je v

[4] Okvirni finančni in upravni sporazum (FAFA).
[5] Okvirni sporazum o skrbniškem skladu in sofinanciranju.

skladu z akcijskim načrtom za peti okvirni program dosledno ukrepalo na podlagi revizijskih rezultatov prek izdajanja nalogov za izterjavo.

- Generalni direktorati so za **šesti okvirni program** opredelili skupno revizijsko strategijo za obdobje 2007−2010. Ta strategija je namenjena ocenjevanju zakonitosti in pravilnosti transakcij na podlagi reprezentativnih rezultatov revizij (naključno vzorčenje) in zmanjševanju ravni napak z ugotavljanjem in popravljanjem napak v izjavah o stroških največjih upravičencev, v kombinaciji z vzorcem, ki je temeljil na analizi tveganj. Strategija se je začela v celoti izvajati leta 2007, pri čemer je bilo opravljenih 377 naknadnih revizij. Leta 2007 se je prvič začela izvajati večletna strategija in vzpostavljal se je proces ekstrapolacije rezultatov revizije na nerevidirane pogodbe, sklenjene z istimi upravičenci. V znamenju navedenega in glede na stopnjo napak nad 2 % so se službe odločile, da letošnjo izjavo o zanesljivosti opremijo s pridržkom glede točnosti zahtevkov v zvezi s stroški za šesti okvirni program.

- Razpisi za zbiranje predlogov za **sedmi okvirni program** so se začeli in do zdaj je bilo izvršeno le predfinanciranje. Uvedeni so bili pomembni ukrepi, da bi se zmanjšalo tveganje za napake: razviti so bili „dogovorjeni postopki“, ki od revizorjev, ki izdajo certifikat, zahtevajo, da izvedejo obvezen sklop postopkov in poročajo v predpisani obliki. Naknadne kontrole so bile okrepljene z uvedbo možnosti naknadnega revizijskega potrjevanja računovodske metodologije upravičenca. Izražen ni bil noben pridržek.

Komisija je vložila precej truda v izboljšanje svojega upravljanja sredstev za raziskave znotraj veljavnega pravnega in finančnega okvira. Čeprav so generalni direktorji izrazili pridržke glede šestega okvirnega programa, je eden glavnih ciljev skupne večletne revizijske strategije, da se splošna raven tveganja zmanjša pod prag pomembnosti.

Poleg tega bodo službe še naprej izvajale sedmi okvirni program, tako da lahko slednji v celoti izkoristi prednosti, ki jih prinaša poenostavitev novega pravnega okvira.

Pravosodje, svoboda in varnost

Leta 2007 sta bila izražena dva pridržka glede izvrševanja Evropskega sklada za begunce v okviru deljenega upravljanja. Prvi pomeni razširitev pridržka, izraženega v letu 2006, ki zadeva pomanjkljivosti kontrolnih sistemov za upravljanje tega sklada v Italiji. Za rešitev navedenega vprašanja so odgovorni predvsem italijanski organi in generalni direktorat pozorno spremlja ta primer. Treba je pripomniti, da tvegani znesek sicer zadeva pomemben del proračuna za Italijo, vendar je njegov vpliv omejen v smislu celotnega proračuna JLS za leto 2007.

Poleg tega je generalni direktorat poročal, da je zadevna sektorska zakonodaja za Evropski sklad za begunce II zagotavljala le omejeno osnovo za spremljanje in nadzor ter da je bilo spremljanje v veliki meri odvisno od kontrolne strategije same Komisije (misije spremljanja in ocena kontrolnih sistemov). Ker leta 2007 niso bile izvedene kontrole na kraju samem v 14 državah članicah, se je generalni direktor odločil, da izrazi pridržek, saj je imel le omejeno zagotovilo glede Evropskega sklada za begunce II v teh državah članicah.

Komisija bo ukrepala, da bi okrepila svoje zagotovilo glede upravljanja Evropskega sklada za begunce II s strani držav članic v letu 2008. Analiza tveganja bo služila kot osnova za nadaljnje obiske in navodila državam članicam bodo okrepljena. V obdobju 2008−2013 bo v novem osnovnem aktu zajet Evropski sklad za begunce III, ki bo obravnaval vprašanja iz prejšnjega sklada.

Druga področja

Generalni direktorat za okolje se je srečeval s težavami glede zahtevkov v zvezi s stroški in je izrazil pridržek zaradi povečanega odstotka napak, odkritih med naknadnimi kontrolami.

Dva druga pridržka, ki sta bila izražena že v letu 2006, sta še naprej veljala za leto 2007:

- **Generalni direktor za podjetništvo in industrijo** je izrazil pridržek glede dveh upravičencev do nepovratnih sredstev, ki sodelujeta v evropski standardizaciji, saj nista imela ustreznih sistemov za poročanje o stroških.

- **Generalni direktor za gospodarske in finančne zadeve** je izrazil pridržek zaradi morebitnega nedelovanja sistema notranje kontrole zunanjega organa, ki mu je bilo zaupano neposredno centralizirano upravljanje.

V letu 2007 so bili sprejeti ukrepi na vsakem od navedenih področij. V letu 2008 se bodo odločno izvajali ukrepi, med drugim za boljše obveščanje upravičencev, poenostavitev pravil v novih pravnih okvirih ali pogodbah in močnejšo kontrolo Komisije.

Komisija je svojim službam naročila, da sprejmejo vse potrebne ukrepe za odpravo teh pridržkov, ko odpravljeni zadevni vzroki.

Komuniciranje

Generalni direktor za komuniciranje je v svojem letnem poročilu o dejavnostih za leto 2006 izrazil pridržek zaradi pomanjkljivosti v sitemu notranje kontrole. Težava je bila rešena z vzpostavitvijo centralizirane naknadne kontrole. Vendar pa se je generalni direktor odločil ohraniti pridržek tudi za leto 2007, saj je enota začela delovati šele v zadnjih dveh mesecih leta 2007.

Izobraževanje in kultura

Generalni direktor za izobraževanje in kulturo je odpravil pretekli pridržek glede nacionalnih agencij, saj pričakuje rezultate revidiranega kontrolnega sistema, ki se je začel izvajati leta 2007 zaradi nove zakonodaje. Sistem temelji na predhodnih izjavah o zanesljivosti, ki so jih dali nacionalni organi. Letos je generalni direktorat poročal o stopnji napak za revidirane projekte nad 3 %, vendar je hkrati navedel, da tega ni bilo mogoče ekstrapolirati, saj je revizijski vzorec temeljil večinoma na analizi tveganj: vprašanje zato ni veljalo kot pomembno. Generalni direktorat je tudi nadaljeval prizadevanja za pridobitev potrditve odredbodajalca za svoj lokalni računovodski sistem.

Komisija je naročila GD za izobraževanje in kulturo, naj zagotovi učinkovito izvajanje kontrolne strategije in obravnava vse neodpravljene ovire, da bi pridobil potrditev svojega lokalnega računovodskega sistema.

Statistika

Pridržek, ki ga je leta 2006 izrazil Eurostat zaradi pomanjkanja zagotovila glede pravilnosti plačil nekaterim nacionalnim statističnim ustanovam, je bil odpravljen, ker so bili leta 2007 sprejeti korektivni ukrepi, kot so okrepljena predhodna preverjanja, s čimer je generalni direktor pridobil razumno zagotovilo glede pravilnosti izvršenih plačil v navedenem letu. Njegove službe si prizadevajo za rešitev vprašanj, ki se nanašajo na prejšnja leta.

3.6. Upravljanje

Ustrezni in zanesljivi sistemi informacijske tehnologije so bistvenega pomena za ustrezno uresničevanje skoraj vseh dejavnosti Komisije. Vendar pa je Generalni direktorat DIGIT kljub najemu nekaterih novih prostorov za podatkovne centre menil, da je treba ohraniti prejšnji pridržek glede zgradb zaradi neprimernosti dela teh zgradb, v katerih se trenutno nahajata glavni obrat in podporni obrat v Luksemburgu. Čeprav so bile v letu 2007 dosežene nekatere izboljšave zgradb in je bilo to tveganje leta 2007 uspešno upravljano, je po mnenju Komisije treba dodatno zmanjšati tveganje za neprekinjenost delovanja in celovitost podatkov.

V letih 2008 in 2009 bo Komisija še naprej izvajala svojo večletno strategijo za IT, pri čemer bo zagotavljala varne in s funkcionalnega vidika ustrezne zgradbe za svoje podatkovne in telekomunikacijske centre.

3.7. Sklepne ugotovitve

- Komisija naroča svojim službam, naj sprejmejo odločne ukrepe, da bi se odpravili vzroki za pridržke v letnih poročilih o dejavnostih za leto 2007, in bo tesno spremljala napredek, pri čemer bo posebno pozornost namenjala ponavljajočim se pridržkom.

- Redni dialog med komisarji in generalnimi direktorji glede upravljavskih vprašanj je pomemben element v verigi zagotavljanja odgovornosti. Zlasti je pomemben v primerih, v kateri se pridržki ponavljajo, in na področjih, na katerih je Računsko sodišče ugotovilo pomanjkljivosti. Komisija naroča generalnim direktorjem, ki imajo navedene težave, da svoje komisarje redno obveščajo o najnovejših spremembah ali doseženemu napredku.

- Izvajanje akcijskega načrta za krepitev nadzorne vloge Komisije v okviru deljenega upravljanja strukturnih ukrepov, ki je bil predstavljen februarja 2008, je pomembna prednostna naloga Komisije in jo je treba pravočasno uresničiti.

- Komisija spodbuja države članice k prostovoljni predložitvi letnih nacionalnih izjav, ki za generalne direktorje lahko pomenijo dodaten odločilni dejavnik pri izdajanju zagotovila.

- Obravnava vzrokov za napake je bistvenega pomena in službe Komisije bodo izdale navodila ter sprejele druge pomembne ukrepe, da bi se zmanjšalo tveganje za napake.

- Komisija si bo prav tako na vse načine prizadevala, da dokaže učinkovitost svojih kontrol. Njen računovodski sistem se posodablja, da bo od leta 2008 naprej lahko zagotavljal celovito poročanje glede popravkov napak s strani Komisije, vključno s tistimi, ki so povezane s plačili iz prejšnjih let.

- Končno bo Komisija nadaljevala svoje delo glede stroškovne učinkovitosti kontrol in preostalega tveganja. Jeseni 2008 bo izdano sporočilo na to temo, ki bi moralo zagotoviti trdno osnovo za spodbujanje pojma dopustnega tveganja kot orodja za presojo učinkovitosti upravljanja tvegaj v programih Skupnosti.

4. DRUGA VPRAŠANJA, IZPOSTAVLJENA V LETNIH POROČILIH

4.1. Izvajanje prava EU

Pravni akti služijo svojemu namenu le, če se ustrezno uporabljajo in izvršujejo. Komisija je leta 2007 izdala daljnosežno sporočilo, namenjeno čim večjemu zmanjšanju teh tveganj, ki je vsebovalo tudi ukrepe za izboljšanje uporabe prava Skupnosti[6]. To bo pomenilo več sodelovanja med državami članicami in Komisijo z namenom preprečevanja težav in učinkovitejšega spoprijemanja z nastalimi težavami ter hitrejšega reševanja kršitev. Zajemalo bo tudi boljše vključevanje vidikov izvajanja in uresničevanja v celotnem procesu − od oblikovanja pravnih aktov ter postopka sprejetja do ocene rezultatov. Pojasnjevanje izzivov za izvajanje je bistvenega pomena za izboljšavo pravnih aktov in doseganje ciljev boljše pravne ureditve, kot so poenostavitev in zmanjšanje upravnih obremenitev, kar je v interesu državljanov in podjetij.

4.2. Ohranjanje ribolovnih virov

Računsko sodišče je v posebnem poročilu[7] trdilo, da bi bilo treba sedanje sisteme nadzora, inšpekcijskih pregledov in kazni v zvezi s pravili za ohranjanje ribolovnih virov Skupnosti znatno okrepiti, da bi se dosegel cilj trajnostnega izkoriščanja ribolovnih virov. Komisija se strinja z analizo Sodišča. Kot prvo spodbuja države članice, da prostovoljno uporabljajo predlagane začasne ukrepe. Vzporedno bo oblikovala daljnosežne predloge za reformo evropske politike kontrole: glede na današnje stanje staležev rib je bistvenega pomena, da se okrepi učinkovitost sistemov nadzora, inšpekcijskih pregledov in kazni ter da se ti sistemi uskladijo.

Komisija je zavezana zagotavljanju trajnost ribolovnih virov, ki se lahko zagotovi le z ukrepanjem na evropski ravni. Oktobra 2008 bo predlagala uredbo Sveta za ponovno sprejetje pravnih aktov in posodobitev kontrolnega sistema za skupno ribiško politiko. Da bi dosegla svoje cilje, potrebuje popolno predanost držav članic.

6 Sporočilo „Evropa rezultatov − Uporaba prava Skupnosti“ − COM(2007) 502, 5.9.2007.

7 Evropsko računsko sodišče, Posebno poročilo št. 7/2007 o sistemih nadzora, inšpekcijskih pregledov in kazni v zvezi s pravili za ohranjanje ribolovnih virov Skupnosti (UL C 317 z dne 28.12.2007).

4.3. Varnost

Revizije delegacij EK so razkrile pomanjkljivosti glede varnosti informacij in njihovih sistemov za prenos podatkov, pa tudi glede fizične varnosti. Izvajanje akcijskih načrtov napreduje.

Poleg rutinskih varnostnih ukrepov, ki so usmerjeni na osebe, objekte in informacijske tehnologije na njenih glavnih lokacijah, bo Komisija posvečala večjo pozornost varnosti svojih delegacij.

5. SPLOŠNI ZAKLJUČEK

Komisija meni, da vzpostavljeni sistemi notranje kontrole skupaj z omejitvami, opisanimi v letnih poročilih o dejavnostih za leto 2007, dajejo razumno zagotovilo, da so bila sredstva, dodeljena njenim dejavnostim, porabljena za predvidene namene in v skladu z načeli dobrega finančnega poslovodenja. Prav tako meni, da vzpostavljeni kontrolni postopki dajejo potrebna jamstva glede zakonitosti in pravilnosti zadevnih transakcij, za katere Komisija v skladu s členom 274 Pogodbe ES sprejema vso odgovornost.

Vendar priznava, da so potrebna nadaljnja prizadevanja za odpravo številnih pomanjkljivosti, zlasti tistih, ki so poudarjene v pridržkih odredbodajalcev na podlagi prenosa, in tistih, povezanih s proračunskimi področji, ki so bila po mnenju Računskega sodišča nezadovoljiva.

Annexes:

Annex 1: Human Resources management and other management issues

Annex 2: Reservations 2003-2007

Annex 3: 2007 Synthesis multi-annual objectives

Annex 4: Executive and regulatory agencies

Annex 5: Report on negotiated procedures

Annex 6: Summary of waivers of recoveries of established amounts receivable in 2007

Annex 7: Compliance with payment time-limits and suspension of time-limits

PRILOGA 1:
Human Resources Management and other management issues

1. HUMAN RESOURCES MANAGEMENT

- Ethics

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

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

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

- Screening of Human Resources of April 2007

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

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

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

8 COM(2008) 301.
9 http://ec.europa.eu/dgs/policy_advisers/publications/docs/hpo_professional_ethics_en.pdf

Capacity"[10]. It puts forward specific measures to be implemented by the end of 2008 *to meet the growing challenges posed by natural and man-made disasters.*

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

- Integrated human resources strategy

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

- IT tools

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

- Recruiting and retaining permanent staff

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

- Recruitment of citizens from enlargement countries

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

[10] COM(2008) 130.

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

6. OTHER MANAGEMENT ISSUES

- The internal control framework in the Commission

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

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

- Financial management

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

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

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

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

12 COM(2008) 110.

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

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

- Internal audit

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

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

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

– Coordination between the Internal Audit Service and the Internal Audit Capabilities was deepened in 2007, leading to coordinated strategic and annual audit plans aimed at providing better audit coverage of the key risks. These efforts towards a greater **consolidation of the audit universe** are essential having regard to the objective of the IAS, supported by the Commission in last year's Synthesis report, of providing an annual **overall opinion** on internal controls in the Commission starting with 2009, the final year of the current audit planning.

– The Commission updated the mission charter of the Internal Audit Service[14] and introduced a model charter for the Internal Audit Capabilities of the Directorates-General, in order to reflect these evolutions and to make more efficient and effective use of the internal audit resources.

– Commission participation in the **Audit Progress Committee** was extended by the appointment in July 2007 of two additional Members among the Commissioners, so that it is now composed of seven Commissioners and two external members.

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

14 http://ec.europa.eu/dgs/internal_audit/index_en.htm

- Transparency initiative

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

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

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

- Business continuity management

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

- Building policy

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

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15 COM(2007) 127 http://www.cc.cec/sg_vista/cgi-bin/repository/getdoc/COMM_PDF_COM_2007_0127_F_EN_ACTE.pdf
16 http://ec.europa.eu/transparency/consultation_code/index_en.htm
17 http://ec.europa.eu/commission_barroso/kallas/transparency_en.htm
18 COM(2007) 185 http://ec.europa.eu/transparency/revision/docs/gp_en.pdf
19 COM(2007) 501.

PRILOGA 2:
Reservations 2003-2007

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

		OP Information Society) 5. **IRELAND** – 4 programmes 6. **ITALY –** 17 programmes (Puglia, Lazio, Sardinia, Bolzano, Liguria, Piemonte, Friuli Venezia Giulia, Calabria, Campania, Molise, Sicilia, Transport, Research, Technical Assistance, and Urban II- Taranto, Mola di Bari, and Pescara) 7. **LUXEMBOURG** – 1 programme 8. **POLAND** – 3 programmes (Regional Operational Programme (IROP), SOP Improvement of Competitiveness of Enterprises and SOP Transport) 9. **SLOVAKIA** – 2 programmes (OP Basic Infrastructure and OP Industry and Services) 10. **SPAIN** (14 Intermediate Bodies (with an impact on 20 OPs), OP "*Sociedad de la Informacion*" and the 10 URBAN programmes) 11. **INTERREG** - 51 programmes								

		2. Management and control systems for identified **COHESION FUND** systems (period 2000-2006) in: - Bulgaria (National Roads Infrastructure Fund), - the Czech Republic, - Slovakia, - Hungary (environmental sector) and - Poland.							
EMPL	1	Management and control systems for identified ESF Operational Programmes in Spain, United Kingdom, France, Italy, Slovakia, Portugal, Belgium and Luxembourg.	1	1. Systèmes de gestion et de contrôles de programmes opérationnels du FSE en Espagne, en Ecosse (objectifs 2 et 3, UK), en Suède (objectif 3 en partie), en Slovaquie, en Slovénie, en Lettonie et dans les régions Calabre et Lazio (IT)	1	1. Systèmes de gestion et de contrôle des programmes opérationnels en England (UK)	1	1. European Social Fund - Member states' management and control systems of some operational programmes	1	1. European Social Fund - Member states' management and control systems
FISH	0		0	0	0	0	1	1. FIFG: Insufficient implementation of management and control systems for two national programmes in one Member State	1	1. FIFG expenditure. Analysis of the Management and Control systems not yet completed for all Member States
JRC	0		0	0	1	1. Status and correctness of the closing balance	1	1. Cash flow - competitive activities	1	1. Cash flow, assets and liabilities from competitive activities

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

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

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

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

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

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	3	1. Accrual accounting; 2. Syncom subsystems; 3. Accounting management of European Development Fund
SG	0		0	0	0	0	0	0	0	0
BEPA	0		0	0	1	1. Weak general internal control environment	0	0	0	0.
SJ	0		0	0	0	0	0	0	0	0
SCIC	0		0	0	0	0	0	0	0	0
DGT	0		0	0	0	0	0	0	0	0
IAS	0		1	1. Audit of community bodies (regulatory agencies)	1	1. Audit of community bodies (traditional agencies)	1	1. Audit of Community agencies	1	1. Audit of Community agencies
OLAF	0		0	0	0	0	0	0	0	0
TOTAL	**17**		20		31		32		49	

<u>**PRILOGA 3:**</u>
<u>**Synthesis 2007 multi-annual objectives**</u>

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

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

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

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

Annual activity reports and Synthesis	2. Promoting Commission's accountability through annual activity reports and their synthesis solidly based on assurances from managers.	Some Commission departments should give, where needed, a fuller explanation of their environment and the risks faced, including risks that remain even after mitigating measures have been taken. The impact of their environment and risks should be made more explicit and in most cases fuller explanations should be given on the overall impact of reservations on the reasonable assurance.	All services in the 2007 annual reporting exercise.	**Completed** The guidelines for Annual Activity Reports for the year 2007 emphasize the need to include more streamlined, precise and coherent explanations of DGs' internal control systems. - the use of an internal control template ensures that control systems of the different DGs are presented in a more coherent way within the Commission and, more specifically, within families of DGs. - Precise guidance was also given to DGs to explain how the various components of the assurance process link together ("building blocks"). - More precise guidance was given on when and how to make a reservation. - Assurance had to be supported by legality and regularity indicators. The DGs have generally followed the guidelines and an improvement can be observed in their AARs.
		With the assistance of central services, work by 'families' will be continued, so that each area benefits from a specific, coherent methodology.		**Completed** Under the Action Plan towards an Integrated Internal Control Framework, "internal control templates" were developed to promote consistency between services in the presentation of control strategies.

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

Residual risk	***4. Taking further the concept of residual risk***	***Commission will continue its work on the cost-benefit of control and on residual risk per policy area. A Communication on this subject will be issued in autumn 2008.***	***DG BUDG together with concerned services*** ***By October 2008***	***New action***

Governance				
Subject	**Objective**	**Initiative(s) to meet the objective**	**Responsible service(s) and timetable**	**Progress made in 2007**
Internal audit recommenda-tions	5. Ensuring a smooth implementation of accepted internal audit recommendations	Follow-up of action plans stemming from internal audit recommendations should be regularly monitored at senior management level, and fully integrated into regular management planning, especially the annual management plans.	All services	**Completed** Follow-up is being actively monitored through different tools (DGs' internal databases, "Issue track" system) and regularly reviewed by senior management. Further efforts were made to ensure a timely implementation of the audit recommendations: - The Audit Progress Committee alerted the Cabinets responsible for departments lagging behind, requesting them to monitor the appropriate follow up by their services. - New provisions were introduced to the standing instructions to the Annual Activity Reports and to the "peer review" process to ensure that Directors-General concerned explain

				in their reports the reasons why recommendations had not been implemented in time.
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. The Commission calls on the Council to adopt the proposed framework on regulatory agencies, suggest amendments, or reflect on new possibilities**.	All services concerned with the assistance of SG and DG BUDG.	**Ongoing** **In a Communication of March 2008**[20]**, 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.**
Inter-service arrangements	7. Ensuring that inter-service arrangements for small services are based on a cost-benefit analysis and made in accordance with applicable rules, while preserving the responsibility of	**The Commission will develop practical solutions respecting the balance of responsibilities and accountability.**	Interested DGs with the support of BUDG, SG, and DIGIT.	**Continuous action** Regarding IT Infrastructure Consolidation, DIGIT is already ensuring end-user support for the ADMIN family (DG ADMIN and offices), DG REGIO and the IAS. Furthermore, DG EAC signed a "protocole d'accord" to take over its IT-support. The Service Level Agreement (SLA) which was established in 2006 between BEPA and SG for

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

	each delegated authorising officer.			management of human and financial resources, logistics and strategic planning was renewed in 2007. The SLA signed in 2006 between DG ADMIN and the IAS for management of the latter's human and financial resources was renewed in 2007. OIB cooperates with other Services on the basis of clearly defined arrangements & Service Level Agreements. In 2007, the following SLAs regarding buildings were signed: - with EAC executive agency (on the supplementary office space) - with ERC and RTD Commission Agency (signature for Covent Garden building is ongoing) - with CoR/EESC (VM-2 building) - with CFCA Executive Agency
Reservations	8. Ensuring strong follow-up of action plans related to the expressed reservations, notably for the progress to be made in 2008.	**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 that delegated authorising officers have committed to carry out in their annual activity reports.	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 2007 AARs. DGs were also invited to mention the actions to be taken in the coming year as a follow up to previous reservations. This requirement was included in the guidelines for the 2008 AMPs.

				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 . 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.

Financial management				
Subject	**Objective**	**Initiative(s) to meet the objective**	**Responsible service(s) and timetable**	**Progress made in 2007**
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	**Ongoing** Commission adopted on 27/2/2008 a report on the action plan towards an integrated internal control framework (COM(2008) 110 final). Most actions have been implemented and the remaining ones will be completed during 2008. The Commission can show that it has made concrete progress. The impact of the actions will form the basis of the evaluation of the progressive success of the action plan through decreasing error rates and improved ratings of systems by the Court. Early in 2009 the Commission will prepare a further impact

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

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

[21] Para 40 & 49 Opinion 02/2004.
[22] Para 37 Opinion 02/2004.

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

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

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

		The Commission will adjust its management of mobility, where necessary, so as to achieve the ultimate objective of 'the right person in the right job', in particular as regards sensitive posts. Proposals will be made during 2006 to mitigate the impact of mobility, with particular attention for specialised functions and small DGs and sites.	DG ADMIN in collaboration with SG and DG BUDG, by the end of 2007 (originally by the end of 2006).	**Completed** The revision of the Commission's Internal Control Standards, was concluded in October 2007 and guidelines on sensitive functions (January 2008) were subsequently adopted. It should result in a more harmonised approach of the Commission's services in regards to the definition of sensitivity and an improved monitoring of the most critical sensitive posts, thus significantly reducing the issues related to compulsory mobility.

Continuity of operations				
Subject	**Objective**	**Initiative(s) to meet the objective**	**Responsible service(s) and timetable**	**Progress made in 2007**
Business continuity	15. Ensuring that the Commission is able to maintain business continuity in case of major disruption to its activities	**The Commission will adopt Commission-wide policy guidelines and develop business continuity plans.**	All services with the support of SG, ADMIN and DIGIT by the end of March 2007.	**Completed** All Directorates-General developed Business Impact Analyses and Business Continuity Plans in spring 2007. A communication test took place in July 2007, which examined both internal and external communication channels. A Commission-wide business continuity exercise followed in December 2007 with satisfactory results.
		The Commission will address the issue of the suitability of the data	DIGIT, OIB and OIL in 2006 and in 2007.	**Ongoing**

		centre hosting IT systems and ensure that current reflections on the best IT governance arrangements lead to operational conclusions in 2006.		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. 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. OIL planned a second room in Luxembourg which should have been available by July 2007 and initiated the required procedures. These premises are however currently still not available.

PRILOGA 4:
Executive and regulatory agencies

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

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

Six executive agencies have been created:

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

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

	Seconded officials and temporary agents	Contractual agents	Other external agents	*Total*
EACI	22	47		*69*
PHEA	8	20		*28*

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).

EACEA	69	232	10	*311*
Total	*99*	*299*	*10*	***408***

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

The 29 **regulatory agencies** are independent legal entities and the 20 of these which receive funds from the European Union budget receive discharge directly from the European Parliament. In a Communication of March 2008 "EU agencies: the way forward"[25] 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[26] and a review of its internal systems governing agencies. A common website of the Commission and the regulatory agencies was created on the Commission's intranet to provide a platform for documents of shared interest.

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

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

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

PRILOGA 5:
Rapport sur les procédures négociées

1. BASE LÉGALE

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

2. MÉTHODOLOGIE

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

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

3. RÉSULTATS GLOBAUX DU RECENSEMENT FINAL

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

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

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

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

Ainsi, 9 directions générales ou services sur 40 ont dépassé le seuil de référence en 2007. Toutefois, il faut signaler qu'une des directions générales n'a passé qu'une procédure négociée mais son faible nombre de marchés au total fait que sa moyenne est élevée. Par ailleurs, pour deux des directions générales, les procédures négociées représentent un pourcentage substantiellement inférieur à la moyenne de l'Institution en valeur totale des marchés passés.

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

3.2. Les trois directions générales "actions extérieures"

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

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

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

4. ANALYSE DES JUSTIFICATIONS ET MESURES CORRECTIVES

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

- Des **déviations statistiques** résultant d'un faible nombre de marchés passés (toutes catégories confondues) ou de l'utilisation de contrats cadres. Ceci, en intégrant dans un seul contrat «cadre» un nombre élevé de contrats «spécifiques», réduit le nombre total de marchés passés par les Directions générales concernées et donc la base applicable (ensemble de marchés, toutes catégories confondues).

- Des **situations objectives du secteur d'activité économique** où le nombre d'opérateurs (candidats ou soumissionnaires) peut être fort limité, voire en situation de monopole (pour des raisons de propriété intellectuelle, expertise spécifique…). Des situations de captivité technique peuvent également apparaître.

- Des **marchés complémentaires**, lorsqu'ils ne peuvent pas être techniquement ou économiquement séparés du marché principal (initial), ou les **marchés similaires,** conformes au projet de base.

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

- L'établissement de **documents types et documents d'orientation**. La publication en avril 2008 du nouveau Vade-mecum des marchés de la Commission, substantiellement amélioré, s'intègre dans cette ligne d'action.

- **L'amélioration de la formation et une meilleure communication interservices**. À ce titre, le Service financier central a mis en place pour 2008 une série d'ateliers qui ont pour objectif, d'une part, d'améliorer le niveau des procédures des marchés et, d'autre part, d'offrir un forum d'échange d'expériences entre différents DG/services, afin de promouvoir les meilleurs pratiques.

- **L'amélioration du système d'évaluation des besoins** des DG/services et une bonne **programmation**.

- **Le renforcement de la structure interne et l'application des standards de contrôle**. Les procédures de marchés devront continuer à être intégrées dans la revue régulière sur l'efficacité du contrôle interne, notamment l'analyse de la dépendance éventuelle envers certains contractants. En tout état de cause, les procédures et contrôles doivent être correctement documentés pour assurer la piste de l'audit.

PRILOGA 6:
Summary of waivers of recoveries of established amounts receivable in 2007

(Article 87.5 IR)

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

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

EC budget:

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

European Development Fund:

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

PRILOGA 7
Compliance with payment time-limits and suspension of time-limits

(Article 106.6 IR)

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

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

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

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

27 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).

28 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.

29 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).

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

31 Net delays.

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

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

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

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

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

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

[32] In 2007, more than 1/3 of the total amount of interest paid has been paid to two energy suppliers.
[33] With the exception of small amounts (200 euro in total or less).