

## **ANNEXE 1: Déclaration du Directeur Ressources**

*Je soussigné,*

*Chef d'unité "Budget et Contrôle Interne"*

*Je déclare que, conformément à la communication à la Commission sur la clarification des responsabilités des acteurs-clé en matière d'audit et de contrôle interne à la Commission<sup>1</sup>, j'ai communiqué au Chef de Service mes avis et recommandations sur l'état général du contrôle interne dans le PMO.*

*Je certifie également par la présente que les informations fournies dans les parties 2 et le point 3.1 du présent rapport annuel d'activité et dans ses annexes 2 à 5 sont, à ma meilleure connaissance, exactes et complètes.*

*Fait à Bruxelles, le 31 mars 2011*

*Signé*

**Horácio BARATA**

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<sup>1</sup> SEC(2003)59 du 21.01.2003.

## ANNEXE 2: Ressources humaines et financières par activité ABB

Code d'activité ABB	Activité ABB	Ressources humaines par activité ABB		
		Postes du tableau des effectifs	Personnel externe	Total
26 01 21	Office for the Administration and Payment of Individual Entitlements	163	322	485
26 AWBL-40	Administrative support for the Office for the Administration and Payment of Individual Entitlements	43	36	79
	Total	206*	358	564

*General remark: the above data rely on the snapshot of Commission personnel actually employed in each DG/ service as of 31/12/2010. These data do not constitute full-time-equivalent units throughout the year.*

*Where relevant, DGs/services put remarks on substantial differences between original planning and actual occupation as of 31/12/2010.*

*\* Seulement 189 postes étaient occupés fin 2010 (15 des 17 postes vacants en attente de transformation en crédits le 1 janvier 2011)*

## ANNEXE 3: Comptes annuels provisoires et rapports financiers

AAR 2010 v1

### Annex 3 Financial Reports - DG PMO - Financial Year 2010

**Table 1 : Commitments**

**Table 2 : Payments**

**Table 3 : Commitments to be settled**

**Table 4 : Balance Sheet**

**Table 5 : Economic Outturn Account**

**Table 6 : Average Payment Time Limits**

**Table 7 : Income**

**Table 8 : Recovery of undue Payments**

**Table 9 : Ageing Balance of Recovery Orders**

**Table 10 : Waivers of Recovery Orders**

**Table 11 : Negotiated Procedures (excluding Building Contracts)**

**Table 12 : Summary of Contracts (excluding Building Contracts)**

**Table 13 : Building Contracts**

**Table 14 : Contracts declared Secret**

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

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**Additional comments**

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

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TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2010 (in Mio €)				
Chapter		Commitment appropriations authorised *	Commitments made	%
		1	2	3=2/1
<b>Title 01 : Economic and financial affairs</b>				
01 01	Administrative expenditure of 'Economic and financial affairs' policy area	3,69	3,55	96,26 %
<b>Total Title 01</b>		<b>3,69</b>	<b>3,55</b>	<b>96,26 %</b>
<b>Title 02 : Enterprise</b>				
02 01	Administrative expenditure of 'Enterprise' policy area	5,44	5,08	93,41 %
<b>Total Title 02</b>		<b>5,44</b>	<b>5,08</b>	<b>93,41 %</b>
<b>Title 03 : Competition</b>				
03 01	Administrative expenditure of 'Competition' policy area	5,55	5,36	96,56 %
<b>Total Title 03</b>		<b>5,55</b>	<b>5,36</b>	<b>96,56 %</b>
<b>Title 04 : Employment and social affairs</b>				
04 01	Administrative expenditure of 'Employment and social affairs' policy area	3,74	3,63	97,02 %
<b>Total Title 04</b>		<b>3,74</b>	<b>3,63</b>	<b>97,02 %</b>
<b>Title 05 : Agriculture and rural development</b>				
05 01	Administrative expenditure of 'Agriculture and rural development' policy area	2,94	2,63	89,21 %
<b>Total Title 05</b>		<b>2,94</b>	<b>2,63</b>	<b>89,21 %</b>
<b>Title 06 : Energy and transport</b>				
06 01	Administrative expenditure of 'Energy and transport' policy area	5,61	5,31	94,60 %
<b>Total Title 06</b>		<b>5,61</b>	<b>5,31</b>	<b>94,60 %</b>
<b>Title 07 : Environment</b>				
07 01	Administrative expenditure of 'Environment' policy area	4,74	4,51	95,02 %
<b>Total Title 07</b>		<b>4,74</b>	<b>4,51</b>	<b>95,02 %</b>
<b>Title 08 : Research</b>				
08 01	Administrative expenditure of 'Research' policy area	0,25	0,20	81,90 %
<b>Total Title 08</b>		<b>0,25</b>	<b>0,20</b>	<b>81,90 %</b>
<b>Title 09 : Information society and media</b>				
09 01	Administrative expenditure of 'Information society and media' policy area	1,96	1,74	88,61 %
<b>Total Title 09</b>		<b>1,96</b>	<b>1,74</b>	<b>88,61 %</b>
<b>Title 11 : Maritime affairs and Fisheries</b>				
11 01	Administrative expenditure of 'Maritime affairs and Fisheries' policy area	2,81	2,54	90,38 %
<b>Total Title 11</b>		<b>2,81</b>	<b>2,54</b>	<b>90,38 %</b>
<b>Title 12 : Internal market</b>				
12 01	Administrative expenditure of 'Internal market' policy area	4,87	4,81	98,67 %
<b>Total Title 12</b>		<b>4,87</b>	<b>4,81</b>	<b>98,67 %</b>
<b>Title 13 : Regional policy</b>				
13 01	Administrative expenditure of 'Regional policy' policy area	1,31	1,28	97,50 %
<b>Total Title 13</b>		<b>1,31</b>	<b>1,28</b>	<b>97,50 %</b>
<b>Title 14 : Taxation and customs union</b>				
14 01	Administrative expenditure of 'Taxation and customs union' policy area	3,27	3,26	99,57 %

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

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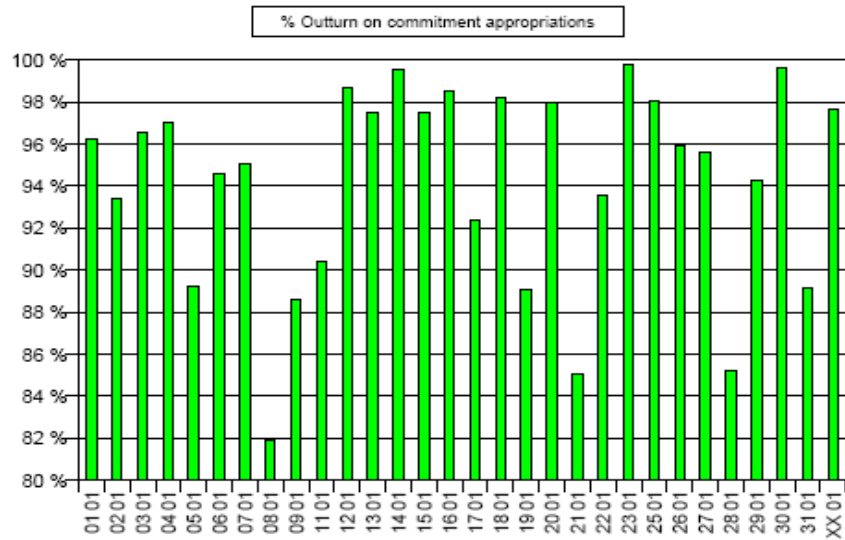
<b>Total Title 14</b>		3,27	3,26	99,57 %
<b>Title 15 : Education and culture</b>				
15 01	Administrative expenditure of 'Education and culture' policy area	2,73	2,66	97,50 %
<b>Total Title 15</b>		2,73	2,66	97,50 %
<b>Title 16 : Communication</b>				
16 01	Administrative expenditure of 'Communication' policy area	14,19	13,98	98,53 %
<b>Total Title 16</b>		14,19	13,98	98,53 %
<b>Title 17 : Health and consumer protection</b>				
17 01	Administrative expenditure of 'Health and consumer protection' policy area	6,97	6,45	92,41 %
<b>Total Title 17</b>		6,97	6,45	92,41 %
<b>Title 18 : Area of freedom, security and justice</b>				
18 01	Administrative expenditure of 'Area of freedom, security and justice' policy area	4,05	3,98	98,19 %
<b>Total Title 18</b>		4,05	3,98	98,19 %
<b>Title 19 : External relations</b>				
19 01	Administrative expenditure of 'External relations' policy area	5,16	4,60	89,10 %
<b>Total Title 19</b>		5,16	4,60	89,10 %
<b>Title 20 : Trade</b>				
20 01	Administrative expenditure of 'Trade' policy area	3,41	3,34	97,99 %
<b>Total Title 20</b>		3,41	3,34	97,99 %
<b>Title 21 : Development and relations with African, Caribbean and Pacific (ACP) States</b>				
21 01	Administrative expenditure of 'Development and relations with ACP States' policy area	1,95	1,66	85,04 %
<b>Total Title 21</b>		1,95	1,66	85,04 %
<b>Title 22 : Enlargement</b>				
22 01	Administrative expenditure of 'Enlargement' policy area	3,03	2,84	93,52 %
<b>Total Title 22</b>		3,03	2,84	93,52 %
<b>Title 23 : Humanitarian aid</b>				
23 01	Administrative expenditure of 'Humanitarian aid' policy area	1,73	1,73	99,76 %
<b>Total Title 23</b>		1,73	1,73	99,76 %
<b>Title 25 : Commission's policy coordination and legal advice</b>				
25 01	Administrative expenditure of 'Commission's policy coordination and legal advice' policy area	23,25	22,80	98,08 %
<b>Total Title 25</b>		23,25	22,80	98,08 %
<b>Title 26 : Commission's administration</b>				
26 01	Administrative expenditure of 'Commission's administration' policy area	53,53	51,36	95,95 %
<b>Total Title 26</b>		53,53	51,36	95,95 %
<b>Title 27 : Budget</b>				
27 01	Administrative expenditure of 'Budget' policy area	2,50	2,39	95,64 %
<b>Total Title 27</b>		2,50	2,39	95,64 %
<b>Title 28 : Audit</b>				
28 01	Administrative expenditure of 'Audit' policy area	0,97	0,83	85,20 %
<b>Total Title 28</b>		0,97	0,83	85,20 %
<b>Title 29 : Statistics</b>				
29 01	Administrative expenditure of 'Statistics' policy area	5,08	4,79	94,24 %

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<b>Total Title 29</b>		5,08	4,79	94,24 %
<b>Title 30 : Pensions and related expenditure</b>				
30 01	Administrative expenditure of 'Pensions and related expenditure' policy area	1.209,65	1.205,17	99,63 %
<b>Total Title 30</b>		1.209,65	1.205,17	99,63 %
<b>Title 31 : Language services</b>				
31 01	Administrative expenditure of 'Language services' policy area	8,16	7,28	89,16 %
<b>Total Title 31</b>		8,16	7,28	89,16 %
<b>Title XX : Administrative expenditure allocated to policy areas</b>				
XX 01	Administrative expenditure allocated to policy areas	1.919,89	1.874,44	97,63 %
<b>Total Title XX</b>		1.919,89	1.874,44	97,63 %
<b>Total DG PMO</b>		3.312,45	3.254,18	98,24 %

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



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TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2010 (in Mio €)				
Chapter		Payment appropriations authorised *	Payments made	%
		1	2	3=2/1
<b>Title 01 : Economic and financial affairs</b>				
01 01	Administrative expenditure of 'Economic and financial affairs' policy area	5,49	3,50	63,71 %
<b>Total Title 01</b>		5,49	3,50	63,71 %
<b>Title 02 : Enterprise</b>				
02 01	Administrative expenditure of 'Enterprise' policy area	6,90	4,70	68,04 %
<b>Total Title 02</b>		6,90	4,70	68,04 %
<b>Title 03 : Competition</b>				
03 01	Administrative expenditure of 'Competition' policy area	7,91	5,34	67,52 %
<b>Total Title 03</b>		7,91	5,34	67,52 %
<b>Title 04 : Employment and social affairs</b>				
04 01	Administrative expenditure of 'Employment and social affairs' policy area	4,81	3,39	70,51 %
<b>Total Title 04</b>		4,81	3,39	70,51 %
<b>Title 05 : Agriculture and rural development</b>				
05 01	Administrative expenditure of 'Agriculture and rural development' policy area	3,50	2,77	79,02 %
<b>Total Title 05</b>		3,50	2,77	79,02 %
<b>Title 06 : Energy and transport</b>				
06 01	Administrative expenditure of 'Energy and transport' policy area	7,14	4,72	66,11 %
<b>Total Title 06</b>		7,14	4,72	66,11 %
<b>Title 07 : Environment</b>				
07 01	Administrative expenditure of 'Environment' policy area	6,93	4,16	60,01 %
<b>Total Title 07</b>		6,93	4,16	60,01 %
<b>Title 08 : Research</b>				
08 01	Administrative expenditure of 'Research' policy area	0,25	0,20	81,86 %
<b>Total Title 08</b>		0,25	0,20	81,86 %
<b>Title 09 : Information society and media</b>				
09 01	Administrative expenditure of 'Information society and media' policy area	2,43	1,82	74,81 %
<b>Total Title 09</b>		2,43	1,82	74,81 %
<b>Title 11 : Maritime affairs and Fisheries</b>				
11 01	Administrative expenditure of 'Maritime affairs and Fisheries' policy area	2,99	2,28	76,35 %
<b>Total Title 11</b>		2,99	2,28	76,35 %
<b>Title 12 : Internal market</b>				
12 01	Administrative expenditure of 'Internal market' policy area	7,14	4,88	68,35 %
<b>Total Title 12</b>		7,14	4,88	68,35 %
<b>Title 13 : Regional policy</b>				
13 01	Administrative expenditure of 'Regional policy' policy area	2,13	1,71	79,99 %
<b>Total Title 13</b>		2,13	1,71	79,99 %
<b>Title 14 : Taxation and customs union</b>				
14 01	Administrative expenditure of 'Taxation and customs union' policy area	5,49	3,04	55,30 %
<b>Total Title 14</b>		5,49	3,04	55,30 %

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Title 15 : Education and culture				
15 01	Administrative expenditure of 'Education and culture' policy area	3,73	2,77	74,06 %
<b>Total Title 15</b>		<b>3,73</b>	<b>2,77</b>	<b>74,06 %</b>
Title 16 : Communication				
16 01	Administrative expenditure of 'Communication' policy area	14,20	13,90	97,87 %
<b>Total Title 16</b>		<b>14,20</b>	<b>13,90</b>	<b>97,87 %</b>
Title 17 : Health and consumer protection				
17 01	Administrative expenditure of 'Health and consumer protection' policy area	8,41	6,22	73,87 %
<b>Total Title 17</b>		<b>8,41</b>	<b>6,22</b>	<b>73,87 %</b>
Title 18 : Area of freedom, security and justice				
18 01	Administrative expenditure of 'Area of freedom, security and justice' policy area	6,08	3,98	65,46 %
<b>Total Title 18</b>		<b>6,08</b>	<b>3,98</b>	<b>65,46 %</b>
Title 19 : External relations				
19 01	Administrative expenditure of 'External relations' policy area	6,05	4,50	74,35 %
<b>Total Title 19</b>		<b>6,05</b>	<b>4,50</b>	<b>74,35 %</b>
Title 20 : Trade				
20 01	Administrative expenditure of 'Trade' policy area	4,70	3,22	68,58 %
<b>Total Title 20</b>		<b>4,70</b>	<b>3,22</b>	<b>68,58 %</b>
Title 21 : Development and relations with African, Caribbean and Pacific (ACP) States				
21 01	Administrative expenditure of 'Development and relations with ACP States' policy area	2,26	1,62	71,89 %
<b>Total Title 21</b>		<b>2,26</b>	<b>1,62</b>	<b>71,89 %</b>
Title 22 : Enlargement				
22 01	Administrative expenditure of 'Enlargement' policy area	3,62	2,92	80,81 %
<b>Total Title 22</b>		<b>3,62</b>	<b>2,92</b>	<b>80,81 %</b>
Title 23 : Humanitarian aid				
23 01	Administrative expenditure of 'Humanitarian aid' policy area	1,96	1,40	71,02 %
<b>Total Title 23</b>		<b>1,96</b>	<b>1,40</b>	<b>71,02 %</b>
Title 25 : Commission's policy coordination and legal advice				
25 01	Administrative expenditure of 'Commission's policy coordination and legal advice' policy area	26,10	22,29	85,38 %
<b>Total Title 25</b>		<b>26,10</b>	<b>22,29</b>	<b>85,38 %</b>
Title 26 : Commission's administration				
26 01	Administrative expenditure of 'Commission's administration' policy area	57,27	45,15	78,84 %
<b>Total Title 26</b>		<b>57,27</b>	<b>45,15</b>	<b>78,84 %</b>
Title 27 : Budget				
27 01	Administrative expenditure of 'Budget' policy area	3,08	2,52	81,89 %
<b>Total Title 27</b>		<b>3,08</b>	<b>2,52</b>	<b>81,89 %</b>
Title 28 : Audit				
28 01	Administrative expenditure of 'Audit' policy area	1,05	0,82	78,04 %
<b>Total Title 28</b>		<b>1,05</b>	<b>0,82</b>	<b>78,04 %</b>
Title 29 : Statistics				
29 01	Administrative expenditure of 'Statistics' policy area	7,46	5,10	68,31 %
<b>Total Title 29</b>		<b>7,46</b>	<b>5,10</b>	<b>68,31 %</b>

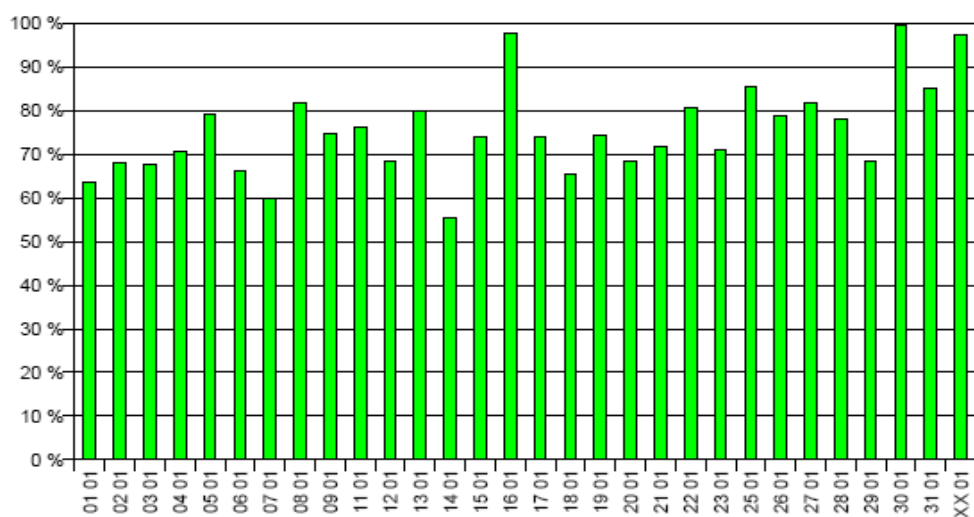
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Title 30 : Pensions and related expenditure				
30 01	Administrative expenditure of `Pensions and related expenditure¿ policy area	1.209,65	1.205,17	99,63 %
<b>Total Title 30</b>		1.209,65	1.205,17	99,63 %
Title 31 : Language services				
31 01	Administrative expenditure of `Language services¿ policy area	8,66	7,36	84,99 %
<b>Total Title 31</b>		8,66	7,36	84,99 %
Title XX : Administrative expenditure allocated to policy areas				
XX 01	Administrative expenditure allocated to policy areas	1.923,19	1.674,57	97,47 %
<b>Total Title XX</b>		1.923,19	1.674,57	97,47 %
<b>Total DG PMO</b>		3.350,60	3.245,99	96,88 %

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

% Outturn on payment appropriations

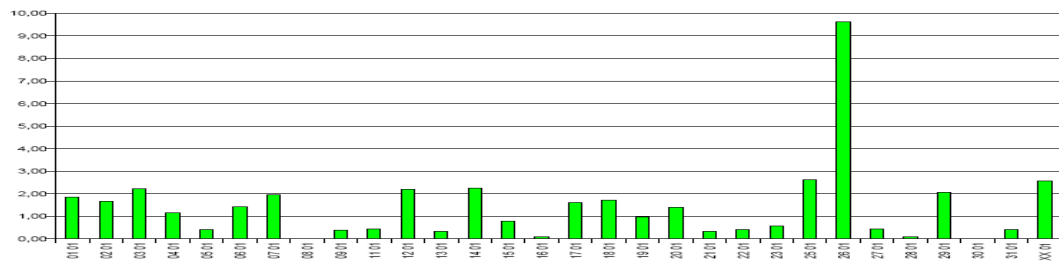


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TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2010 (in Mio €)								
Chapter		2010 Commitments to be settled				Commitments to be settled from financial years previous to 2010	Total of commitments to be settled at end of financial year 2010 (incl. corrections)	Total of commitments to be settled at end of financial year 2009 (incl. corrections)
		Commitments 2010	Payments 2010	RAL 2010	% to be settled			
		1	2	3=1-2	4=1-2/1	5	6=3+5	7
		<b>Title 01 : Economic and financial affairs</b>						
01 01	Administrative expenditure of "Economic and financial affairs" policy area	3,55	1,70	1,85	52,18 %	0,00	1,85	1,80
<b>Total Title 01</b>		<b>3,55</b>	<b>1,70</b>	<b>1,85</b>	<b>52,18 %</b>	<b>0,00</b>	<b>1,85</b>	<b>1,80</b>
		<b>Title 02 : Enterprise</b>						
02 01	Administrative expenditure of "Enterprise" policy area	5,08	3,41	1,66	32,77 %	0,00	1,66	1,47
<b>Total Title 02</b>		<b>5,08</b>	<b>3,41</b>	<b>1,66</b>	<b>32,77 %</b>	<b>0,00</b>	<b>1,66</b>	<b>1,47</b>
		<b>Title 03 : Competition</b>						
03 01	Administrative expenditure of "Competition" policy area	5,38	3,15	2,21	41,26 %	0,00	2,21	2,36
<b>Total Title 03</b>		<b>5,38</b>	<b>3,15</b>	<b>2,21</b>	<b>41,26 %</b>	<b>0,00</b>	<b>2,21</b>	<b>2,36</b>
		<b>Title 04 : Employment and social affairs</b>						
04 01	Administrative expenditure of "Employment and social affairs" policy area	3,63	2,47	1,16	32,00 %	0,00	1,16	1,07
<b>Total Title 04</b>		<b>3,63</b>	<b>2,47</b>	<b>1,16</b>	<b>32,00 %</b>	<b>0,00</b>	<b>1,16</b>	<b>1,07</b>
		<b>Title 05 : Agriculture and rural development</b>						
05 01	Administrative expenditure of "Agriculture and rural development" policy area	2,63	2,21	0,42	15,87 %	0,00	0,42	0,56
<b>Total Title 05</b>		<b>2,63</b>	<b>2,21</b>	<b>0,42</b>	<b>15,87 %</b>	<b>0,00</b>	<b>0,42</b>	<b>0,56</b>
		<b>Title 06 : Energy and transport</b>						
06 01	Administrative expenditure of "Energy and transport" policy area	5,31	3,90	1,41	26,62 %	0,00	1,41	1,52
<b>Total Title 06</b>		<b>5,31</b>	<b>3,90</b>	<b>1,41</b>	<b>26,62 %</b>	<b>0,00</b>	<b>1,41</b>	<b>1,52</b>
		<b>Title 07 : Environment</b>						
07 01	Administrative expenditure of "Environment" policy area	4,51	2,56	1,94	43,12 %	0,00	1,94	2,19
<b>Total Title 07</b>		<b>4,51</b>	<b>2,56</b>	<b>1,94</b>	<b>43,12 %</b>	<b>0,00</b>	<b>1,94</b>	<b>2,19</b>
		<b>Title 08 : Research</b>						
08 01	Administrative expenditure of "Research" policy area	0,20	0,20	0,00	0,00 %	0,00	0,00	0,00
<b>Total Title 08</b>		<b>0,20</b>	<b>0,20</b>	<b>0,00</b>	<b>0,00 %</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
		<b>Title 09 : Information Society and media</b>						
09 01	Administrative expenditure of "Information society and media" policy area	1,74	1,35	0,39	22,35 %	0,00	0,39	0,47
<b>Total Title 09</b>		<b>1,74</b>	<b>1,35</b>	<b>0,39</b>	<b>22,35 %</b>	<b>0,00</b>	<b>0,39</b>	<b>0,47</b>
		<b>Title 11 : Maritime affairs and Fisheries</b>						
11 01	Administrative expenditure of "Maritime affairs and Fisheries" policy area	2,54	2,10	0,44	17,20 %	0,00	0,44	0,18
<b>Total Title 11</b>		<b>2,54</b>	<b>2,10</b>	<b>0,44</b>	<b>17,20 %</b>	<b>0,00</b>	<b>0,44</b>	<b>0,18</b>
		<b>Title 12 : Internal market</b>						
12 01	Administrative expenditure of "Internal market" policy area	4,81	2,62	2,20	45,63 %	0,00	2,20	2,27
<b>Total Title 12</b>		<b>4,81</b>	<b>2,62</b>	<b>2,20</b>	<b>45,63 %</b>	<b>0,00</b>	<b>2,20</b>	<b>2,27</b>
		<b>Title 13 : Regional policy</b>						
13 01	Administrative expenditure of "Regional policy" policy area	1,28	0,94	0,34	26,61 %	0,00	0,34	0,82
<b>Total Title 13</b>		<b>1,28</b>	<b>0,94</b>	<b>0,34</b>	<b>26,61 %</b>	<b>0,00</b>	<b>0,34</b>	<b>0,82</b>
		<b>Title 14 : Taxation and customs union</b>						
14 01	Administrative expenditure of "Taxation and customs union" policy area	3,26	1,01	2,25	68,93 %	0,00	2,25	2,22
<b>Total Title 14</b>		<b>3,26</b>	<b>1,01</b>	<b>2,25</b>	<b>68,93 %</b>	<b>0,00</b>	<b>2,25</b>	<b>2,22</b>
		<b>Title 15 : Education and culture</b>						
15 01	Administrative expenditure of "Education and culture" policy area	2,66	1,88	0,78	29,29 %	0,00	0,78	1,00
<b>Total Title 15</b>		<b>2,66</b>	<b>1,88</b>	<b>0,78</b>	<b>29,29 %</b>	<b>0,00</b>	<b>0,78</b>	<b>1,00</b>
		<b>Title 16 : Communication</b>						
16 01	Administrative expenditure of "Communication" policy area	13,98	13,89	0,09	0,66 %	0,00	0,09	0,01
<b>Total Title 16</b>		<b>13,98</b>	<b>13,89</b>	<b>0,09</b>	<b>0,66 %</b>	<b>0,00</b>	<b>0,09</b>	<b>0,01</b>
		<b>Title 17 : Health and consumer protection</b>						
17 01	Administrative expenditure of "Health and consumer protection" policy area	6,45	4,83	1,62	25,09 %	0,00	1,62	1,44
<b>Total Title 17</b>		<b>6,45</b>	<b>4,83</b>	<b>1,62</b>	<b>25,09 %</b>	<b>0,00</b>	<b>1,62</b>	<b>1,44</b>
		<b>Title 18 : Area of freedom, security and justice</b>						
18 01	Administrative expenditure of "Area of freedom, security and justice" policy area	3,96	2,26	1,71	43,09 %	0,00	1,71	2,03
<b>Total Title 18</b>		<b>3,96</b>	<b>2,26</b>	<b>1,71</b>	<b>43,09 %</b>	<b>0,00</b>	<b>1,71</b>	<b>2,03</b>
		<b>Title 19 : External relations</b>						
19 01	Administrative expenditure of "External relations" policy area	4,57	3,61	0,96	21,02 %	0,00	0,96	0,89
<b>Total Title 19</b>		<b>4,57</b>	<b>3,61</b>	<b>0,96</b>	<b>21,02 %</b>	<b>0,00</b>	<b>0,96</b>	<b>0,89</b>
		<b>Title 20 : Trade</b>						
20 01	Administrative expenditure of "Trade" policy area	3,34	1,93	1,41	42,20 %	0,00	1,41	1,29
<b>Total Title 20</b>		<b>3,34</b>	<b>1,93</b>	<b>1,41</b>	<b>42,20 %</b>	<b>0,00</b>	<b>1,41</b>	<b>1,29</b>
		<b>Title 21 : Development and relations with African, Caribbean and Pacific (ACP) States</b>						
21 01	Administrative expenditure of "Development and relations with ACP States" policy area	1,66	1,32	0,33	20,17 %	0,00	0,33	0,31
<b>Total Title 21</b>		<b>1,66</b>	<b>1,32</b>	<b>0,33</b>	<b>20,17 %</b>	<b>0,00</b>	<b>0,33</b>	<b>0,31</b>
		<b>Title 22 : Enlargement</b>						
22 01	Administrative expenditure of "Enlargement" policy area	2,84	2,43	0,41	14,55 %	0,00	0,41	0,59
<b>Total Title 22</b>		<b>2,84</b>	<b>2,43</b>	<b>0,41</b>	<b>14,55 %</b>	<b>0,00</b>	<b>0,41</b>	<b>0,59</b>
		<b>Title 23 : Humanitarian aid</b>						
23 01	Administrative expenditure of "Humanitarian aid" policy area	1,73	1,17	0,56	32,52 %	0,00	0,56	0,23
<b>Total Title 23</b>		<b>1,73</b>	<b>1,17</b>	<b>0,56</b>	<b>32,52 %</b>	<b>0,00</b>	<b>0,56</b>	<b>0,23</b>
		<b>Title 25 : Commission's policy coordination and legal advice</b>						
25 01	Administrative expenditure of "Commission's policy coordination and legal advice" policy area	22,76	20,15	2,61	11,48 %	0,00	2,61	2,86
<b>Total Title 25</b>		<b>22,76</b>	<b>20,15</b>	<b>2,61</b>	<b>11,48 %</b>	<b>0,00</b>	<b>2,61</b>	<b>2,86</b>
		<b>Title 26 : Commission's administration</b>						
26 01	Administrative expenditure of "Commission's administration" policy area	51,36	41,72	9,64	18,76 %	0,00	9,64	3,74
<b>Total Title 26</b>		<b>51,36</b>	<b>41,72</b>	<b>9,64</b>	<b>18,76 %</b>	<b>0,00</b>	<b>9,64</b>	<b>3,74</b>
		<b>Title 27 : Budget</b>						
27 01	Administrative expenditure of "Budget" policy area	2,39	1,95	0,45	18,73 %	0,00	0,45	0,58
<b>Total Title 27</b>		<b>2,39</b>	<b>1,95</b>	<b>0,45</b>	<b>18,73 %</b>	<b>0,00</b>	<b>0,45</b>	<b>0,58</b>
		<b>Title 28 : Audit</b>						
28 01	Administrative expenditure of "Audit" policy area	0,83	0,75	0,09	10,24 %	0,00	0,09	0,07
<b>Total Title 28</b>		<b>0,83</b>	<b>0,75</b>	<b>0,09</b>	<b>10,24 %</b>	<b>0,00</b>	<b>0,09</b>	<b>0,07</b>
		<b>Title 29 : Statistics</b>						
29 01	Administrative expenditure of "Statistics" policy area	4,78	2,71	2,07	43,29 %	0,00	2,07	2,38
<b>Total Title 29</b>		<b>4,78</b>	<b>2,71</b>	<b>2,07</b>	<b>43,29 %</b>	<b>0,00</b>	<b>2,07</b>	<b>2,38</b>
		<b>Title 30 : Pensions and related expenditure</b>						
30 01	Administrative expenditure of "Pensions and related expenditure" policy area	1.205,17	1.205,17	0,00	0,00 %	0,00	0,00	0,00
<b>Total Title 30</b>		<b>1.205,17</b>	<b>1.205,17</b>	<b>0,00</b>	<b>0,00 %</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
		<b>Title 31 : Language services</b>						
31 01	Administrative expenditure of "Language services" policy area	7,28	6,86	0,42	5,71 %	0,00	0,42	0,50
<b>Total Title 31</b>		<b>7,28</b>	<b>6,86</b>	<b>0,42</b>	<b>5,71 %</b>	<b>0,00</b>	<b>0,42</b>	<b>0,50</b>
		<b>Title XX : Administrative expenditure allocated to policy areas</b>						
XX 01	Administrative expenditure allocated to policy areas	1.874,43	1.871,86	2,57	0,14 %	0,00	2,57	3,30
<b>Total Title XX</b>		<b>1.874,43</b>	<b>1.871,86</b>	<b>2,57</b>	<b>0,14 %</b>	<b>0,00</b>	<b>2,57</b>	<b>3,30</b>
<b>Total DG PMO</b>		<b>3.254,09</b>	<b>3.212,10</b>	<b>41,99</b>	<b>1,29 %</b>	<b>0,00</b>	<b>41,99</b>	<b>38,15</b>

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



**TABLE 4 : BALANCE SHEET PMO**

BALANCE SHEET	2010	2009
A.I. NON CURRENT ASSETS	0,00	632,90
A.I.6. LT Receivables	0,00	632,90
A.II. CURRENT ASSETS	133.010.396,66	130.635.495,97
A.II.3. Short-term Receivables	133.010.396,66	130.635.495,97
A.II.5. Cash and Cash Equivalents	0,00	0,00
<b>ASSETS</b>	<b>133.010.396,66</b>	<b>130.636.128,87</b>
P.III. CURRENT LIABILITIES	-1.206.998.984,31	-928.983.640,29
P.III.2. Short-term provisions	-1.772.893,00	-1.607.893,00
P.III.4. Accounts Payable	-1.205.226.091,31	-927.375.747,29
<b>LIABILITIES</b>	<b>-1.206.998.984,31</b>	<b>-928.983.640,29</b>
<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>-1.073.988.587,65</b>	<b>-798.347.511,42</b>
P.I.2. Accumulated Surplus / Deficit	0,00	0,00
Non-allocated central (surplus)/deficit*	1.073.988.587,65	798.347.511,42
<b>TOTAL</b>	<b>0,00</b>	<b>0,00</b>

\* This figure is a balancing amount presented here so as to reflect the fact that the accumulated result of the Commission is not attributed to each DG

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

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

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

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**TABLE 5 : ECONOMIC OUTTURN ACCOUNT PMO**

<b>ECONOMIC OUTTURN ACCOUNT</b>	<b>2010</b>	<b>2009</b>
<b>II.1 SURPLUS/ DEF. FROM OPERATING ACTIVT</b>	<b>2.066.267.435,40</b>	<b>2.064.820.039,14</b>
II.1.1. OPERATING REVENUES	-733.504.870,59	-671.322.330,18
II.1.1.1. Other operating revenue	-733.504.870,59	-671.322.330,18
II.1.2. OPERATING EXPENSES	2.799.772.305,99	2.736.142.369,32
II.1.2.1. Administrative Expenses	2.798.204.382,79	2.733.422.036,97
II.1.2.2. Operating Expenses	1.567.923,20	2.720.332,35
<b>II.2. SURPLUS/DEF. NON OPERATING ACTIVIT</b>	<b>20.248,97</b>	<b>181.373,40</b>
II.2. FINANCIAL OPERATIONS	20.248,97	181.373,40
II.2.2. Financial expenses	20.248,97	181.373,40
<b>ECONOMIC OUTTURN ACCOUNT</b>	<b>2.066.287.684,37</b>	<b>2.065.001.412,54</b>

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

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

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TABLE 6: AVERAGE PAYMENT TIME LIMITS FOR 2010 - DG PMO

Legal Times							
Maximum Payment Time (Days)	Total Number of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
1	1				1	100,00 %	3,00
30	4573	4260	93,16 %	10,50	313	6,84 %	50,92
45	189770	157470	82,98 %	15,27	32300	17,02 %	97,25
60	227	214	94,27 %	21,86	13	5,73 %	98,62
360	2230	2230	100,00 %	165,44			
365	2	2	100,00 %	5,00			

<b>Total Number of Payments</b>	196803	164176	83,42 %		32627	16,58 %	
<b>Average Payment Time</b>	30,39			17,19			96,80

Target Times							
Target Payment Time (Days)	Total Number of Payments	Nbr of Payments within Target Time	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
1	1				1	100,00 %	3,00
30	196802	143310	72,82 %	12,26	53492	27,18 %	78,96

<b>Total Number of Payments</b>	196803	143310	72,82 %		53493	27,18 %	
<b>Average Payment Time</b>	30,39			12,26			78,96

Suspensions							
Average Report Approval Suspension Days	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
0	23	26	0,01 %	196803	98.741,39	0,03 %	299.969.934,15

Late Interest paid in 2010			
DG	GL Account	Description	Amount (Eur)
DG PMO	65010000	Interest expense on late payment of charges	19 760,73
DG PMO	65010100	Interest on late payment of charges New FR	488,24
			<b>20 248,97</b>

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

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TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2010								
Chapter		Revenue and income recognized			Revenue and income cashed from			Outstanding balance
		Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
		1	2	3=1+2	4	5	6=4+5	
<b>Title 4: REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES</b>								
40	MISCELLANEOUS TAXES AND DEDUCTIONS	382.570.745,35	120.324,83	382.691.070,18	382.468.467,15	120.324,83	382.608.791,98	82.276,20
41	CONTRIBUTIONS TO THE PENSION SCHEME	308.363.015,54	958.686,67	307.321.702,21	305.835.660,02	928.533,10	306.764.193,12	557.509,09
42	OTHER CONTRIBUTIONS TO THE PENSION SCHEME	28.815.870,75	1.104.123,18	29.919.993,93	28.815.870,75	1.104.123,18	29.919.993,93	0,00
<b>Total Title 4</b>		<b>717.749.631,64</b>	<b>2.183.134,68</b>	<b>719.932.766,32</b>	<b>717.139.997,92</b>	<b>2.152.981,11</b>	<b>719.292.979,03</b>	<b>639.787,29</b>
<b>Title 5: REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTION</b>								
57	OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	14.064.728,07	208.802,62	14.273.530,69	13.915.604,71	187.265,10	14.102.869,81	170.660,88
58	MISCELLANEOUS COMPENSATION	679.963,52	10.379,23	690.372,75	602.156,64	6.890,04	609.046,68	81.326,07
59	OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS	394.658,04	638.636,06	1.033.296,00	394.658,04	0,00	394.658,04	638.636,06
<b>Total Title 5</b>		<b>15.139.380,53</b>	<b>857.817,91</b>	<b>15.997.198,44</b>	<b>14.912.420,29</b>	<b>194.155,14</b>	<b>15.106.575,43</b>	<b>890.623,01</b>
<b>Title 6: CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH COMMUNITY/EU AGREEMENTS AND PROGRAMMES</b>								
66	OTHER CONTRIBUTIONS AND REFUNDS	573.821,93	0,00	573.821,93	573.821,93	0,00	573.821,93	0,00
<b>Total Title 6</b>		<b>573.821,93</b>	<b>0,00</b>	<b>573.821,93</b>	<b>573.821,93</b>	<b>0,00</b>	<b>573.821,93</b>	<b>0,00</b>
<b>Total DG PMO</b>		<b>733.462.834,10</b>	<b>3.040.952,59</b>	<b>736.503.786,69</b>	<b>732.626.240,14</b>	<b>2.347.136,25</b>	<b>734.973.376,39</b>	<b>1.530.410,30</b>

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

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

RECOVERY ORDERS ISSUED IN 2010 Year of Origin (commitment)	Error		OLAF Notified		No error / irregularity		TOTALS	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
2006			1	7.886,28			1	7.886,28
2007					2	853,93	2	853,93
2008					3	1.079,45	3	1.079,45
2009					25	20.400,25	25	20.400,25
2010	1	512.226,00			84	973.200,57	85	1.485.426,57
No Link					2858	157.442.593,20	2858	157.442.593,20
	<b>1</b>	<b>512.226,00</b>	<b>1</b>	<b>7.886,28</b>	<b>2972</b>	<b>158.438.127,40</b>	<b>2974</b>	<b>158.958.239,68</b>

EXPENSES	No error / irregularity	
	Nbr	Amount
INCOME LINES IN INVOICES	49	-19.550,58

NON ELIGIBLE AMOUNT IN COST CLAIMS	Nbr	Non-Eligible Amount
	0	

CREDIT NOTES	Error		No error / irregularity	
	Nbr	Credit Note Amount	Nbr	Credit Note Amount
	1	-69,30	12	-62.289,38

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors. The provisional closure will be based on the recovery context situation at 28/02/2011.

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TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2010 FOR PMO

Year of Origin	Number at 01/01/2010	Number at 31/12/2010	Evolution	Open Amount (Eur) at 01/01/2010	Open Amount (Eur) at 31/12/2010	Evolution
1992	1	1	0,00 %	31.362,62	31.362,62	0,00 %
2000	1		-100,00 %	7.106,89		-100,00 %
2002	1	1	0,00 %	638.636,06	638.636,06	0,00 %
2003	2		-100,00 %	27.164,00		-100,00 %
2004	2	1	-50,00 %	27.140,83	6.312,00	-76,74 %
2005	3	1	-66,67 %	1.104.370,80	247,62	-99,98 %
2006	8	4	-50,00 %	128.287,69	99.801,85	-22,20 %
2007	6		-100,00 %	7.747,06		-100,00 %
2008	23	9	-60,87 %	223.145,50	122.329,71	-45,18 %
2009	178	22	-87,64 %	2.676.689,17	114.271,81	-95,73 %
2010		146			5.195.643,60	
Totals	225	185	-17,78 %	4.871.650,62	6.208.605,27	27,44 %

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

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**TABLE 10 : RECOVERY ORDER WAIVERS IN 2010 >= EUR 100.000**

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
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Total DG PMO	
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Number of RO waivers	0
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*J u s t i f i c a t i o n s :*

**No data to be reported**

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

**TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES - DG PMO - YEAR 2010**

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
<b>Total</b>		

**No data to be reported**

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

<b>Internal procedures &gt; € 60,000</b>
<b>Contract Class</b>
TOTAL
<b>Procedure Type</b>
TOTAL

<b>External procedures &gt; € 10,000</b>
<b>Contract Class</b>
TOTAL
<b>Procedure Type</b>
TOTAL

**Additional comments**

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TABLE 13 : BUILDING CONTRACTS

Total number of contracts :	0
Total amount :	

Legal base	Contract Number	Contractor Name	Description	Amount (€)
------------	-----------------	-----------------	-------------	------------

No data to be reported

TABLE 14 : CONTRACTS DECLARED SECRET

Total Number of Contracts :	0
Total amount :	

Legal base	Contract Number	Contractor Name	Type of contract	Description	Amount (€)
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No data to be reported

## **ANNEXE 4: Critères de matérialité**

L'essentiel de l'activité de l'Office est l'application du Statut du personnel en ce qui concerne ses droits pécuniaires et le remboursement de certains frais encourus. D'un côté, il s'agit d'un nombre très élevé de dossiers individuels (p.e. remboursements Assurance maladie et missions), et de l'autre côté, de transactions de masse (p.e. salaires et pensions) ayant comme qualités communes leur répétitivité et la taille modeste des paiements sous-jacents.

Il en découle que le premier critère pour déterminer des faiblesses significatives dans les systèmes de gestion et de contrôle de l'Office est la détection ex ante ou ex post d'erreurs systématiques quant à l'éligibilité et au calcul des droits dans l'application du Statut.

Le deuxième critère concerne le risque d'erreurs ou d'abus pour des droits ou populations sensibles, même de taille modeste, dont la publicité pourrait nuire fortement à la réputation de la Commission.

En ce qui concerne l'aspect quantitatif, le seuil de 2% a été repris comme référence pour déterminer la matérialité.

## ANNEXE 5: Template de Contrôle interne pour l'exécution du budget (ICT)

<b>ICT n° 1</b>			
<b>Mode de gestion</b>			
Exécution du budget de manière centralisée (100% dépenses administratives).			
<b>Chiffres clefs</b>			
<b>Rubriques</b>	<b>Dépenses<sup>(1)</sup></b>	<b>Nombres</b>	<b>Moyenne par opération</b>
<b>BUDGET OPERATIONNEL PMO</b>			
<b>Budget général</b>			
Commissaires et Cabinets	14.257.563		
Salaires fonctionnaires Commission	2.240.477.212		
Salaires autres agents Commission	173.753.450		
Offices et autres dépenses	216.927.942		
<b>Total salaires et autres</b>	<b>2.645.416.167</b>	<b>374.855</b>	<b>7.057</b>
Pensions	1.205.173.905	230.373	5.231
Missions et Réunions	107.698.650	174.105	619
<b>Total budget général</b>	<b>3.958.288.722</b>	<b>779.333</b>	<b>5.079</b>
<b>Caisse de Maladie</b> (remboursements)	<b>242.285.010</b>	<b>451.901</b>	<b>536</b>
<b>BUDGET DE FONCTIONNEMENT PMO (2)</b>			
Personnel	29.820.189		
IT	4.952.745		
Autres	5.554.062		
<b>Total</b>	<b>40.326.996</b>		
Recettes affectées (personnel AC)	5.345.000		
(1) Engagement pour IT et infrastructure; paiement pour les autres dépenses			
(2) Le nombre d'opérations est inclus dans le budget opérationnel			
<b>Systèmes de contrôle et de gestion: étapes et acteurs principaux</b>			
<b>Processus de sélection,</b>	– Le PMO détermine et liquide tous les droits individuels pécuniaires de tout le personnel de la Commission (tous statuts confondus, sauf		

<b>mesures de prévention incluses</b>	<p>délégations hors l'union) lors de leur période d'activité et d'inactivité ou post-activité.</p> <ul style="list-style-type: none"> <li>- Il couvre aussi pour certains droits le personnel des agences et autres institutions (Caisse maladie, pensions et calcul des salaires, en particulier);</li> <li>- Les bénéficiaires attributaires de droits ne sont donc pas sélectionnés par le PMO, mais sont désignés par voie de décision AIPN prises par d'autres services. Le PMO détermine seul les membres de famille et/ou personnes à charge en appliquant les règles du Statut.</li> </ul>
<b>Communication et information</b>	<ul style="list-style-type: none"> <li>- Information sur les critères d'application des droits individuels et les pièces justificatives à fournir disponibles sur le site générale My Intracomm (HR &amp; Administration), plus actions d'information diverses.</li> <li>- PMO Contact pour toute demande individuelle de renseignement ;</li> <li>- Centre de services administratifs: toute information sur droits, allocations, indemnités, assurances, en particulier lors de l'entrée en service.</li> <li>- Vademecums pour les gestionnaires par secteur ou procédures.</li> <li>- Formation sur le tas et coaching intensif des gestionnaires par les vérificateurs/superviseurs.</li> <li>- Structure organisationnelle plate (gestionnaire-superviseur-chef d'unité-directeur) avec des lignes de communication et de décision courtes et avec peu de dossiers transitant de façon horizontale dans l'organisation délimitant très bien les responsabilités individuelles.</li> </ul>
<b>Contrôles de détection et de correction</b>	<ul style="list-style-type: none"> <li>- La structure d'organisation avec initiation par un gestionnaire/agent contractuel de dossiers individuels et supervision par un vérificateur/fonctionnaire implique que le système de contrôles de l'Office est construit sur le principe du contrôle ex ante avec un feedback immédiat des superviseurs vers les gestionnaires. Les paiements de masse ou individuels qui en découlent suivent le même schéma.</li> <li>- Si des erreurs ou des anomalies sont constatées, une correction suit immédiatement. En principe, il n'y a pas d'exceptions à cette règle. Le cas échéant, une note d'exception est établie.</li> <li>- La façon dont ABAC et la comptabilité traitent les dépenses de personnel et les paiements de masse, implique aussi que toute opération financière qui ne peut pas être finalisée dans tous ses détails avant l'exécution du paiement ou qui génère une dette, est imputée sur un compte hors budget. Toutes les opérations de régularisation qui en découlent sont exécutées par les mêmes initiateurs financiers et ordonnateurs que ceux responsables des paiements, assurant ainsi, le cas échéant, le feedback nécessaire vers les gestionnaires et l'AIPN.</li> </ul>
<b>Contrôles préventifs et de correction, et audit:</b>	<ul style="list-style-type: none"> <li>- Le système de contrôle du PMO se base sur un contrôle ex ante des dossiers soumis et ceci sous la supervision d'un chef de secteur ou ordonnateur subdélégué. La profondeur du contrôle dépend de la complexité et de la sensibilité du dossier. Dans le système décrit ci-dessus, des contrôles ex post transactionnels en soi sont un instrument complémentaire aux contrôles ex ante et ils ne peuvent pas remplacer ces derniers. L'Office les réalise en partie, sur base d'échantillons et en</li> </ul>

	<p>partie, de façon ponctuelle et ciblée lorsqu'il y a des indications (réclamations, analyses statistiques ou anomalies constatées lors des régularisations comptables) de faiblesses dans l'application correcte d'une procédure ou dans le traitement d'un autre type de dossier.</p> <ul style="list-style-type: none"><li>- Les contrôles ex post ne se limitent pas à un contrôle de la régularité des opérations mais sont également combinés avec une analyse du système de gestion de l'une ou de l'autre procédure.</li></ul>
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<b>Feedback permettant l'optimisation des activités de contrôle</b>	
<b>Vérification de ce que les processus fonctionnent comme prévu</b>	<ul style="list-style-type: none"> <li>– Les vérificateurs/chefs de secteur qui supervisent le travail des gestionnaires, ont aussi bien la responsabilité de la régularité des opérations, que celle de l'organisation efficace de l'équipe. Donc, toute erreur ou anomalie constatée donne immédiatement lieu à un feedback et à correction. Toute faiblesse constatée qui va au-delà d'une erreur ponctuelle est analysée et discutée au niveau du secteur concerné, voire au niveau du PMO afin d'y pallier dans la mesure du possible. Le système décentralisé de vérification s'applique de façon très variée suivant le secteur, voire site, mais est partout un processus continu.</li> <li>– Les ordonnateurs subdélégués font rapport des problèmes rencontrés deux fois par an.</li> <li>– Par rapport à sa taille en ressources humaines et financières, les activités du PMO sont suivies par toute une série d'instances de contrôle (voir ci-dessous).</li> </ul>
<b>Suivi des performances</b>	<ul style="list-style-type: none"> <li>– Le Comité de direction du PMO (niveau Directeur général) assisté par la cellule de coordination Offices de la DG HR préparant les comités de direction</li> <li>– La Cour des comptes</li> <li>– L'IAS</li> <li>– L'IAC du PMO attaché à la DG HR</li> <li>– La cellule Evaluation attachée à la DG HR</li> <li>– Le CGAM-Comité de gestion de l'assurance maladie pour le suivi du RCAM – Régime Commun d'Assurance Maladie</li> <li>– Les services du Comptable supervisant les contrôles comptables</li> <li>– Les services du Comptable responsable pour la validation des systèmes locaux</li> <li>– La Trésorerie pour la validation et suivi des entités légales et fichiers tiers (PMO gère environ 20% des FEL de la Commission)</li> <li>– L'unité Recouvrements de la DG BUDG (PMO gère presque 40% des OR de la Commission)</li> <li>– La DG HR/D responsable pour les recours article 90</li> <li>– Les bénéficiaires des services du PMO (chaque erreur de détermination ou de calcul d'un droit en défaveur d'une personne est un signal qu'il pourrait y avoir des erreurs similaires en défaveur de la Commission)</li> </ul>
<b>Reporting entre management de haut niveau</b>	<ul style="list-style-type: none"> <li>– Le PMO dispose d'instruments performants de suivi mensuel de toutes les opérations financières et budgétaires.</li> <li>– Le PMO a développé un outil de reporting de ces opérations "opérationnelles" et qui donne sur une base mensuelle tableaux sommaires par secteur avec le nombre de demandes entrantes, dossiers clôturés, stock de dossiers ouverts, délais de traitement et évolution de la productivité moyenne.</li> <li>– Quasiment chaque semaine, lors des réunions de direction, les services font rapport au directeur des dossiers importants ouverts.</li> </ul>