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EUROOPA ÜHENDUSTE KOMISJON

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**KOMISJONI TEATIS EUROOPA PARLAMENDILE, NÕUKOGULE JA  
KONTROLLIKOJALE**

**Komisjoni 2007. aasta haldustegevuse koondaruanne**

# KOMISJONI TEATIS EUROOPA PARLAMENDILE, NÕUKOGULE JA KONTROLLIKOJALE

## Komisjoni 2007. aasta haldustegevuse koondaruanne

### 1. SISSEJUHATUS

ELi eelarve on oluline vahend liidu poliitika elluviimisel ja ELi kulutuste tõhusus saab seetõttu olulisel määral mõjutada seda, kas EL suudab täita oma kodanike ootusi. Komisjon peab suutma tõendada, et avalikud vahendid on õigesti suunatud ja neid hallatakse nõuetekohaselt, ning tagama läbipaistvuse kõikides juhtumites, mille puhul vastavust kõrgetele standarditele ei ole võimalik tagada. ELi eelarve täitmise eest võtab üldvastutuse komisjon vastavalt EÜ asutamislepingu artiklile 274.

- Eelarve rakendamine on delegeeritud peadirektoritele, kes vastutavad vahendite usaldusväärse juhtimise ja tõhusate kontrollisüsteemide kohaldamise eest. Volitatud eelarvevahendite käsutajatena annavad nad oma ülesannete täitmisest aru **iga-aastases tegevusaruandes**,<sup>1</sup> mis on peamine vahend, mille abil nad täidavad oma **aruandekohustust volinike kolleegiumi ees**. Peadirektori allkirjutatud kinnitavas avalduses, mis on lisatud tema iga-aastasele tegevusaruandele, keskendutakse finantstehingute seaduslikkusele ja korrektsusele. Iga-aastane tegevusaruanne sisaldab lisaks finantsküsimustele ka poliitika tulemuste ülevaadet ja sisekontrollisüsteemide laiaulatuslikku hinnangut.
- Peadirektorid on kohustatud teavitama volinikku või volinikke probleemidest, mis aasta jooksul on ülesannete täitmisel tekkinud, ja see kohustus ei piirdu vaid finantsküsimustega. Enne seda, kui peadirektor kirjutab alla iga-aastasele tegevusaruandele, arutatakse selle sisu voliniku või volinikega.
- **Koondaruande vastuvõtmisega võtab komisjon poliitilise vastutuse oma peadirektorite ja talituste juhatajate juhtimistegevuse eest**, toetudes nende iga-aastastes tegevusaruannetes esitatud kinnitustele ja reservatsioonidele. Komisjon võtab meetmeid, et kõrvaldada tuvastatud puudusi. Komisjon on võtnud endale kohustuse teha täiendavaid edusamme kontrollikojalt positiivse kinnitava avalduse saamiseks ja juhendab oma talitusi käesolevas dokumendis kirjeldatud meetmete täies mahus rakendamisel.

### 2. HEADE JA KVALITEETSETE IGA-AASTASTE TEGEVUSARUANNETE LOOMINE

#### 2.1. Selgema esituse suunas

Edusamme iga-aastaste tegevusaruannete kvaliteedis ja ulatuses on tehtud alates nende kasutuselevõtmisest 2002. aastal. Eelmiste aastate kogemuste põhjal ja nii

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<sup>1</sup> Finantsmääruse artikkel 60.

kontrollikojal kui ka siseauditi talituse kinnitusprotsessi auditist julgustust saades tehti 2007. aastal täiendavaid pingutusi järgmistes valdkondades:

- **Eelmiste reservatsioonide järelmeetmete võtmine.** Peasekretariaat ja eelarve peadirektoraat jälgivad kõiki eelmistele reservatsioonide tühistamiseks koostatud tegevuskavasid.
- **Kontrollistrateegia kohandamine konkreetse kontrollikeskkonnaga.** Kontrollistrateegia tuleb kohandada iga meetme konkreetse kontrollikeskkonnaga, sest just nendel põhinevad kinnitavad avaldused ja võimalikud reservatsioonid. Et esitada kontrollistrateegiaid tegevusaruannetes ühtlustatud moel, töötati välja sisekontrolli mallid ja neid kasutasid peaaegu kõik talitused.
- **Aruannete arusaadavuse ja selguse parandamine.** Talitustele anti täpsemaid suuniseid ja neid ka üldiselt järgiti, et tagada järjekindlam lähenemisviis komisjonis ja peadirektoraatide gruppides, täites seega suures osas 2006. aasta koondaruandes võetud kohustusi. Eelkõige muutus volitatud eelarvevahendite käsutajatele kohustuslikuks avaldada näitajad, mida kasutati tehingute seaduslikkuse ja korrektsuse tagamiseks. Volitatud eelarvevahendite käsutajatel, kes ei esitanud reservatsioone kontrollikoja iga-aastases aruandes väljatoodud puuduste kohta, paluti **aruannetes selgitada oma põhjuseid**. Et täiendada üksikuid aruandeid ja neid sisemiselt ühtlustada, kutsuti volitatud eelarvevahendite käsutajaid üles kirjeldama **peamisi elemente**, millel põhinevad nende kinnitused.

## 2.2. Tõhusama läbivaatamisprotsessi suunas

Kuigi kokkuvõttes vastutab iga-aastase tegevusaruande ja võimalike reservatsioonide eest peadirektor üksi, on parandatud ka protsessi, mille käigus peasekretariaat ja eelarve peadirektoraat vaatavad läbi aruande eelnõu ja reservatsioonid.

- Sarnaselt eelmiste aastatega toimusid peadirektoraatide gruppide korraldatud **vastastikuse hindamise kohtumised**.
- Vastastikusse hindamisse kavatseti kaasata ka **eelmisi reservatsioone**, mida peadirektor kavatses tühistada tagamaks, et kõik sellised otsused on korralikult põhjendatud ja nõuetekohaselt selgitatud.
- Esimest korda võeti vastastikkusel hindamisel uurimise alla ka **kõik eelarve valdkonnad, mille puhul kontrollikoda oli märkinud, et nende kohta esitatud 2005. ja 2006. aasta aruanded on ebapiisavad**, et tagada ühtne tegutsemine.
- Kontrolliti aruannete üldist järjepidevust **kontrollikoja järelduste ja siseaudititega**, eriti juhtudel, kui soovitude rakendamine viibis.

## 2.3. Järeldused

- Komisjon märgib, et edusamme on tehtud iga-aastaste tegevusaruannete esitamises, mis üldiselt oli rahuldav, kuid märgib, et teatavates valdkondades on võimalik olukorda veelgi parandada.

- Peadirektorid väljendavad juhtkonna seisukohta, mis põhineb teabel, mis sisaldab komisjoni enda auditeid, kontrollikoja aruandeid ja tähelepanekuid ja vajadusel liikmesriikide kontrollide tulemusi. Kui kontrollikoda koostab iga-aastase auditi kontodest ja nende aluseks olevate tehingute seaduslikkusest ja korrektsusest, pööratakse peadirektorite arvamuses tähelepanu sellele, kas vahendeid on kasutatud selleks ettenähtud eesmärkidel, võttes arvesse kontrollide mitmeaastast laadi.
- Kuigi vastastikune hindamine on kasulik, tuleb võtta täiendavaid meetmeid, et iga-aastaseid tegevusaruandeid teatavates küsimustes veelgi parandada, eelkõige selleks, et tagada kooskõla talituste vahel. Kontrollikoja tava järjestada aruandeid selle alusel, kui suures ulatuses võib neid usaldada kui auditi tõendusmaterjale, on andnud uut hoogu paranduste tegemiseks.
- Et täiendavalt edendada aruannete täiustamist, eelkõige aruannete kooskõla ja selgust, võtavad peasekretariaat ja eelarve peadirektoraat talitustega igal aastal varakult ühendust, et arutada eelmistes iga-aastastes tegevusaruannetes väljatoodud reservatsioonide praegust olukorda. Lisaks sellele täiendatakse praegu korraldatavat vastastikuse hindamise protsessi kahepoolsete kohtumistega valitud talituste vahel, mis põhinevad iga-aastase tegevusaruande kavandis väljendatud seisukohtadel.
- Peasekretariaat ja eelarve peadirektoraat annavad ka täiendavaid suuniseid, et soodustada kooskõla maineriskide käsitlemisel ja et paremini tegeleda seosega veamäära, olulisuse ja reservatsioonide vahel.

### 3. TEHINGUTE JA PEADIREKTORITE TEHTUD RESERVATSIIONIDE SEADUSLIKKUSE JA KORREKTSUSE KINNITUS

Pärast iga-aastaste tegevusaruannete ja eelkõige peadirektorite allakirjutatud avalduste läbivaatamist märgib komisjon, et **kõik peadirektorid on väitnud, et neil on piisavalt kinnitust**, et nende tegevusteks eraldatud vahendeid on kasutatud selleks ettenähtud eesmärgil ja kooskõlas usaldusväärse finantsjuhtimise põhimõtetega ning rakendatud kontrollimehhanismid annavad piisava garantii tehingute seaduslikkuse ja korrektsuse suhtes. Vaatamata sellele **lisati mitmele avaldusele reservatsioonid**. Asjaomased peadirektoraadid on näidanud, et nad on valmis tegelema kõnealuste puudustega selgelt määratletud tegevuskavade alusel. Nendele puudustele vaatamata ei jõudnud ükski talitus järeldusele, et need puudused takistavad neil andmast piisavat kinnitust.

2007. aasta reservatsioonide hulk oli natuke väiksem kui 2006. aastal (17 võrreldes 20) ja see tähendas, et jätkus eelmiste aastate vähenev suundumus. Kokku esitas 2007. aastaks 13 peadirektoraati oma reservatsioonid (2006. aastal 15 peadirektoraati), nendest neli esitasid kaks reservatsiooni. Mõnedel juhtudel laiendati üksikute reservatsioonide ulatust, et hõlmata suuremat hulka liikmesriike või programme. Üheksa 2006. aasta reservatsioonidest tühistati, kuid üksteist olid korduvad reservatsioonid. Enamik 2007. aasta reservatsioonidest käsitles kas liikmesriikide kontrollisüsteemide kvaliteeti või abisaaja tasandil tuvastatud vigu. 2007. aastaks tehtud reservatsioonide ülevaade on esitatud 2. lisas.

### 3.1. Struktuurifondid

Struktuurimeetmed on üks peamisi liidu poliitikaid, mille rakendamisel hallatakse meetmeid koostöös liikmesriikidega. Iga-aastastes tegevusaruannetes esitati üksikasjalik hinnang liikmesriikide kontrollisüsteemidele, täpsustades nende usaldusväärset. 2007. aastal leppisid struktuurifondide eest vastutavad peadirektoraadid kokku, et juhul kui tuvastatakse programmides või liikmesriikides märkimisväärsed puudusi, võetakse neid süstemaatiliselt arvesse, kui arvutatakse, kas riski kogusumma ulatub olulisuskriteeriumini, välja arvatud juhul, kui on olemas auditi usaldusväärsed tõendusmaterjalid, et riiklikud ametiasutused rakendavad puuduste kõrvaldamise tegevuskava ja saavutatud on juba esimesi tulemusi. Selline lähenemisviis, mis on koosõlas kontrollikoja 2006. aasta aruandega, tugevdab kõnealuste peadirektorite kinnituse alust. Sellega kaasneb võrreldes 2006. aastaga nende programmide ja liikmesriikide arvu suurenemine, kelle kohta esitati 2007. aastal reservatsioon.

- Euroopa Regionaalarengu Fondi puhul esitas regionaalpoliitika peadirektor reservatsiooni kümne liikmesriigi suhtes (Hispaania, Iirimaa, Itaalia, Kreeka, Luksemburg, Poola, Saksamaa, Slovakkia, Soome, Tšehhi) ja 51 INTERREGi programmi suhtes. Ta esitas reservatsiooni ka Ühtekuuluvusfondi haldamise suhtes viies liikmesriigis (Bulgaaria, Tšehhi, Slovakkia, Ungari ja Poola).
- Euroopa Sotsiaalfondi küsimuses esitas tööhõive, sotsiaalküsimuste ja võrdsete võimaluste peadirektor reservatsiooni kaheksa liikmesriigi suhtes (Hispaania, Ühendkuningriik, Prantsusmaa, Itaalia, Slovakkia, Portugal, Belgia ja Luksemburg).

2007. aastal ja 2008. aasta alguses võeti mitmeid meetmeid, et selgitada ja tugevdada liikmeriikide ja komisjoni rolli ühises haldamises.

- Komisjon andis liikmesriikidele **suuniseid** kaasfinantseeritavate riigihangetega seotud rikkumiste korral kohaldatavate korrigeerimiste õige taseme kohta, samuti ulatuslikud suunised ajavahemikuks 2007–2013 seoses vastavushindamise menetluse, riiklike auditeerimisstrateegiate ja auditivalimi kehtestamisega, et edendada liikmesriikide auditeerimisasutuste korraldatavate kontrollide ühtsust.
- Komisjon on kasutusele võtnud poliitika algatada kohe **maksete peatamise ja finantskorrigeerimiste** ametlik menetlus juhul, kui auditite raames tuvastatakse süsteemide tõsised puudused. Näiteks peatati Ühendkuningriigis maksed 12 programmi puhul 2007. aasta aprillis. 54 programmi ja Ühtekuuluvusprogrammi 60 projekti suhtes on praegu käimas maksete peatamise ja finantskorrigeerimiste ametlikud menetlused. 2007. aasta oktoobris esitas komisjon esimest korda koondandmed liikmesriikide riiklikul tasandil tagasivõetud ja tagasinõutud summade kaudu tehtud finantskorrigeerimiste kohta<sup>2</sup>.
- Esimest korda pidid liikmesriigid esitama **iga-aastaseid kokkuvõtteid** olemasolevatest audititest ja avaldustest koostöös liikmesriikidega hallatavates

<sup>2</sup>

Struktuurifondide aastaaruande lisa, SEK (2007)1456

[http://ec.europa.eu/regional\\_policy/sources/docoffic/official/reports/pdf/annex/2006\\_sf\\_annex\\_en.pdf](http://ec.europa.eu/regional_policy/sources/docoffic/official/reports/pdf/annex/2006_sf_annex_en.pdf)

valdkondades vastavalt läbivaadatud finantsmäärusele. Struktuurimeetmete poliitikavaldkonna puhul olid kõik liikmesriigid, välja arvatud üks (Saksamaa), esitanud 2008. aasta aprilli lõpuks iga-aastased kokkuvõtted, mis vastasid või suures osas vastasid määruses esitatud miinimumnõuetele. Paljudel juhtudel oli lisandväärtus siiski üldise analüüsi või järelduste puudumise tõttu piiratud, seda osaliselt nõuete uudsuse tõttu. Komisjon jälgib hoolega iga-aastaste kokkuvõtete protsessi tagamaks, et kõik liikmesriigid esitavad kokkuvõtte ja et kõik need vastavad miinimumnõuetele. Esitamata jätmise või mittevastavuse korral on saadetud sellekohaseid kirju ja komisjon on algatanud ametliku menetluse Saksamaa suhtes.

Komisjon nõustub, et kontrollikoja järeldused struktuurifondide kohta demonstreerivad lubamatult kõrget veamäära. Komisjoni kohustus käimasolevate ja uute meetmete suhtes muudeti ametlikuks, kui võeti vastu **teatis tegevuskava kohta komisjoni järelevalverolli tugevdamiseks struktuurimeetmete ühisel juhtimisel**<sup>3</sup>. Komisjon esitab Euroopa Parlamendile igas kvartalis tegevuskava rakendamise kohta aruande, mis sisaldab teavet komisjoni sätestatud korrektsioonide ja tagasinõutud summade kohta. Lisaks sellele esitab komisjon 2008. aasta oktoobris eduaruande ja 2009. aasta jaanuaris lõpliku aruande.

Komisjon on näidanud oma tugevat poliitilist tahet vähendada vigade arvu ja kohaldanud maksete peatamist ja finantskorrektsioone näitamaks, et struktuurimeetmete eelarvet hallatakse rangelt.

Komisjon on veendunud, et iga-aastase kokkuvõtte nõue muudab liikmesriigid rohkem vastutavaks struktuurifondide kasutamise eest, eeldusel et nad järgivad soovitusi parandada kokkuvõtete kvaliteeti. See protsess aitab komisjonil saavutada vajalikku kinnitust.

### 3.2. Põllumajandus

Põllumajandusele ja maaelu arendamiseks antavat abi rakendatakse koostöös liikmesriikidega toimuva halduse raames põhjaliku neljatasandilise halduse ja kontrollisüsteemide kaudu. See moodustab põllumajanduse ja maaelu arengu peadirektori piisava kinnituse aluse kõnealuse valdkonna aluseks olevate tehingute seaduslikkuse ja korrektsuse kohta. Sisulisi eeskirju, mida kohaldatakse põllumajandusele abi andmise suhtes nii Euroopa Põllumajanduse Tagatisfondi kui ka Maaelu Arengu Euroopa Põllumajandusfondi raames, on konsolideeritud ja lihtsustatud. Praegu moodustavad Euroopa Põllumajanduse Tagatisfondi kulutustest 84,5 % otsemaksed ning neid hallatakse ja kontrollitakse ühtse haldus- ja kontrollisüsteemi raames. Kontrollikoda on tunnistanud, et see on tõhus süsteem veariski või põhjendamatute kulutuste piiramiseks, eeldusel et seda kohaldatakse nõuetekohaselt. 2007. aastal liikmesriikidelt saadud statistika, mis hõlmas ligikaudu 90 % ulatuses Euroopa Põllumajanduse Tagatisfondi ja Maaelu Arengu Euroopa Põllumajandusfondi kulutusi, näitas, et põllumajanduskulutuste üldine veamäär oli olulisuse künnisest väiksem.

<sup>3</sup> KOM(2008) 97.

Lisaks sellele kohaldati 2007. aastal esimest korda mitmeid uusi vahendeid. Siia hulka kuuluvad eelkõige liikmesriikide makseasutuste esitatavad kinnitavad avaldused, riiklike koordineerivate organite iga-aastased kokkuvõtted (koondaruanded) ja sertifitseerimisasutuste kohustus kontrollida ja kinnitada inspeksiooni statistika ja maksejärgset kontrollimist. Liikmesriigid on üldiselt täitnud oma uusi õiguses sätestatud kohustusi.

Ühtse haldus- ja kontrollisüsteemi reservatsioon Kreeka suhtes on jõus alates 2002. aastast. Kreeka tegevuskava on andnud tulemusi, kuid 2008. aasta lõpuks kavandatud täielikult toimiva maakruntide tuvastussüsteemi rakendamine ei ole veel lõpule viidud. Riskisumma ei ole olulise tähtsusega, kuid kogu küsimus on jätkuvalt oluline, sest see kujutab maineriski komisjonile.

Põllumajanduse ja maaelu arendamise peadirektori teine reservatsioon käsitleb maaelu arengut. Liikmesriikidelt saadud esialgse teabe kohaselt oli veamäär maaelu arengu valdkonnas (eelkõige põllumajanduse ja keskkonnaga seotud meetmed) kõrgem võrreldes muude põllumajanduse kulutustega. Kõrgem veamäär paistab olevat põhjustatud pigem kõnealuste meetmete keerukusest kui kontrollisüsteemide puudustest. Sel põhjusel on komisjon arvamusel, et vea aktsepteeritavat riskimäära võib tõsta üle 2 %. Et kõnealused andmed on esialgsed, ei ole võimalik kindlaks määrata täpset veamäära. Seetõttu ei ole võimalik järeldada, kas maaelu arengu veamäär on allapoole olulisuse künnist või mitte ning see on põhjus, miks peadirektor esitas kõnealuses küsimuses reservatsiooni.

Komisjon jälgib jätkuvalt tähelepanelikult, et Kreeka ametiasutused võtavad kõiki vajalikke meetmeid ühtset haldus- ja kontrollisüsteemi käsitleva tegevuskava rakendamiseks. Komisjon on võtnud juba leevendavaid meetmeid, et vähendada veamäära maaelu arengus programmiperioodil 2007–2013. Komisjon kavatseb ka jääkriskiga seotud probleemide lahendamiseks uurida selle valdkonna kontrollide kulusid ja kasusid, eelkõige põllumajanduse ja keskkonnaga seotud meetmete puhul.

### **3.3. Välistegevused**

Kontrollikoja 2006. aasta aruandes märgitakse, et projekte rakendavad organisatsioonid ei toiminud rahuldavalt, ning kontrollikoda oli arvamusel, et süsteemide ja järelevalve tõhusaks rakendamiseks on vaja täiendavaid pingutusi.

Koostöötalituse EUROPAID peadirektor, kes vastutab välisabi eest, on võtnud mitmeid meetmeid, et tugevdada oma kontrollistrateegiat. Olulisel määral suurendati auditite hulka, eelkõige rahvusvaheliste organisatsioonide kasutatud abi kontrollimisel: 2006. aastal korraldati 7 auditi ja 2007. aastal tõusis see arv 50ni. Aasta lõpuks käivitati kokku 650 auditit. Laiaulatuslike lepingute puhul võeti kasutusele uued kulude kontrollimise tingimused ning komisjoni käivitatud finants- ja süsteemiauditid. Need tugevdavad ja süstematiseerivad täiendavalt kontrollikoja tuvastatud peamiste riskivaldkondade kontrolli. Peadirektor oli kindel, et kontrollisüsteemid maandavad nõuetekohaselt riske ja ei esitanud reservatsiooni.

Et parandada ÜRO ja muude mitmepoolsete abiandjate sihtfondide kaudu suunatud ELi vahendite jälgitavust ja nähtavust, on komisjon viimastel aastatel võtnud mitmeid meetmeid, sealhulgas nähtavuse täiendatud suunised, tähelepanelikumalt



kontrollitud missioonid, üksikasjalikuma aruandluse nõuded ja ÜRO finantskontrollistandardite vastavuse täiendatud analüüs.

Komisjon jätkab oma kontrollistrateegia parandamist välisabi valdkonnas ning süvendab oma mõttevahetust kulude kontrolli üle ja dialoogi kontrollikojaga.

Lisaks sellele jätkatakse jõupingutustega, et saavutada paremat lõppabisaaja jälgitavust, eeldusel et järgitakse isikuandmete eeskirju ja julgeolekunõudeid.

Jätkatakse jõupingutusi, et paremini kasutada auditite tulemusi ja jagada neid RELEXi gruppi kuuluvate talitustega.

Komisjon ka edaspidi jätkuvalt muu hulgas mitmete ÜRO<sup>4</sup> ja Maailmapanga<sup>5</sup> allasutustega sõlmitud finants- ja lepinguliste toimingute raamlepingute rakendamist ja jätkab pingutusi nende rakendamise parandamiseks.

### 3.4. Ühinemiselne abi

#### PHARE

Laiendatud detsentraliseeritud rakendussüsteemi alusel annab komisjon juhtimisvolitused abisaajate riikide rakendusasutustele. Järelevalve on näidanud, et PHARE rakendamisel Bulgaarias on kaks ametit võib-olla sõlminud ebaseaduslikke lepinguid või teinud ebaseaduslikke makseid. Maksed peatati ja selle kohta esitati reservatsioon, sest küsimus kujutab endast ohtu usaldusväärsele finantsjuhtimisele ja kahjustab komisjoni mainet.

Komisjon on teatanud 25 parandusmeetmest, mida Bulgaaria ametiasutused peavad võtma, et kõrvaldada kontrollisüsteemide puudusi. Sihtotstarbelised ja kohapeal sooritatud kontrollid leiavad aset 2008. aastal. Võetakse jõulisi meetmeid, et takistada sarnaste puuduste tekkimist tulevikus muudes riikides.

#### SAPARD

Kontrollikoda jõudis järeldusele, et 2006. aastal oli SAPARDiga seotud olukord mitterahuldav. SAPARDi eest vastutav põllumajanduse peadirektoraat võtab kontrollikoja järelduste suhtes hoolega järelduste meetmeid. Siiski oldi arvamusel, et olulisuse kriteerium reservatsiooni tegemiseks 2007. aastaks ei olnud täidetud.

### 3.5. Sisepoliitika

#### Teadustegevus

- Teadustegevusega seotud peadirektoraadid esitasid 2006. aasta kohta reservatsiooni seoses **viienda raamprogrammiga**, sest abisaajate kuludeklaratsioonides esinesid vead. Kuid 2007. aasta kohta puuduvad reservatsioonid, sest kõnealuse programmi tegevust vähendatakse järk-järgult ja tehtud maksete suhteline tähtsus on väiksem. Lisaks sellele võeti kooskõlas

<sup>4</sup> Finants- ja haldusraamistiku leping.

<sup>5</sup> Sihtfondide ja kaasrahastamise raamleping.

viienda raamprogrammi tegevuskavaga jõuliselt auditi tulemuste järelmeetmeid võtmine.

- **Kuuenda raamprogrammi** suhtes on peadirektoraadid kehtestanud ühise auditistrateegia ajavahemikuks 2007–2010. Selle eesmärk on kontrollida tehingute seaduslikkust ja korrektsust asjakohaste auditivalimite alusel (pisteline valim) ja vähendada veamäära, tuvastades ja parandades vigu suurimate abisaajate kuludeklaratsioonides ning täiendada hindamist riskipõhise valimiga. Strateegia käivitati 2007. aastal ja tehti 377 järelauditiit. 2007. aastal rakendati esimest korda mitmeaastast strateegiat ja võeti kasutusele süsteem, mille kohaselt üldistatakse audititulemusi sama abisaaja auditeerimata lepingute suhtes. Seda arvestades ja võttes arvesse 2 % ületavat veamäära, otsustasid talitused lisada selleaastasele kinnitavale avaldusele reservatsiooni kuuenda raamprogrammi kulutaotluste korrektsuse kohta.
- **Seitsmenda raamprogrammi** kohta on avaldatud konkursikutsed ja praeguseni on tehtud vaid eelrahastamise makseid. Võetud on olulisi meetmeid, et vähendada vea riski: välja on töötatud kokkulepitud toimingud, mille kohaselt peavad kontrolli teostavad audiitorid sooritama terve rea kohustuslikke toiminguid ja esitama aruande selleks ettenähtud vormis. Eelkontrolle täiustatakse, võttes kasutusele võimaluse anda välja abisaaja raamatupidamismetoodikat käsitlev eelauditi sertifikaat. Reservatsioone ei esitatud.

Komisjon on teinud märkimisväärseid jõupingutusi, et paranda oma teadustegevuseks mõeldud vahendite haldamist kohaldatava õigusliku ja finantsraamistiku piires. Kuigi peadirektorid esitasid kuuenda raamprogrammi kohta reservatsioone, oli üks peamisi ühise mitmeaastase auditistrateegia eesmärke vähendada üldist riski taset allapoole olulisuse künnist.

Lisaks sellele jätkavad talitused seitsmenda raamprogrammi rakendamist nii, et on võimalik täiel määral ära kasutada uue õigusliku raamistiku lihttustest tulenevaid eeliseid.

### Õigus, vabadus ja turvalisus

2007. aasta kohta esitati kaks reservatsiooni Euroopa Pagulasfondi rakendamise kohta koostöös liikmesriikidega. Üks nendest on 2006. aastal tehtud reservatsiooni pikendamine, mis käsitleb kõnealuse fondi rakendamise kontrollisüsteemi puudusi Itaalias. Vastutus kõnealuse probleemi lahendamise eest on peamiselt Itaalia ametiasutustel ja peadirektoraat jälgib seda protsessi tähelepanelikult. Tuleb märkida, et kuigi riskisumma moodustab olulise osa Itaaliale mõeldud eelarvest, on selle mõju õigus-, vabadus- ja turvalisusküsimuste peadirektoraadi 2007. aasta eelarvele piiratud.

Lisaks sellele on peadirektoraat teatanud, et Euroopa Pagulasfondi II käsitlevates valdkondlikes õigusaktides on ainult piiratud moel sätestatud järelevalvealane töö ning et järelevalve puhul toetatakse suures osas komisjoni enda kontrollistrateegiale (missioonide järelevalve ja kontrollisüsteemide hindamine). Et peadirektoraat ei olnud 2007. aastal korraldanud kohapealseid kontrole 14 liikmesriigis, otsustas peadirektor esitada reservatsiooni, sest tal oli piiratud kinnitus Euroopa Pagulasfondi II kohta kõnealustes liikmesriikides.

Komisjon kavatses võtta meetmeid, et tugevdada 2008. aastal oma kinnitust Euroopa Pagulasfondi II haldamise kohta liikmesriikides. Täiendavate külastuste aluseks võetakse riskianalüüs ja parandatakse suuniste andmist liikmesriikidele. Ajavahemikul 2008–2013 hõlmab uus õigusakt Euroopa Pagulasfondi III, et käsitleda eelmisest fondist tulenevaid probleeme.

#### Muud poliitikavaldkonnad

**Keskkonna peadirektoraadis** esines kulutaotlustega seotud raskusi ja peadirektoraat esitas reservatsiooni, sest järelkontrollide käigus tuvastatud vigade protsent suurenes.

2006. aastal esitatud kaks täiendavat reservatsiooni jäeti 2007. aastaks kehtima.

- **Ettevõtluse ja tööstuse peadirektoraat** esitas reservatsiooni, sest kahel toetust saanud abisaajal, kes olid seotud Euroopa standardimissüsteemiga, puudusid nõuetekohased kuludest teatamise süsteemid.
- **Majandus- ja rahandusküsimuste peadirektoraat** esitas reservatsiooni võimaliku puuduse tõttu sellise välisasutuse sisekontrollisüsteemis, kellele oli usaldatud kaudne tsentraliseeritud haldamine.

Kõigis kõnealustes valdkondades võeti 2007. aastal meetmeid. 2008. aastal kavatakse võtta jõulisi meetmeid, sealhulgas anda paremini teavet abisaajatele, lihtsustada eeskirju uute õiguslike raamistike või lepingute valdkonnas ja tugevdada komisjoni kontrolli.

Komisjon on oma talitustele andnud ülesandeks võtta kõiki vajalikke meetmeid, et tühistada kõnealused reservatsioonid pärast nende aluseks olevate probleemide lahendamist.

#### Teabevahetus

Teabevahetuse peadirektoraat esitas reservatsiooni oma 2006. aasta tegevusaruandes, sest sisekontrollisüsteemis esines puudusi. Probleem lahendati tsentraliseeritud järelkontrollide kasutuselevõtmisega. Kõnealuse üksuse tegevus käivitus alles 2007. aasta kahel viimasel kuul ja seetõttu otsustas peadirektor säilitada reservatsiooni ka 2007. aastaks.

#### Haridus ja kultuur

Hariduse ja kultuuri peadirektoraat tühistas eelmise reservatsiooni riigiasutuste suhtes, ennetades tulemusi, mis tulenesid läbivaadatud kontrollisüsteemi rakendamisest 2007. aastal pärast uue õigusakti vastuvõtmist. Süsteem põhineb riiklike ametiasutuste kinnitavatel eelavaldustel. Sel aastal on peadirektoraat teatanud veamäärast üle 3 % auditeeritud projektide puhul, kuid ta väitis, et seda ei saa üldistada, sest auditivalim põhines peamiselt projektide riskidel. Seetõttu ei peetud küsimust oluliseks. Peadirektoraat jätkas ka jõupingutusi saavutada oma kohaliku raamatupidamissüsteemi valideerimine paarvepidaja poolt.

Komisjon on hariduse ja kultuuri peadirektoraadile andnud ülesandeks tagada kontrollistrateegia tõhus rakendamine ja kõrvaldada kõik allesjäänud takistused kohaliku raamatupidamissüsteemi valideerimise saavutamiseks.

### Statistika

Eurostati esitatud reservatsioonid 2006. aastal seoses kinnituse puudumisega teatavatele riiklikele statistikaasutustele tehtud maksete korrektsuse küsimuses tühistati, sest 2007. aastal võetud parandusmeetmeid, näiteks täiustatud eelkontroll, andisid peadirektorile piisavalt kinnitust aasta jooksul tehtud maksete korrektsuse kohta. Peadirektori talitused tegelevad eelmiste aastatega seotud küsimustega.

### **3.6. Haldus**

Nõuetekohased ja usaldusväärsed infotehnoloogiasüsteemid on väga olulised peaaegu kõikide komisjoni meetmete täitmise seisukohast. Kuid vaatamata andmekeskuste uute ruumide üürimisele, pidas informaatika peadirektoraat vajalikuks säilitada eelmise reservatsiooni hoonete infrastruktuuri kohta, sest infrastruktuur, kus on praegu pea- ja varusüsteemi asukoht Luxembourgis, on osaliselt ebakohane. Kuigi 2007. aastal parandati osaliselt hooneid ja riski hallati 2007. aastal tõhusalt, on komisjon arvamusel, et on vaja täiendavalt vähendada riski tegevuse järjepidevusele ja andmeterviklikkusele.

Komisjon jätkab aastatel 2008-2009 oma mitmeaastase infotehnoloogia strateegia rakendamist, tagades turvalise ja funktsionaalselt nõuetekohase hoonete infrastruktuuri komisjoni andme- ja telekommunikatsioonikeskustele.

### **3.7. Järeldused**

- Komisjon andis oma talitustele ülesandeks võtta jõulisi meetmeid, et lahendada probleeme, mis on 2007. aasta tegevusaruannetes esitatud reservatsioonide põhjuseks, ja jälgib tähelepanelikult seda protsessi, pöörates erilist tähelepanu korduvatele reservatsioonidele.
- Korrapärane dialoog volinike ja peadirektorite vahel haldusküsimustes on oluline osa aruandlusahelas. See on eriti oluline juhtumite puhul, kus reservatsioonid korduvad, ja valdkondades, kus kontrollikoda on tuvastanud puudusi. Komisjon andis peadirektoritele ülesandeks sellise olukorra puhul teavitada korrapäraselt volinikku või volinikke viimastest arengutest või edusammudest.
- 2008. aasta veebruaris esitatud tegevuskava rakendamine, tugevdamiseks komisjoni järelevalverolli struktuurimeetmete haldamist koostöös liikmesriikidega, on komisjoni jaoks väga oluline küsimus ja see peab toimuma õigeaegselt.
- Komisjon julgustab liikmesriike vabatahtlikult esitama iga-aastaseid riiklike avaldusi, mis võiksid moodustada täiendava osa peadirektorite kinnitavast avaldusest.
- Vigade põhjuste kõrvaldamine on väga oluline ja komisjoni talitsused kavatsesid välja anda suunised ja võtta muid vajalikke meetmeid, et vähendada vea riski.

- Komisjon kavatses võtta ka kõik vajalikud meetmed, et demonstreerida oma kontrollide tõhusust. Komisjoni raamatupidamissüsteemi uuendatakse, et võimaldada anda alates 2008. aastast täiel määral aru komisjoni parandatud vigadest, sealhulgas nendest, mis on seotud varasemate aastate maksetega.
- Lisaks sellele kavatses komisjon jätkata oma tööd kontrollide tasuvuse ja jääkriskide küsimuses. Sellekohane teatis avaldatakse 2008. sügisel ja see peaks pakkuma kindla aluse, et arendada edasi aktsepteeritava riski mõistet kui vahendit, mille abil hinnata, kui tõhusalt hallatakse ühenduse programmides riske.

#### **4. MUUD AASTAARUANNETES VÄLJA TOODUD KÜSIMUSED**

##### **4.1. ELi õiguse rakendamine**

Kui õigusakte nõuetekohaselt ei kohaldata ega tagata nende täitmist, siis ei saavuta need oma eesmärki. 2007. aastal avaldas komisjon ambitsioonika teatise, mille eesmärk oli minimeerida neid riske ja mis sisaldas meetmeid ühenduse õiguse rakendamise parandamiseks<sup>6</sup>. See tähendab tihedamat koostööd liikmesriikide ja komisjoni vahel, et ära hoida tekkivaid probleeme, tegeleda tõhusamalt olemasolevate probleemidega ja lahendada kiiremini rikkumisi. See hõlmab ka õigusaktide rakendamise ja täitmise tagamise paremat integreerimist alates õigusakti kujundamisest kuni vastuvõtmisprotsessi ning tulemuste hindamiseni. Rakendamisega seotud väljakutsete selgitamine on hädavajalik, et parandada õigusakte ja saavutada halduskoorma lihtsustamise ja vähendamise kaudu kodanike ja ettevõtjate huvides parem õigusloome.

##### **4.2. Kalavarude säilitamine**

Kontrollikoda väitis oma eriaruandes,<sup>7</sup> et ühenduse kalavarude säilitamist käsitlevate eeskirjade praeguseid kontrolli-, inspeksiooni- ja sanktsionisüsteeme tuleb märgatavalt tugevdada, et saavutada kalavarude säästev kasutamine. Komisjon jagab kontrollikoja seisukohta. Esiteks julgustatakse liikmesriike kohaldama meetmeid, mis pakuti välja vabatahtlikkuse alusel. Paralleelselt tehakse tööd ambitsioonikate ettepanekute kallal, mille eesmärk on reformida Euroopa kontrollipoliitikat: kalavarude praegune olukord näitab, kui oluline on, et tugevdatakse ja ühtlustatakse kontrolli-, inspeksiooni- ja sanktsionisüsteeme.

Komisjon on võtnud endale kohustuse tagada kalavarude säilitamine, mida on võimalik teha ainult Euroopa tasandil võetud meetmete kaudu. 2008. aasta oktoobris teeb komisjon ettepaneku nõukogu määruse kohta, millega sõnastatakse ümber ja uuendatakse ühise kalanduspoliitika kontrollisüsteem. Oma eesmärkide saavutamiseks vajab komisjon liikmesriikide täielikku pühendumust.

<sup>6</sup> Teatis „Tulemuslik Euroopa – Ühenduse õiguse kohaldamine”, KOM(2007) 502, 5.9.2007.

<sup>7</sup> Euroopa Kontrollikoja eriaruanne nr 7/2007 ühenduse kalavarude säilitamist käsitlevate eeskirjade kontrolli-, inspeksiooni- ja sanktsionisüsteemide kohta (ELT C 317, 28.12.2007).

### 4.3. Julgeolek

EÜ delegatsioonide auditid paljastasid puudusi nii teabeturbes ja teabe edastamissüsteemides kui ka füüsilises julgeolekus. Tegevuskavade rakendamine edeneb.

Lisaks komisjoni peamistes asukohtades võetavate inimeste, hoonete ja infotehnoloogiate rutiinsetele turvameetmetele kavatseb komisjon pöörata rohkem tähelepanu oma delegatsioonide julgeolekule.
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## 5. ÜLDINE JÄRELDUS

Komisjon on arvamusel, et toimivad sisekontrollisüsteemid, isegi koos nende 2007. aasta tegevusaruannetes kirjeldatud puudustega pakuvad piisavat kinnitust selle kohta, et nende tegevusteks eraldatud vahendeid on kasutatud selleks ette nähtud eesmärgil ja kooskõlas usaldusväärse finantsjuhtimise põhimõtetega. Komisjon on ka arvamusel, et kasutusele võetud kontrollimenetlused tagavad piisavas ulatuses nende tehingute seaduslikkuse ja korrektsuse, mille eest komisjon võtab üldvastutuse vastavalt EÜ asutamislepingu artiklile 274.

Komisjon tunnistab siiski, et vaja on täiendavaid jõupingutusi, et kõrvaldada mitmeid puudusi, eelkõige neid, millele on juhtinud tähelepanu volitatud eelarvevahendite käsutajad, ja neid, mis on tuvastatud eelarve valdkondades, mille kohta kontrollikoda on andnud mitterahuldava arvamuse.

**Lisad:**

- 1. lisa: Personalijuhtimine ja muud juhtimisega seotud küsimused
- 2. lisa: Reservatsioonid 2003–2007
- 3. lisa: 2007. aasta koondaruanne mitmeaastastest eesmärkidest
- 4. lisa: Täitev- ja reguleerivad ametid
- 5. lisa: Aruanne läbirääkimistega menetluste kohta
- 6. lisa: 2007. aastal saadaolevate kindlaksmääratud summade sissenõudmisest loobumiste kokkuvõte
- 7. lisa: Maksetähtaegades kinnipidamine ja tähtaegade peatamine

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

**1. HUMAN RESOURCES MANAGEMENT**

- Ethics

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

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

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

- Screening of Human Resources of April 2007

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

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

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

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

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



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

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

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

- IT tools

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

- Recruiting and retaining permanent staff

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

- Recruitment of citizens from enlargement countries

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

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

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

## 6. OTHER MANAGEMENT ISSUES

- The internal control framework in the Commission

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

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

- Financial management

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

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

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

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

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

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

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

- Internal audit

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

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

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

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

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

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

- Transparency initiative

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

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

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

- Business continuity management

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

- Building policy

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

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

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

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

<sup>18</sup> COM(2007) 185  
[http://ec.europa.eu/transparency/revision/docs/gp\\_en.pdf](http://ec.europa.eu/transparency/revision/docs/gp_en.pdf)

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

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

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

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

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



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

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

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

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

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

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

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

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

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

		Revision of internal control standards to enhance effectiveness	DG BUDG by the end of 2007	<p><b>Completed</b></p> <p><b>An internal communication revising the internal control standards for effective management was adopted in October 2007- SEC (2007) 1341.</b></p>
		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.	<p><b>Completed</b></p> <p>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:</p> <ul style="list-style-type: none"> <li>- the Research family</li> <li>- direct centralised management (grants and procurement)</li> <li>- joint management</li> <li>- shared management.</li> </ul> <p>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.</p>

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



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

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

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

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

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

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

				assessment as at 31 December 2008.
<b>Ex-ante and ex-post controls</b>	10. Improving efficiency and strengthening accountability by ensuring proportionality and a sound balance between ex-ante and ex-post controls and by further harmonisation and better focusing of 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.	<b>Completed</b> In 2007, "internal control templates" were developed for each management mode, describing the internal control system on a consistent and concise basis and presenting a logical build-up to the Director General's assurance statement. These templates are built on a common format which leaves some flexibility for adaptation to the needs of the DGs. The format was used by almost all services in 2007 AAR and has improved awareness of control structures and sources of assurance. It helps pinpoint weaknesses and define improvements.

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

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

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

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



Human resources				
Subject	Objective	Initiative(s) to meet the objective	Responsible service(s) and timetable	Progress made in 2007
Simplification	13. Simplifying procedures to increase both efficiency and employee satisfaction.	The Task Force for the simplification of administrative procedures will propose specific measures to simplify and improve human resource management and administrative procedures.	DG ADMIN by June 2007 (originally by the end of 2006)	<b>Completed</b> 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	<b>Completed</b> 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.

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

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

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

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

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

**Six executive agencies** have been created:

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

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

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

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

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

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

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

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

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

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

## ANNEX 5: Rapport sur les procédures négociées

### 1. BASE LÉGALE

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

### 2. MÉTHODOLOGIE

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

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

### 3. RÉSULTATS GLOBAUX DU RECENSEMENT FINAL

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

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

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

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

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

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

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

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

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

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

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

## 4. ANALYSE DES JUSTIFICATIONS ET MESURES CORRECTIVES

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

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



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

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

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

**(Article 87.5 IR)**

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

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

**EC budget:**

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

**European Development Fund:**

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

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

**(Article 106.6 IR)**

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

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

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

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

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

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

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

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

<sup>31</sup> Net delays.

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

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

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

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

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

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

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

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