



KOMMISSIONEN FOR DE EUROPÆISKE FÆLLESSKABER

Bruxelles, den 16.3.2005  
KOM(2005) 90 endelig

**MEDDELELSE FRA KOMMISSIONEN**

**Statusrapport af 31. januar 2005 om modernisering af Europa-Kommissionens  
regnskabssystem**

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## 1. INDLEDNING

Den 17. december 2002 vedtog Kommissionen sin meddelelse "Modernisering af De Europæiske Fællesskabers regnskabssystem"<sup>1</sup>. Både Rådet og Europa-Parlamentet blev informeret om denne meddelelse.

Projektet havde følgende tre hovedmål:

- at opfylde internationalt anerkendte regnskabsprincipper for den offentlige sektor, især hvad angår periodeafgrænsning (registrering af regnskabsbegivenheder, når de indtræffer, og ikke kun når der modtages eller udbetales kontanter eller ved årets udgang)
- integration af finans- og regnskabssystemer, der køres på forskellige it-platforme
- at forbedre SINCOM2-systemets drift i mellemtiden, især hvad angår sikkerhed og sammenhæng mellem data fra forskellige kilder.

Kommissionen har siden 2002 fremlagt halvårslige statusrapporter<sup>2</sup>. GD Budget udarbejdede noter om de fremskridt, der var sket i de mellemliggende kvartaler. Denne rapport opsummerer de fremskridt, der er sket frem til den 31. januar 2005, og ikke den 31. december 2004, med henblik på at dække overgangen til det nye system. Ligesom de tidligere rapporter vil den blive tilsendt dechargemyndighedernes relevante udvalg og til Revisionsretten. Der blev foretaget en kort mundtlig fremlæggelse til Regnskabskontroludvalget den 1. februar 2005.

## 2. OVERSIGT OVER INDFØRELSEN INDTIL JANUAR 2005

I henhold til den nye finansforordning, der trådte i kraft den 1. januar 2003<sup>3</sup>, skulle der senest i 2005 indføres periodeafgrænsningsregnskab for det almindelige budget. Det forventedes, at den fulde integration af samtlige regnskabssystemer ville tage længere tid. Når regnskabssystemet var moderniseret, var det hensigten at gennemføre en løbende udvidelse af dets rolle som støtte for finansforvaltningen af Kommissionens aktioner.

Den retlige forpligtelse blev opfyldt den 10. januar 2005, da det nye regnskabssystem blev åbnet med fuld periodeafgrænsning. Kommissionen har således opfyldt sin forpligtelse over for dechargemyndigheden på dette punkt. Dette skete på den planlagte dato og inden for den planlagte udgiftsramme på 20 mio. EUR for GD Budget og DIGIT. Derudover blev der tildelt 5 mio. EUR til andre tjenestegrene for midlertidigt ekstra personale.

Nu, hvor Kommissionen har gennemført den administrative reform og har moderniseret sit regnskabssystem, er betingelserne til stede for, at Europas skatteborgere igen kan have tillid til, at Kommissionen varetager deres midler efter strenge kontrolstandarder. Herefter vil Kommissionens regnskaber opfylde de højeste regnskabsstandarder, hvilket gør Kommissionen til en leder blandt de offentlige forvaltninger i Europa.

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<sup>1</sup> KOM(2002) 755.

<sup>2</sup> For perioden til den 30. juni 2003 - SEK(2003) 790, til den 31. december 2003 – SEK(2004) 118, og til den 30. juni 2004 - KOM(2004) 565 af 18.8.2004.

<sup>3</sup> Artikel 133, 134 og 181, stk. 2, sidste led, i forordning (EF, Euratom) nr. 1605/2002 af 25. juni 2002.

Imidlertid betyder dette ikke, at januar 2005 markerer afslutningen på regnskabsreformen. Der er stadig plads til forbedring af både centrale og lokale it-systemer, integration af systemer og ledelsesrapportering. Desuden vil det tage tid, før de nye regnskabsprocedurer er fuldt indarbejdet.

Projektet blev i det store hele gennemført i overensstemmelse med tidsplanen i del III.3 i meddelelsen af 17. december 2002 og med den mere detaljerede projektplan for 2003 og 2004, der blev foreslået den 8. juli 2003. I bilag 1 findes en detaljeret sammenligning mellem tidsplanen fra den 17. december 2002 og den faktiske gennemførelse. Bilag 2 viser en opdatering over milepælsplanen, som blev vedtaget i juli 2003.

### **3. REGNSKABSSPØRGSMÅL**

#### **3.1. Regnskabsregler**

De femten sæt regnskabsregler, der gælder for Fællesskabets regnskaber, og den harmoniserede kontoplan, blev vedtaget af regnskabsføreren den 28. december 2004 og meddelt til regnskabsføreren i de andre institutioner og agenturerne. De opsummeres i bilag 3.

Kommissionens regnskabshåndbog, som tager udgangspunkt i regnskabsreglerne og kontoplanerne, lå stort set klar ved udgangen af december 2004, efter der var blevet taget højde for bemærkningerne fra de forskellige afdelinger. Denne version vil blive videreudviklet på baggrund af indhøstede erfaringer og yderligere it-udvikling. Der skal stadig udvikles en praktisk metode til vurdering af visse hensættelser ved årets udgang, f.eks. for fordringer, der endnu ikke er betalt.

#### **3.2. Regnskabsprocesser**

De regnskabsprocesser, der endnu skal fastlægges, er procedurerne for afslutningen af regnskaberne for 2005 og udarbejdelse af årsregnskabet for 2005. Ifølge planerne skal der i 2005 vedtages en konsolideringshåndbog og afslutningsprocedurer, og der skal indføres et it-værktøj til konsolidering af institutionernes og agenturerne regnskaber.

#### **3.3. Kontrolmiljø og validering af lokale systemer**

Det moderniserede regnskabssystem er afhængigt af nøjagtige og fuldstændige datainput fra de mange brugere af det centrale it-system (der forventes i alt omkring 7 000). De menuer, der er ved at blive udviklet til brugerne, vil give bistand i hver fase, således at risikoen for fejl minimeres, men kvaliteten af de indtastede data afhænger af det kontrolmiljø, som den enkelte anvisningsberettigede ved delegation opretter. Der gives vejledning på dette område i dokumentet "Accounting objectives and control framework" (december 2003), som fortæller om risici ved hver enkelt transaktionskategori og de kontroller, der anbefales til at modvirke disse risici. GD Budget vil fortsat udvikle vejledning om regnskabsspørgsmål og støtte tjenestegrenene ved gennemførelsen heraf.

Kriterierne for validering af de anvisningsberettigedes finansielle procedurer og it-systemer blev udsendt den 2. juli 2004. Den 1. september blev der udsendt et detaljeret spørgeskema, der gjorde det muligt for hver tjenestegren at vurdere, hvor langt den var nået med at opfylde kriterierne, og samtlige tjenestegrene svarede inden for fristen, som var den 30. september 2004.

På trods af vanskelighederne med at ansætte personale med passende erfaring blev GD Budget den 17. december færdig med en vurdering på højt niveau af alle tjenestegrenenes finansielle procedurer og dermed forbundne it-systemer. Dette skete på grundlag af besvarelserne af spørgeskemaet og en halvdagsdiskussion med hver tjenestegren. Den efterfølgende rapport blev færdiggjort den 31. januar 2005. Heri kortlægges en række risici, som de involverede tjenestegrene vil blive bedt om at arbejde på.

GD Budgets hold bestående af otte medarbejdere vil være fuldt besat senest den 16. marts 2005. Det vil starte et program med dyberegående kontrol af systemerne, som de rent faktisk fungerer i de enkelte tjenestegrene; de første, der skal undersøges, er de systemer, der vurderes til at udgøre den største risiko. Dette arbejde vil understøtte den systemvalidering, som efter de anvisningsberettigedes beslutning skal levere, eller bekræfte regnskabsoplysningerne ifølge artikel 61, stk. 1, litra e), i finansforordningen.

#### **4. IT-UDVIKLING**

Den mest udfordrende del af projektet er at integrere de bestående finansforvaltnings- og regnskabssystemer, at udvikle systemerne til periodiseringsregnskab og at give brugerne brugervenlige menuer, så man sikrer, at de indtastede data er af høj kvalitet. Den nuværende situation skitseres nedenfor.

De it-features, der skal understøtte regnskabsprocesserne, er blevet udviklet. Det nye system, ABAC, indeholder det centrale regnskabssystem, som kører på programmet "SAP-Enterprise", og arbejdsprocesser, som Kommissionen har udviklet til brug ved betalingsfordringer (ABAC-invoices), kontrakter og lignende forpligtelser (ABAC-contracts) samt anlægsaktiver (ABAC-assets). Si2-betalingsprocessen er blevet omstillet, så den kan opfylde kravene i forbindelse med periodeafgræsning. En række andre tjenestegrene leverer fortsat regnskabsoplysninger via interfaces med deres lokale it-systemer.

De væsentligste opgaver, der er udført siden den 30. juni 2004, er som følger:

- udvikling, test og opstart af ABAC-contracts (4. oktober) og ABAC-invoices (25. oktober), så personalet kan uddannes og blive bekendt med disse arbejdsgange før januar 2005
- udvikling, test og opstart af ABAC-assets (14. januar 2005)
- test af systemets funktion som helhed af sammensatte grupper for at kortlægge og korrigere problemer før januar 2005
- backup af det gamle system den 31. december og overgang til det nye system, som blev åbnet den 10. januar med fuld indlæsning tidligt i februar, da de overførte forpligtelser fra budgetåret 2004 var blevet tilgængelige
- indlæsning af åbningsbalancer for præfinansiering (30 000), fordringer til betaling (7 400) og anlægsaktiver (74 000).

Den 10. januar 2005 blev det centrale regnskabssystem åbnet for regnskabsføring i det almindelige regnskab med periodisering, herunder de fleste startbalancer til brug for tjenestegrenenes daglige arbejde, og det har siden fungeret meget pålideligt. Siden den 31. januar 2005 er der behandlet over 32 000 betalinger, 10 000 krav og 1 300 forpligtelser.

Undtagelsen er forskudsforvaltningen og kontorinventar i de eksterne delegationer og pressekontorerne uden for Kommissionens hovedkvarter, som har fået finansielt ansvar. Disse vil gradvis blive inddraget i det centrale system fra 2005.

## **5.        INDFØRELSE AF DE MODERNISEREDE REGNSKABER I KOMMISSIONENS TJENESTEGRENE**

### **5.1.     Udarbejdelse af åbningsstatus for finansåret 2005**

Alle tjenestegrene blev bedt om at medvirke til udarbejdelsen af en opgørelse over forhåndsfinansiering, garantier, anlægsaktiver og juridiske enheder, der drager fordel af tilskud og kontrakter. Dette betød, at der skulle undersøges journaler i forbindelse med 45 000 åbne tilsagn og 74 500 bankkontoreferencer før udgangen af december 2004. Tjenestegrene aflagde statusrapport 30. juni, 30. september, 31. oktober og 30. november 2004.

På grundlag af oplysningerne i disse rapporter og i bilaterale kontakter kan det konkluderes, at ca. 95 % af opgaven var udført inden for fristen, og at det tilbageværende arbejde vedrørte sager, hvor modtageren ikke havde fremsendt de dokumenter, der var nødvendige for at registrere en juridisk enhed og således færdiggøre registreringen af den relevante forhåndsfinansiering og garantierne. Tre tjenestegrene fik bevilget udsættelse, så der kunne tages hånd om disse tilbageværende sager.

Så godt som alle tjenestegrene fremlagde filer, som skal uploades i regnskabssystemet inden fristens udløb og være af høj kvalitet. Mindre end 1 % af filerne blev sendt tilbage til retning, modtaget for sent fra eller skulle sendes tilbage til tre tjenestegrene. Den 31. januar 2005 var 76 000 filer om juridiske enheder blevet behandlet vedrørende eksterne leverandører og 56 000 vedrørende personale, og der var indlæst 30 000 forhåndsfinansieringsbalancer. Der er fastlagt en frist til den 31. marts 2005, hvor arbejdet med de 22 000 garantier skal være udført. Alle involverede tjenestegrene er overgået til ABAC-assets i lagerstyringen, bortset fra delegationerne og pressekontorerne, som agter at gennemføre denne overgang i 2005. Alle anlægsaktiver er blevet indlæst i det centrale regnskabssystem, bortset fra dem, som vedrører to fælles forskningscentre, GD TREN og bygninger, og som vil blive indlæst i marts.

GD Budget vil bede hver enkelt tjenestegren om at bekræfte, hvorvidt tallene i åbningsbalancerne er nøjagtige og korrekt opgjort, at sikre, at tallene er fuldstændige og foretage rettelser før den 31. marts 2005. Det vil blive gjort muligt at registrere forhåndsfinansiering, der ikke kan sættes direkte i forbindelse med en valideret fil for en juridisk enhed. Åbningsstatus for hver enkelt tjenestegren vil blive sendt til den relevante generaldirektør eller chef for tjenestegrenen til formel validering senest den 30. juni 2005.

Ud over ovennævnte opgaver er tjenestegrene blevet bedt om at sammenkæde samtlige afsluttede forpligtelser, der er registreret siden den 1. januar 1999, med en juridisk forpligtelse, så Kommissionens finansielle forbindelser med hver enhed siden den dato kan fastlægges. Dette arbejde skal efter planen begrænses til forpligtelser over 50 000 EUR, hvilket betyder, at omkring 35 000 yderligere filer skal undersøges (hvis denne grænse blev sænket til 13 800 EUR, ville det blive nødvendigt at undersøge yderligere 25 000 filer). Sammen med arbejdet på 30 000 forpligtelser, som stadig skal kædes sammen med en juridisk enhed, vil dette arbejde betyde gennemførelse af aktion 74 i den administrative reform, der vedrører udviklingen af en central database for kontrakter, og sikre, at Kommissionen opfylder den forpligtelse, som den gav Parlamentet efter Eurostat-sagen.

## **5.2. Udvikling af lokale it-systemer og forbindelser med ABAC**

Med en enkelt undtagelse havde alle tjenestegrene inden udgangen af 2004 tilpasset langt de fleste af deres it-systemer til kravene i forbindelse med periodeafgrænsning. Hvor dette ikke var sket i tide, brugte de involverede tjenestegrene det centrale system for at undgå forsinkelser i behandlingen af forpligtelser og betalingskrav.

## **5.3. Oplæring**

Den 5. oktober 2004 blev der lanceret et program med henblik på at oplære fremtidige brugere af ABAC-systemet med støtte fra eksterne eksperter. Den 31. januar 2005 var der givet 3 300 arbejdsdages oplæring med en tilfredshedsgrad, der gradvis steg fra 60 % til 86 %. Alle hovedbrugere fik tilbud om "hands on-oplæring", mens andre via "hands off-kurser" blev bekendt med systemet i større grupper. Brugeropplæringsmodulerne bliver senere til en brugerguide og kommer til at danne grundlag for et vedvarende oplæringsprogram for fremtidige brugere. Hver enkelt tjenestegren med et lokalt system forventedes at gennemføre et eget oplæringsprogram for brugere af dette system. I løbet af 2005 vil der blive gennemført et oplæringsprogram specielt for personalet i Kommissionens delegationer i tredjelandene.

## **6. INDFØRELSE AF PERIODEAFGRÆNSNING I DE ANDRE INSTITUTIONER OG AGENTURER**

Kommissionen opfordrede hver enkelt institution og agentur til at vurdere, om de var klar til at anvende de nye regnskabsregler og periodiseringsregnskabet. Af en analyse af de givne svar og de oplysninger, der blev udvekslet under møder, tyder det på, at alle er i færd med at tage de nødvendige initiativer. Der blev holdt informationsmøder med regnskabsførerne i samtlige institutioner og agenturer i juni og november 2004.

Adskillige agenturer og mindre institutioner anvender en version af Kommissionens Si2-system til deres budgetkonti. Ved brev fra generalsekretæren af 22. juni 2004 indvilgede Kommissionen i fortsat at stille Si2 til rådighed i 2005 og at stille samtlige sine ABAC-moduler til rådighed for de interesserede enheder sammen med de nødvendige tekniske specifikationer, så de kan linke disse moduler til deres egne systemer.

Kommissionen har ligeledes foreslået, at agenturerne udvikler en fælles it-plattform, hvor de kan køre deres egne kopier af ABAC. Denne løsning, som er i overensstemmelse med en henstilling fra Parlamentet, er omkostningseffektiv, og samtidig bevares de enkelte agenturers selvstændighed.

## **7. FREMTIDIG UDVIKLING**

### **7.1. Det almindelige budget**

Der er ved at blive fastlagt en ny målestok for yderligere it-udvikling (se bilag 4). Det drejer sig hovedsagelig om at øge brugervenligheden og regnskabsfunktionen samt udarbejde det første konsoliderede årsregnskab. I løbet af 2005 skal de forskellige arbejdsgange samles i en enkelt webbaseret applikation (ABAC-workflow), og der vil blive udviklet en række nye funktioner (f.eks. fordringsinddrivelsesprocessen). Der er også planer om en række yderligere initiativer med henblik på at nå det mere langsigtede mål om mere integration af lokale systemer og at stille yderligere redskaber til rådighed for brugerstøtte og økonomistyring.

## **7.2. Långivning og låntagning**

Hvad angår transaktioner uden for Kommissionens budget, er der igangsat et projekt om integration af indlåns- og udlånsaktiviteter, som nu registreres på Globus-systemet, der ejes af GD ECFIN, i det centrale regnskab, hvilket skal ske senest i juli 2005 ved brug af SAP's bankmodul, CFM.

## **7.3. Den Europæiske Udviklingsfond**

Den Europæiske Udviklingsfonds (EUF) regnskab, som føres uden for det almindelige budget, skal også moderniseres, selv om dette vil foregå særskilt.

I samarbejde med AIDCO vil de processer, der anvendes til forvaltning af EUF's projekter, blive overført fra EUF's nuværende regnskabssystem (OLAS) til AIDCO's lokale system (CRIS), og EUF's regnskab vil blive ført med periodeafgrænsning på ABAC. Fordelene ved denne løsning er, at der gives mulighed for at integrere EUF i det almindelige budget, og EUF-betalinger kan udføres ved brug af funktioner, der er udviklet til det almindelige budget.

Den nødvendige informationsteknologi, der kræves til fuld periodiseringsregnskabsføring, vil være på plads fra 2006, efter at ABAC og den parallelle udvikling af CRIS er færdige. EUF's regnskab for 2005 vil blive udarbejdet efter oplysninger på OLAS, som er blevet tilpasset, så der er grundlag for periodiseringsregnskab. Målet er, at det nye ABAC/EUF-system fra 2006 er fuldt ud i overensstemmelse med kravene til periodiseringsregnskab.

I mellemtiden vil EUF's betalinger blive foretaget via regnskabssystemet for det almindelige budget fra februar 2005.

## **8. KONKLUSION**

Moderniseringsprojektet har opfyldt den frist, der er sat i finansforordningen for indførelse af regnskabssystemer for det almindelige budget, der giver mulighed for, at Kommissionen kan overholde internationalt accepterede regnskabsstandarder. Kommissionen har nået dette mål inden for to år, hvilket er væsentlig kortere tid end andre offentlige administrationer i Europa, og den har overholdt en frist, som både de eksterne konsulenter og de eksterne revisorer betragtede som meget ambitiøs. Denne ubestridte succes kunne ikke være opnået uden engagement og konstruktiv medvirken fra samtlige tjenestegrene.

GD ECFIN's aktiviteter uden for budgettet vil blive overført til Kommissionens centrale regnskabssystem senest i juli 2005. I det første halvår af 2005 vil regnskabsføring af aktiviteter uden for budgettet som tidligere ske på grundlag af periodeafgrænsning. Den Europæiske Udviklingsfond vil anvende ABAC i sin betalingsproces fra 2005 og i sine regnskabsprocesser fra 2006.

Det er planen, at projektet skal give hver tjenestegrens ledelse mere pålidelige og fuldkomne oplysninger om de aktiver og passiver, som den har ansvar for, og om de finansielle forbindelser med hver enkelt leverandør (på længere sigt) og på mellemlang sigt om de finansielle aspekter ved gennemførelse af flerårige projekter og forpligtelser.



**ANNEX 1: ABAC PROGRAMME STATUS AT 31 JANUARY 2005**

**(Referenced to the Timetable in section III.3 of the Commission's communication COM(2002)755 final)**

1<sup>st</sup> to 4<sup>th</sup> quarter: 2003

5<sup>th</sup> to 8<sup>th</sup> quarter: 2004

<b><u>Measure</u></b>	<b>Deadline</b>	<b>Result</b>	<b>Comment</b>
<b>Accounting framework</b>			
<b><u>Definition of an accounting framework</u></b>			
Provision by the Accountant of an initial analysis of accounting requirements based on the Commission's decision	1 <sup>st</sup> quarter	completed 2nd quarter	Initial analysis of accounting requirement based on the Commission's decision was drawn up by June 2003 and used as a basis to develop the accounting rules and to determine the IT development issues.
Setting up an accounting standard committee	1 <sup>st</sup> quarter	Completed	The Accounting Standard committee was set up in March 2003, with monthly meetings, to give its advice and judgement on accounting rules. The final meeting (July 2003) examined the comments on the proposed rules.
Establishment of accounting standards for European Communities  - Draft			

- Final priority standards - Final others standards	2 <sup>nd</sup> quarter 4 <sup>th</sup> quarter 6 <sup>th</sup> quarter		
Adapting Chart of account Draft : Final :	2 <sup>nd</sup> quarter 4 <sup>th</sup> quarter	Completed	
Defining the event giving rise - draft - final	2 <sup>nd</sup> quarter 4 <sup>th</sup> quarter	Completed	The inventory of financial processes was carried out and events giving rise were described in flows and validated by services
Extending the scope of consolidation	9 <sup>th</sup> quarter	Started, still in progress	The scope of consolidation is to be extended for 2005 accounts, the IPSAS compliant accounting rule was adopted  Future steps: consolidation manual, consolidation pack, development and implementation of the chosen tool
Financial statements	9 <sup>th</sup> quarter	Started, still in progress	They are defined as part of the accounting rules and the Chart of accounts drawn up accordingly. The accounting rules relating to financial statements have been prepared
<b><u>Integration of accounting data</u></b>			
Fixing the opening balances			Opening balance have been collected for prefinancing, guarantees and invoices received and not yet paid. Other

- Provisional - definitive	4 <sup>th</sup> quarter 8 <sup>th</sup> quarter	Completed	opening balances will be the result of 2004 accounts closure. The amounts of provisions for cost claims not received by 31/12/2004 will be estimated in mid-2005.
Defining the object code, - Plan - link between budget and general accounts	4 <sup>th</sup> quarter 7 <sup>th</sup> quarter	Completed Completed	Following the inventory of financial processes and Chart of accounts, object codes were defined and linked to budget and general accounts
Integrating contingent assets and liabilities (off balance-sheet items) - inventories - guarantees - integration	4 <sup>th</sup> quarter 5 <sup>th</sup> quarter 9 <sup>th</sup> quarter	On schedule	The complete opening balance will be established when the 2004 accounts are closed
Management, entry in the accounts of prefinancing, interim payments and final payments	5 <sup>th</sup> quarter	Still in progress	Prefinancings for most open commitments and balances have been recorded in the accounts. The remainder should be recorded by 31.3.2005
Creating link between CIR and the accounts - use of CIR mandatory - link to general accounting	4 <sup>th</sup> quarter	One quarter delay	During the 5 <sup>th</sup> quarter, CIR was deployed in most services lacking an equivalent IT tool. It was upgraded to become ABAC invoice on 25/10/2004, when its use was made obligatory where appropriate.

	7 <sup>th</sup> quarter		
Receivables and files of clients / suppliers	5 <sup>th</sup> quarter		The legal entity file was set up in March 2004. By 31/1/2005, 121 213 legal entities had been validated. The exercise will continue in 2005 in order to link all commitments since 1999 and over 50000 € with a legal entity.
<b><u>Organisation of internal control of accounting data</u></b>			
Expanding internal control in DGs to include accounting aspects  - draft  - definitive	4 <sup>th</sup> quarter  8 <sup>th</sup> quarter	Completed	The control framework has been developed, validation criteria were communicated to all services on 02/07/04 and a questionnaire on 01/09/04
Supporting evidence for balance sheet balances through inventories	7 <sup>th</sup> quarter	Completed	A part of inventories of fixed assets were consolidated in ABAC assets end 2004 and loaded in SAP in January 2005; a second loading will take place in March 2005.
Certification of local system	9 <sup>th</sup> quarter		Each high level assessment of services was completed by 17/12/2004 and the report established on 31.1.2005. A programme of in depth checks will be launched in March 2005
<b><u>Training and awareness</u></b>			
Training	3 <sup>rd</sup> to 6 <sup>th</sup> quarter	Rescheduled according to services	Information sessions from the 4 <sup>th</sup> quarter, accounting training in 2004, training for users from 10/2004 following releases of

			ABAC invoices and ABAC Contracts
Recruitment	3 <sup>rd</sup> quarter	Completed	17 additional resources
Network accounting correspondents	1 <sup>st</sup> quarter	Completed	Identification of correspondents, meetings and regular information session organised
<b>Improvement of current system architecture</b>			
Reconciliation SI2 / R3 (2002 data)	2 <sup>nd</sup> quarter	Completed	Reconciliation SI2/R3 completed and validated in early 2003, continued weekly thereafter
Written security policy	2 <sup>nd</sup> quarter	Completed	Security policy for SI2 written during the second quarter of 2003 and adopted July 2003
Comparison of security management principles	3 <sup>rd</sup> quarter	Completed	Current security policy compared to relevant international standards in 2003 and deemed appropriate.
Fixing of rules governing incorporation of security elements	3 <sup>rd</sup> quarter	Completed	Rules governing the incorporation of the security elements in the new functionalities have been designed in the 3 <sup>rd</sup> quarter
Developments of computerised tools to facilitate management and audit of access rights	3 <sup>rd</sup> quarter	Partially completed	Access rights have been audited and a computerised tool was implemented in 2004 to facilitate the management of access rights. This temporary tool will be replaced by a more powerful tool integrated fully within the ABAC “Web” environment during 2005.
Development, implementation of web based version of SI2	4 <sup>th</sup> quarter	Not completed	The development full web-based of SI2 was postponed and planned to be implemented in 2005, the other ABAC workflows are web-based.

Elimination of redundant data	4 <sup>th</sup> quarter	Partially completed	Data management activities are included in the IT developments and include data cleansing phases (elimination of redundant data, correction of errors, completion of missing data...) An archiving policy will be developed in 2005.
<b>Development of the new system architecture</b>			
Feasibility study of new architecture – integration of sectorial systems	2 <sup>nd</sup> quarter	Completed	A feasibility study was completed in May 2003, including the examination of the integration of sectorial systems (certain will be abandoned- DG Entr, JRC). The cost benefit of retaining the remaining systems will be examined progressively over 2005 and 2006.
Detailed road map for implementation of the next IT system	2 <sup>nd</sup> quarter	Completed	A detailed road map for the implementation of the new system was developed in May 2003 and maintained on a daily basis. This roadmap has been developed into an implementation plan
Analysis of users' management needs	3 <sup>rd</sup> quarter	Completed	Users' management needs have been recorded through workshops, analysed, categorised and mapped against planned system functionalities to ensure proper alignment on the system future functionalities. Final report was issued on 30/9/03
Design of proposed solutions - progressive functional and technical definition of the system	4 <sup>th</sup> quarter	Completed	The design was performed in two phases: first the production and validation of functional blueprint and second the technical blueprint; the functional blueprints consolidate the accounting rules, operational activities and data model, they were finalised in December 2003, the technical blueprint translated in technical terms to actual system functionalities, they were ready in March 2004.

Migration towards SAP Enterprise	7 <sup>th</sup> quarter	Completed 3 <sup>rd</sup> quarter	Problems were resolved in collaboration with SAP
User workshops and feedback	4 <sup>th</sup> quarter	Completed	Workshops have been conducted in 2003, the users' requirements has been analysed, categorised and incorporated in the functional blueprints. Users' feedback is collected during the implementation and testing phases.
Progressive implementation of new functionality	6 <sup>th</sup> quarter	Completed 7 <sup>th</sup> quarter	The system implementation has been phases to allow a progressive implementation of functionalities as they became available.
New functionalities following tests	7 <sup>th</sup> quarter	Completed 8 <sup>th</sup> quarter	All new modules and functionalities were tested before release to ensure meeting accounting principles and users' requirements. Testing of the integrated system was completed end of 2004.
Training for key users	8 <sup>th</sup> quarter	Completed	All key users were proposed hands on training by 31.12.2004
Release of new system	8 <sup>th</sup> quarter	Completed	ABAC invoice, ABAC contracts, ABAC Assets have been released and are operational. The ABAC system was released on 10 January 2005

## ANNEX 2: INTEGRATED PROGRAMME PLAN 31 JANUARY 2005

### List of milestones

			At 31/12/03	At 31/12/03	At 31/01/05	At 31/01/05	At 31/01/05
No	Description	Work-stream	Start date	End date	Start date	End date	% of Completion
1	Project infrastructure is set-up	Project Man.	February	30/06/03	February	30/06/03	Done
2	Accounting Standards defined	Accounting	February	31/08/03	February	31/08/03	Done
3	Business events analysed	Accounting	May	31/01//04	May	31/01//04	Done
4	Accounting objectives and control framework updated and issued	Accounting	01/09/03	31/10/03	01/09/03	31/10/03	Done
5	Draft architecture strategy is defined	IT	February	15/07/03	February	15/07/03	Done
6	Draft user requirements documented	User Req.	March	30/06/03	March	30/06/03	Done
7	Chart of accounts updated and object code mapping done, functionalities defined	Accounting	15/07/03	31/01/04	15/07/03	31/01/04	Done
8	Functional Blueprint, Data/process model prepared and validated	IT/Accounting	15/07/03	15/01/04	15/07/03	15/01/04	Done



			At 31/12/03	At 31/12/03	At 31/01/05	At 31/01/05	At 31/01/05
No	Description	Work-stream	Start date	End date	Start date	End date	% of Completion
9a	Functional architecture proof of concept built and tested	IT	01/07/03	15/10/03	01/07/03	15/10/03	Done
9b	Prototypes completed	IT	16//10/03	31/01/04	16//10/03	31/01/04	Done
10	Local systems and SI2 adaptation capacity analysed	IT/DG	15/09/03	15/12/03	15/09/03	15/12/03	Done
11	Consolidated entities identified and informed	Accounting	01/10/03	31/10/03	01/10/03	31/10/03	Done
12	High-level DG Budget processes defined	Accounting	01/10/03	14/11/03	01/10/03	14/11/03	Done
13	Data / process gap addressed	IT/Accounting	15/09/03	31/01/04	15/09/03	31/01/04	Done
14	User requirements finalised	User Req.	09/07/03	30/09/03	09/07/03	30/09/03	Done
15	Priority gaps are addressed, obsolete systems identified	DG's	15/07/03	15/01/04	15/07/03	15/01/04	Done
16	Accounting Standards, chart of accounts and manual final draft issued	Accounting	16/10/03	30/06/04	16/10/03	<b>31/07/04</b>	Done
16a	Accounting Rules	Accounting	16/10/03	30/06/04	16/10/03	30/06/04	Done
16b	CoA	Accounting	16/10/03	30/06/04	16/10/03	30/06/04	Done

			At 31/12/03	At 31/12/03	At 31/01/05	At 31/01/05	At 31/01/05
No	Description	Work-stream	Start date	End date	Start date	End date	% of Completion
16c	Accounting Manual	Accounting	15/11/03	30/06/04	15/11/03	30/06/04	Done
17	Final 2005 IT architecture defined	IT	20/11/03	15/01/04	20/11/03	15/01/04	Done
18	Implementation plan prepared	IT	15/07/03	02/01/04	15/07/03	02/01/04	Done
19	Detail DG plans prepared	DG's	15/10/03	28/02/04	15/10/03	28/02/04	Done
19a	HL DG impact assessment and plans prepared	DG's	15/10/03	15/01/04	15/10/03	15/01/04	Done
19b	Detailed DG plans prepared	DG's	15/01/04	28/02/04	15/01/04	28/02/04	Done
20	Technical blueprint completed and prototype validated	IT	03/11/03	15/02/04	03/11/03	15/02/04	Done
21	Integrated Central system validated	IT	01/02/04	31/05/04	01/02/04	<b>31/12/04</b>	Done
22	Sectorial systems improved, interfaces completed and tested	DG's	15/01/04	31/12/04	15/01/04	31/12/04	Mostly done
22a	DG's Functional requirements finalised	Accounting/User Req.	15/01/04	15/02/04	15/01/04	15/02/04	Done
22b	Interfaces technical requirements ready	IT	01/03/04	31/05/04	01/03/04	31/05/04	Done

			At 31/12/03	At 31/12/03	At 31/01/05	At 31/01/05	At 31/01/05
No	Description	Work-stream	Start date	End date	Start date	End date	% of Completion
22c <sub>1</sub>	Local systems improved and tested	DG's	01/02/04	30/10/04	01/02/04	31/12/04	Mostly done
22c <sub>2</sub>	Interfaces developed and tested	DG's	01/04/04	31/12/04	01/04/04	31/12/04	Mostly done
23	Manual processes are defined and tested	DG's	15/01/04	29/09/04	15/01/04	29/09/04	Done
24	DG Budget processes validated	Accounting	04/02/04	30/06/04	04/02/04	30/06/04	Done
25	Consolidation	Accounting	06/01/04	27/08/04	06/01/04	31/12/05	60%
26	Integration tests performed	IT	01/06/04	31/07/04	01/06/04	31/12/04	Done
27	User acceptance tests made	IT	01/09/04	30/09/04	01/09/04	31/12/04	Done
28	Data migration prepared	IT	05/04/04	10/11/04	05/04/04	31/12/04	Done
29	IT Systems realised	IT	01/02/04	31/08/04	01/02/04	25/10/04	Done
30	User trainings completed	IT	01/10/04	30/11/04	01/10/04	31/12/04	Key users done
31	Accounting Standards, chart of accounts and manual finalised	Accounting	01/12/03	05/11/04	01/12/03	31/12/05	Done
32	Trainings completed	Project man.	05/11/03	30/11/04	05/11/03	28.02.05	In progress
33	Closing instructions sent	Accounting	08/11/04	01/12/04	08/11/04	14/12/04	Done

			At 31/12/03	At 31/12/03	At 31/01/05	At 31/01/05	At 31/01/05
No	Description	Work-stream	Start date	End date	Start date	End date	% of Completion
34	DG's processes and systems signed off	Accounting	01/07/04	31/12/04	01/07/04	31/12/04	Done at high level
34a	Local systems signed-off	Accounting	01/07/04	30/11/04	01/07/04	<b>31/12/04</b>	Done at high level
34b	Interfaces signed-off	Accounting	30/09/04	31/12/04	30/09/04	31/12/04	Done at high level
35	Final preparation completed	IT	01/10/04	31/12/04	01/10/04	31/12/04	Done
36	First part of the programme closed	Project Man.	28/12/04	07/01/05	28/12/04	<b>07/02/05</b>	Done

### ANNEX 3 : ACCOUNTING FRAMEWORK: ACCOUNTING RULES

**Financial statements:** This standard follows the IPSAS 1 requirements, as adapted to the requirements of the Financial Regulation. For instance, the complete set of financial statements includes the following components:

- (a) Balance Sheet
- (b) Economic outturn
- (c) Statement of changes in Capital
- (d) Cash Flow Table
- (e) Accounting Principles, Rules and Methods and Notes to the Financial Statements and
- (f) Segment Reporting (included in the notes to the financial statements).

**Group accounting:** The scope of the consolidation is a significant issue that is addressed in this rule. This rule defines three major categories of entities that should be consolidated: controlled entities (meaning those over which the European Communities have an exclusive control), associate entities (those where the European Communities have a significant influence on the entity) and joint ventures (the European Communities have a joint control). For each category, the European Communities would have to adopt a specific accounting procedure: global consolidation, equity method or proportionate consolidation. The European Development Fund is excluded from the scope of consolidation, but will be disclosed in the notes to the accounts as funds managed by the Commission on behalf of the Member States and their ACP partners.

**Foreign currency conversion:** the European Communities have to deal with transactions that are denominated in a foreign currency. A transaction should be initially recorded by applying the exchange rate at the date of transaction. At each reporting date, the European Communities would have to update this valuation and calculate an exchange difference. Both realised and unrealised exchange gains or losses should be recognised in the statement of financial performance at the reporting date.

**Property, plant and equipment:** This rule sets the accounting requirements regarding the recognition and measurement of property, plant and equipment. It establishes that an item of property, plant and equipment should be recognised as an asset when it is probable that future economic benefits or service potential associated with the asset will flow to the entity; and the cost or fair value of the asset to the entity can be measured reliably. Buildings, land, and hardware are considered as fixed assets.

The generating event for the recognition of an item of property, plant or equipment is the transfer of property, which is generally equivalent to the date of delivery. Regarding the measurement, the rule sets out the nature of the costs to be included in the purchase price and explains how to identify assets under construction.

Depreciation expense is recognized on a systematic basis over the asset's useful life i.e. pro-rata temporis, reflecting the pattern in which the asset's benefits are consumed by the European Communities.

In addition to the depreciation, specific events can have an impact on the value of the asset (effect of time, obsolescence, falling market value, etc ...). When an impairment indicator is activated, additional depreciation should be recognised. Thus, the value of property, plant and equipment is not an historical value but can vary as time goes by.

**Intangible assets:** Intangible assets follow almost the same rules as property, plant and equipment. Nevertheless, there is often more uncertainty about the valuation of intangible assets (for instance, when recognising a patent or when developing an own intangible asset such as computer software). This rule sets out the necessary requirements that intangible assets must fulfil to be considered as assets.

**Leases:** For accounting purposes, this rule divides leases into two types: finance leases and operating leases. Finance leases should be recognised as fixed assets, as this type of leasing substantially transfers all risks and rewards incident to ownership. Operating leases are considered as rents. This rule recalls that since finance leases are fixed assets, depreciation and when necessary impairment must be assessed and recorded.

**Inventories:** this rule explains that inventories are assets in the form of materials or supplies to be consumed in the production process or to be consumed or distributed in the rendering of services or held for sale or distribution in the ordinary course of operations, or in the process of production for sale or distribution. Consequently, the scope of inventories is not very broad and administrative supplies should not be recognised as inventories. This rule describes how to recognise and derecognise inventories and give illustrative examples. It should be mentioned that the LIFO ("Last In, First Out") method is not authorised by IPSAS. Finally, this rule includes also in appendix a compliance analysis of the inventories of the European Communities. This analysis includes the accounting requirements for the inventories of agricultural stocks.

**Receivables and revenues:** The transition to accrual accounting has significant consequences on the receivables generating events. First, the rule distinguishes between "exchange transactions" and "non-exchange transactions". "Exchange transactions" include the delivery of services and goods but also revenues from royalties or interests. "Non-exchange transactions" are specific to public sector bodies, as there is no transfer of property. Those kinds of revenues include traditional own resources, VAT, GNI, fines, etc...

The rule identifies for each category of event the generating event and the accounting consequences at the reporting date. It is necessary at each reporting date to estimate the recoverability of the European Communities' receivables. When there is a risk that the receivable may not be recovered, then a value reduction should be recognised.

**Pre-financing:** Pre-financing is intended to provide the beneficiary with a float. As a consequence, the rule states that a pre-financing is not an expense that should be recorded in the statement of financial performance, but should be recognised as an asset when the pre-financing is paid to the beneficiary. The pre-financing would subsequently be derecognised with the interim and final payments.

As a pre-financing is a receivable, the European Communities have at each reporting date to assess if this asset is recoverable or not. When there is a risk that it may not be recovered, a value reduction should be recognised in the accounts.

**Payables and expenses:** This rule details the accounting rules related to payables and expenses. First, it recalls that the generating event is the delivery of goods or the delivery of service. This position implies that at each reporting date, the European Communities would have to recognize an accrued charge for all goods/services delivered during the period but not yet recognised and a deferred charge for all goods/services recognised but not related to the period.

Moreover, the analysis of the European Communities' business events shows that some events need very specific treatment as they are "non-exchange transactions" (e.g. grants, EAGGF, Structural funds, etc...). Consequently, this standard gives detailed accounting requirement for the recognition and measurement of those events.

**Provisions, contingent assets and liabilities:** International Standards are very restrictive regarding provisions as there needs to be a clearly identifiable obligating event (a past event that leads to a present obligation). Although provisions are very restrictive, this rule establishes that the European Communities would have to disclose a large amount of information regarding contingent assets and liabilities. For example, contingent assets and liabilities include guarantees received or given. Provisions and contingent assets and liabilities should be updated at each reporting date. A detailed compliance analysis of existing provisions, contingent assets and liabilities is presented in the appendix.

**Basis of preparation:** this document recalls the basic concepts that have to be applied when applying IPSAS.

**Financial instruments:** this rule deals with the accounting requirements for transactions such as participations, swaps, futures, etc. It presents the various IFRS and IPSAS requirements applicable to the European Communities. The contentious issues which have delayed the adoption of IAS 39 by the Commission do not affect the Community's accounts.

**Cash and cash equivalents:** this rule gives illustrative examples of cash transactions to recognise during the year and at the reporting date. Those examples deal with cheques, deposits, money transfers and internal transfers.

**Employee benefits:** this rule details the scope of the employee benefits to be included in the provision; refers to the actuarial methodology to implement and the accounting schemes; and explains what is the generating event.

**Net result for the period, fundamental errors and changes in accounting policies:** this rule is useful to assess the work to be done regarding the opening balance. It explains when and how it would be possible for the European Communities to amend its accounts once published and approved by the relevant authority.

**Related party disclosure:** In order to improve transparency, this rule requires the disclosure of information about related parties (e.g. agencies) and key management personnel. For example, it requires that the remuneration of this personnel should be disclosed in the notes to the financial statements.

## **ANNEX 4    MAIN TASKS TO BE EXECUTED FROM JANUARY 2005**

### Accounts and accounting procedures

- Complete the 2005 opening balances, verify their coherence and obtain the validation by each responsible AOD
- Accounting manual to be reviewed in the light of experience
- Consolidation manual, cut-off procedures, estimation of provisions for outstanding claims
- Detailed users manuals to be derived from training material prepared in 2004
- Training (2nd phase)
- Integration of external offices and delegations into the central system
- Adopt accounting rules and a procedure manual for the EDF

### Validation of local systems

- Review of the operation of the systems in practice: DGs will be visited in order to validate the local systems.
- Establish service level agreements with each AOD

### IT Systems

- ABAC will progressively be improved for user-friendliness and interoperability, a single web-based workflow will be introduced, and the IT architecture will be concentrated on two platforms only (SAP and JAVA).
- ABAC Contracts: further management functionality will be developed and implemented, it will be integrated with e-procurement, and non-latin scripts will be provided for
- The Early Warning System will be adapted to the new environment
- ABAC Dunning to manage recoveries and establishment of accrued interest should be implemented.
- Local budget lines will be rationalised and reduced in number.
- MUS-DICE, a sample selection tool, will be integrated with ABAC
- Security will be reviewed
- Performance will be monitored and data-handling capacity increased
- Prepare and test a new disaster recovery plan
- Archiving criteria will be developed and applied



- Implementation of the planning and monitoring of multi-annual programmes and projects. The module SAP Project system will be implemented at least for JRC and the structural funds in 2005.
- Migration by July 2005 of the financial activities managed by ECFIN in GLOBUS (current accounting system in ECFIN) to the SAP CFM (Corporate Finance Management) and FI modules. (These activities are already accrual-based and the 2005 accounts of loans and borrowings will be compliant with IAS (International accounting standards), including opening balances).
- SAP ECCS (Enterprise Controlling Consolidation System): employed by end-2005 for the consolidation of the accounts of all institutions and agencies
- Data warehouse: a single data warehouse will be developed to ensure that all Commission services access the same reporting tool. The aim is to develop a prototype for the end of 2005 and to put the single data warehouse in place during 2006.
- Implementation from January 2006 of the EDF accounting in Aidco Local system (CRIS) and in the ABAC SAP FI (financial) module (the 2005 accounts will be based on information in the present Aidco accounting system, OLAS).
- Migrate to the next generation of SAP's budget module (BCS)

#### Data preparation

The legal entities file will be completed to include all those benefiting from all significant contracts committed since 1999.

#### Financial reporting

Based on the user needs, reporting tools will be developed to support senior management needs and the needs of day-to-day users. The data dictionary will be completed, and business intelligence tools deployed. The system should present all information linked to an individual file, and provide costing and forecasting tools.