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|  | Schola EuropaeaOffice of the Secretary-GeneralHuman Resources Unit |

Ref.: 2016-09-D-4-en-3

Orig.: EN

Mid-Term Report concerning the ‘Situation of the Bursars of the European Schools’

Board of Governors

Meeting on 7, 8 and 9 December 2016

1. **Introduction**

In the meeting of the Budgetary Committee in March 2016 the representatives of the Directors of the European Schools stressed the need to address the situation of the Bursars of the European Schools.

The Directors underlined the high work load and the professional challenges which the Bursars have to face. Moreover, it was highlighted that the desired qualifications, requirements and demands linked to the function of the Bursar do no longer match with the remuneration of the Bursars.

Finally, it was stressed that several European Schools lost their Bursars in the last two years and faced difficulties in recruiting new qualified Bursars.

Based on this intervention a document (doc. 2016-03-D-36-en-1) was forwarded to the Board of Governors in April 2016 in order to mandate a new working group to deal with the situation of Bursars in the European Schools.

In its meeting of 12 to 14 April 2016 the Board of Governors agreed on the following mandate:

*It is agreed to create an ad hoc working group dealing with the situation of the Bursars in the European Schools.*

*The working group should in particular address*

* *the job description of the Bursars,*
* *the required qualifications,*
* *the selection procedure,*
* *the evaluation procedure,*
* *the remuneration,*
* *the representation of the Bursars and*
* *the question of job rotation.*

*The working group has to align its work with the working group established by the Board of Governors in December 2015 aiming at mobility in sensitive posts[[1]](#footnote-1) and provide a mid-term report by April 2017 and a final proposal by the end of 2017.*

*The working group will be composed of the Head of Unit Human Resources of the Office of the Secretary-General, the Financial Controller of the European Schools, one Director, two Bursars (one seconded and one not-seconded Bursar), and a member of the Budgetary Committee and a representative of the European Commission.*

The Working Group met three times in order to provide the Budgetary Committee and the Board of Governors with this ‘Mid-term Report concerning the Situation of the Bursars in the European Schools’.

The Mid-term Report analyses the situation of the Bursars in the European Schools and provides recommendations of the Working Group.

The final report will have to reflect also the outcome of parallel discussions in the Working Group dealing with the second review of the Financial Regulations, the ‘Mobility Working Group’ and a potential further Working Group which is supposed to deal with the selection procedures for managerial and executive staff members.

1. **Current situation of the Bursars in the European Schools and concrete recommendations of Working Group**

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|  | **Current situation of the 14 Bursars[[2]](#footnote-2)** | **Comments** |
| **Seconded** | 8 | 5 in the scale 4 3 in the scale 6 |
| **Locally recruited** | 6 | 3 in the scale 4 3 in the scale 6 (by assimilation) |
| **Holding the Function of Accounting Officer** | 4 |  |
| **Nationality of the State which hosts the school** | 12 |   |
| **Other nationality** | 2 |   |
| **Age > 50** | 13 |   |
| **Age > 40 < 50** | 1 |   |
| **Age > 30 < 40** | 0 |   |

1. **Profile and duties**
2. **Current situation**

According to the general profile the Bursars should have professional experience in

* general administrative areas,
* financial affairs,
* procurement,
* human resources,
* safety and security.

They have to have knowledge of all particular rules applicable to the European Schools like for example the Staff Regulations for the different categories of staff, the Financial Regulation and the General Rules of the European Schools, but also they have to know the national rules linked in particular to national labour law, data protection or safety and security.

Without any doubt the requirements linked to the function of the Bursar have significantly developed in the last years although the Bursars do no longer have necessarily to execute the function of ‘accounting officer’ of the school.

1. **Discussion in the Working Group**

The members of the Working Group agreed that the tasks and duties of the Bursar are in general ‘executive’ tasks and therefore the function of the Bursar should be established in Article 6 a) (‘executive staff’) rather than in Article 6 c) of the Regulations for Seconded Staff Members of the European Schools. This change of ‘category’ would have no direct financial impact, but would better reflect the role of the Bursars.

Moreover, the term ‘Bursar’ was questioned and it was proposed to replace ‘Bursar’ or ‘Econome’ by the term ‘Deputy Director of Finance and Administration’.

Concerning the required diploma the members of the Working Group agreed that ‘BAC + 3’ would be sufficient. The Bachelor (or possible Master = BAC + 5) should be achieved in particular in Business Administration, Law, Economics or Finance.

Experience in an international environment is seen as an asset, while experience in a public administration was not considered to be condition sine qua non, but an asset.

With respect to the language skills the members of the Working Group agreed that – different from the profile of the Directors - the good knowledge of the language of the hosting Member State is a precondition. Also the other language skills should be determined in the light of the mainly used languages at the school concerned.

The main areas were relevant job experience is expected are: Human Resources, Finance, Procurement and Safety and Security.

Experience in leading a team is ‘conditio sine qua non’.

Finally, the members of the Working Group agreed that the profile of the Bursar will depend on the fact whether the Bursar is (still) the ‘Accounting Officer’ of the School or not. Currently four out of the 14 Bursars still have the function of ‘Accounting Officer’.

1. **Recommendations of the Working Group**
* The Working Group recommends that the function of Bursar should be added to the list of ‘executive staff’ established in Article 6 a) of the Regulations for Seconded Staff Members of the European Schools.
* The Working Group recommends that the term ‘Bursar’ or ‘Econome’ should be replaced by the term ‘Deputy Director of Finance and Administration’.
* The Working Group recommends the use of a harmonised job description as provided in Annex 1 of this document. Nevertheless, this job description has to reflect whether the Bursar is still the ‘Accounting Officer’ of the school or not.

1. **Recruitment**
2. **Current situation**

The Bursars of the European Schools should, wherever possible, be seconded by the Member State.

Currently six out of 14 Bursars are not seconded by Member States, but recruited locally. Four out of five Bursars recruited in the last two years are not seconded.

Whether this fact is linked to the remuneration or other circumstances needs further analysis.

The Selection Committee for the Bursars is composed of the Secretary-General of the European Schools, the Director of the School concerned, the Financial Controller of the European Schools, a member of the Budgetary Committee of the hosting Member State and an experienced Bursar from another school.

1. **Discussion in the Working Group**

The members of the Working Group considered that the composition of the selection committee is in general sufficient. Nevertheless, they proposed that the Head of Unit HR of the Office of the Secretary-General should also be a member of the selection committee.

Concerning the concrete procedure the majority of the members of the working group agreed that an interview will provide sufficient information and that a written examen would not be necessary. Nevertheless, the possibility of introducing a more comprehensive ‘assessment centre’ should be further studied. In this context it should be noted that the German Presidency has announced in the extraordinary Board of Governors on 31 August 2016 that the review of the selection procedures for all executive and managerial posts will be one of its priorities.

1. **Recommendations of the Working Group**
* The composition of the selection committee should be slightly changed by adding the Head of Unit of the Human Resources Unit to the members of the board.
* Furthermore, the selection procedure should be reviewed in the context of the envisaged review of all selection procedures for all executive and managerial posts in the system of the European Schools.
1. **Remuneration**
2. **Current situation**

The seconded Bursars are remunerated in line with the Regulations for Seconded Staff Members of the European Schools. Depending on the size of the school (number of pupils of the school) their salary ranges between scale 4 and scale 6 of Annex II of the Regulations for Seconded Staff Members of the European Schools. Although being considered as part of the managerial staff of the schools their salary is lower than the salary of secondary teachers and Deputy Directors of the Nursery and Primary (scale 3) or the salary of the Directors of the Secondary (scale 2).

Concerning locally recruited Bursars the Board of Governors had decided in April 1995[[3]](#footnote-3) that if no delegations are in a position to nominate candidates, or if the Selection Committee decided that none of the selected candidates are suitable, the Director of the School would advertise the vacancy in the country where the School was situated.

In this case the Bursar would be covered by the Regulations for Members of the Teaching Staff of the European Schools, with the exception of provisions related specifically to teaching (hours of work, etc.). If the Bursar was not seconded by the government of the host country a contract under private law meeting local requirements would be drawn up.

Concerning the allowances the Board of Governors decided already in 1971[[4]](#footnote-4) that ‘bearing in mind that allowances, and the differential allowance in particular, are part of the salary, Bursars employed under private contract are entitled to receive a differential allowance’ in order to align the remuneration of locally recruited Bursars to the remuneration of seconded Bursars.

1. **Discussion in the Working Group**

The discussions mainly focused on the seconded Bursars, but referred also to the locally recruited Bursars to whom by analogy the Regulations for Seconded Staff Members have to be applied.

The members of the Working Group agreed in general that the current salary grid of seconded Bursars does no longer correspond with the tasks and responsibilities of the Bursars and therefore a review of the salary scales would be reasonable.

Moreover, the members of the working group agreed that the link between the salary and the size of the school should be dropped taking in consideration that for other functions such a link does not exist neither.

With respect to the concrete salary scale some members of the Working Group proposed that the Bursars should be placed in scale 2 and be treated like Deputy Directors Secondary Cycle, the Financial Controller and the Heads of Unit in the Office of the Secretary-General while others proposed to place the Bursars in scale 3 and to treat them like Deputy Directors Primary Cycle and seconded Teachers in the Secondary Cycle.

The annual financial implications[[5]](#footnote-5) for the 13 schools would be the following:

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|  | **Current payroll(scale 4 - scale 6)(1)** | **Option 1 : Future payroll according to scale 3(2)** | **Option 2 : Future payroll according to scale 2 (3)** | **Option 1 : Annual additional costs(2)-(1)** | **Option 2 : Annual additional costs(3)-(1)** |
| **13 Bursars** | € 1 022 892  | €1 183 104  | € 1 281 384  | + € 160 212 | + € 258 492 |
| **Average per Bursar (per month)** | € 6.557*gross salaries* | € 7.584  | € 8.214  | + € 1.027 | + € 1.657  |

The members of the Working Group agreed that the Bursars as members of the ‘managerial’ or ‘executive’ staff should also in future not be entitled to the payment of extra hours.

It was agreed that these additional costs should be covered within the current budget and should not justify a budget increase.

1. **Recommendations of the Working Group**
* In future the salary of the Bursars should not be linked to the number of the pupils of the school.
* The future salary should reflect the complex tasks and the increased responsibility of the Bursars. The majority of the members of the Working Group do recommend the application of scale 2 of the Regulations for Seconded Staff Members while the other members of the Working Group do recommend the application of scale 3 of the Staff Regulations, provided that the proposal will not lead to an increase of the total budget of the individual school.
* The application of the Regulations for Seconded Staff Members to locally recruited Bursars by analogy and in particular the entitlement of the locally recruited Bursars to the allowances of the seconded Bursars should be maintained.
1. **Evaluation and length of secondment**
2. **Current situation**

The Bursars are evaluated every three years. The evaluation is carried out by the Secretary-General of the European Schools in conjunction with the Director of the school in question (see Article 30 of the Regulations for Seconded Staff Members).

In the case of a seconded bursar a representative of the seconding authority is invited to be present in the evaluation.

An evaluation procedure has been established (doc. 2002-M-17), but needs to be revised in the light of the change of requirements linked to the function.

Concerning the evaluation intervals it should be noted that the managerial staff in the Office of the Secretary-General has to be evaluated at the end of the first year (end of probationary period). The executive staff in the schools (Directors and Deputy Directors) is evaluated at the end of the second and in the fifth year of secondment.

The length of secondment is not fixed. The Bursars are not subject to the nine-years–rule applicable to the teaching and supervisory staff and the Directors and Deputy Directors.

In this context it has to be mentioned that the Court of Auditors has recommended a job rotation among the Bursars as they are working in a sensitive financial area.

1. **Discussion in the Working Group**

The evaluation procedure hasn’t be discussed yet in the Working Group. In fact, the content of the evaluation will very much depend on the final profile of the Bursars (see chapter 1 ‘Profile and Duties’).

With respect to the length of the service the members of the Working Group took the position that for legal reasons a differentiation between seconded and locally recruited Bursars should be made.

**aa) Seconded Bursars**

The Working Group discussed intensively the maximum length of secondment. While in the institutions and many national administrations a job rotation is foreseen after around five years this might be less realistic in the context of the European Schools. A rather short length of secondment might be seen as an obstacle to apply for the function.

Moreover, members of the Working Group underlined that the limitation of the risk of fraud being one of the reasons for job rotation has been mitigated in the last years due to the implementation of the SAP Accounting Software and the establishment of the four-eyes-principle and will be further mitigated due to the envisaged segregation of duties and the fact that in most of the schools the function of ‘Accounting Officer’ is given to another staff member than the Bursar.

In this context it was also discussed whether a further prolongation of the secondment could be foreseen if the Bursar will take over the function of Bursar in another European School. Obviously, a prolongation would also require a positive evaluation at the end of the nine-years-period.

Finally, the members of the Working Group came to the conclusion that the Bursars should be treated like the Directors and Deputy Directors, who are (also) members of the ‘executive staff’ of the European Schools.

This means that the length of service of seconded Bursars should be aligned with the length of secondment of the Directors and Deputy Directors which is in general nine years. For legal reasons (protection of ‘acquired rights’) such a limitation of the length of secondment should only be envisaged for future secondments and not for the Bursars already in service. Concerning the Bursars already in service it was questioned by some members of the Group whether they should be entitled to a new salary scheme (see under chapter ‘3. Remuneration’), if they are not subject to the proposed nine-years rule.

**bb) Locally recruited Bursars**

With respect to the locally recruited Bursars the national labour law has to be applied and that the national labours do allow only under very restrictive conditions a limitation of the length of working contracts beyond two years. In this context also the jurisdiction of the European Court of Justice has to be observed.

In conclusion it might be difficult to enforce job rotation among locally recruited Bursars. Nevertheless, incentives could be established which promote the job rotation of locally recruited Bursars. One measure could be to reserve further professional development (after 9 years) to the locally recruited Bursars who accept to rotate.

In fact, this limitation of the further progressing in the merit based step system would have only minor affects, as the locally recruited Bursars on average join the system with job experience of around 20 to 25 years which entitles them to step four or five of a salary grid comprising in total 12 steps. As the locally recruited Bursars are – as the seconded Bursars - entitled to a progress in step every two years they will reach the final step 12 anyhow already after 12 or 14 years in service.

An alternative could be to foresee a bonus for the locally recruited Bursars who are willing to rotate and to take over the function in another school.

In any case the mobility of locally recruited teachers should be promoted via professional support like for example training opportunities, Moreover, the willingness to rotate and flexibility should be addressed already in the selection process.

1. **Recommendations of the Working Group**
* The Working Group in general supports the idea of job rotation for Bursars.
* For legal reasons a differentiation is made between seconded and locally recruited Bursars.
* The maximum length of secondment should be limited to a maximum of nine[[6]](#footnote-6) years.
* The rotation of locally recruited Bursars should be promoted.
1. **Representation**
2. **Current situation**

The role of the Bursars and their representation in the System of the European Schools is less clear than the one of the Directors.

With respect to staff representation the Bursars feel a lack of representation via the representatives of the CdP, as the focus of the CdP lies on the teaching staff.

1. **Next step**

The question of representation will be addressed in the next meetings of the Working Group.

1. **Opinion of the Budgetary Committee**

The Budgetary Committee expressed a favorable opinion regarding the content of the interim report and also endorsed the working group’s recommendations, as mentioned in the document. A few delegations expressed the need of additional discussions on the question of salaries.

1. **Proposal**

The members of the Board of Governors are invited to express their view concerning this mid-term report in general and the recommendations of the Working Group in particular.

**Annex 1**

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|   | Écoles européennes1 January 2017 |

**JOB DESCRIPTION**

**Job description version 1.0**

**Valid from 1 January 2017 to 31 December 2018**

***Holder of the post***

***Name …………………………………………***

 ***Job profile/category***

***Category and title of the post***

*(Define the title of the post precisely).*

**Deputy Director of Finance and Administration in the European School ………………**

***Overall objective***

*(Summary of duties).*

Mr/Ms ………………………. has been appointed as **Deputy Director of Finance and Administration** in the European School ……………………...

Under the Director’s authority, the **Deputy Director of Finance and Administration** is charged with general administrative management of the School.

Moreover, the **Deputy Director of Finance and Administration** is charged with the assistance of the head accountant and of the assistant accountants, with the duties specified in the Financial Regulation.

***Functions and duties***

*(Define the duties to be carried out).*

The **Deputy Director of Finance and Administration** is assisted by the administrative and accounting staff in the performance of his/her duties.

**His/her main responsibilities consist of:**

* organising of and giving direction to the administrative and technical departments (More than XX staff members),
* supporting the pedagogical managerial staff in all administrative questions,
* assisting the Authorising Officer of the School[[7]](#footnote-7),
* establishing the salaries, allowances and benefits to which the seconded staff (XXX staff members) are entitled,
* establishing the amount of school fees payable depending on the three categories available. Such fees are payable by around XXX pupils,
* coordinating:
* the preparation of the draft budget,
* the internal control and risk management,
* the preparation of the contracts of employment,
* the establishment of the salaries of the locally recruited teachers and of the administrative and ancillary staff (about XXX staff members),
* the preparation of invitations to tender, award of contracts with suppliers,
* the preparation of documents for the Administrative Board.
* participating in the meetings of the Administrative Board, the Budgetary Committee concerning the school’s budget and the Joint Welfare Committee of the European institutions,
* maintaining contacts with the local public authorities (administration, police, etc.),
* close cooperating with ASBL-APEEE Services (responsible for the organisation of the school canteen, school transport and the financials concerning extracurricular activities) on a regular basis,
* ensuring the maintenance of the buildings, safety, security, health, hygiene and cleanliness of the site and coordinating the work of the Committee on Health and Safety. A higher grade technician, who is head of the technical department, assists in the performance of these duties.

**In case the Director of Finance and Operations is also the ‘Accounting Officer’ he/she is also in line with the Financial Regulations in charge of the:**

* collection of the School’s revenue and payment of expenditure,
* management and safekeeping of monies and other assets,
* preparation of financial statements (reports and estimates concerning implementation of the budget and the revenue and expenditure account, the administrative and accounting personnel assist in the performance of these duties and
* the preparation of financial statements.

***Job requirements***

***Qualifications***

*(Define the diploma(s) required to fill the vacancy).*

* Bachelor (Bac +3)in Business Administration, Law, Economics or Finance

***Experience***

*(Define the background the person should have to cover the demands of the post).*

* Minimum five years’ experience in minimum one of the following areas:
* Business Administration,
* Law,
* HR management,
* Finance.
* Minimum three years’ experience in managing a team.
* Work experience in an international environment is an asset.
* Work experience in public administration is an asset.

***Languages***

*(Define the language(s) required for the post).*

* Complete proficiency of the language of the hosting Member State.
* Good knowledge of two other mainly used languages at the school (to be defined).
* Knowledge of any other EU language is an asset.

***Knowledge***

 *(Define the basic knowledge the person needs to fully cover the demands of the post)*

* Basic knowledge of the labour law of the hosting Member State.
* Knowledge of the Regulations for Seconded Staff Members, the Service Regulations for Locally Recruited Teachers and the Service Regulations for the Administrative and Ancillary Staff of the European Schools.
* Basic knowledge of the national safety and security rules.
* Basic[[8]](#footnote-8) knowledge of the accounting principles.
* Knowledge of the Financial Regulations of the European Schools.
* Basic[[9]](#footnote-9) knowledge of public procurement rules.
* Office suite programs: Excel, Word, Outlook.
* The knowledge of SAP-Finance is an asset.

***Skills***

 *(Define the personality traits that are required for the post).*

***Communication skills:***

* Ability to understand and make oneself understood, verbally and in writing.

***Service-oriented:***

* Ability to listen.
* Correct, courteous behaviour.
* Professional.

***Working with other people:***

* Ability to delegate.
* Good team worker.
* Close and efficient cooperation with all stakeholders in the School.
* Sociable and able to coordinate.

***Intellectual/problem-solving and judgement skills:***

* Ability to deal with problems.
* Ability to plan ahead.
* Ability to work in a structured manner.
* Ability to manage quality and processes.
* Attention to detail and accuracy.
* Confidentiality.
* Flexibility.

***Producing results/managing workload:***

* Ability to control resources.
* Organisation of work and time: observance of timescales.
* Takes initiative.
* Autonomy.
1. **Mandate of the BoG in December 2015:** ‘The Board of Governors mandates a working group to examine the wider problem of mobility for sensitive posts. This working group will examine in particular the second option (‘new occupational category for Accounting Officers’) as illustrated in document 2015-07-D-16-en-4 as well as possible mobility packages. The working group will also deal with the mobility of seconded bursars. The first draft conclusions of the working group will be submitted to the Board of Governors for discussion in April of 2017. A final proposal will be submitted to the Board in December 2017.’ [↑](#footnote-ref-1)
2. The European School Culham will close at the end of the 2016/17 school year. [↑](#footnote-ref-2)
3. ARBG, 27 – 28 April 1995, pages 6 and 7. [↑](#footnote-ref-3)
4. ARBG, 7 – 8 December 1971, page 36. [↑](#footnote-ref-4)
5. Salaries + Expatriation Allowance for 13 schools (the European School Culham will close at the end of the 2016/17 school year) [↑](#footnote-ref-5)
6. Reservation concerning the final maximum length of secondment by several members of the Working Group. [↑](#footnote-ref-6)
7. Not in the case the Director of Finance and Operations is as well the ‘Accounting Officer’. [↑](#footnote-ref-7)
8. Profound knowledge required in case the Director of Finance and Operations is as well the ‘Accounting Officer’. [↑](#footnote-ref-8)
9. See the previous footnote. [↑](#footnote-ref-9)