

2018

Annual Activity Report

Annexes

**Office for Infrastructure and
Logistics in Luxembourg**

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ANNEX 1: Statement of the Head of unit¹ in charge of Risk Management and Internal Control

I declare that in accordance with the Commission's communication on the internal control framework², I have reported my advice and recommendations on the overall state of internal control in the Service to the Head of Service.

I hereby certify that the information provided in the present Annual Activity Report and in its annexes is, to the best of my knowledge, accurate and complete.

Luxembourg , 17 April 2019

Signed

Xavier GILQUIN
Head of Unit
Finance - Procurement – Reporting

¹ In OIL, the Head of Unit OIL.06 "Finance – Procurement – Reporting" is entrusted with the Risk Management and Internal Control (RMIC) function.

² C(2017)2373 of 19.04.2017.

ANNEX 2: Reporting - Human Resources, Better Regulation, Information Management and External Communication

Human resource management

Objective: OIL deploys effectively its resources in support of the delivery of the Commission's priorities and core business, has a competent and engaged workforce, which is driven by an effective and gender-balanced management and which can deploy its full potential within supportive and healthy working conditions.

Indicator 1: Percentage of female representation in middle management

Data source: HR, targets for each Directorate-General adopted by the Commission on 15 July 2015 – SEC(2015)336

Baseline 2015	Target 2020	Latest known results 2018
33%	40%	40% ³

Indicator 2: Percentage of staff who feel that the Commission cares about their well-being

Data source: Commission staff survey HR (latest 2018)

Baseline 2014	Target 2020	Latest known results 2018
21,8% (OIL score)	>35% (EC Average in 2014) OIL intends to reach this target through the implementation and follow-up of actions identified in detailed OIL Action Plans drawn up following each Staff Opinion Survey	45% (OIL Score)

Indicator 3: Staff engagement index

Data source: Commission staff survey HR (latest 2018)

Baseline 2014	Target 2020	Latest known results 2018
59% (OIL score)	>65.3 (EC average in 2014) OIL intends to reach this target through the implementation and follow-up of actions identified in the detailed OIL Action Plan drawn up following each Staff Opinion Survey	61% (OIL score)

Indicator 4 (optional): First female appointments to middle management

Baseline 2015	Target 2019	Latest known results 2018
N/A	1	1

Main outputs in 2018:

Description	Indicator	Target	Current situation (as of 31/12/2018)
Filling educator posts for CPE.	Vacancy rate.	100% of current vacant posts filled.	24 requests for recruitment launched in order to fill 100% of vacant posts ⁴ . HR procedures ongoing.

³ Figures as of 31/12/2018. Future events (nominations, retirements) are not taken into account.

⁴ HR-AMC procedures ongoing for these requests. The new contracts should enter into force early 2019.

Succession planning at management level; recruitment to fill vacant posts.	A suitable successor recruited/appointed for all vacant managerial positions.	Fill 1 vacancy.	1 vacancy filled
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Information management aspects

Objective 1: Information and knowledge in your DG is shared and reusable by other DGs. Important documents are registered, filed and retrievable.

Indicator 1: Percentage of registered documents not filed (ratio)

Data source: *Hermes-Ares-Nomcom (HAN) statistics*

Baseline 2015	Target 2020	Latest known results 2018
2,52%	< 3,51% (EC average in 2015)	0,32%

Indicator 2: Number of HAN files readable/accessible by all units in the DG

Data source: *HAN statistics*

Baseline 2015	Target 2020	Latest known results 2018
63,76% ⁵	65% (2015 level of sharing between units was considered as largely appropriate)	65,82%

Indicator 3: Number of HAN files shared with other DGs

Data source: *HAN statistics*

Baseline 2014	Target 2020	Latest known results 2018
0,30%	Not relevant for OIL's activities ⁶	0,26%

⁵ Confidentiality settings for call for tender etc. are reflected by this number

⁶ Because of the nature of its duties, OIL does not typically have many projects in common with policy/ other DGs that require extensive documentation sharing.

Annex 3 Financial Reports - DG OIL - Financial Year 2018**Table 1 : Commitments****Table 2 : Payments****Table 3 : Commitments to be settled****Table 4 : Balance Sheet****Table 5 : Statement of Financial Performance****Table 5 Bis: Off Balance Sheet****Table 6 : Average Payment Times****Table 7 : Income****Table 8 : Recovery of undue Payments****Table 9 : Ageing Balance of Recovery Orders****Table 10 : Waivers of Recovery Orders****Table 11 : Negotiated Procedures (excluding Building Contracts)****Table 12 : Summary of Procedures (excluding Building Contracts)****Table 13 : Building Contracts****Table 14 : Contracts declared Secret****Table 15 : FPA duration exceeds 4 years**

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

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Report printed on 22/03/2019

Additional comments

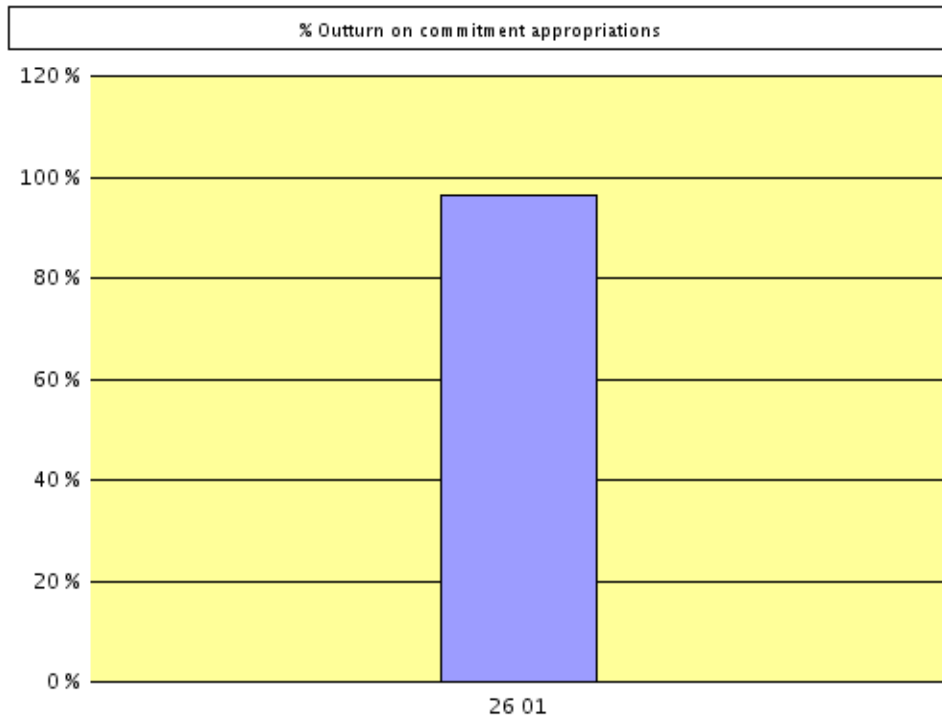
Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Annex 3 Financial Reports - DG OIL
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TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2018 (in Mio €)					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 26 Commission's administration					
26	26 01	Administrative expenditure of the 'Commission's administration' policy area	155.76	150.15	96.40 %
Total Title 26			155.76	150.15	96.40%
Total DG OIL			155.76	150.15	96.40 %

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

NOTE: The appropriations for catering are also included in the reconciled table below:			
Total OIL TABLE 1		155,76	150,15
CATERING APPROPRIATIONS		4,46	4,46
GENERAL TOTAL		160,22	154,61



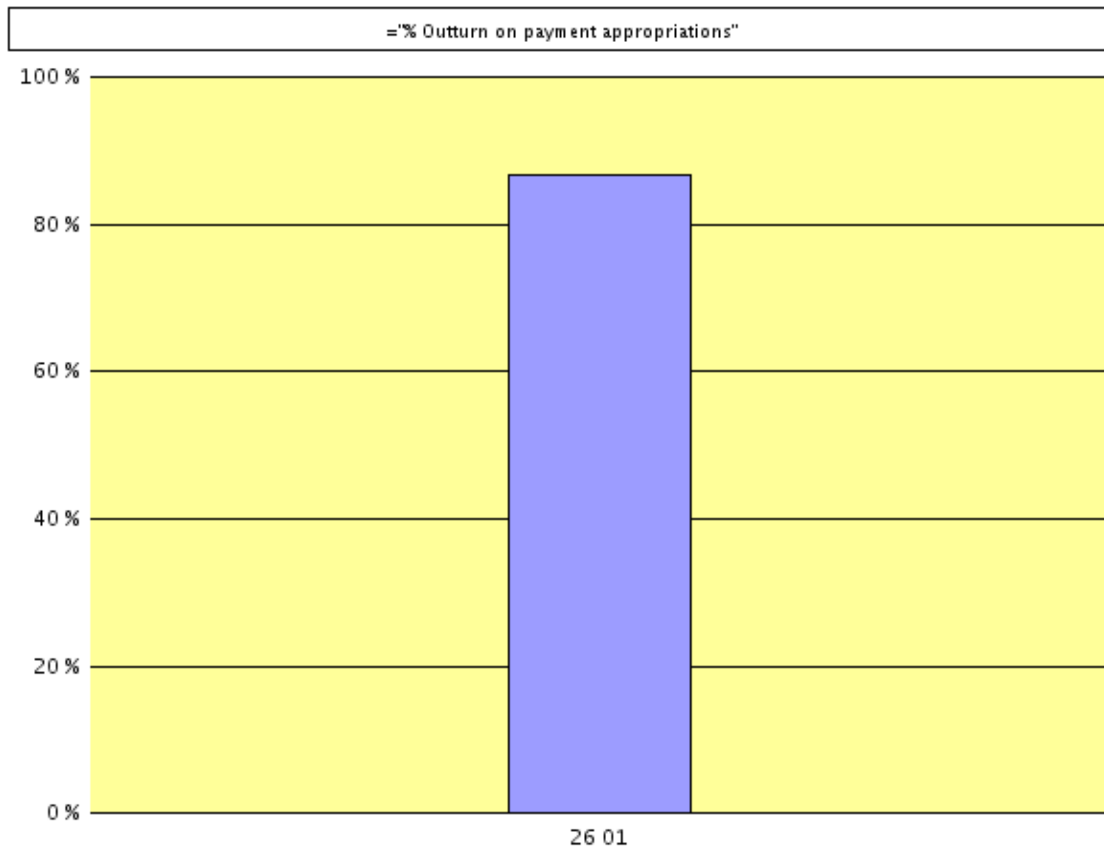
Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

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TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2018 (in Mio €)					
Chapter			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 26 Commission's administration					
26	26 01	Administrative expenditure of the 'Commission's administration' policy area	167.18	144.9	86.67 %
Total Title 26			167.18	144.9	86.67%
Total DG OIL			167.18	144.9	86.67 %

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

NOTE: The appropriations for catering are also included in the reconciled table below:			
Total OIL TABLE 2		167,18	144,90
CATERING APPROPRIATIONS		4,46	4,46
GENERAL TOTAL		171,64	149,36



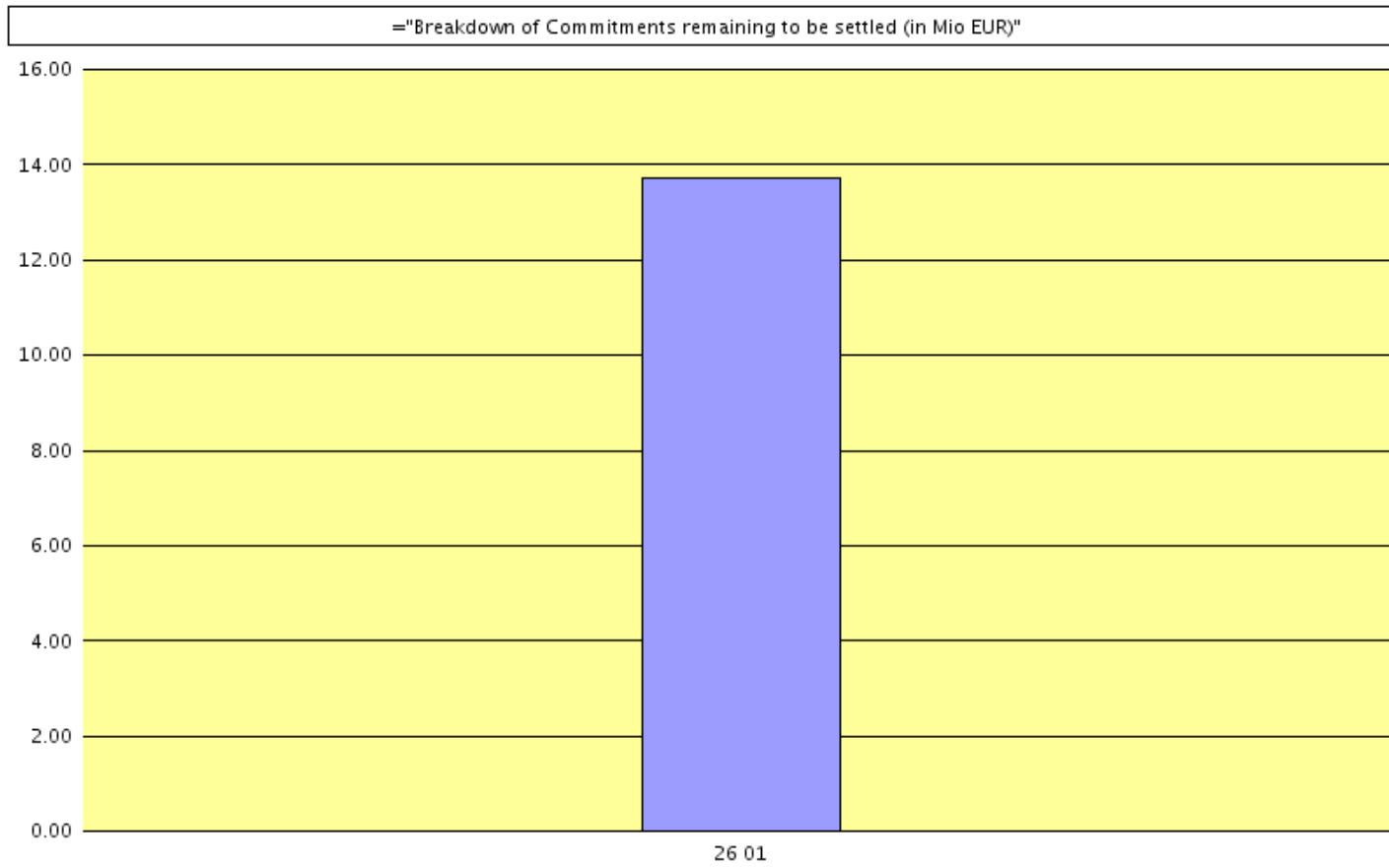
Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

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TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2018 (in Mio €)									
Chapter			2018 Commitments to be settled				Commitments to be settled from financial years previous to 2018	Total of commitments to be settled at end of financial year 2018	Total of commitments to be settled at end of financial year 2017
			Commitments 2018	Payments 2018	RAL 2018	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
Title 26 : Commission's administration									
26	26 01	Administrative expenditure of the 'Commission's administration' policy area	150.15	136.50	13.65	9.09 %	0.08	13.73	13.20
Total Title 26			150.15	136.50	13.65	9.09%	0.08	13.73	13.20
Total DG OIL			150.15	136.50	13.65	9.09 %	0.08	13.73	13.20

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

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TABLE 4 : BALANCE SHEET OIL

BALANCE SHEET	2018	2017
A.I. NON CURRENT ASSETS	152,690,207.36	105,746,580
A.I.1. Intangible Assets	466,460.89	552,576.75
A.I.2. Property, Plant and Equipment	152,223,746.47	105,194,003.25
A.II. CURRENT ASSETS	1,070,060.74	548,112.17
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	401,135.43	49,483.29
A.II.6. Cash and Cash Equivalents	668,925.31	498,628.88
ASSETS	153,760,268.1	106,294,692.17
P.I. NON CURRENT LIABILITIES	-105,107,520.3	-109,497,454.15
P.I.3. Non-Current Financial Liabilities	-105,107,520.30	-109,497,454.15
P.II. CURRENT LIABILITIES	-6,918,845.77	-4,807,574.48
P.II.2. Current Provisions	-311,000.00	-311,000.00
P.II.3. Current Financial Liabilities	-4,106,350.45	-3,759,392.99
P.II.4. Current Payables	-2,501,495.32	-737,181.49
P.II.5. Current Accrued Charges & Defrd Income	0.00	0.00
LIABILITIES	-112,026,366.07	-114,305,028.63
NET ASSETS (ASSETS less LIABILITIES)	41,733,902.03	-8,010,336.46
P.III.2. Accumulated Surplus/Deficit	552,466,743.35	461,441,480.51
Non-allocated central (surplus)/deficit*	-594,200,645.38	-453,431,144.05
TOTAL	0.00	0.00

NOTE: The accounting situation presented in the Balance Sheet and Statement of Financial Performance does not include the accruals and deferrals calculated centrally by the services of the Accounting Officer.

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

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

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

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TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE OIL

STATEMENT OF FINANCIAL PERFORMANCE	2018	2017
II.1 REVENUES	-20,333,707.88	-15,098,328.56
II.1.2. EXCHANGE REVENUES	-20,333,707.88	-15,098,328.56
II.1.2.2. OTHER EXCHANGE REVENUE	-20,333,707.88	-15,098,328.56
II.2. EXPENSES	104,882,219.47	106,123,591.4
II.2. EXPENSES	104,882,219.47	106,123,591.4
II.2.10. OTHER EXPENSES	86,329,820.69	86,483,464.50
II.2.6. STAFF AND PENSION COSTS	12,555,116.83	13,469,352.65
II.2.8. FINANCE COSTS	5,997,281.95	6,170,774.25
STATEMENT OF FINANCIAL PERFORMANCE	84,548,511.59	91,025,262.84

NOTE: The accounting situation presented in the Balance Sheet and Statement of Financial Performance does not include the accruals and deferrals calculated centrally by the services of the Accounting Officer.

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TABLE 5bis : OFF BALANCE SHEET OIL

OFF BALANCE	2018	2017
OB.1. Contingent Assets	174,203	244,203
GR for performance	174,203.00	244,203.00
OB.1.3. CA Other		0.00
OB.2. Contingent Liabilities		0
OB.2.7. CL Legal cases OTHER		0.00
OB.3. Other Significant Disclosures	-617,001,732.48	-646,009,061.19
OB.3.3.7. Other contractual commitments	-381,085,161.90	-424,877,587.78
OB.3.5. Operating lease commitments	-235,916,570.58	-221,131,473.41
OB.4. Balancing Accounts	616,827,529.48	645,764,858.19
OB.4. Balancing Accounts	616,827,529.48	645,764,858.19
OFF BALANCE	0.00	0.00

Explanatory Notes (facultative):

Please enter the text directly (no copy/paste of formatted text which would then disappear when saving the document in pdf), use \\\"ctrl+enter\\\" to go to the next line and \\\"enter\\\" to validate your typing.

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TABLE 6: AVERAGE PAYMENT TIMES FOR 2018 - DG OIL

Legal Times							
Maximum Payment Time (Days)	Total Number of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
30	4800	4659	97.06 %	17.7	141	2.94 %	43
45	81	79	97.53 %	22.82	2	2.47 %	98.5
60	27	27	100.00 %	25.7			

Total Number of Payments	4908	4765	97.09 %		143	2.91 %	
Average Net Payment Time	18.59			17.83			43.78
Average Gross Payment Time	18.82			18.03			45.17

Suspensions							
Average Report Approval Suspension Days	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
0	31	38	0.77 %	4908	554,851.11	0.38 %	145,636,847.92

Late Interest paid in 2018			
DG	GL Account	Description	Amount (Eur)
OIL	65010100	Interest on late payment of charges New FR	336.63
			336.63

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

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TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2018

Chapter	Revenue and income recognized			Revenue and income cashed from			Outstanding balance	
	Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total		
	1	2	3=1+2	4	5	6=4+5	7=3-6	
50	PROCEEDS FROM THE SALE OF MOVABLE AND IMMOVABLE PROPERTY	84,679.74	3,166.76	87,846.5	84,679.74	3,166.76	87,846.5	0
51	PROCEEDS FROM LETTING AND HIRING	4,914,302.86	230.61	4,914,533.47	4,914,302.86	230.61	4,914,533.47	0
55	REVENUE FROM THE PROCEEDS OF SERVICES SUPPLIED AND WORK CARRIED OUT	1,704,831.08	4,809.5	1,709,640.58	1,659,767.04	4,809.5	1,664,576.54	45,064.04
57	OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	4,763,603.13	308,178.4	5,071,781.53	4,258,286.95	168,135.01	4,426,421.96	645,359.57
58	MISCELLANEOUS COMPENSATION	0	732.5	732.5	0	732.5	732.5	0
Total DG OIL		11,467,416.81	317,117.77	11,784,534.58	10,917,036.59	177,074.38	11,094,110.97	690,423.61

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

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

Year of Origin (commitment)	Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
No Link			443	11,240,459.88		
Sub-Total			443	11,240,459.88		

EXPENSES BUDGET	Error		Irregularity		OLAF Notified		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES												
NON ELIGIBLE IN COST CLAIMS												
CREDIT NOTES									53	362,001.52		
Sub-Total									53	362,001.52		
GRAND TOTAL									496	11,602,461.4		

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors. The provisional closure will be based on the recovery context situation at 31/01/2017.

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TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 12/31/2018 FOR OIL

	Number at 1/1/2018 1	Number at 12/31/2018	Evolution	Open Amount (Eur) at 1/1/2018 1	Open Amount (Eur) at 12/31/2018	Evolution
2016	1	1	0.00 %	140,043.39	140,043.39	0.00 %
2017	29		-100.00 %	177,074.38		-100.00 %
2018		36			550,380.22	
	30	37	23.33 %	317,117.77	690,423.61	117.72 %

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

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TABLE 10 : RECOVERY ORDER WAIVERS IN 2018 >= EUR 60.000

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
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Total DG OIL	
---------------------	--

Number of RO waivers	
-----------------------------	--

There are 2 waivers below 60 000 € for a total amount of -106.69

None of your Recovery Order Waivers (if any) reaches EUR 60.000

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

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TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES - DG OIL - 2018**Internal Procedures > € 60,000**

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Exceptional Negotiated Procedure without publication of a contract notice (Art. 134 RAP, art. 11 Annex 1, FR 2018)	2	236,879.00
Total	2	236,879.00

Additional comments:

The two negotiated procedures concern two specific interior fittings in buildings occupied by the Commission, which were made by the owner of the buildings. To ensure the correct implementation, coordination and guarantee of the elements in place, and without compromising the common technical installations, it was essential to opt for the company which manages from a technical point of view all the installations concerning the buildings.

The total number of negotiated procedures, two, remained stable in 2018 compared to 2017. Nevertheless, as the total number of contracts awarded decreased from 17 to 9, the ratio negotiated procedures / total contacts awarded increased in a mechanical way from 11,7% to 22% and is sensibly higher than the Commission average, which is 11,2%. However, it should be noted that the total amount in euros of the negotiated procedures in 2018 represents 0,51% of the total value of contracts awarded, compared to an average of 5% at Commission level. Each decision to organise a negotiated procedure in OIL is based on a thorough analysis of the situation and the procedure takes place according to articles 102-104 of the Financial Regulation.

TABLE 12 : SUMMARY OF PROCEDURES OF DG OIL EXCLUDING BUILDING CONTRACTS

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Call for expressions of interest - Pre-selection of candidates (Art. 136.1(a) RAP)	2	703,472.20
Exceptional Negotiated Procedure without publication of a contract notice (Art. 134 RAP)	2	236,879.00
Open Procedure (Art. 127.2 RAP)	5	45,964,500.00
Total	9	46,904,851.20

Additional Comments:

TABLE 13 : BUILDING CONTRACTS

Legal base	Contract Number	Contractor Name	Description	Amount (€)

TABLE 14 : CONTRACTS DECLARED SECRET

LC Responsible Organi	LC Contract/Grant Type	LC Date	Legal base	Contract Number	Contractor Name	Description	Amount (€)

TABLE 15 : FPA duration exceeds 4 years - OIL

None of your FPA (if any) exceeds 4 years

ANNEX 4: Materiality criteria

1. Qualitative criteria

The qualitative criteria, which OIL used to establish that it had no reservations, relate to any factual event or significant weaknesses linked to the use of resources, sound financial management or legality and regularity of underlying transactions, which might:

- Harm the image and reputation of the Commission,
- Entail legal liability for the Commission,
- Relate to serious errors in the Office's internal control system.

Significant occurrence of errors in the underlying transactions (legality and regularity)	Ex post controls and audits did not point out any major system weaknesses with financial impact.
Significant control system weaknesses	In order to assess the significance of any weaknesses, the following factors have been taken into account by the Office: <ul style="list-style-type: none"> • the nature and scope of the weakness; • the duration of the weakness; • the existence of compensatory measures (mitigating controls which reduce the impact of the weakness); • the existence of effective corrective actions to correct the weaknesses (action plans and financial corrections) which have had a measurable impact. No significant control weaknesses have been identified for 2018.
Non application of one or more internal control principles	The Internal Control self-assessment does not reveal any issues, which have an impact on the declaration of assurance.
Insufficient evidence from internal control systems or audit coverage	In addition to ex-post controls and audits, OIL's exception register, AOSD reports and supervision tools ensure the extensive coverage of the activities of the Office.
Critical issues outlined by the European Court of Auditors or the Internal Audit Service or OLAF	No other ECA recommendation is currently open. However, further to the European Court of Auditors' Special Report N° 34/2018 – " Office accommodation of EU institutions – Some good management practices but also various weaknesses" which was published in December 2018, the details for each recommendation affecting OIL were discussed at Commission level and the recommendations were introduced in the related IT management system RAD. OIL will address these recommendations in 2019. There was no new IAS audit in OIL in 2018. All past recommendations are closed, except one ranked as very important. The delay in its implementation has however no significant impact on the assurance. Close contacts between OIL and IAS continue to be held in order to fully meet the requirements shortly.
Significant reputational events	There were no significant reputational events for OIL in 2018. To arrive at this conclusion OIL considered the following three factors: <ul style="list-style-type: none"> • The nature of the impact on reputation • The breadth of awareness of the event • The duration of impact on reputation
Litigations/potential litigations	No litigations or potential litigations corresponding to the

2. Quantitative criteria

In line with the guidelines annexed to Communication COM(2003) 28 of 21 January 2003, the Office considered that the materiality of any reservation should be subject, in quantitative terms, to a threshold of 2% of the authorised payments of the reporting year of the ABB activity concerned.

ANNEX 5: Relevant Control System(s) for budget implementation (RCSs)

The Office for Infrastructure and Logistics in Luxembourg (OIL) manages exclusively administrative expenditure in the direct management mode. Procurement mainly relates to three types of contracts: service, supply and works contracts. Contracts duration: generally, framework contracts are signed for a period of 4 years, whilst direct contracts cover a longer time span (generally five years).

I. Procurement

Stage 1

A. Planning of procurement

Main control objectives: Effectiveness, efficiency and economy, legality and regularity (compliance).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
<p>Needs not well defined (operationally and economically) and decision to procure inappropriate to meet the operational objectives</p> <p>Discontinuation of the services provided due to a late contracting (poor planning and organisation of the procurement procedure)</p>	<p>Planning of procedures is regularly reviewed and discussed at management meetings, degrees of priority are defined for tenders to be launched and adjustments to the planning made if necessary.</p> <p>All elements of tender procedures to be launched (technical specifications, selection and award criteria, estimated amount of the market) are systematically approved by the (sub) delegated authorising Officer and checked by at least 2 people in the Finance unit, in close cooperation with the operational units.</p> <p>The current coordination with other institutions and Commission's</p>	<p>Coverage All key procurement procedures (> 135.000 € and/or having significant impact on the objectives of OIL) are approved at management level</p> <p>Depth (intensity) 100% of the forecasted procurements > 135.000 € are justified in a note addressed by the AOS to the Finance Unit.</p>	<p>Effectiveness: - Regular monitoring of procurement procedures and delays indicators - MP objectives followed through several indicators - Budget reporting - Number of projected tenders cancelled - Number of contracts discontinued due to lack of use (poor planning).</p> <p>Benefits : - reliable procurement planning avoids gaps in business continuity (nq) - rejection of unjustified purchases (nq) - avoiding double calls for tender procedures by coordination with other Commission departments and EU institutions (GTAO) (nq).</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
	services at the GTA0 (Groupe Technique Appels d'Offres) enables synergies by sharing procedures and helps to bring relevant adjustments to the overall planning.		Efficiency: - Average cost per tender. Economy (costs): - Cost of staff involved in operational and procurement units. (q: quantified; nq: not quantified)

B.. Needs assessment and definition of needs

Main control objectives: Effectiveness, efficiency and economy, legality and regularity (compliance with FR and Vade-mecum on procurement).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)

<p>The best offers are not submitted due to the poor definition of the tender specifications.</p> <p>Procurement needs for complex works and services designed in a way that does not facilitate the management of the contract.</p> <p>Insufficient number of tenderers or candidates responding to calls for tenders.</p> <p>Risk of discontinued services resulting from procurement procedure.</p>	<p>Procurement procedures, at the exception of buildings procedures, are conducted by the central procurement sector for consistency with the FR and for quality revision of the tender documents.</p> <p>All the specifications are verified to avoid technical requirements drafted in a too restrictive way.</p> <p>a) Application of best practice by obtaining technical specifications for identical calls for tenders from other DGs and/or other institutions.</p> <p>b) Controls by AOSD (supervision and approval of specifications within the operational units)</p> <p>c) Additional supervisory verification by the finance unit (sector Contracts and Calls for Tenders mainly), in close cooperation with the operational units).</p> <p>For low value markets, more suppliers than required by the norms are consulted.</p> <p>For all new calls for tenders, tender documents are actively revised to simplify them.</p> <p>For markets requiring publication in the OJ and for which proximity is a selection criteria, tender notices give rise to adequate publicity in the neighbouring region's press.</p>	<p>Coverage Procurement procedures conducted by central procurement sector</p> <p>Tender specifications submitted by the operational units entirely checked.</p> <p>Depth (intensity): Determined by the amount and/or the impact on the operational objectives pursued.</p>	<p>Effectiveness: - - Number of procedures and contracts signed - Number of 'open' or procedures where only one or no offers were received. - Number of negative GAMA opinions - Recommendations from ECA, IAS - Register of exceptions - Anti fraud indicators (e.g. OLAF or IDOC investigations opened).</p> <p>Benefits : - Increased competition and value for money (q) - legal certainty (nq) - litigations avoided (nq) - risk of cancellation of a tender limited (nq).</p> <p>Efficiency: - Estimated average cost of a procurement procedure.</p> <p>Economy (costs): - Estimation of cost of staff involved from operational units and procurement sector.</p> <p>(q: quantified; nq: not quantified)</p>
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C. Selection of the offer and evaluation

Main control objectives: Effectiveness, efficiency and economy; Legality and regularity (compliance with FR and Vade-mecum on procurement); Fraud prevention and detection.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
<p>The most economically advantageous offer not being selected, due to a biased, inaccurate or unfair evaluation process.</p> <p>Risk of fraud, unequal treatment of tenderers, legal action, financial penalties or bad reputation resulting from unethical behaviour, breach of confidentiality rules or non-compliance rules with the procurement rules.</p>	<p>For all tenders above 135.000 €, opening and evaluation committees are systematically appointed and include an external member from other DGs or institutions.</p> <p>Members of opening and evaluation committees sign a declaration of absence of conflict of interest, are aware of their obligations, and are reminded by the finance unit of the key procedural steps, in order to reduce the risk of contest by tenderers; systematic measures are being taken to ensure confidentiality as to on-going procedures, including for low value procurement.</p> <p>Evaluation is based exclusively on the criteria set out in the tender specifications.</p> <p>Compulsory trainings for staff involved in procurement.</p> <p>Central services are consulted for advice, including the legal service if necessary.</p> <p>Tenders above 135.000 € are notified to GAMA. After sampling or on request of the authorizing officer the consultative GAMA committee provides an opinion as to the compliance with FR.</p>	<p>Coverage :</p> <ul style="list-style-type: none"> - All procurement procedures, whatever their amount, are verified from a technical and procedural angle. - Risk based sampling combined with random sampling done by the GAMA group. <p>Depth (intensity) :</p> <p>All underlying documentation is checked.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - Procurement reporting (status of procedures, - Number of unsuccessful procurement procedures - Number of negative GAMA opinions - Register of exceptions - Anti fraud indicators - Number of 'valid' complaints or litigation cases filed. <p>Benefits :</p> <ul style="list-style-type: none"> - Increased legal certainty (nq); - Compliance with FR and vade-mecum on procurement (nq); - Difference between the most onerous offer and the selected one (q) - Potential irregularities/ inefficiencies prevented (nq) - Risk of fraud or litigation reduced (nq). <p>Efficiency:</p> <ul style="list-style-type: none"> - Average cost of a tendering procedure. - Recommendations from ECA, IAS. <p>Economy (costs):</p> <ul style="list-style-type: none"> - OIL is a member of the GAMA group (2 people – part of their time) - Participation in the meeting of officers from operational and procurement units for sampled files. <p>(q: quantified; nq: not quantified)</p>

Stage 2 – Financial transactions

Expenditure implementation (commitment, validation authorisation and payment of expenditure)

Main control objectives: Ensuring that the implementation of the contract is in compliance with the signed contract; legality and regularity (compliance with FR), fraud prevention and detection, safeguarding of assets

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
<p>The products, services/works foreseen are not, totally or partially, provided in accordance with the technical description and requirements foreseen in the contract (L&R and SFM).</p> <p>Inefficient management of funds (SFM) including late reinforcement of existing budgetary commitment.</p> <p>Inaccurate reporting leading to wrong management decisions.</p>	<p>All transactions (payments and commitments) are controlled based on financial procedures in place.</p> <p>Delegations of powers (AOSD, CAF ...) are documented and updated.</p> <p>Operational and financial checks are performed in accordance with the financial circuits (four eyes principles). Specialized training sessions are organized to reinforce the quality of financial files.</p> <p>OIL applies additional guidelines to support the CAF process including quality checks for the most complex contracts.</p> <p>Controls embedded in the IT applications (ABAC SAM) for budgetary commitments</p>	<p>Coverage All transactions (payments and commitments) are controlled based on financial procedures in place.</p> <p>Depth (intensity) Determined by the amount and/or impact on the operational objectives (complexity of services, studies or works, technical equipment, received etc...) as defined in the risk register.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - % of payments handled outside contractual delays - Value of late interest payments - Average time to pay - Budget reporting - ECA's DAS recommendations - IAS recommendations - % of a posteriori payments - AOSD reports. <p>Benefits:</p> <ul style="list-style-type: none"> - Errors, frauds and potential litigations prevented or minimized (nq) - Sound financial management and respect of contractual deadlines (q) - Accounting errors identified and corrected at an early stage (q). <p>Efficiency:</p> <ul style="list-style-type: none"> - Time-to-payment - Late interest payment and damages paid (by the Commission). <p>Economy (costs):</p> <ul style="list-style-type: none"> - estimation of cost of staff involved.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
			(q: quantified; nq: not quantified)
Safeguarding of assets not properly ensured (lost, stolen or written off)	Regular tracking exercises. Supplementary controls are embedded in the IT application (ABAC SAM) for assets. Accounting controls on assets.	Coverage: all assets checked every three years (3 yearly inventory), based on the inventory regulation (Règlement d'inventaire). Depth (intensity) : Include access to underlying documentation.	Effectiveness: - Percentage of non-located assets. Benefits: - EC property safeguarded (nq). Efficiency: - Tracking rate. Economy (costs): - estimation of cost of staff involved (Part of the time of GBIs in the Commission + The team responsible for the inventory + The accounting staff). (q: quantified; nq: not quantified)

Stage 3 - Supervisory measures

Main control objectives: legality and regularity (FR, ICF...), detection and correction of weaknesses

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
<p>Reliability of reporting not ensured (decisions made on the basis of erroneous information and data).</p> <p>Sound financial management aspects not adequately monitored.</p> <p>Internal control systems not well defined or applied (internal control framework not correctly implemented) : risks not well identified and/or correctly managed.</p> <p>Risk of litigations and reputational damage due to non-compliance with rules in force (FR, accounting).</p> <p>Risks of errors not prevented, detected or corrected by ex-ante control.</p>	<p>Supervisory checks on the management of contracts and related financial transactions by quality cells, under the supervision of AOS.</p> <p>AOSD reports issued every six months, including SFM aspects: financial data submitted by the financial unit and controls by financial correspondents.</p> <p>Register of exceptions, open audit recommendations are analysed, registered and actions taken to address weaknesses.</p> <p>Internal procedures regularly updated.</p> <p>Compliance with Internal Control Framework monitored regularly, risk management performed and risk register implemented (mitigating measures).</p> <p>Antifraud strategy and related anti-fraud controls.</p> <p>Quality of reporting assessed (feedback from management board and Commissioner analysed and correction done if needed) three times per year: MAPF, MP, AAR mid-term review.</p>	<p>Coverage Any item or transaction (if applicable).</p> <p>Depth (intensity): Controls foreseen in the instructions from central services or in the decision of creation of the Offices (governance aspects).</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - % of AOSD reports awaited - % of audit recommendations implemented on time - % of a posteriori payments - Number of IC principles not fully compliant or ineffective - Anti fraud indicators (e.g. OLAF or IDOC investigations opened) - Risk assessment results and related mitigated actions. <p>Benefits:</p> <ul style="list-style-type: none"> - issues are addressed and followed-up (nq) - Processes and procedures improved (nq) - Continuous improvement of the internal control system (nq); - Contributes to the reasonable assurance (nq). - Issues are followed up and addressed (nq); - Processes and procedures improved (nq); - Amounts detected associated with fraud & error. (q) - Deterrents & systematic weaknesses corrected (nq). <p>Efficiency:</p> <ul style="list-style-type: none"> - Costs of the ex post controls and supervisory measures with respect to the 'benefits'. - Average cost of an ex-post control <p>Economy (costs):</p> <ul style="list-style-type: none"> - Estimation of cost of staff involved quantified; nq: not quantified).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
<p>Risk of litigations and reputational damage due to non-compliance with rules in force (FR, accounting)</p> <p>Risks of errors not prevented, detected or corrected by ex-ante control</p>	<p>Ex post controls cover a representative sample of financial transactions and purchasing procedures.</p>	<p>Coverage Two samples selected by ex post, one risk based (50%) and one random (50%)</p> <p>Depth: Look for any systemic problem in the purchasing procedure and in the financial transaction procedure</p>	<p>Effectiveness: - Number of significant errors highlighted by EPC (errors at level S)</p> <p>Benefits: - Correction of errors and continuous improvement of the internal control system (nq); - Deterrent & systematic weaknesses corrected (nq); - Operational and financial objectives attained, instructions and policies set up by central services adequately followed, sound internal control environment.</p> <p>Efficiency: - % of the execution of the annual ex post control programme - % of errors vs total checked.</p> <p>Economy (costs): - Estimation of cost of staff involved (mainly management staff).</p> <p>(q: quantified; nq: not quantified)</p>

II. Revenues

Due to the nature of its activities and its interinstitutional role, the Office recovers allocated revenue either from other institutions/equivalent bodies or from the users of various services. The types of revenue are generated through the sub-letting of property, the provision of office supplies and furniture, catering services, the Interinstitutional Children's Centre (CPE) and the Fitness Centre.

Stage 1. Planning

Main control objectives: Effectiveness, efficiency and economy, legality and regularity (compliance)

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
<p>Recognition of the revenues is not done at the right moment (e.g. when they become due, when the ownership is transferred, when they become certain) or not for the right amount.</p> <p>Failure to notify the debtor through a pre-information letter or dispute from the debtor of the pre-information letter.</p> <p>Failure/ oversight to initiate the Recovery Order transaction.</p>	<p>Follow up of the recoveries for the interinstitutional budget (CPE and Foyer) and CAS subventions.</p> <p>Separate circuit and controls implemented for the catering activities – Delegated accountant, OSCAR and CIEL software.</p> <p>Timely and accurate follow up of the SLAs and contracts which give rights to recoveries.</p>	<p>Coverage All recovery orders or recoveries for catering activities.</p> <p>Depth (intensity) : Intensive controls including check of underlying documentation.</p>	<p>Effectiveness: - Regular monitoring of the cashing of the recoveries - Budget reporting.</p> <p>Benefits : - Exhaustiveness of recoveries (q) - Less revenues cashed in with delays (q) - Error and fraud minimized (nq).</p> <p>Efficiency: - MP objectives followed through several indicators.</p> <p>Economy (costs): - Estimation of cost of staff involved in the recovery of revenue.</p> <p>(q: quantified; nq: not quantified)</p>

Stage 2 - Financial transactions

Main control objectives: Ensuring that the implementation of the contract is compliant with the signed contract; legality and regularity (compliance with FR and with the contract signed), fraud prevention and detection, safeguarding of assets

Effectiveness, efficiency and economy, legality and regularity (compliance with FR)

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
<p>Risk that counterparties pay or do not pay in time</p> <p>Risk of bad reputation due to non-compliance with rules in force (FR, accounting)</p> <p>Risk of mismanagement of cash income (specifically for catering activities)</p>	<p>Budget reporting includes revenue operations.</p> <p>A specific procedure for the recovery orders, encompassing all the specific cases managed by OIL: same level of controls and reporting as for expenditure.</p> <p>Recovery orders delays are followed up, on the basis of BO reports and quarterly reporting.</p> <p>Recovery orders exceptions kept in the register of exceptions.</p> <p>AOSD reports on financial matters include Recovery Orders.</p> <p>Specific procedures for the management and reporting of cash processes.</p> <p>Offsetting of unpaid recoveries with the amounts of invoices to be paid.</p>	<p>Coverage</p> <p>All recovery orders or recoveries for catering activities.</p> <p>Depth (intensity) :</p> <p>Intensive controls including check of underlying documentation.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - Amount of revenue generated - Reports by the catering controller - ECA and IAS audit recommendations - Register of exceptions - AOSD reports. <p>Benefits:</p> <ul style="list-style-type: none"> - Maximisation of amount of the revenue generated (q) - Less revenues cashed in with delays (q) - Error and fraud minimized (nq). <p>Efficiency:</p> <ul style="list-style-type: none"> - Percentage of outstanding recovery orders - Error detected by ex post control on the revenue operations. <p>Economy (costs):</p> <ul style="list-style-type: none"> - Estimation of cost of staff involved in the recovery of revenue. <p>(q: quantified; nq: not quantified)</p>

Stage 3. Supervisory measures

Main control objectives: legality and regularity (FR, ICF), detection and correction of weaknesses

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
<p>The ex-ante controls fail to prevent, detect and correct negligence, irregularities, errors, losses or attempted fraud.</p>	<p>Ex-post control strategy ("surveillance" performed by independent staff not involved in the operational and financial circuits): carry out desk-reviews of a representative sample of operations to determine effectiveness of ex-ante controls (+ consider ex-post findings for feedback and improving the ex-ante controls)</p> <p>Recommended: to be able to serve multiple purposes (e.g. overall assurance, largest corrections), consider having at least 2 segments in the sampling, respectively random/representative and risk-based (for 'complex' transactions)</p> <p>If error rate over tolerable threshold, control a risk-based sample to lower the residual error rate below the tolerable threshold.</p>	<p>Coverage:</p> <ul style="list-style-type: none"> • Representative sample: random sample sufficiently representative to draw valid management conclusions • Risk-based sample, determined in accordance with the selected risk criteria, aimed to maximise error correction (either higher amounts or expected error rate). <p>Depth:</p> <p>Desk review of all underlying elements and documents.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - % of the execution of the annual ex post control programme - number of significant errors highlighted by EPC (errors at level S). <p>Benefits:</p> <ul style="list-style-type: none"> - Budget value of the errors, detected by the supervisors, which have actually been corrected. <p>Efficiency:</p> <ul style="list-style-type: none"> - % of errors vs total checked. <p>Economy (costs):</p> <ul style="list-style-type: none"> - Estimation of cost of staff involved in the supervision strategy (which may include missions and/or contracted services). <p>(q: quantified; nq: not quantified)</p>

ANNEX 6: Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission (Not applicable to OIL).

ANNEX 7: EAMR of the Union Delegations (Not applicable to OIL).

ANNEX 8: Decentralised agencies (Not applicable to OIL).

ANNEX 9: Evaluations and other studies finalised or cancelled during the year (Not applicable to OIL).

ANNEX 10: Specific annexes related to "Financial Management"

Overarching objective: The Authorising Officer by Delegation should have reasonable assurance that resources have been used in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions including prevention, detection, correction and follow-up of fraud and irregularities.

Objective 1: Effective and reliable internal control system giving the necessary guarantees concerning the legality and the regularity of the underlying transactions

Indicator 1: Estimated residual error rate (expenditure).

Data source: OIL ex-post controls

Baseline 2015	Target 2020	Latest known results 2018
0,06%	<1%	0,5%

Indicator 2: Estimated overall amount at risk for the year for the entire budget under OIL responsibility.

Data source: OIL

Baseline 2015	Target 2020	Latest known results 2018
€65,150	< €20,000	€724 507 ¹

Indicator 3: Estimated future corrections.

Data source: OIL

Baseline 2015	Target 2020	Latest known results 2018
€0	€0	€0

Objective 2: Effective and reliable internal control system in line with sound financial management.

Indicator 1: Conclusion reached on cost effectiveness of controls

Data source: OIL

Baseline 2015	Target 2020	Latest known results 2018
Yes	Yes	Yes

Harmonised cost efficiency indicators

Data source: OIL

Indicator	Baseline 2015	Target 2016-2020 ²	Latest known results 2018 ³
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¹ Corresponds to the estimated error rate of 0,5% multiplied by the total amount of expenditure payments, 144 901 355 €.

² While OIL's budget will increase, the resources devoted to controls will not, thus likely leading to a decrease in the overall cost of controls.

³ The corporate methodology for the estimation, assessment and reporting on the cost-effectiveness of controls was revisited in September 2018 and applied first time in the 2018 annual reporting. The difference of the estimated cost of controls as compared to previous years derives from this new methodology and does not reflect any substantial change in the DG's control strategy.

Overall cost of control (%)	2,78%	2,50%	2,09%
Cost of controls of the evaluation and selection procedure/ value contracted ⁴	1,34%	Reduce	1,53% ⁵
Financial transactions - related cost of control/ amount paid	2,23%	2,00%	2,03% ⁶
Supervisory measures - related cost of control / value of transactions checked.	0,55%	0,50%	0,13% ⁷

Objective 3: Minimisation of the risk of fraud through application of effective anti-fraud measures, integrated in all activities of OIL, based on OIL's anti-fraud strategy (AFS) aimed at the prevention, detection and reparation of fraud.

Indicator 1: Updated anti-fraud strategy of OIL, elaborated on the basis of the methodology provided by OLAF

Data source: OIL

Baseline	Target	Latest known results 2018
2014 ⁸	Update every 2 years	Not validated; OIL's Anti-Fraud strategy will be updated following the update of the Commission Anti-Fraud Strategy (CAFS) in 2019. Meanwhile, no fraud cases were identified.

Objective 4: Safeguarding of assets; prevention or timely detection of unauthorized acquisition, use or disposition of Commission assets in

⁴ Annual value of procurement=commitments made - (rents + salaries)

⁵ The corporate methodology for the estimation, assessment and reporting on the cost-effectiveness of controls was revisited in September 2018 and applied first time in the 2018 annual reporting. The difference of the estimated cost of controls as compared to previous years derives from this new methodology and does not reflect any substantial change in OIL's control strategy.

⁶ The corporate methodology for the estimation, assessment and reporting on the cost-effectiveness of controls was revisited in September 2018 and applied first time in the 2018 annual reporting. The difference of the estimated cost of controls as compared to previous years derives from this new methodology and does not reflect any substantial change in OIL's control strategy.

⁷ The corporate methodology for the estimation, assessment and reporting on the cost-effectiveness of controls was revisited in September 2018 and applied first time in the 2018 annual reporting. The difference of the estimated cost of controls as compared to previous years derives from this new methodology and does not reflect any substantial change in OIL's control strategy.

⁸ Year of most recent update.

Luxembourg.

Indicator 1: 3-year rolling inventory control of items – percentage of scanned items v theoretical inventory (furniture and equipment)

Data source: OIL

Baseline 2015	Target 2020	Latest known results 2018	
92%	95% of items found (physical v theoretical inventory)	59%% ⁹	
Main outputs in 2018:			
Description	Indicator	Target	Current situation (31/12/2018)
Carry out the annual program part of the 3-year rolling inventory control of items.	Annual part of the inventory control completed with the full update of the inventory database.	31/12/2018	33% of items tracked 2018 as planned

For all operational uncertainties, readjustment of the global inventory targets at a more reasonable level will be necessary, with the long-term target to be revised downwards, at the level of 2015.

⁹ The latest cycle of the 3-year rolling inventory started on 1/05/2017 because of the abandonment of the JMO building. OIL has scanned 59% of the assets in 20 months (1/05/2017 - 31/12/2018), which represent 56% of the time of the present 3-year rolling inventory.

2. Table Y - Overview of the estimated cost of controls at Commission (EC) level:

The corporate methodology for the estimation, assessment and reporting on the cost-effectiveness of controls was revisited in September 2018 and applied first time in the 2018 annual reporting. The difference of the estimated cost of controls as compared to previous years derives from this new methodology and does not reflect any substantial change in the DG's control strategy.

1. Procurement							
Ex ante controls			Ex post controls			Total	
EC total costs (in EUR)	funds managed (in EUR)	Ratio (%) : <i>Total ex ante control cost in EUR ÷ funds managed in EUR</i>	EC total costs (in EUR)	total value verified and/or audited (in EUR)	Ratio (%) : <i>Total ex post control cost in EUR ÷ total value verified and/or audited in EUR</i>	EC total estimated cost of controls (in EUR)	Ratio (%) : <i>Total cost of controls ÷ funds managed</i>
2 726 020 €	144 901 355 €	1,88	86 800 €	79 550 123 €	0,11	2 812 820 €	1,94
2. Revenue							
Ex ante controls			Ex post controls			Total	
EC total cost (in EUR)	funds managed (in EUR)	Ratio (%) : <i>Total ex ante control cost in EUR ÷ funds managed in EUR</i>	EC total costs (in EUR)	total value verified and/or audited (in EUR)	Ratio (%) : <i>Total ex post control cost in EUR ÷ total value verified and/or audited in EUR</i>	EC total estimated cost of controls (in EUR)	Ratio (%) : <i>Total cost of controls ÷ funds managed</i>
521 950 €	15 335 508 €	3.39	21 700 €	4 767 752 €	0,46	543 650 €	3,53

OVERALL estimated cost of control at EC level							
Ex ante controls			Ex post controls			Total	
EC total cost (in EUR)	funds managed (in EUR)	Ratio (%) : <i>Total ex ante control cost in EUR ÷ funds managed in EUR</i>	EC total costs (in EUR)	total value verified and/or audited (in EUR) ¹⁰	Ratio (%) : <i>Total ex post control cost in EUR ÷ total value verified and/or audited in EUR</i>	EC total estimated cost of controls (in EUR)	Ratio (%) : <i>Total cost of controls ÷ funds managed</i>
3 247 970 €	160 236 863 €	2,03	108 500 €	84 317 875 €	0,13	3 356 470 €	2,09

¹⁰ An amount of 4,29 million € of the 'Total value verified and/or audited' column is part both of the "Revenue" transactions and of the "Procurement" transactions audited by the ex post controller. This amount corresponds to a part of OIL's revenue transactions verified by the ex post controller. It represents at the same time the total of OIL's catering payments, as recorded in Section 2.1.1. "Control results", table "Estimated overall amount at risk at closure" of the present report. These transactions are not budgetary revenues and payments and are therefore subject to double ex post verifications, first as revenue and then as payment transactions.

ANNEX 11: Specific annexes related to "Assessment of the effectiveness of the internal control systems" (Not applicable to OIL).

ANNEX 12. Performance tables

A number of core OIL activities are repeated each year, in the course of the regular business of the Office, ensuring continuity and stability in the services provided to Commission staff on the site of Luxembourg. These activities, as well as new ones which may arise each year, all contribute to the horizontal general objective below which has been defined in the 2016-2020 Strategic Plan.

GENERAL OBJECTIVE 11: To help achieve the overall political objectives, the Commission will effectively and efficiently manage and safeguard assets and resources, and attract and develop the best talents.		
Impact indicator: Trust in the European Commission		
Source of the data: Standard Eurobarometer on Public Opinion in the European Union		
Baseline (EB 83 – Spring 2015)	Target (2020)	Latest known value (EB 89 – Spring 2018)
40% tend to trust	Increase	42% tend to trust
37. Impact indicator: Staff engagement index in the Commission		
Source of the data: European Commission 2018 Staff Opinion Survey		
Baseline (2014)	Target (2020)	Latest known value (2018)
65.3%	Increase	69%

1. Key results and progress towards the achievement of general and specific objectives of OIL

1.1. Real-Estate and office space-related projects

SPECIFIC OBJECTIVE 1: The Commission's buildings and infrastructures are managed in line with the MAPF objectives.		
Result indicator: Projects delivered within deadline and budget:		
JMO moving operation to be completed within deadlines and budget		
Source of data: OIL		
Baseline (2015)	Target (2020)	Latest known results (2018)
Data centre, logistical/technical space and conference facilities to move to new locations	Completed	Completed for the technical space. Market prospection for conference facilities abandoned.
Result indicator: Projects delivered within deadline and budget:		

SPECIFIC OBJECTIVE 1: The Commission's buildings and infrastructures are managed in line with the MAPF objectives.

Progress on the planning and construction phase of JMO 2 building and related actions

Source of data: OIL

Baseline (2015)	Interim Milestone		Target (2020 ¹)	Latest known results (2018)
	(2016)	(2017)		
APS validated in April 2015 with remarks APD under way	Completion of APD, submission of construction permit requests and progress towards contracts for the execution phase and financing law	Start of construction	Completion of construction of phase 1 of the JMO 2 building	Revised Detailed work plan (APD) validated in April 2018, contract amendment n°3 for the execution phase under negotiations, financing law voted and in force. Excavation works started in March 2018.

Result indicator: Commission's real estate portfolio in line with the surface needs authorised by the budgetary authority.

Source of data: OIL MAPF 2018-2028, office space

Baseline (2015)	Interim Milestone		Target (2020 ²)	Latest known results (2018)
	(2016)	(2017)		
169,853 m ² due to rental of JMO and new buildings at the same time	139,909 m ²	138,889 m ²	138,889 m ²	138,889 m ²

¹ Delivery of phase 1 in OIL's Strategic Plan 2016-2020 was expected by 2020, but the project schedule has been extended; please see pages 10-11 in the body of [OIL's 2017 AAR document](#) for details regarding the new project schedule.

² The JMO2 project schedule has been extended beyond 2020, hence the 2020 target now excludes the JMO2.

SPECIFIC OBJECTIVE 1: The Commission's buildings and infrastructures are managed in line with the MAPF objectives.

Main outputs in 2018:

Description	Indicator	Target	Current situation (31/12/2018)
Progress on the design phase of the JMO2 project.	APS and APD revalidated ³ Budgetary Authority agreement in place.	Mid 2018	The design phase has been completed.
Start of construction JMO2.	Construction works (excavation and preliminary) in progress.	Mid 2018	Excavation works started in March 2018.
Progress toward finding new building/s for the Publications Office.	Agreement (including Budgetary Authority) for extension of the rental contract for the Mercier building and agreement for the future substitution building signed.	31/12/2018	Approval of the Budgetary Authority ; extension of old Mercier building contract signed / contract for new Mercier building (until 2022) ready to be signed.
Contribution to Administration des Bâtiments Publics for the definition of project for the construction of a new building to replace CPE1 et CPE2.	All input required from OIL for the definition of project parameters are submitted.	31/12/2018	The Luxembourgish Public Administration has identified the construction ground and has agreed with the City for exchanging lands adjacent to CPE III.
Complete relocation of technical space from temporary premises.	Technical space rented and relocation completed.	31/12/2018	Technical space rented and relocation completed in 4 th quarter 2018.
Consolidation of the facility management software GEPI; a reference user group has been created in order to optimize the use and the gains expected by the tool.	User group meetings taking place.	31/12/2018	OIL.02 organised two user group meetings (February and June 2018)

³ Avant-Projet Sommaire, Avant-Projet Détaillé.

SPECIFIC OBJECTIVE 2: Client satisfaction is enhanced by offering good quality office space to all Commission sites in Luxembourg and enhancing OIL's service-oriented culture.

Result indicator: Percentage of staff satisfaction in biennial staff opinion survey conducted by DG HR related to the services of PMO, OIB and OIL:

(very satisfied + satisfied)

Question: "The general quality of my office"

Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL

Baseline (2015)	Target (2016-2020)	Latest known results (2017)										
<p>Quality of offices</p> <table border="1"> <caption>Quality of offices</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>58%</td> </tr> <tr> <td>2013</td> <td>55%</td> </tr> <tr> <td>2015</td> <td>56%</td> </tr> <tr> <td>2017</td> <td>72%</td> </tr> </tbody> </table>	Year	Percentage	2011	58%	2013	55%	2015	56%	2017	72%	Positive trend for the period	No survey in 2018
Year	Percentage											
2011	58%											
2013	55%											
2015	56%											
2017	72%											

Result indicator: Percentage of staff satisfaction in biennial staff opinion survey conducted by DG HR related to the services of PMO, OIB and OIL:

(very satisfied + satisfied)

Question: "The cleaning of my office"

Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL

Baseline (2015)	Target (2016-2020)	Latest known results (2017)										
<p>Cleaning of offices</p> <table border="1"> <caption>Cleaning of offices</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>76%</td> </tr> <tr> <td>2013</td> <td>80%</td> </tr> <tr> <td>2015</td> <td>71%</td> </tr> <tr> <td>2017</td> <td>69%</td> </tr> </tbody> </table>	Year	Percentage	2011	76%	2013	80%	2015	71%	2017	69%	Positive trend for the period	No survey in 2018
Year	Percentage											
2011	76%											
2013	80%											
2015	71%											
2017	69%											

Result indicator: Percentage of staff satisfaction in biennial staff opinion survey conducted by DG HR related to the services of PMO, OIB and OIL:

(very satisfied + satisfied)

Question: "Response to calls to OIL's 24-hour service desk"

Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL

Baseline (2015)	Target (2016-2020)	Latest known results (2017)

SPECIFIC OBJECTIVE 2: Client satisfaction is enhanced by offering good quality office space to all Commission sites in Luxembourg and enhancing OIL's service-oriented culture.

<p>Response to OIL's 24h service desk</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Response (%)</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>69%</td> </tr> <tr> <td>2013</td> <td>68%</td> </tr> <tr> <td>2015</td> <td>70%</td> </tr> <tr> <td>2017</td> <td>64%</td> </tr> </tbody> </table>	Year	Response (%)	2011	69%	2013	68%	2015	70%	2017	64%	<p>Positive trend for the period</p>	<p>No survey in 2018</p>
Year	Response (%)											
2011	69%											
2013	68%											
2015	70%											
2017	64%											

<p>Result indicator: Buildings accessible to persons with disabilities Source of data: OIL</p>		
<p>Baseline (2015)</p>	<p>Target (2016-2020)</p>	<p>Latest known results (2018)</p>
<p>The new Commission buildings comply with legal prescriptions and are accessible to persons with disabilities</p>	<p>All new buildings to comply with legal prescriptions</p>	<p>All new buildings <i>do</i> comply with legal prescriptions</p>

1.2. Respect of the Health and Safety Rules

SPECIFIC OBJECTIVE 3: Client satisfaction is enhanced by offering office space in respect of the Health and Safety Rules applicable to the Commission sites in Luxembourg and enhancing OIL's service-oriented culture.

<p>Result indicator: Average number of evacuation exercises per building per year Source of data: OIL</p>		
<p>Baseline (2015)</p>	<p>Target (2020)</p>	<p>Latest known results (2018)</p>
<p>1 evacuation exercise for BECH, DROSBACH, HITEC, JMO, MAEU and FISCHER buildings. 2 evacuation exercises for CPE buildings</p>	<p>Per year: 1 exercise in each administrative building; 2 exercises for CPE buildings</p>	<p>1 fire drill in each administrative building; 2 fire drills for CPE buildings.</p>
<p>Result indicator: EC staff trained in first aid Source of data: OIL</p>		
<p>Baseline (2015)</p>	<p>Target (2020)</p>	<p>Latest known results (2018)</p>
<p>4,7%</p>	<p>5%</p>	<p>5,81%</p>

SPECIFIC OBJECTIVE 3: Client satisfaction is enhanced by offering office space in respect of the Health and Safety Rules applicable to the Commission sites in Luxembourg and enhancing OIL's service-oriented culture.

Main outputs in 2018:

Description	Indicator	Target	Current situation (31/12/2018)
Evacuation exercises were organised.	Exercises taking place.	1 exercise in each administrative building. 2 exercises for CPE buildings.	Completed
Workplace risk analysis to be updated.	Posts analysed as a fraction of total posts.	1/3 of all posts analysed	8/26 workplaces have been assessed. Final reports are in progress.
Back-up premises for Central dispatching to be set up.	Back-up premises operational.	31/12/2018	Carpentry works were finalised. Cabling works started end 2018 and are ongoing. The backup premises should be operational by the end of the first trimester of 2019.

1.3. EMAS implementations and mobility-related issues

SPECIFIC OBJECTIVE 4: The environmental standards are met through the implementation of the Environmental Management Audit Scheme (EMAS).

Result indicator: EMAS registered buildings (total number)

Source of data: Annual "Environmental Statement"

Baseline (2015)	Target (2020)	Latest known results (2018)
6 buildings (DRB, HITEC, EUFO, CPE V + HITEC and Windhof computer rooms)	All buildings	All 6 buildings mentioned are EMAS-registered (so as Bech, ARIA, LACC, T2 and CPE III).

Result indicator: Energy consumption optimised in comparison with the previous years (percentage of annual electricity consumption reduction within EMAS buildings in MWh/m² per year; electricity > 54 % of the energy mix)

Source of data: OIL

Baseline (2015)	Target (2020)	Latest known results (2018)
5% reduction overall (DRB, HITEC, EUFO, CPE V) (10 months)	5% reduction on 2015 results (all office buildings)	Period 01/01/2018-31/12/2018 DRB, HITEC, EUFO, CPE V, BECH (12 months)

SPECIFIC OBJECTIVE 4: The environmental standards are met through the implementation of the Environmental Management Audit Scheme (EMAS).

<p>18.33% reduction overall (Windhof and Hitec data centres) (01/01/2015-30/06/2015)</p> <p>N.B. Distinct indicator for data centres due to specificity of use</p>	<p>Keep stable</p>	<p>1.66 % increase overall</p> <p>Period 01/01/2018-30/09/2018 (9 months) Data Centres Windhof and Hitec - Betzdorf not accounted for in this exercise. 21 % decrease overall without Betzdorf and 2.04% decrease overall with Betzdorf</p> <p>N.B. Distinct indicator for Data Centres due to specificity of use</p>
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Result indicator: Water consumption optimised in comparison with the previous years (percentage of annual water consumption reduction within EMAS buildings, in m³/m² per year)
Source of data: OIL

Baseline (2015)	Target (2020)	Latest known results (2016)
<p>Period 01/01/2015-30/09/2015 (9 months)</p> <p>8,7% reduction overall (DRB, HITEC, EUFO, CPE V)</p>	<p>Keep stable</p>	<p>Period 01/01/2018-31/12/2018 DRB, HITEC, EUFO, CPE V, BECH (11 months)</p> <p>16,4 % decrease¹⁴</p>

Result indicator: Green Public Procurement criteria included into contracts (percentage of all contracts)
Source of data: OIL

Baseline (2015)	Target (2020)	Latest known results (2018)
<p>100%</p>	<p>100%</p>	<p>100%</p>

¹⁴ Economies in water consumption mainly due to the replacement of the cooling towers in EUFO.

SPECIFIC OBJECTIVE 4: The environmental standards are met through the implementation of the Environmental Management Audit Scheme (EMAS).

Main outputs in 2018:

Description	Indicator	Target	Current situation (31/12/2018)
EMAS certification for the CPE3 building.	Successful EMAS audit for addition of the CPE3.	31/12/2018	EMAS external verification on 13-14 June. Report to be received.
Energy saving measures during the holidays: lower temperatures in buildings largely unoccupied during the holiday season.	Energy consumption levels during holiday seasons; energy bill for the period.	Optimise energy consumption compared to the same period last year. Lower energy bill because of reduced consumption.	Same energy bill as last year.
Participation in organisation of Green Week event	Green Week takes place.	31/12/2018	Green day organised in May + 3 OIL presentations during Green week workshops.
Organise/ participate in mobility events	Mobility events take place.	31/12/2018	Two mobility days in January. "VéloMai" bike promotion campaign in May-June with 4 specific events organised by OIL.

1.4. Synergies and efficiencies in logistics

SPECIFIC OBJECTIVE 5: The best possible working conditions are created through the good quality of logistics services while ensuring their sound financial management.

Result indicator: Percentage of staff satisfaction in biennial staff opinion survey conducted by DG HR related to the services of PMO, OIB and OIL:
(very satisfied + satisfied)

Question: **"Delivery speed of the central postal service of the Commission"**

Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL

Baseline (2015)	Target (2016-2020)	Latest known results (2017)										
<p>Post delivery speed</p> <table border="1"> <caption>Post delivery speed</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>76%</td> </tr> <tr> <td>2013</td> <td>74%</td> </tr> <tr> <td>2015</td> <td>65%</td> </tr> <tr> <td>2017</td> <td>64%</td> </tr> </tbody> </table>	Year	Percentage	2011	76%	2013	74%	2015	65%	2017	64%	Positive trend for the period	No survey in 2018
Year	Percentage											
2011	76%											
2013	74%											
2015	65%											
2017	64%											

Result indicator: Percentage of staff satisfaction in biennial staff opinion survey conducted by DG HR related to the services of PMO, OIB and OIL:
(very satisfied + satisfied)

Question: **"The quality of office furniture and supplies"**

Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL

Baseline (2015)	Target (2016-2020)	Latest known results (2017)										
<p>Office furniture & supplies</p> <table border="1"> <caption>Office furniture & supplies</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>65%</td> </tr> <tr> <td>2013</td> <td>60%</td> </tr> <tr> <td>2015</td> <td>63%</td> </tr> <tr> <td>2017</td> <td>66%</td> </tr> </tbody> </table>	Year	Percentage	2011	65%	2013	60%	2015	63%	2017	66%	Positive trend for the period	No survey in 2018
Year	Percentage											
2011	65%											
2013	60%											
2015	63%											
2017	66%											

Result indicator: Percentage of staff satisfaction in biennial staff opinion survey conducted by DG HR related to the services of PMO, OIB and OIL:
(very satisfied + satisfied)

SPECIFIC OBJECTIVE 5: The best possible working conditions are created through the good quality of logistics services while ensuring their sound financial management.

Question: **"Moving of furniture, boxes and belongings"**

Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL

Baseline (2015)	Target (2016-2020)	Latest known results (2017)										
<p>Moving services</p> <table border="1"> <caption>Moving services satisfaction data</caption> <thead> <tr> <th>Year</th> <th>Satisfaction (%)</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>75%</td> </tr> <tr> <td>2013</td> <td>76%</td> </tr> <tr> <td>2015</td> <td>69%</td> </tr> <tr> <td>2017</td> <td>75%</td> </tr> </tbody> </table>	Year	Satisfaction (%)	2011	75%	2013	76%	2015	69%	2017	75%	Positive trend for the period	No survey in 2018
Year	Satisfaction (%)											
2011	75%											
2013	76%											
2015	69%											
2017	75%											

Result indicator: Percentage of staff satisfaction in biennial staff opinion survey conducted by DG HR related to the services of PMO, OIB and OIL: (very satisfied + satisfied)

Question: **"Graphic design, copying/reproduction services (printshop services)"**

Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL

Baseline (2015)	Target (2016-2020)	Latest known results										
<p>Printshop services</p> <table border="1"> <caption>Printshop services satisfaction data</caption> <thead> <tr> <th>Year</th> <th>Satisfaction (%)</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>75%</td> </tr> <tr> <td>2013</td> <td>65%</td> </tr> <tr> <td>2015</td> <td>72%</td> </tr> <tr> <td>2017</td> <td>68%</td> </tr> </tbody> </table>	Year	Satisfaction (%)	2011	75%	2013	65%	2015	72%	2017	68%	Positive trend for the period	<i>Under the amendment n°1 of the contract between OIL and the Publications Office, Printshop services were transferred from OIL to the Publications Office (see note ARES(2017)6261447 of 20 December 2017).</i>
Year	Satisfaction (%)											
2011	75%											
2013	65%											
2015	72%											
2017	68%											

Result indicator: Percentage of staff satisfaction in biennial staff opinion survey conducted by DG HR related to the services of PMO, OIB and OIL: (very satisfied + satisfied)

Question: **"Transport/sustainable mobility facilities"**

Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL

Baseline (2015)	Target (2016-2020)	Latest known results (2017)

SPECIFIC OBJECTIVE 5: The best possible working conditions are created through the good quality of logistics services while ensuring their sound financial management.

<p>Transport/mobility services</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Value (%)</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>85%</td> </tr> <tr> <td>2013</td> <td>80%</td> </tr> <tr> <td>2015</td> <td>81%</td> </tr> <tr> <td>2017</td> <td>79%</td> </tr> </tbody> </table>	Year	Value (%)	2011	85%	2013	80%	2015	81%	2017	79%	<p>Positive trend for the period</p>	<p>No survey in 2018</p>
Year	Value (%)											
2011	85%											
2013	80%											
2015	81%											
2017	79%											

SPECIFIC OBJECTIVE 5: The best possible working conditions are created through the good quality of logistics services while ensuring their sound financial management.

Main outputs in 2018:

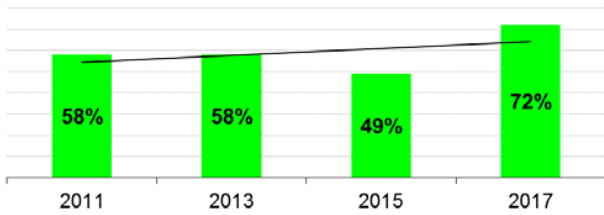
Description	Indicator	Target	Current situation (31/12/2018)
<p>Roll-out of OIL's Synergies and efficiencies in logistics exercise.</p>	<p>Roll-out completed.</p>	<p>31/12/2018</p>	<p>Roll-out (pilot) in the MER building completed on 15/05/2018.</p> <p>Roll-out (pilot) in the DRB building completed on 24/10/2018.</p> <p>Roll-out in other buildings foreseen in the first quarter 2019.</p> <p>November 2018: CMB mandate received for full roll-out in 2019.</p>
<p>Equipment will be moved to technical premises (move in 2016/2017 only to temporary premises in existing buildings, due to restart of real estate prospection procedure).</p>	<p>Items lost/damaged during the move.</p>	<p>No items/lost/damaged.</p>	<p>Move of the equipment has been completed. More than 1000 items were inventoried. The next full inventory for the DRB building is currently scheduled for end 2019.</p>

1.5. Catering-related services and infrastructures

SPECIFIC OBJECTIVE 6: Good social infrastructures (restaurant, self and cafeteria facilities) are provided at all Luxembourg sites.¹⁵												
<p>Result indicator: Percentage of staff satisfaction in biennial staff opinion survey conducted by DG HR related to the services of PMO, OIB and OIL: (very satisfied + satisfied) Question: "The provision and services provided at cafeterias" Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL</p>												
Baseline (2015)	Target (2016-2020)	Latest known results (2017)										
<p>Cafeterias</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>44%</td> </tr> <tr> <td>2013</td> <td>39%</td> </tr> <tr> <td>2015</td> <td>40%</td> </tr> <tr> <td>2017</td> <td>41%</td> </tr> </tbody> </table>	Year	Percentage	2011	44%	2013	39%	2015	40%	2017	41%	Positive trend for the period	No survey in 2018
Year	Percentage											
2011	44%											
2013	39%											
2015	40%											
2017	41%											
<p>Result indicator: Percentage of staff satisfaction in biennial staff opinion survey conducted by DG HR related to the services of PMO, OIB and OIL: (very satisfied + satisfied) Question: "The provision and services provided at self-service restaurants" Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL</p>												
Baseline (2015)	Target (2016-2020)	Latest known results (2017)										
<p>Self-service restaurants</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>33%</td> </tr> <tr> <td>2013</td> <td>30%</td> </tr> <tr> <td>2015</td> <td>35%</td> </tr> <tr> <td>2017</td> <td>38%</td> </tr> </tbody> </table>	Year	Percentage	2011	33%	2013	30%	2015	35%	2017	38%	Positive trend for the period	No survey in 2018
Year	Percentage											
2011	33%											
2013	30%											
2015	35%											
2017	38%											
<p>Result indicator: Percentage of staff satisfaction in biennial staff opinion survey conducted by DG HR related to the services of PMO, OIB and OIL: (very satisfied + satisfied) Question: "The provision and services provided at restaurant Foyer Européen" Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL</p>												
Baseline (2015)	Target (2016-2020)	Latest known results (2017)										

¹⁵ The "à la carte" restaurant in the JMO was closed as the building was returned to its owner. Hence no corresponding indicator was maintained.

SPECIFIC OBJECTIVE 6: Good social infrastructures (restaurant, self and cafeteria facilities) are provided at all Luxembourg sites.¹⁵

<p>Restaurant Foyer</p>  <table border="1"> <caption>Restaurant Foyer - Percentage of meals sold</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>58%</td> </tr> <tr> <td>2013</td> <td>58%</td> </tr> <tr> <td>2015</td> <td>49%</td> </tr> <tr> <td>2017</td> <td>72%</td> </tr> </tbody> </table>	Year	Percentage	2011	58%	2013	58%	2015	49%	2017	72%	Positive trend for the period	No survey in 2018
Year	Percentage											
2011	58%											
2013	58%											
2015	49%											
2017	72%											
<p>Result indicator: Number of meals sold (daily average excl. the restaurant à la carte JMO - closed, CPE and Foyer) Source of data: OIL</p>												
<p>Baseline (2015)</p>	<p>Target (2020)</p>	<p>Latest known results (2018)</p>										
1760 meals	No fixed target	1511 meals (see footnote 6 below)										

SPECIFIC OBJECTIVE 6: Good social infrastructures (restaurant, self and cafeteria facilities) are provided at all Luxembourg sites

Main outputs in 2018:

Description	Indicator	Target	Current situation (31/12/2018)
Operation of catering sites to be adapted to demand.	Daily average of meals sold in canteens and cafeterias	1500 ¹⁶	1511
Implementation of new software for purchases, stock management and cash management.	Software is operational and staff is trained.	31/12/2018	Software for purchases, stock management: Completed. Software for cash management: ongoing.
Organisation of promotional and animation activities in the selfs and cafeterias (such as "Chef d'un jour"; "Culinary journey").	Number of actions organised in 2018.	10	26
Organisation of 'Focus groups' meetings with the customers.	Number of meetings 'Focus group' organised in 2018.	5	3 – Grouped follow up sessions
Organisation of promotional and animation actions of the Foyer européen.	Number of actions organised in 2018.	6	9

¹⁶ Works (partial closure) at the Bech kitchen + structural decrease of demand noticed since 2017

1.6. Childcare-related services and infrastructures

SPECIFIC OBJECTIVE 7: Good social infrastructures (childcare services) are provided at Luxembourg sites.

Result indicator: Overall satisfaction of parents with childcare facilities as per CPE survey

Source of data: OIL 2016 CPE Satisfaction Survey (no survey in 2018)

NOTE: OIL relies on its own dedicated detailed CPE survey (and not the single question in the biennial HR survey) in order to capture the opinions of the substantial population of non-EC parents.

Baseline (2014)	Target (2020)	Latest known results (2016)																								
94,3% (71,1% considered the service quality as "very good" or "good", 23,2% were "satisfied" in 2014 survey)	Keep stable (satisfaction is already very high in the baseline year)	<div style="text-align: center;"> <p>Global Satisfaction (all sites) Comparison of CPE surveys results 2011 - 2016</p> <table border="1"> <caption>Global Satisfaction (all sites) - Comparison of CPE surveys results 2011 - 2016</caption> <thead> <tr> <th>Year</th> <th>very good</th> <th>good</th> <th>sufficient</th> <th>insufficient</th> <th>Σ good/very good</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>21%</td> <td>52%</td> <td>22%</td> <td>5%</td> <td>73%</td> </tr> <tr> <td>2014</td> <td>23%</td> <td>48%</td> <td>23%</td> <td>5%</td> <td>71%</td> </tr> <tr> <td>2016</td> <td>30%</td> <td>48%</td> <td>19%</td> <td>4%</td> <td>78%</td> </tr> </tbody> </table> </div> <p>Stable high satisfaction with the CPE.</p>	Year	very good	good	sufficient	insufficient	Σ good/very good	2011	21%	52%	22%	5%	73%	2014	23%	48%	23%	5%	71%	2016	30%	48%	19%	4%	78%
Year	very good	good	sufficient	insufficient	Σ good/very good																					
2011	21%	52%	22%	5%	73%																					
2014	23%	48%	23%	5%	71%																					
2016	30%	48%	19%	4%	78%																					

SPECIFIC OBJECTIVE 7: Good social infrastructures (childcare services) are provided at Luxembourg sites.

Main outputs in 2018:

Description	Indicator	Target	Current situation (31/12/2018)
Finding a sustainable solution for the capacity issue.	Additional space or alternative solutions.	31/12/2018	Ongoing. Despite temporary solutions implemented for the school year 2018/2019, a short waiting list was necessary .
Stabilisation of the financial	Concrete actions to	31/12/2018	Ongoing implementation

SPECIFIC OBJECTIVE 7: Good social infrastructures (childcare services) are provided at Luxembourg sites.

Main outputs in 2018:

situation.	reduce expenses.		of related actions and new initiatives: e.g. reduction of the pedagogical equipment costs and better use of stocks, reduction of cleaning costs etc.
Integration of Loustic (functionalities) in e-KidReg (enrolment interface).	Implementation of the most important functionalities of the financial module.	31/12/2018	Overall project reconsidered in the light of the synergies and efficiencies exercise between OIL and OIB. A common reflection will be undertaken in 2019 to integrate OIL's Loustic application into the new back-office application developed by OIB.
Communication events to be organised: "open door days".	Two events to take place.	31/12/2018	Open Day at the CPE of Kirchberg and Mamer in February. + several other events (visits, meetings etc.) organised with parents and the European School all over the year.
Recruitment of educational staff and a second psycho-pedagogical specialist.	18 posts to be filled.	31/12/2018	See specific objective 9 below. A permanent CAST for psycho-pedagogical specialists was published in September 2018 and recruitment is planned to take place in 2019.

1.7. Social-related services and infrastructures

SPECIFIC OBJECTIVE 8: Good social infrastructures (social and sport facilities) are provided at Luxembourg sites.		
Result indicator: Contribute to the implementation of the Fit@Work strategy and execute OIL's strategy (to be defined in 2016) for provision of sports facilities , in the absence of a dedicated sports centre (closure of JMO1).		
Source of data: OIL		
Baseline (2015)	Target (2020)	Latest known results (2018)
Analyses underway as of Q4 2015.	The strategy is executed.	DG HR defines Fit@Work strategy, OIL provides logistics support according to possibilities.

SPECIFIC OBJECTIVE 8: Good social infrastructures (social and sport facilities) are provided at Luxembourg sites.			
Main outputs in 2018:			
Description	Indicator	Target	Current situation (31/12/2018)
Meetings and trainings at the Foyer européen	Number of meetings organised in 2018.	120	182
Number of guests at the Jean Monnet Restaurant at the Foyer européen	Daily average of guests in the Restaurants Foyer. ¹⁷	30	32

¹⁷ Individual clients outside meetings and trainings

2. Organisational management and internal control

Specific objective 9:

SPECIFIC OBJECTIVE 9: Pro-active management of human resources.		
Result indicator: Average vacancy rate of all posts		
Source of data: OIL		
Baseline (2015)	Target (2020)	Latest known results (2018)
4,42%	< 4%	10,4 %
Result indicator: Female AD staff (percentage of all staff)		
Source of data: OIL		
Baseline (2015)	Target (2020)	Latest known results (2018)
50%	50%	40 %

SPECIFIC OBJECTIVE 9: Pro-active management of human resources.			
Main outputs in 2018:			
Description	Indicator	Target	Current situation (31/12/2018)
Filling educator posts for CPE.	Vacancy rate.	100% of current vacant posts filled.	24 requests for recruitment launched in order to fill 100% of vacant posts ¹⁸ . HR procedures ongoing.
Succession planning at management level; recruitment to fill vacant posts	A suitable successor recruited/appointed for all vacant managerial positions.	Fill 1 vacancy.	1 vacancy filled

¹⁸ HR-AMC procedures ongoing for these requests. The new contracts should enter into force early 2019.

Specific objective 10:

SPECIFIC OBJECTIVE 10: Strong internal control systems, solid budgetary planning and execution, and procurement management, based on the principles of sound financial management, legality and regularity.		
Result indicator: Coverage of ex post controls (in terms of amounts)		
Source of data: OIL		
Baseline (2015)	Target (2020)	Latest known results (2018)
25% for expenditure 14% for income	10% (of value by transaction type)	55% for expenditure ¹⁹ 31% for income
Result indicator: Internal or external audit recommendations considered as implemented within deadlines Source of data: OIL		
Baseline (2015)	Target (2020)	Latest known results (2018)
100%	100%	1 recommendation open ²⁰
Result indicator: Financial execution (payments) versus budget commitments (percentage, excluding assigned revenues)		
Source of data: OIL		
Baseline (2015)	Target (2020)	Latest known results (2018)
77%	≥93%	93,1%
Result indicator: Payments handled within the contractual deadline (number)		
Source of data: OIL		
Baseline (2015)	Target (2020)	Latest known results (2018)
96,5%	98%	97%
Result indicator: Interest paid resulting from overdue payments		
Source of data: OIL		
Baseline (2015)	Target (2020)	Latest known results (2018)
0	≤ € 2000	€ 337
Result indicator: Overdue recovery orders		
Source of data: OIL		
Baseline (2015)	Target (2020)	Latest known results (2018)
1%	≤ 2%	1%
Result indicator: Complaints/cases/proceedings received from unsuccessful economic		

¹⁹ It should be noted that, in 2018, OIL made an exceptional payment of 51 291 970,00 € as advance payment for the future JMO2 building. This payment was also subject to the ex post control.

²⁰ Details in part 2.1.2

SPECIFIC OBJECTIVE 10: Strong internal control systems, solid budgetary planning and execution, and procurement management, based on the principles of sound financial management, legality and regularity.		
providers /by the Court or by the Ombudsman related to the procurement procedures Source of data: OIL		
Baseline (2015)	Target (2020)	Latest known results (2018)
0	0	0
Result indicator: GAMA Consultations: Negative opinions from GAMA ("Groupe d'analyse des marchés administratifs" for all non-building procedures above € 130 000) Source of data: OIL		
Baseline (2015)	Target (2020)	Latest known results (2018)
0	0	0
Result indicator: Training courses on ethics (including internal ethics workshops (2 formal trainings organised every year + dedicated workshops for newcomers) Source of data: OIL		
Baseline (2015)	Target (2020)	Latest known results (2018)
2	3-5 per year	0

SPECIFIC OBJECTIVE 10: Strong internal control systems, solid budgetary planning and execution, and procurement management, based on the principles of sound financial management, legality and regularity.			
Main outputs in 2018:			
Description	Indicator	Target	Current situation (31/12/2018)
Legality and regularity of OIL's transactions.	Error rate detected on the legality and regularity of the underlying transactions for budget implementation.	Error rate below 1%.	Error rate 0%.
Carry out the regular program of annual ex-post controls.	Number of controls.	3 per year. Change compared to MP 2018 target: 4 controls per year are foreseen.	4 per year
Closing of outstanding audit recommendations.	Number of recommendations still open at year-end.	0	3

Strengthen procurement through participation in GAMA.	Number of negative opinions from GAMA.	0	0
Ensure timely payment within contractual terms.	Percentage of payments on time (number).	≥98%	97,1%
Review the Office's financial circuits from a risk-management perspective, to identify potential for simplification.	Review complete and report with recommendation submitted to the Director.	31/12/2018	Analysis completed. Draft report under review. Foreseen to be submitted in 2019.
Prevent and detect fraud	Number of fraud cases.	0	0
Inclusion of an anti-fraud clause in all internal procedures relating to activities at risk of fraud.	Percentage of procedures where an anti-fraud clause is relevant that contain an anti-fraud clause.	100%	80% (20 out of 25). (The other five procedures are expected to be validated at the beginning of 2019.)

Specific objective 11:

SPECIFIC OBJECTIVE 11: Improved communication, focusing on clear and timely information.

Result indicator: Number of newsletters issued

Source of data: OIL

Baseline (2015)	Target (2020)	Latest known results (2018)
3	4 per year	N/A – change in policy by DG HR

SPECIFIC OBJECTIVE 11: Improved communication, focusing on clear and timely information.

Main outputs in 2018:

Description	Indicator	Target	Current situation (31.12.2018)
Action plan on staff engagement prepared by OIL based on the results on the HR Staff Opinion Survey in 2016.	Action plan implemented.	31/12/2018	9 out of 10 actions have been implemented. ²¹

²¹ The last remaining action, "Twice a year, a call for expressions of interest will be launched to identify colleagues who would like to share their knowledge and expertise in mini training sessions." was implemented on 29.01.2019.

Specific objective 12:

SPECIFIC OBJECTIVE 12: Services provided to other EU institutions and bodies are based on clearly defined Service Level Agreements, good cooperation and exchange of best practices

Result indicator: Timely recovery of the revenues resulting from SLAs

Source of data: OIL

Baseline (2015)	Target (2020)	Latest known results (2018)
98%	100%	100%

Main outputs in 2018:

Description	Indicator	Target	Current situation (31/12/2018)
Sign an amendment to the convention with the Publications Office for the transfer of logistics activities and resources to OIL.	Amendment signed.	31/12/2018	Amendment signed in December 2017