



Annual Activity Report 2021

Annexes

Office for the Administration and Payment of
Individual Entitlements (PMO)

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

I declare that in accordance with the Commission's communication on the internal control framework ⁽¹⁾, I have reported my advice and recommendations on the overall state of internal control in PMO 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.

Brussels, 1 May 2022

(e-signed)

Przemysław Słowik

Head of Unit PMO.7 - Budget and Internal Control

⁽¹⁾ C(2017)2373 of 19.04.2017.

ANNEX 2: Performance tables

General objective 7: A modern, high-performing and sustainable European Commission

Impact indicator: Staff engagement index in the Commission

Explanation: Staff engagement measures staff's emotional, cognitive and physical connection to the job, organisation and the people within it

Source of the data: [European Commission](#)

Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known value (2021)
69%	Increase	increase	69%

Specific objective 1: Correct and timely handling of all types of transactions

Non- spending programme

Result indicator: Number of Article 90 complaints upheld

Explanation: Regarding the basis on which PMO takes decisions, the number of article 90 complaints that are upheld is used. However, the decision to uphold an article 90 complaint does not necessarily indicate that an error was committed when taking the initial decision.

Source of the data: PMO Legal

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2021)
9,28%	< 10%	< 10%	8,8%

Result indicator: Estimated risk at closure

Explanation: The level of error after corrective measures have been implemented

Source of the data: PMO AAR

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2021)
0,17%	< 1% of operational expenditure	< 1%	< 1%

Result indicator: Average time needed to handle reimbursement claims

Explanation: Calendar days required to process the individual claims

Source of the data: PMO management statistics

Type	Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2021)
Medical claims	12	12	12	9
Missions claims	8	8	8	8
Experts claims	7	7	7	5

Main outputs in 2021:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2021)
Sysper Rights	New online declarations such as place of origin, tax abatement	In place	In place
Sysper Rights	A new front office declaration for allowances received from other sources (PPA)	In place	In place
Sysper Rights	A new module to manage the Entry into service/mobility	In place	In place
Payment Factory	Payment requests produced automatically	75% of payment requests produced automatically	100% of payment requests produced automatically (except regularisations)

Specific objective 2: Maintain high quality standards of customer service (even with increased workload)

Non- spending programme

Result indicator: Average time to reply to enquiries through the Staff Contact portal

Explanation: calendar days required to process requests uploaded on the Staff Contact portal

Source of the data: PMO management statistics

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2021)
9	9	8	6

Result indicator: IT strategy – percentage of project milestones implemented on time

Explanation: progress made on agreed milestones of IT projects

Source of the data: Dashboard (in collaboration with DIGIT)

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2021)
85%	85%	85%	85%

Main outputs in 2021:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2021)
PMO Satisfaction survey	Feedback on PMO services	>60% satisfied staff	72% (PMO Staff survey June 2021)
Satisfaction with Staff Contact	Analysis of “smileys”	>82% satisfied clients	83%
Roll-out of MiPS mobile platform	Operational by target date	1st semester 2021	In place
Trainings on missions for Commission staff	Number of trainings	20	
Trainings on pension and end of contract for Institutions and Agencies	Number of trainings	100	

Specific objective 3: Deepening interinstitutional synergies

Non- spending programme

Result indicator: Customer satisfaction and PMO staff engagement

Explanation: feedback received from clients on PMO services

Source of the data: PMO management statistics

	Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2021)
Customer satisfaction with Staff Contact	83%	84%	>82% satisfied clients	83%
PMO staff engagement	58%	65%	70%	65%

Main outputs in 2021:**Other important outputs**

Output	Indicator	Target	Latest known results (situation on 31/12/2021)
Trainings for new SLAs	Training to staff from other institutions and agencies	One 2-day training	One 2-day training
IT transcoding ²	Preparatory process for new clients finalized by date :	End 2021	Finalized
IT transcoding	Completion for all institutions / agencies by date :	End 2021	Finalized
Deployment of MiPS in agencies	Number of agencies onboarded	8	8
Trainings on missions for Institutions and agencies using MiPS	Number of trainings	50	70

² IT transcoding: migration of data from Sysper (statutory rights) to NAP (calculation mechanism)

ANNEX 3: Draft annual accounts and financial reports

AAR 2021Version 2

Annex 3 Financial Reports - DG PMO - Financial Year 2021

Table 1 : Commitments

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Table 3 : Commitments to be settled

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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

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Table 13 : Building Contracts

Table 14 : Contracts declared Secret

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TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2021 (in Mio €) for DG PMO					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" Cluster	511,22	510,36	99,83 %
	01 02	Horizon Europe	0,15	0,05	34,74 %
Total Title 01			511,37	510,41	99,81 %
Title 02 European Strategic Investments					
02	02 01	Support administrative expenditure of the "European Strategic Investments" cluster	0,00	0,00	0,00 %
	02 03	Connecting Europe Facility (CEF)	0,00	0,00	0,00 %
	02 20	Pilot projects, preparatory actions, prerogatives and other actions	0,52	0,52	100,00 %
Total Title 02			0,52	0,52	100,00 %
Title 03 Single Market					
03	03 01	Support administrative expenditure of the "Single Market" cluster	2,55	2,53	99,22 %
	03 02	Single Market Programme	0,10	0,10	100,00 %
	03 04	Cooperation in the field of taxation (FISCALIS)	0,07	0,07	100,00 %
	03 05	Cooperation in the field of customs (Customs)	0,20	0,20	100,00 %
Total Title 03			2,93	2,91	99,32 %
Title 05 Regional Development and Cohesion					
05	05 01	Support administrative expenditure of the "Regional Development and Cohesion" cluster	1,73	5,91	341,26 %
Total Title 05			1,73	5,91	341,26 %
Title 06 Recovery and Resilience					
06	06 01	Support administrative expenditure of the "Recovery and Resilience" cluster	0,19	0,19	100,00 %
	06 06	EU4Health Programme	0,92	0,92	100,00 %
Total Title 06			1,11	1,11	100,00 %
Title 07 Investing in People, Social Cohesion and Values					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	6,24	5,43	87,05 %
	07 02	European Social Fund Plus (ESF+)	0,88	0,03	2,84 %
	07 05	Creative Europe	0,00	0,00	0,00 %
	07 10	Decentralised agencies and European Public Prosecutor's Office (EPPO)	9,13	9,13	100,00 %
	07 20	Pilot projects, preparatory actions, prerogatives and other actions	0,30	0,30	100,00 %

Total Title 07			16,55	14,89	89,95 %
Title 08 Agriculture and Maritime Policy					
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	1,87	3,48	186,54 %
	08 03	European Agricultural Fund for Rural Development (EAFRD)	0,00	0,00	0,00 %
	08 04	European Maritime and Fisheries Fund (EMFF)	0,85	0,85	100,00 %
Total Title 08			2,71	4,33	159,51 %
Title 09 Environment and Climate Action					
09	09 01	Support administrative expenditure of the "Environment and Climate Action" Cluster	0,00	0,00	0,00 %
Total Title 09			0,00	0,00	0,00 %
Title 10 Migration					
10	10 02	Asylum, Migration and Integration Fund (AMIF)	0,20	0,20	100,00 %
Total Title 10			0,20	0,20	100,00 %
Title 11 Border Management					
11	11 01	Support administrative expenditure of the "Border Management" cluster	0,49	0,19	37,82 %
	11 02	Integrated Border Management Fund (IBMF) Instrument for financial support for border management and visa	0,63	0,63	100,00 %
Total Title 11			1,12	0,81	72,64 %
Title 12 Security					
12	12 04	Nuclear Safety and decommissioning including for for Bulgaria and Slovakia	0,03	0,03	100,00 %
	12 20	Pilot projects, preparatory actions, prerogatives and other actions	2,11	1,84	86,91 %
Total Title 12			2,14	1,86	87,06 %
Title 13 Defence					
13	13 01	Support administrative expenditure of the "Security and Defence" cluster	0,94	0,94	100,00 %
Total Title 13			0,94	0,94	100,00 %
Title 14 External Action					
14	14 01	Support administrative expenditure of the "External Action" cluster	32,61	128,37	393,64 %
	14 02	Neighbourhood, Development and International Cooperation Instrument (NDICI)	0,35	0,35	100,00 %
Total Title 14			32,96	128,71	390,56 %
Title 15 Pre-accession Assistance					
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	22,24	20,61	92,66 %
Total Title 15			22,24	20,61	92,66 %
Title 16 Expenditure outside the annual ceilings set out in the Multiannual Financial Framework					
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	-2,11	13,83	-654,27 %
Total Title 16			-2,11	13,83	-654,27 %
Title 20 Administrative expenditure of the European Commission					

20	20 01	Members, officials and temporary staff	2.430,79	2.397,82	98,64 %
	20 02	Other staff and expenditure relating to persons	184,69	168,39	91,17 %
	20 03	Administrative Operating expenditure	267,99	255,97	95,52 %
Total Title 20			2.883,47	2.822,18	97,87 %
Title 21 European Schools and Pensions					
21	21 01	Pensions	2.214,96	2.209,12	99,74 %
Total Title 21			2.214,96	2.209,12	99,74 %
Total Excluding NGEU			5.692,82	5.738,34	100,80 %

Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0,21	0,21	100,00 %
Total Title 01			0,21	0,21	100,00 %
Title 05 Regional Development and Cohesion					
05	05 01	Support administrative expenditure of the "Regional Development and Cohesion" cluster	0,00	0,65	0,00 %
Total Title 05			0,00	0,65	0,00 %
Title 07 Investing in People, Social Cohesion and Values					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0,42	0,42	100,00 %
Total Title 07			0,42	0,42	100,00 %
Title 08 Agriculture and Maritime Policy					
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0,01	0,01	100,00 %
Total Title 08			0,01	0,01	100,00 %
Title 09 Environment and Climate Action					
09	09 01	Support administrative expenditure of the "Environment and Climate Action" Cluster	0,00	0,29	0,00 %
Total Title 09			0,00	0,29	0,00 %
Total NGEU Only			0,64	1,57	245,56 %
Total DG PMO			5.693,46	5.739,91	100,82 %

* 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).

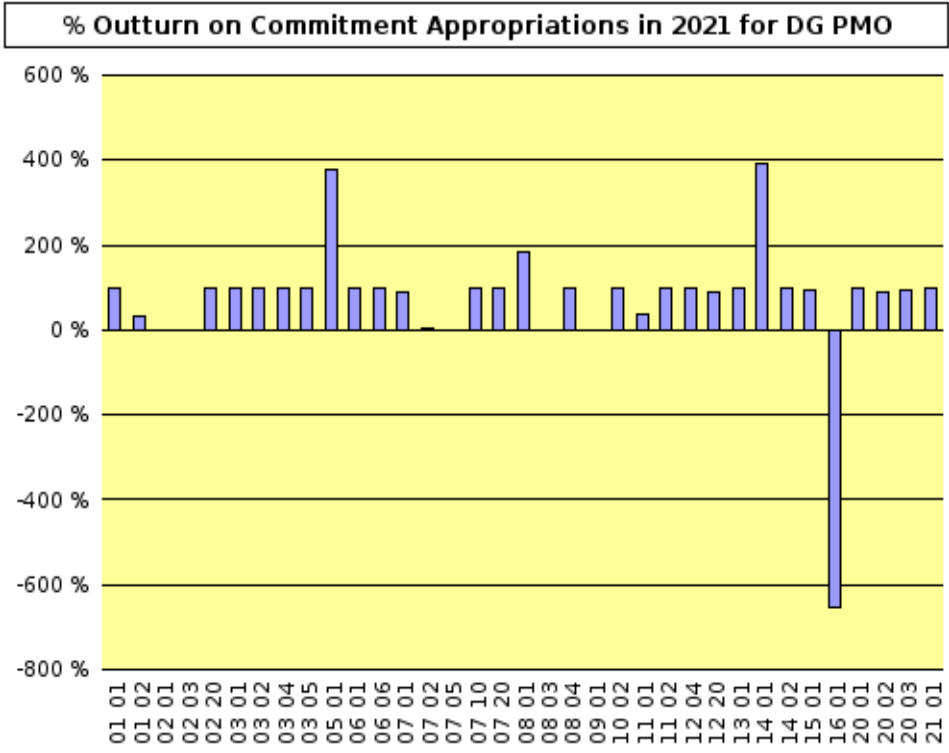


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2021 (in Mio €) for DG PMO					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" Cluster	516,47	486,85	94,27 %
	01 02	Horizon Europe	0,00	0,02	0,00 %
Total Title 01			516,47	486,87	94,27%
Title 02 European Strategic Investments					
02	02 01	Support administrative expenditure of the "European Strategic Investments" cluster	0,18	0,00	0,00 %
	02 03	Connecting Europe Facility (CEF)	0,50	0,46	92,98 %
	02 20	Pilot projects, preparatory actions, prerogatives and other actions	0,11	0,10	93,55 %
Total Title 02			0,79	0,57	71,95%
Title 03 Single Market					
03	03 01	Support administrative expenditure of the "Single Market" cluster	2,69	2,04	75,78 %
	03 02	Single Market Programme	0,07	0,06	93,89 %
	03 04	Cooperation in the field of taxation (FISCALIS)	0,00	0,00	0,00 %
	03 05	Cooperation in the field of customs (Customs)	0,00	0,00	0,00 %
Total Title 03			2,76	2,10	76,20%
Title 05 Regional Development and Cohesion					
05	05 01	Support administrative expenditure of the "Regional Development and Cohesion" cluster	2,14	5,00	233,95 %
Total Title 05			2,14	5,00	233,95%
Title 06 Recovery and Resilience					
06	06 01	Support administrative expenditure of the "Recovery and Resilience" cluster	0,45	0,05	10,20 %
	06 06	EU4Health Programme	0,48	0,46	95,31 %
Total Title 06			0,93	0,50	54,21%
Title 07 Investing in People, Social Cohesion and Values					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	8,71	4,22	48,49 %
	07 02	European Social Fund Plus (ESF+)	0,01	0,01	92,13 %
	07 05	Creative Europe	0,00	0,00	0,00 %
	07 10	Decentralised agencies and European Public Prosecutor's Office (EPPO)	9,14	9,14	100,00 %
	07 20	Pilot projects, preparatory actions, prerogatives and other actions	0,00	0,00	0,00 %
Total Title 07			17,85	13,37	74,87%
Title 08 Agriculture and Maritime Policy					

08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	1,95	3,31	169,92 %
	08 03	European Agricultural Fund for Rural Development (EAFRD)	0,00	0,00	0,00 %
	08 04	European Maritime and Fisheries Fund (EMFF)	0,43	0,81	188,62 %
Total Title 08			2,38	4,12	173,29%
Title 09 Environment and Climate Action					
09	09 01	Support administrative expenditure of the `Environment and Climate Action` Cluster	0,00	0,00	0,00 %
Total Title 09			0,00	0,00	0,00%
Title 10 Migration					
10	10 02	Asylum, Migration and Integration Fund (AMIF)	0,06	0,05	81,24 %
Total Title 10			0,06	0,05	81,24%
Title 11 Border Management					
11	11 01	Support administrative expenditure of the `Border Management` cluster	0,49	0,19	37,82 %
	11 02	Integrated Border Management Fund (IBMF) ` Instrument for financial support for border management and visa	0,05	0,03	57,10 %
Total Title 11			0,54	0,22	39,66%
Title 12 Security					
12	12 04	Nuclear Safety and decommissioning including for for Bulgaria and Slovakia	0,00	0,01	0,00 %
	12 20	Pilot projects, preparatory actions, prerogatives and other actions	1,62	1,40	86,44 %
Total Title 12			1,62	1,41	86,87%
Title 13 Defence					
13	13 01	Support administrative expenditure of the "Security and Defence" cluster	0,94	0,69	73,63 %
Total Title 13			0,94	0,69	73,63%
Title 14 External Action					
14	14 01	Support administrative expenditure of the `External Action` cluster	33,89	127,44	376,08 %
	14 02	Neighbourhood, Development and International Cooperation Instrument (NDICI)	0,23	0,19	83,04 %
Total Title 14			34,11	127,63	374,13%
Title 15 Pre-accession Assistance					
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	22,62	20,15	89,05 %
Total Title 15			22,62	20,15	89,05%
Title 16 Expenditure outside the annual ceilings set out in the Multiannual Financial Framework					
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	3,96	11,79	297,61 %
Total Title 16			3,96	11,79	297,61%
Title 20 Administrative expenditure of the European Commission					
20	20 01	Members, officials and temporary staff	2.432,35	2.396,06	98,51 %
	20 02	Other staff and expenditure relating to persons	221,58	149,29	67,38 %

	20 03	Administrative Operating expenditure	269,30	256,00	95,06 %
Total Title 20			2.923,22	2.801,35	95,83%
Title 21 European Schools and Pensions					
21	21 01	Pensions	2.214,96	2.209,12	99,74 %
Total Title 21			2.214,96	2.209,12	99,74%
Total Excluding NGEU			5.745,34	5.684,92	98,95%
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0,21	0,15	70,63 %
Total Title 01			0,21	0,15	70,63%
Title 05 Regional Development and Cohesion					
05	05 01	Support administrative expenditure of the "Regional Development and Cohesion" cluster	0,00	0,41	0,00 %
Total Title 05			0,00	0,41	0,00%
Title 07 Investing in People, Social Cohesion and Values					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0,38	0,21	55,44 %
Total Title 07			0,38	0,21	55,44%
Title 08 Agriculture and Maritime Policy					
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0,00	0,00	0,00 %
Total Title 08			0,00	0,00	0,00%
Title 09 Environment and Climate Action					
09	09 01	Support administrative expenditure of the "Environment and Climate Action" Cluster	0,00	0,16	0,00 %
Total Title 09			0,00	0,16	0,00%
Total NGEU Only			0,59	0,92	156,60%
Total DG PMO			5.745,93	5.685,84	98,95 %

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

% Outturn on Payment Appropriations in 2021 for DG PMO

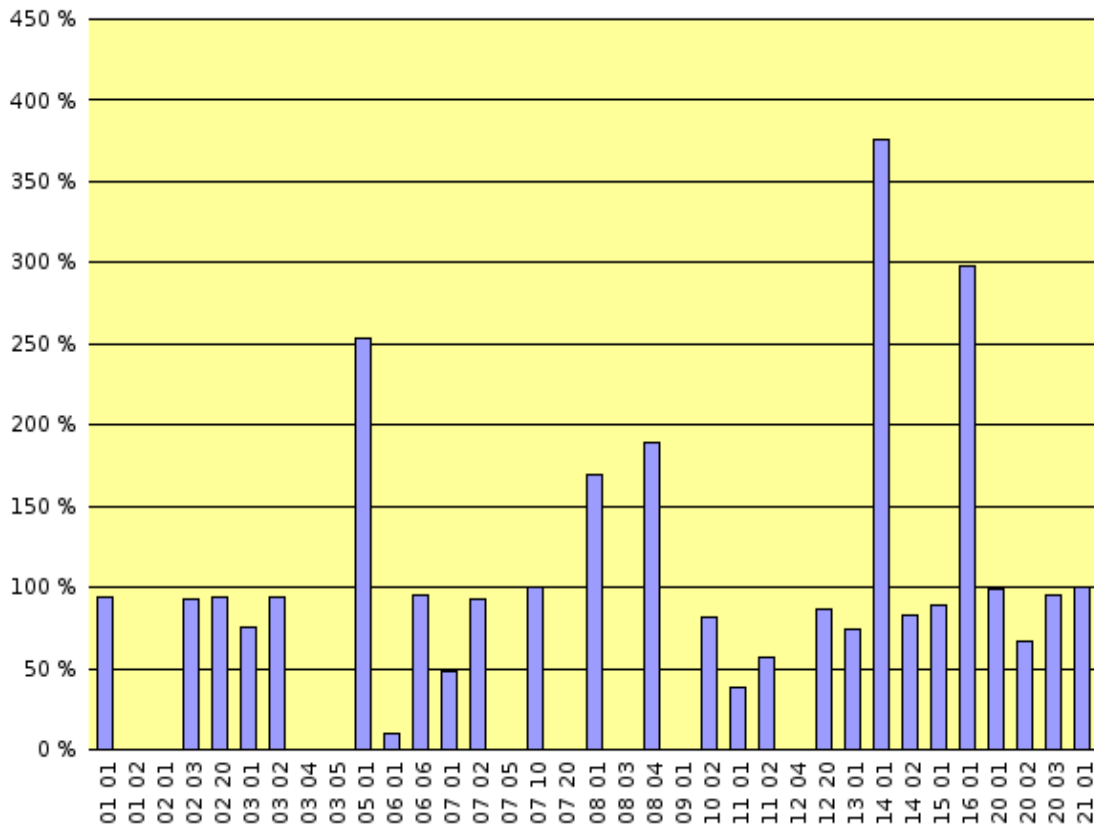


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
01	01 01	Support administrative expenditure of the "Research and Innovation" Cluster	493,18	484,73	8,45	1,71%	0,00	8,45	8,74
	01 02	Horizon Europe	0,05	0,02	0,03	66,15%	0,23	0,27	0,40
Total Title 01			493,23	484,75	8,48	1,72%	0,23	8,72	9,14

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
02	02 01	Support administrative expenditure of the "European Strategic Investments" cluster	0,00		0,00	0,00%	0,00	0,00	0,18
	02 03	Connecting Europe Facility (CEF)	0,00	0,00	0,00	0,00%	0,91	0,91	1,37
	02 20	Pilot projects, preparatory actions, prerogatives and	0,52	0,10	0,43	81,69%	0,09	0,51	0,41

		other actions							
Total Title 02			0,52	0,10	0,43	81,69%	1,00	1,42	1,96

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
03	03 01	Support administrative expenditure of the `Single Market¿ cluster	2,53	2,04	0,49	19,40%	0,00	0,49	0,14
	03 02	Single Market Programme	0,10	0,00	0,10	95,67%	0,00	0,10	0,14
	03 04	Cooperation in the field of taxation (FISCALIS)	0,07		0,07	100,00%	0,00	0,07	0,00
	03 05	Cooperation in the field of customs (Customs)	0,20		0,20	100,00%	0,00	0,20	0,00
Total Title 03			2,91	2,04	0,86	29,62%	0,00	0,86	0,29

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
05	05 01	Support administrative expenditure of the `Regional Development	5,34	4,77	0,57	10,72%	0,00	0,57	0,41

		and Cohesion cluster							
Total Title 05			5,34	4,77	0,57	10,72%	0,00	0,57	0,41

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
06	06 01	Support administrative expenditure of the "Recovery and Resilience" cluster	0,19	0,00	0,19	99,61%	0,00	0,19	0,26
	06 06	EU4Health Programme	0,92	0,43	0,49	53,25%	0,85	1,33	0,92
Total Title 06			1,11	0,43	0,68	61,20%	0,85	1,52	1,18

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	5,43	4,09	1,34	24,61%	0,00	1,34	2,47
	07 02	European Social Fund PLUS (ESF+)	0,03	0,01	0,02	77,50%	0,21	0,23	0,29

07 05	Creative Europe	0,00		0,00	0,00%	0,13	0,13	0,13
07 10	Decentralised agencies and European Public Prosecutor's Office (EPPO)	9,13	9,13	0,00	0,01%	0,00	0,00	0,75
07 20	Pilot projects, preparatory actions, prerogatives and other actions	0,30		0,30	100,00%	0,46	0,76	0,55
Total Title 07		14,89	13,23	1,66	11,13%	0,81	2,46	4,19

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	3,34	3,28	0,06	1,81%	0,00	0,06	0,08
	08 03	European Agricultural Fund for Rural Development (EAFRD)	0,00		0,00	0,00%	0,20	0,20	0,68
	08 04	European Maritime and Fisheries Fund (EMFF)	0,85	0,42	0,43	50,52%	0,03	0,46	0,47
Total Title 08			4,18	3,69	0,49	11,68%	0,23	0,72	1,23

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			

Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
09	09 01	Support administrative expenditure of the `Environment and Climate Action¿ Cluster	0,00		0,00	0,00%	0,00	0,00	0,00
Total Title 09			0,00		0,00	0,00%	0,00	0,00	0,00
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO									
			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
10	10 02	Asylum, Migration and Integration Fund (AMIF)	0,20	0,03	0,17	86,56%	0,30	0,48	0,32
Total Title 10			0,20	0,03	0,17	86,56%	0,30	0,48	0,32
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO									
			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
11	11 01	Support administrative expenditure of the `Border Management¿ cluster	0,19	0,19	0,00	0,00%	0,00	0,00	0,00

11 02	Integrated Border Management Fund (IBMF) Instrument for financial support for border management and visa	0,63	0,02	0,60	96,52%	0,37	0,98	0,38
Total Title 11		0,81	0,21	0,60	74,41%	0,37	0,98	0,38

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

		Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter		Commitments	Payments	RAL	% to be settled			
		1	2	3=1-2	4=1-2/1	5	6=3+5	7
12	12 04	0,03	0,01	0,02	72,50%	0,01	0,03	0,01
	12 20	1,84	1,30	0,53	29,04%	0,87	1,40	1,35
Total Title 12		1,86	1,31	0,55	29,62%	0,88	1,44	1,36

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

		Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter		Commitments	Payments	RAL	% to be settled			
		1	2	3=1-2	4=1-2/1	5	6=3+5	7
13	13 01	0,69	0,69	0,00	0,00%	0,00	0,00	0,00

		Defence" cluster						
Total Title 13			0,69	0,69	0,00	0,00%	0,00	0,00

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
14	14 01	Support administrative expenditure of the `External Action¿ cluster Neighbourhood, Development and International Cooperation Instrument (NDICI)	128,29	127,43	0,86	0,67%	1,13	1,99	1,91
	14 02		0,35	0,16	0,19	54,62%	0,04	0,23	0,07
Total Title 14			128,64	127,59	1,05	0,81%	1,17	2,22	1,98

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	20,61	20,15	0,46	2,24%	0,32	0,78	0,70
Total Title 15			20,61	20,15	0,46	2,24%	0,32	0,78	0,70

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	13,83	11,78	2,05	14,80%	6,07	8,12	6,57
Total Title 16			13,83	11,78	2,05	14,80%	6,07	8,12	6,57

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 01	Members, officials and temporary staff	2.397,82	2.394,91	2,91	0,12%	0,00	2,91	1,56
	20 02	Other staff and expenditure relating to persons	168,39	127,07	41,32	24,54%	0,00	41,32	36,92
	20 03	Administrative Operating expenditure	255,97	254,98	0,99	0,39%	0,00	0,99	1,31
Total Title 20			2.822,18	2.776,96	45,23	1,60%	0,00	45,23	39,80

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
21	21 01	Pensions	2.209,12	2.209,12	0,00	0,00%	0,00	0,00	0,00
Total Title 21			2.209,12	2.209,12	0,00	0,00%	0,00	0,00	0,00
Total Excluding NGEU			5.720,12	5.656,85	63,27	1,11%	12,23	75,50	69,50

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0,21	0,15	0,06	29,32%	0,00	0,06	0,00
Total Title 01			0,21	0,15	0,06	29,32%	0,00	0,06	0,00

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7

05	05 01	Support administrative expenditure of the "Regional Development and Cohesion" cluster	0,65	0,41	0,24	36,93%	0,00	0,24	0,00
Total Title 05			0,65	0,41	0,24	36,93%	0,00	0,24	0,00

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0,42	0,21	0,21	50,11%	0,00	0,21	0,00
Total Title 07			0,42	0,21	0,21	50,11%	0,00	0,21	0,00

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0,01		0,01	100,00%	0,00	0,01	0,00
Total Title 08			0,01		0,01	100,00%	0,00	0,01	0,00

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG PMO

			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
09	09 01	Support administrative expenditure of the `Environment and Climate Action¿ Cluster	0,29	0,16	0,13	45,53%	0,00	0,13	0,00
Total Title 09			0,29	0,16	0,13	45,53%	0,00	0,13	0,00
Total NGEU Only			1,57	0,92	0,65	41,38%	0,00	0,65	0,00
Total for DG PMO			5721,691331	5657,77	63,92	1,12 %	12,23	76,15	69,50

Breakdown of Commitments Remaining to be Settled (in Mio EUR) in 2021 PMO

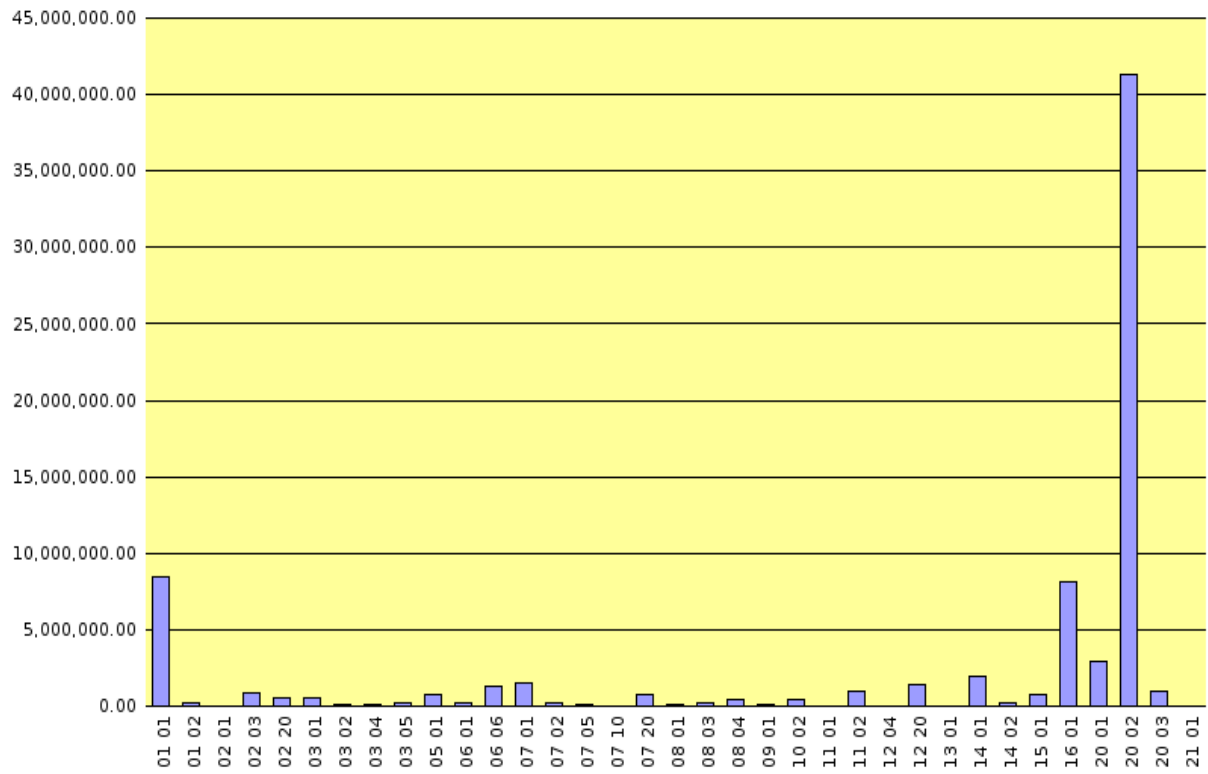


TABLE 4 : BALANCE SHEET for DG PMO

BALANCE SHEET	2021	2020
A.I. NON CURRENT ASSETS	1.424.417,72	2.156.316,72
A.I.1. Intangible Assets	1.424.417,72	2.156.316,72
A.I.2. Property, Plant and Equipment	0,00	0,00
A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverab	0,00	0,00
A.II. CURRENT ASSETS	10.702.589,91	10.223.853,31
A.II.2. Current Pre-Financing	46.669,91	
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	10.641.891,98	10.209.470,29
A.II.6. Cash and Cash Equivalents	14.028,02	14.383,02
ASSETS	12.127.007,63	12.380.170,03
P.I. NON CURRENT LIABILITIES	0	0
P.I.1. Non-Current Pension & other Empl Benef	0,00	0,00
P.II. CURRENT LIABILITIES	-179.117.709,9	-143.419.978,1
P.II.2. Current Provisions	-50.000,00	-50.000,00
P.II.4. Current Payables	-179.048.926,04	-143.369.064,14
P.II.5. Current Accrued Charges & Defrd Income	-18.783,91	-913,98
LIABILITIES	-179.117.709,9	-143.419.978,1
NET ASSETS (ASSETS less LIABILITIES)	-166.990.702,3	-131.039.808,09
P.III.2. Accumulated Surplus/Deficit	19.723.540.248,91	17.127.723.445
Non-allocated central (surplus)/deficit*	-19.556.549.546,59	-16.996.683.637
TOTAL DG PMO	0,00	0,00

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG PMO

STATEMENT OF FINANCIAL PERFORMANCE	2021	2020
II.1 REVENUES	-1219054786	-918472277,2
II.1.1. NON-EXCHANGE REVENUES	-1194484019	-875821930,9
II.1.1.6. RECOVERY OF EXPENSES		-13.619,14
II.1.1.8. OTHER NON-EXCHANGE REVENUES	-1.194.484.019,19	-875.808.311,79
II.1.2. EXCHANGE REVENUES	-24570766,35	-42650346,31
II.1.2.2. OTHER EXCHANGE REVENUE	-24.570.766,35	-42.650.346,31
II.2. EXPENSES	5693252866	3514289082
II.2. EXPENSES	5693252866	3514289082
II.2.10. OTHER EXPENSES	24.937.614,39	33.762.988,39
II.2.2. EXP IMPLM BY COMMISS&EX.AGENC. (DM)	4.580.685,25	3.580.319,88
II.2.6. STAFF AND PENSION COSTS	5.662.575.357,68	3.475.479.690,51
II.2.8. FINANCE COSTS	1.159.208,33	1.466.082,75
STATEMENT OF FINANCIAL PERFORMANCE	4.474.198.080,11	2.595.816.804,29

TABLE 5bis : OFF BALANCE SHEET for DG PMO

OFF BALANCE	2021	2020
OB.2. Contingent Liabilities	-1785396,51	-1785396,51
OB.2.7. CL Legal cases OTHER	-1.785.396,51	-1.785.396,51
OB.4. Balancing Accounts	1785396,51	1785396,51
OB.4. Balancing Accounts	1.785.396,51	1.785.396,51
OFF BALANCE	0,00	0,00

6. Payment Times

Legal Times									
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
30	29614	29159	98,46 %	7,781988	455	1,54 %	63,36043956	2057919,72	2, %

Total Number of Payments	29614	29159	98,46 %		455	1,54 %		2057919,72	2, %
Average Net Payment Time	8,635915445			7,781988			63,36043956		
Average Gross Payment Time	8,636793409			7,78288			63,36043956		

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	26	1	0,00 %	29614	4.220,00	0,00 %	122.353.852,14

DG	GL Account	Description	Amount (Eur)

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2021 for DG PMO								
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	
30	Revenue from staff	1.143.087.290,76	384.803,07	1.143.472.093,83	1.142.089.385,18	369.704,80	1.142.459.089,98	1.013.003,85
33	Other administrative revenue	21.571.226,62	461.323,14	22.032.549,76	21.118.680,96	249.125,01	21.367.805,97	664.743,79
40	Revenue from investments and accounts	149.743,12		149.743,12	149.743,12		149.743,12	0,00
Total DG PMO		1164808261	846126,21	1165654387	1163357809	618829,81	1163976639	1.677.747,64

**TABLE 8 : RECOVERY OF PAYMENTS in 2021 for DG PMO
(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
2017			2	875,13		
2019			4	1582,37		
2020			52	579781,81		
2021			3	471,83		
No Link			3484	333782266		
Sub-Total			3545	334364977		

EXPENSES BUDGET	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
INCOME LINES IN INVOICES							139	176.393,57		
NON ELIGIBLE IN COST CLAIMS										
CREDIT NOTES							19	429.735,34		
Sub-Total							158	606128,91		
GRAND TOTAL							3703	334971106		

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2021 for DG PMO

	Number at 01/01/2021	Number at 31/12/2021	Evolution	Open Amount (Eur) at 01/01/2021	Open Amount (Eur) at 31/12/2021	Evolution
2004	1	1	0,00 %	6.312,00	6.312,00	0,00 %
2020	18	5	-72,22 %	839.814,21	220.984,40	-73,69 %
2021		19			1.450.447,16	
	19	25	31,58 %	846.126,21	1.677.743,56	98,29 %

TABLE 10 :Recovery Order Waivers >= 60 000 € in 2021 for DG PMO

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

Number of RO waivers

There are 1 waivers below 60 000 € for a total amount of -0.47

TABLE 11 : Negotiated Procedures in 2021 for DG PMO

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Total		

TABLE 12 : Summary of Procedures in 2021 for DG PMO

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Open procedure (FR 164 (1)(a))	2	3.294.927,00
Restricted procedure without Dynamic purchasing system (FR 164 (1)(b))	1	415.000,00
Total	3	3.709.927,00

TABLE 13 : BUILDING CONTRACTS in 2021 for DG PMO

Legal Base	Procedure subject	Contract Number	Contractor Name	Contract Subject	Contracted Amount (€)

TABLE 14 : CONTRACTS DECLARED SECRET in 2021 for DG PMO

Legal Base	LC Date	Contract Number	Contract Subject	Contracted Amount (€)

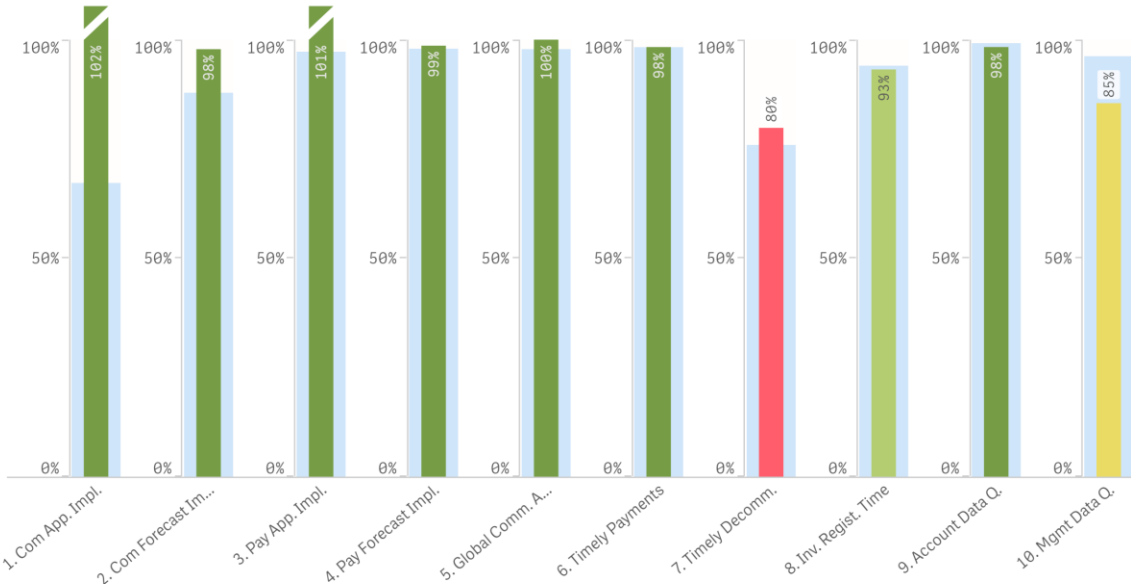
TABLE 15 : FPA duration exceeds 4 years - DG PMO

TABLE 16 : Commitments co-delegation type 3 in 2021 for DG PMO

ANNEX 3: PMO COMMITMENTS MADE IN 2020 WITH RESPECT TO THE CO-DELEGATIONS TYPE III	
	Commitments made
Total	5739907167
Of which Co-deleg Type III per giving DG	833901363
AGRI	3219222
BUDG	254710
CLIMA	601255,23
CNECT	10707626
COMM	996875
COMP	262612,36
DEFIS	2459228
DGT	86037,4
DIGIT	210341,69
EAC	1044872,74
ECFIN	680400
ECHO	4797395,34
EMPL	8632205,12
ENER	8692795
ENV	552571
ESTAT	2710100
FISMA	210000
FPI	8617967,1
GROW	1305717,25
HOME	2357401,22
HR	3614268,89
IDEA	28000
INTPA	107257713,2
JRC	298350422,5
JUST	8149314,29
MARE	3100480
MOVE	4042214,9
NEAR	45479895,28
OIB	794614,44
OIL	145800
OLAF	42658168,41
OP	60234193,68
REFORM	2042636,23
REGIO	5444000
RTD	187951997,5
SANTE	2705350
SCIC	943001,87
SG	151350,62
SJ	221900
TAXUD	1967924
TRADE	214377,53
UKTF	4407,22

ANNEX 4 : Financial Scorecard

PMO Indicator Scores 2021



For each indicator the light blue bar denotes the EC Score.

Indicator	Objective	Comment	PMO Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year	*CA Implementation higher than 100% is a result of DG PMO consuming commitment appropriations of a different DG under a co-delegation, which were not transferred to DG PMO.	102%	67%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		98%	88%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year	*PA Implementation higher than 100% is a result of DG PMO consuming payment appropriations of a different DG under a co-delegation, which were not transferred to DG PMO.	101%	97%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year		99%	98%
5. Global Commitment Absorption	Ensure efficient use of already earmarked commitment appropriations (at L1 level)		100%	98%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	The delay may vary due to the technical closure of the Commission accounting system ABAC (15 days in January) which has a significant impact on the reimbursement of missions and experts fees.	98%	98%
7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle	The majority relates to commitments from other DGs, sub-delegated to PMO	80%	76%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC		93%	94%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts		98%	99%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions		85%	96%

ANNEX 5: Materiality criteria

Since 2019⁽³⁾, a 'de minimis' threshold for financial reservations has been introduced. Quantified AAR reservations related to residual error rates above the 2% materiality threshold, are deemed not substantial for segments representing less than 5% of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed.

It is of the utmost importance that the PMO implements correctly the staff regulations regarding entitlements and reimbursement of several categories of expenditure. An entitlement or reimbursement can result from a decision made by another service (recruitment, mission, leave, etc.) or from an individual request from the relevant staff member (following a certain event: marriage, child, sickness, pension,...). Any such entitlement or reimbursement is trusted to case handlers who then proceed to a verification of the eligibility of the entitlement and the underlying documents. After such verification, the entitlement/documents are encoded. These case handlers are under supervision and – depending on the complexity of the file – under verification by the verifier and/or the Appointing Authority (AIPN).

Information systems make all necessary calculations and prepare batch files that are then transferred for payment to the Commission's accounting system (ABAC). These mass payments are initiated and verified by case handlers. The verification and validation is carried out by the authorising officers by sub delegation. Only less recurrent or particular files can be introduced directly in ABAC.

The main inherent weaknesses result from the nature of the activities, residing in the very high number of individual transactions (e.g. reimbursement of medical claims and missions) processed, on the one hand, and mass transactions (e.g. salary and pension payments), on the other hand.

A quantifiable weakness in the control and supervisory systems would be defined as material when ex-ante or ex-post controls detect structural and pervasive errors regarding eligibility and calculation. The level of materiality is defined at 2 %, based on the error rate applied by the Court of Auditors. If the residual risk of error on legality and regularity of all underlying transactions is higher than 2%, a reservation will be made.

A non-quantifiable weakness would be defined as material when an elevated risk of errors or abuse in entitlements is identified with no material financial impact but with serious reputational consequences for the Commission.

⁽³⁾ Agreement of the Corporate Management Board of 30/4/2019.

ANNEX 6: Relevant Control Systems for budget implementation (RCSs)

RCS1 : Management (establishment/modification & payment) of salaries, post-activity and related entitlements

Stage 1: ex ante: Management (establishment/modification & payment) of salaries, post-activity and related entitlements)

Every establishment or modification of an entitlement (mainly related to salaries and pensions) is subjected to a 100 % ex-ante control. The initiating operational staff member opening the file performs a full verification in order to correctly establish/modify the entitlements. A verifying staff member provides a supplementary layer of control in all cases, except for some very specific cases (allowances where review of some lower risk and less complex files is performed by the verifying agent on a sample basis, due to the high number of declarations received). It should be noted that the nature of PMO activities, payment of salaries, post-activity and reimbursement of claims, makes for an easy recovery of found errors, as corrections can be deducted from monthly salary, pension payments.

Main internal control objectives: Ensure that salaries, post-activity and related entitlements are correctly established, fraud is prevented and detected

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Salaries, post-activity and related entitlements are not correctly established or modified, resulting in recurring incorrect payments to staff:</p> <ul style="list-style-type: none"> Determination of entitlements not compliant with staff regulations and not paid on time; Risk of fraud, litigation and bad reputation due to non-compliance with rules in force (FR & IR, Staff Regulations, accounting, etc) 	<ul style="list-style-type: none"> All transactions are submitted to ex-ante controls; All entitlements (100%) are subject to ex-ante control by the initiating agent. Four eyes principle, except for some specific allowances. All found errors are corrected, in principle without exception. Should an exception be made, an exception note is established; Delegation of powers (AOSD, AIPN) published; Supplementary technical controls are made using IT applications. 	<p>Coverage: all transactions</p> <p>Frequency: continuously</p> <p>Depth: Control with reference to corroborative information incorporating an element of independent oversight (e.g. audit certificate or other verification)</p>	<p><u>Effectiveness:</u> Reduced risk of litigation, compliance with regulation, transactions processed accurately and in time; Errors, fraud and potential litigations are prevented or minimized</p> <p><u>Efficiency:</u> all transactions</p> <p><u>Economy:</u> All personnel involved in operational transactions</p>

Stage 1: ex post: Management (establishment/modification & payment) of salaries, post-activity and related entitlements)

Main internal control objectives: Ensure that salaries, post-activity and related entitlements are correctly established, fraud is prevented and detected

To confirm a beneficiary's continued right to entitlements, granted on a provisional basis, the PMO must receive the validity of related supporting documents. They are controlled through ex post controls. These checks complement the ex-ante controls.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Salaries, post-activity and related entitlements are not correctly established or modified, resulting in recurring incorrect payments to staff:</p> <ul style="list-style-type: none"> • Determination of entitlements not compliant with staff regulations and not paid on time; • Risk of fraud, litigation and bad reputation due to non-compliance with rules in force (FR & IR, Staff Regulations, accounting, etc)..... 	<ul style="list-style-type: none"> • Risk-based ex-post controls are carried out on the basis of a risk analysis, taking into account materiality and risk probability criteria. • In addition random controls are performed. • All ex-post controls are reported based on a harmonised template • Specific ex-post controls aimed at revealing potential fraudulent transactions are carried out. 	<p>Coverage: Sample-based on all transactions or specific target on risky areas</p> <p>Frequency: annual basis</p> <p>Depth: Control with reference to corroborative information incorporating an element of independent oversight (e.g. audit certificate or other verification)</p>	<p><u>Effectiveness:</u> Reduced risk of litigation, compliance with regulation, transactions processed accurately and in time; Errors, fraud and potential litigations are prevented or minimized</p> <p><u>Efficiency:</u> sample based or specific target</p> <p><u>Economy:</u> All personnel involved in operational transactions</p>

Stage 2: Expenditure implementation (commitment, validation, authorization and payment of expenditure)

Main internal control objectives: legality and regularity (compliance with Staff Regulation, FR & RAP), fraud prevention and detection

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> • Amounts paid exceed what is determined as per staff regulations and financial 	<ul style="list-style-type: none"> • All transactions are submitted to ex-ante controls; • Four eyes principle: 2 people are involved in each 	<p>Coverage: all financial transactions</p> <p>Frequency:</p>	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> • Sound financial management and respect of contractual deadlines.

<p>regulation;</p> <ul style="list-style-type: none"> • Risk of fraud, litigation and bad reputation due to non-compliance with rules in force (FR & IR, Staff Regulations, accounting, etc). 	<p>financial transaction: initiating and verifying agents;</p> <ul style="list-style-type: none"> • Close monitoring of every step in the payment process; • Supplementary technical controls are made using IT applications • Centralised financial circuit for payments and commitments; • ABAC for financial transactions; • Accounting controls are carried out regularly 	<p>continuously</p> <p>Depth: Control with reference to fully independent corroborative information</p>	<ul style="list-style-type: none"> • Errors, fraud and potential litigations are prevented or minimized. • Accounting errors are identified and corrected at an early stage <p><u>Efficiency:</u> all financial transactions</p> <p><u>Economy:</u> All personnel involved in financial transactions & accounting staff</p>
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Stage 3: Supervisory measures

Main internal control objectives: legality and regularity (FR, IR, ICS), detection and correction of weaknesses

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> • Risk of fraud, litigation and reputational damage due to non-compliance with legal provisions. • The ex-ante controls (as such) fail to prevent, detect and correct erroneous payments. • The errors, irregularities and cases of fraud detected are not addressed or not addressed within a reasonable timeframe 	<ul style="list-style-type: none"> • The list of exceptions, open audit recommendations, sensitive files, results of ex-post controls (incl. anti-fraud) and synthesis of the significant AOSD concerns are registered in a centralised registry. • The sensitive files (incl. litigation and suspected fraud cases) are discussed bilaterally with the Direction on an ad-hoc basis. 	<p>Coverage: Based on results of tests/ audits/ risks</p> <p>Frequency: ad-hoc and three times a year</p> <p>Depth: Control with reference to fully independent corroborative information</p>	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> • Issues are followed up and addressed; • Processes and procedures improved; • Continuous improvement of the internal control system. • Contribution towards reasonable assurance. <p><u>Efficiency:</u> sample based on results of tests/ audits/ risks</p> <p><u>Economy:</u> Internal control team and concerned management</p>

	<ul style="list-style-type: none">• Follow-up on implementation of discharge recommendations is duly followed.• Risk management;• Monitoring of sensitive functions.• The internal control coordinator follows the implementation of controls and assists the operational units in maintaining a high quality of reporting.		
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RCS2: Management (including payment) of medical, expert and mission claims

Stage 1 – ex ante: Management of medical, expert and mission claims

It concerns mass mission reimbursements and reimbursement of medical, expert/ candidate to a relatively stable population.

It is worth noting that the nature of PMO activities, payment of salaries, pensions and reimbursement of claims, makes for an easy recovery of found errors, as corrections can be deducted from monthly salary, pension payments.

Main internal control objectives: Ensuring that medical, expert and mission claims are correctly established

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Medical, mission and expert reimbursement claims are not correctly established, resulting in incorrect reimbursements to staff:</p> <ul style="list-style-type: none"> • Reimbursement of expert/mission/medical expenditure not legal and regular; • Risk of fraud, litigation and bad reputation due to non-compliance with rules in force (FR & IR, Staff Regulations, accounting, etc). 	<ul style="list-style-type: none"> • All transactions are submitted to ex-ante controls; • The ex-ante controls carried out on Mission, Expert and Medical expenditure are submitted to an ex-post control to confirm their quality; • Four eyes principle: 2 people are involved in each transaction: initiating and verifying agents, both at operational and financial level; • All found errors are corrected, in principle without exception. Should an exception be made, an exception note is established; • Delegation of powers (AOSD, AIPN) published; • Supplementary technical controls are made using relevant IT applications 	<p>Coverage: all transactions</p> <p>Frequency: daily</p> <p>Depth: Control with reference to fully independent corroborative information</p>	<p><u>Effectiveness:</u> Reduced risk of litigation, compliance with regulation; Errors, fraud and potential litigations are prevented or minimized</p> <p><u>Efficiency:</u> all transactions</p> <p><u>Economy:</u> All personnel involved in operational transactions</p>

Stage 1 – ex post: Management of medical, expert and mission claims

Main internal control objectives: Ensuring that medical, expert and mission claims are correctly established

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Medical, mission and expert reimbursement claims are not correctly established, resulting in incorrect reimbursements to staff:</p> <ul style="list-style-type: none"> • Reimbursement of expert/mission/medical expenditure not legal and regular; • Risk of fraud, litigation and bad reputation due to non-compliance with rules in force (FR & IR, Staff Regulations, accounting, etc). 	<ul style="list-style-type: none"> • Ex-post controls are carried out on the basis of a risk analysis, taking into account materiality and risk probability criteria, plus on a random basis. • All ex-post controls are reported based on a harmonised template • Specific ex-post controls aimed at revealing potential fraudulent transactions are carried out. 	<p>Coverage: all transactions</p> <p>Frequency: daily</p> <p>Depth: Control with reference to fully independent corroborative information</p>	<p><u>Effectiveness:</u> Reduced risk of litigation, compliance with regulation; Errors, fraud and potential litigations are prevented or minimized</p> <p><u>Efficiency:</u> all transactions</p> <p><u>Economy:</u> All personnel involved in operational transactions</p>

Stage 2: Financial transactions

Main internal control objectives: legality and regularity (compliance with Staff Regulation, FR & RAP), fraud prevention and detection.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> • Amounts paid exceed what is determined as per staff regulations and financial regulation; • Risk of fraud, litigation and bad reputation due to non-compliance with rules in force (FR & IR, Staff Regulations, accounting, etc). 	<ul style="list-style-type: none"> • All transactions are submitted to ex-ante controls; • Four eyes principle: 2 people are involved in each financial transaction: initiating and verifying agents; • Close monitoring of every step in the payment process; • Supplementary technical controls are made using IT applications • Centralised financial circuit for payments and commitments; • ABAC for financial transactions; • Accounting controls are carried out regularly 	<p>Coverage: based on results of tests/audits/risks</p> <p>Frequency: ad hoc / three times a year</p> <p>Depth: Control with reference to fully independent corroborative information</p>	<p><u>Effectiveness:</u> Sound financial management and respect of contractual deadlines. Errors, fraud and potential litigations are prevented or minimized. Accounting errors are identified and corrected at an early stage</p> <p><u>Efficiency:</u> based on results of tests/audits/risks</p> <p><u>Economy:</u> All personnel involved in financial transactions and accounting staff</p>

Stage 3: Supervisory measures

Main internal control objectives: legality and regularity (FR, IR, ICS), detection and correction of weaknesses

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> • Risk of fraud, litigation and reputational damage due to non-compliance with legal provisions. • The ex-ante controls (as such) fail to prevent, detect and correct erroneous payments. • The errors, irregularities and cases of fraud detected are not addressed or not addressed within a reasonable timeframe. 	<p>The list of exceptions, open audit recommendations, sensitive files, results of ex-post controls (incl. anti-fraud) and synthesis of the significant AOSD concerns are registered in a centralised registry.</p> <ul style="list-style-type: none"> • The sensitive files (incl. litigation and suspected fraud cases) are discussed bilaterally with the Direction on an ad-hoc basis. • Follow-up on implementation of discharge recommendations is duly followed. • Compliance with Internal Control Standards is monitored regularly; • Risk management; • Monitoring of sensitive functions. • The internal control coordinator follows the implementation of controls and assists the operational units in maintaining a high quality of reporting. 	<p>Coverage: Based on results of tests/ audits/ risks</p> <p>Frequency: ad-hoc and three times a year</p> <p>Depth: Control with reference to fully independent corroborative information</p>	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> • Issues are followed up and addressed; • Processes and procedures improved; • Continuous improvement of the internal control system. • Contribution towards reasonable assurance. <p><u>Efficiency:</u> sample based on results of tests/ audits/ risks</p> <p><u>Economy:</u> Internal control team and concerned management</p>

RCS3: Revenue Collection - Establishment and recovery of contributions

Stage 1: Establishment/recovery of contributions (pension, tax, unemployment, JSIS, insurance)

Main internal control objectives: Ensuring that contributions are correctly calculated and paid by relevant parties (e.g. staff, other Institutions, Agencies, depending on the extent of their SLA with PMO); Effectiveness, efficiency and economy; Compliance (legality and regularity); Sound financial management

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Risk on accuracy of contributions</p> <p>Risk on accuracy of billing (enquiries, complaints from staff & other bodies)</p> <p>Risk on accuracy of accounting</p>	<ul style="list-style-type: none"> • Percentage of contributions based on Staff Regulations entered in PMO IT systems calculating salaries (NAP) • Technical & financial controls • Checks by external parties paying the contributions (e.g. Staff, other Institutions, Agencies) • Accounting controls • European Court of Auditors' audit • For JSIS, independent audit by an external auditor. • For the unemployment fund, inter-DG working group with HR and DG BUDG. 	<p>100% coverage</p> <p>Automatic</p> <p>Monthly</p> <p>At each payment period</p> <p>Twice a year</p> <p>Annually</p> <p>Annually</p> <p>Regular and ad-hoc monitoring</p>	<p><u>Effectiveness:</u> correctness of contributions, payments by third parties.</p> <p><u>Efficiency:</u> case by case</p> <p><u>Economy:</u> all staff involved</p>

RCS4: Revenue Collection – Charge back mechanism

Stage 1: Establishment/recovery of charges for services provided, as per Service-Level agreement

Main internal control objectives: Ensuring that administrative charges are correctly calculated and paid by relevant parties (e.g. other Institutions, Agencies, depending on the extent of their SLA with PMO); Effectiveness, efficiency and economy; Compliance (legality and regularity); Sound financial management

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> • Equal treatment of clients not ensured • Lack of transparency of the charge-back mechanism • Breach of the "no profit/ loss" principle • Non respect of the corporate reporting requirements/ lack of management information of the clients • Lack of extensive documentation may lead to errors and business continuity of this aspect of the process • Accuracy of billing (enquiries, complaints from clients) 	<p>The actual level of resources invested in the delivery of services is followed up (IT tools, regular screening of the staff, management meetings).</p> <p>Checks by external parties receiving the debit notes.</p> <p>Controls / documentation have been developed in 2017 following the IAS audit and the corporate charge back guidelines and is maintained.</p>	<p>100% Coverage: The forecast for the costs/ revenues of PMO in year N is prepared in January N-1 on the basis of current SLAs and assumptions in the context of the draft budget.</p> <p>Unit costs for each services for year N are updated in January N, October N and during the 1st quarter of N+1 for the final cost.</p> <p>Final for year N is known in the first quarter N+1 once all expenditure items are known</p>	<p><u>Effectiveness:</u> Meeting the demand for services, whilst ensuring costs are kept within the targets defined in the MP.</p> <p><u>Efficiency:</u> 100% coverage</p> <p><u>Economy:</u> costs impossible to identify as a single, stand-alone action, as they depend on the overall PMO activity and allocation of resources.</p>

ANNEX 7: Specific annexes related to "Financial Management" Table Y - Overview of PMO's estimated cost of controls at Commission (EC) level:

Table Y - Overview of PMO's estimated cost of controls at Commission (EC) level
The absolute values are presented in EUR

EXPENDITURE

PMO	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related payments Made	Ratio (%)** (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)** (g)/(b)
Salaries, post-activity and associated entitlements	3.139.004,56 €	5.623.211.311,17 €	0,06%	- €	- €	0,00%	3.139.004,56 €	0,06%
Reimbursement of expert and mission claims	357.957,73 €	15.547.843,10 €	2,30%	- €	- €	0,00%	357.957,73 €	2,30%
Other		6.145.516,60 €	0,00%	- €	- €	0,00%	- €	0,00%
PMO operational expenditure		40.931.457,00 €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
OVERALL total estimated cost of control at EC level for expenditure	3.496.962,29 €	5.685.836.127,87 €	0,06%	- €	- €	0,00%	3.496.962,29 €	0,06%

ANNEX 8: Specific annexes related to "Assessment of the effectiveness of the internal control systems"

Not applicable

ANNEX 9: Specific annexes related to "Control results" and "Assurance: Reservations"

Table	X	:	Estimated	risk	at	payment	and	at	closure
DG PMO	'payments made' (2021;MEUR)	minus new prefinancing [plus retentions made] (in 2021;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2021;MEUR)	'relevant expenditure' (for 2021;MEUR)	Detected error rate or equivalent estimates	estimated risk at payment (2021;MEUR)	Adjusted Average Recoveries and Corrections (<i>adjusted</i> ARC; %)	estimated future corrections [and deductions] (for 2021;MEUR)	estimated risk at Closure (2021;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
Management of salaries, post-activity and related entitlements	5 623,21	0,00	0,00	5 623,21	0,50% - 0,50%	28,12 - 28,12	0,00% - 0,00%	0,00 - 0,00	28,12 - 28,12
Management of expert and mission claims	15,55	0,00	0,00	15,55	0,50% - 0,50%	0,08 - 0,08	0,00% - 0,00%	0,00 - 0,00	0,08 - 0,08
Other	6,15	0,00	0,00	6,15	0,50% - 0,50%	0,03 - 0,03	0,00% - 0,00%	0,00 - 0,00	0,03 - 0,03
PMO operating expenditure	40,93	0,00	0,00	40,93	0,50% - 0,50%	0,20 - 0,20	0,00% - 0,00%	0,00 - 0,00	0,20 - 0,20
Prefinancing	0,00	- 0,05	0,00	- 0,05	0,00% - 0,00%	0,00 - 0,00	0,00% - 0,00%	0,00 - 0,00	0,00 - 0,00
DG total	5 685,84	- 0,05	0,00	5 685,79		28,43 - 28,43	0,00% - 0,00%	0,00 - 0,00	28,43 - 28,43
					Overall risk at payment in %	0,50% - 0,50% (7) / (5)		Overall risk at closure in %	0,50% - 0,50% (10) / (5)

Notes to the table X.

(1) Relevant Control Systems, differentiated for the relevant portfolio segments at a level which is lower than the PMO total. The extra budgetary managed funds related to JSIS, Visa (RCS2) and the Unemployment Fund (RCS1) amount to 365.388.916,31 €. They are not included.

(2) Payments made or equivalent, e.g. expenditure registered in the Commission's accounting system, accepted expenditure or cleared pre-financing. In any case, this means after the preventive (ex-ante) control measures have already been implemented earlier in the cycle.

(3) As regards the line on prefinancing, an amount of EUR 46.669,91 was incorrectly encoded by DG Trade in a PMO sub-delegated budget line. This amount should be encoded as a normal payment and will be cleared in ABAC.(5) as (1).

(6) In order to calculate the weighted Average Error Rate (AER) for the total relevant expenditure in the reporting year, the recommended administrative proxy has been used, even if it is way above the error rate as per PMO's ex ante and ex post controls.

ANNEX 10: Reporting – Human resources, digital transformation and information management and sound environmental management

Human resources management

Objective: PMO employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission’s priorities and core business.

Indicator 1: Number and percentage of first female appointments at middle management level positions.

Source of data: SEC(2020)146

Baseline (2019)	Target (2022) + (2024)	Result (2021)
38%, 3 out of 8	2022: 1 first female appointment 2024: still to be defined	no female appointment since 2021 1 female appointment since target set

Indicator 2: Staff engagement index

Source of data: Commission staff survey [data provided by DG HR]

Baseline (2018)	Target (2024)	Last known value (2021)
58%	Commission average (72% in 2021)	65% compared to Commission average of 72%

Main outputs in 2021:

Description	Indicator	Target	Latest known results
Promote career advancement and mobility of PMO staff, including for contract agents (Art. 13 of the 2017 Commission Decision on the use of contract agents)	Population covered	18 CA from FGI to FGII and 4 CA from FGIII to FGIV	16 CA from FGI to FGII and 4 CA from FGIII to FGIV. The reserve lists are still to be published

Description	Indicator	Target	Latest known results
Support the simplification of processes and adapt procedures following the reorganisation of DG HR and the implementation of the HR T transformation project, while ensuring business continuity and quality of service in the three PMO sites (Brussels, Luxemburg and Ispra)	In place	In place	Ongoing
Continuing effort in terms of prevention of psychosocial risk for PMO staff to reduce the emotional charge of specific files. The measures will be extended to all PMO staff in the course of 2022, with particular attention to a regular follow up for teams with special needs (very serious illness/survivor pension/handicap/Front office)	Number of training sessions	3 sessions in 2021	3 training sessions organised in 2021. New training sessions will be organised in the course of 2022
Establishment of training priorities based on collection and analysis of training needs provided by the units. These priorities are reviewed yearly to best meet the needs of the teams and enable the Office to maintain high quality standards in terms of customer service	Percentage of training needs and team building sessions	100%	70% of requested training needs for 2021 were implemented. Due to the COVID pandemic, team building events were not organised in 2021; they will resume in the course of 2022

Digital transformation and information management

Objective: PMO is using innovative, trusted digital solutions for better policy-shaping, information management and administrative processes to forge a truly digitally transformed, user-focused and data-driven Commission

Indicator 1: Degree of implementation of the digital strategy principles by the most important IT solutions

Explanation: From 2021, services are required to provide a state-of-play on the implementation of the 11 core principles defined by the EC Digital Strategy for the top 3 most expensive IT solutions that they own. For each of these solutions, this will be expressed as an average of the scores reflecting the degree of implementation of each of the 11 principles (“2-well”/”1-partially”/”0-not implemented”). The assessment will be performed by the IT Investments Team, in close collaboration with the supplier unit on the basis of a dedicated handbook and, if necessary, complementary interviews with the IT unit

Source of data: PMO IT Unit

Baseline (2018)	Target (2024)	Result (2021)
5-10%	70%	65%

Indicator 2: Percentage of PMO’s key data assets for which corporate principles for data governance have been implemented

Explanation: As part of the DataStrategy@EC action plan, the Commission is putting in place the right data-related roles and responsibilities, common principles and work practices for its data assets. Key data assets per service are included in a comprehensive inventory of Commission data assets.

This indicator summarises the progress of services in implementing corporate data governance and data policies for their key data assets. This means that, over the five-year period, for each key data asset, services should assess the extent to which the following principles have been respected (a score from 0% when no principle has been respected to 100% when all have been respected) and then calculate an average across all asset.

Source of data: PMO IT Unit

Baseline (2020)	Target (2024)	Last known value (2021)
25%	80%	50%

Indicator 3: Percentage of staff attending awareness raising activities on data protection compliance

Explanation: This indicator includes participation in general trainings organised by each Commission service for its staff and participation in centrally-organised trainings on data protection organised by the Data Protection Officer of the Commission, in the year of reference or before. This should be quantified as percentage of staff having taken part in such training activities since the entry into force of Regulation (EU) 2018/1725 on 11 December 2018.

Source of data: PMO.Legal

Baseline (2018)	Target (2024)	Last known value (2021)
0%	100%	95%

Sound environmental management

Objective: PMO takes full account of its environmental impact in all its actions and actively promotes measures to reduce the related day-to-day impact of the administration and its work

Indicator 1: Setup EMAS site coordination

Source of data: PMO HR BC/ ECOR

Baseline (2019)	Target (2024)	Result (2021)
10%	100%	Completed, EMAS team reinforced in 2021

ANNEX 11: Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission (if applicable)

Not applicable

ANNEX 12: EAMR of the Union Delegations (if applicable)

Not applicable

**ANNEX 13: Decentralised agencies and/or EU Trust Funds
(if applicable)**

Not applicable