



2019

Annual Activity Report

Annexes

**Office for
Infrastructure and
Logistics
in Luxembourg**



Table of Contents

ANNEX 1:	STATEMENT OF THE HEAD OF UNIT IN CHARGE OF RISK MANAGEMENT AND INTERNAL CONTROL.....	3
ANNEX 2:	REPORTING – HUMAN RESOURCES, BETTER REGULATION, INFORMATION MANAGEMENT AND EXTERNAL COMMUNICATION.....	4
ANNEX 3:	DRAFT ANNUAL ACCOUNTS AND FINANCIAL REPORTS.....	6
ANNEX 4:	MATERIALITY CRITERIA.....	25
ANNEX 5:	RELEVANT CONTROL SYSTEM(S) FOR BUDGET IMPLEMENTATION (RCSs).....	27
ANNEX 6:	IMPLEMENTATION THROUGH NATIONAL OR INTERNATIONAL PUBLIC-SECTOR BODIES AND BODIES GOVERNED BY PRIVATE LAW WITH A PUBLIC SECTOR MISSION (IF APPLICABLE)	38
ANNEX 7:	EAMR OF THE UNION DELEGATIONS (IF APPLICABLE)	38
ANNEX 8:	DECENTRALISED AGENCIES AND/OR EU TRUST FUNDS (IF APPLICABLE).....	38
ANNEX 9:	EVALUATIONS AND OTHER STUDIES FINALISED OR CANCELLED DURING THE YEAR	38
ANNEX 10:	SPECIFIC ANNEXES RELATED TO "FINANCIAL MANAGEMENT"	39
ANNEX 11:	SPECIFIC ANNEXES RELATED TO "ASSESSMENT OF THE EFFECTIVENESS OF THE INTERNAL CONTROL SYSTEMS"	43
ANNEX 12:	PERFORMANCE TABLES.....	44

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, 27 April 2020

Signed

Xavier GILQUIN
Head of Unit
Finance - Procurement – Reporting

¹ In OIL, the Head of Unit 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			
Source of data: HR, targets for each Directorate-General adopted by the Commission on 15 July 2015 – SEC(2015)336			
Baseline 2015	Target 2020	Latest known results 1 January 2020	
33%	40%	43%	
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% 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 2019	
N/A	1	2	
Main outputs in 2019:			
Description	Indicator	Target	Latest known results 2019
Recruitment of educational staff and a second psycho-pedagogical specialist.	23 educators and 1 psych-pedagogical specialist, vacancies to be filled.	First semester 2019	Done
HR Strategy	Overall strategy	Document approved	HR strategy document

	document written		for 2020–2025 approved in principle in February 2020.
Action plan as follow-up of staff opinion survey 2018	Approval of action plan by Director	By end of Q2 2019	Approved

Information management

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 2019
2,52%	< 3,51% (EC average in 2015)	0,25%

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 2019
63,76% ³	65%	65,84%

Indicator 3: Number of HAN files shared with other DGs

Data source: HAN statistics

Baseline 2014	Target 2020	Latest known results 2019
0,30%	Not relevant for OIL's activities ⁴	0,84%

³ Confidentiality settings for call for tender etc. are reflected by this number

⁴ 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: Draft annual accounts and financial reports

Annex 3 Financial Reports - DG OIL - Financial Year 2019

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

Table 12 : Summary of Procedures

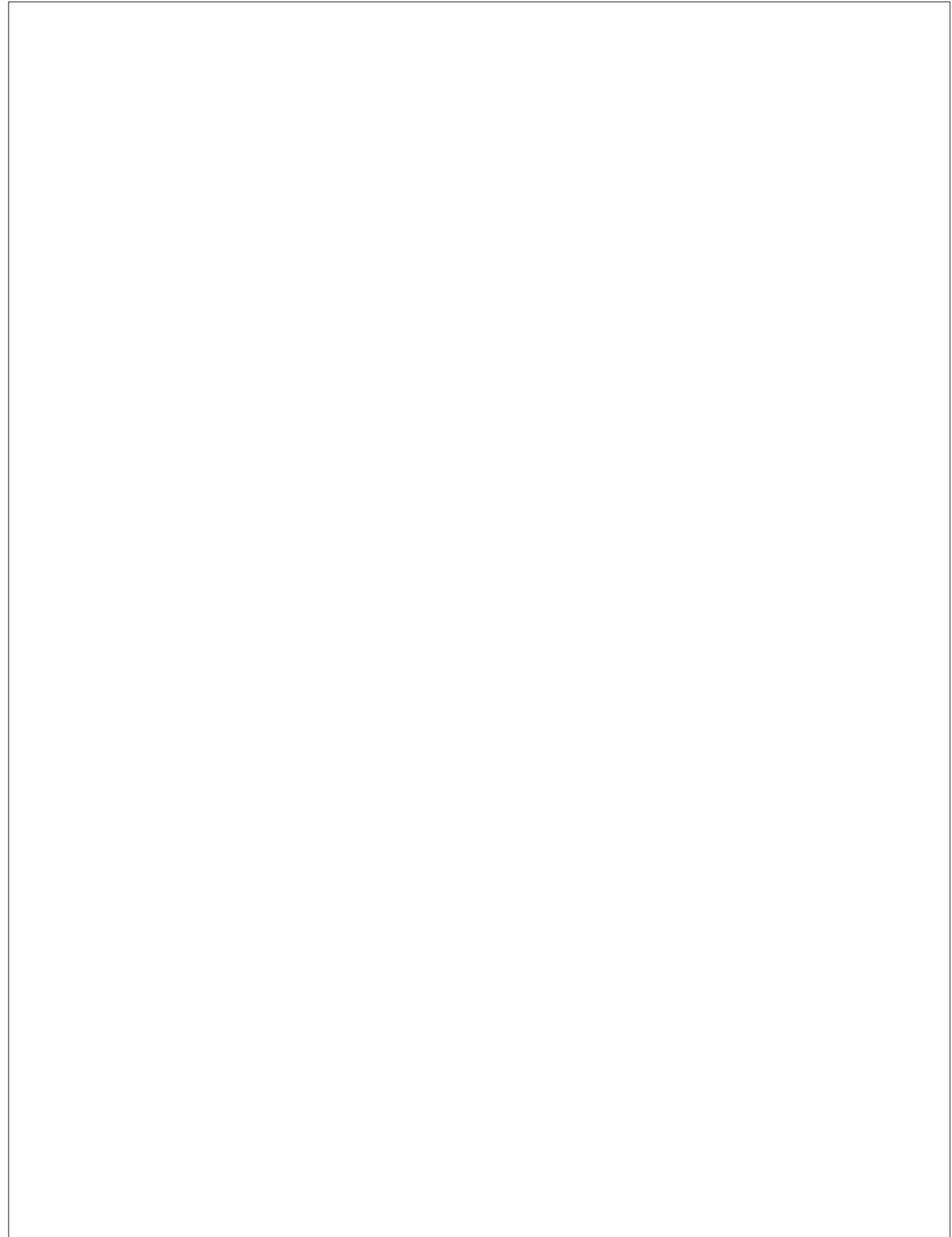
Table 13 : Building Contracts

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

Additional

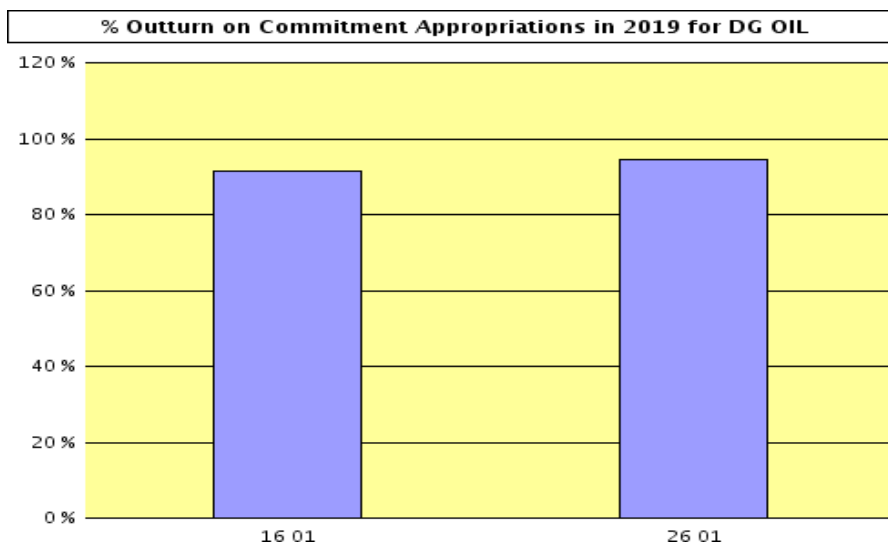


Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2019 (in Mio €) for DG OIL					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 16 Communication					
16	16 01	Administrative expenditure of the 'Communication' policy area	1,06	0,97	91,43 %
Total Title 16			1,06	0,97	91,43 %
Title 26 Commission's administration					
26	26 01	Administrative expenditure of the 'Commission's administration' policy area	114,33	107,87	94,35 %
Total Title 26			112,75	107,87	95,66 %
Total OIL			115,39	108,83	94,32 %

* 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 reconciled table below includes the appropriations for the catering activities (in Mio €)		
	Commitment appropriations authorised	Commitments made
Total OIL TABLE 1	115,39	108,83
Catering appropriations	4,72	4,72
General total	120,11	113,55

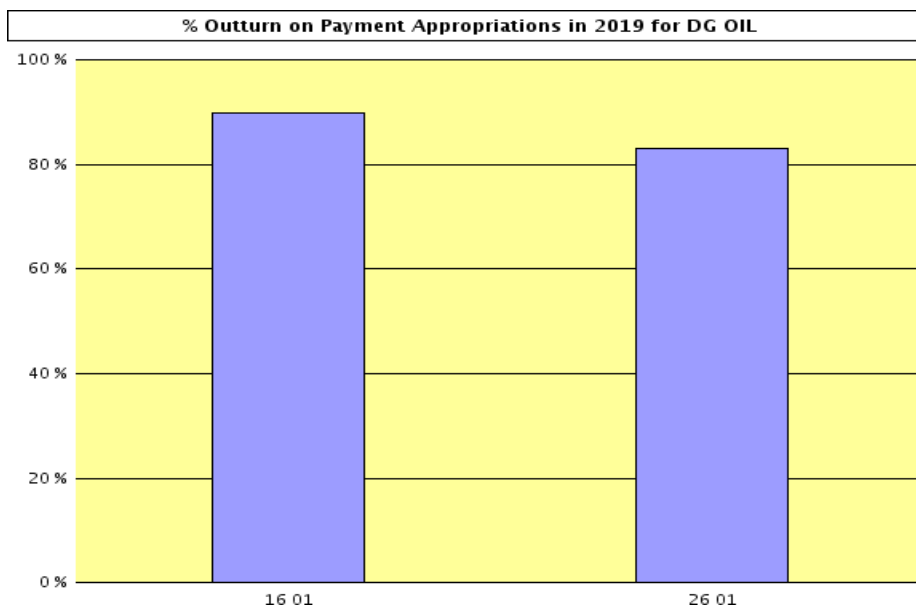


Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2019 (in Mio €) for DG OIL					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 16 Communication					
16	16 01	Administrative expenditure of the 'Communication' policy area	1,06	0,95	89,80 %
Total Title 16			1,06	0,95	89,80%
Title 26 Commission's administration					
26	26 01	Administrative expenditure of the 'Commission's administration' policy area	126,3	104,99	83,13 %
Total Title 26			126,3	104,99	83,13%
Total DG OIL			127,36	105,94	83,18 %

* 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 reconciled table below includes the payment for the catering activities (in Mio €)		
	Payment appropriations authorised	Payments made
Total OIL TABLE 1	127,36	105,94
Catering appropriations	4,63	4,63
General total	131,99	110,57



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

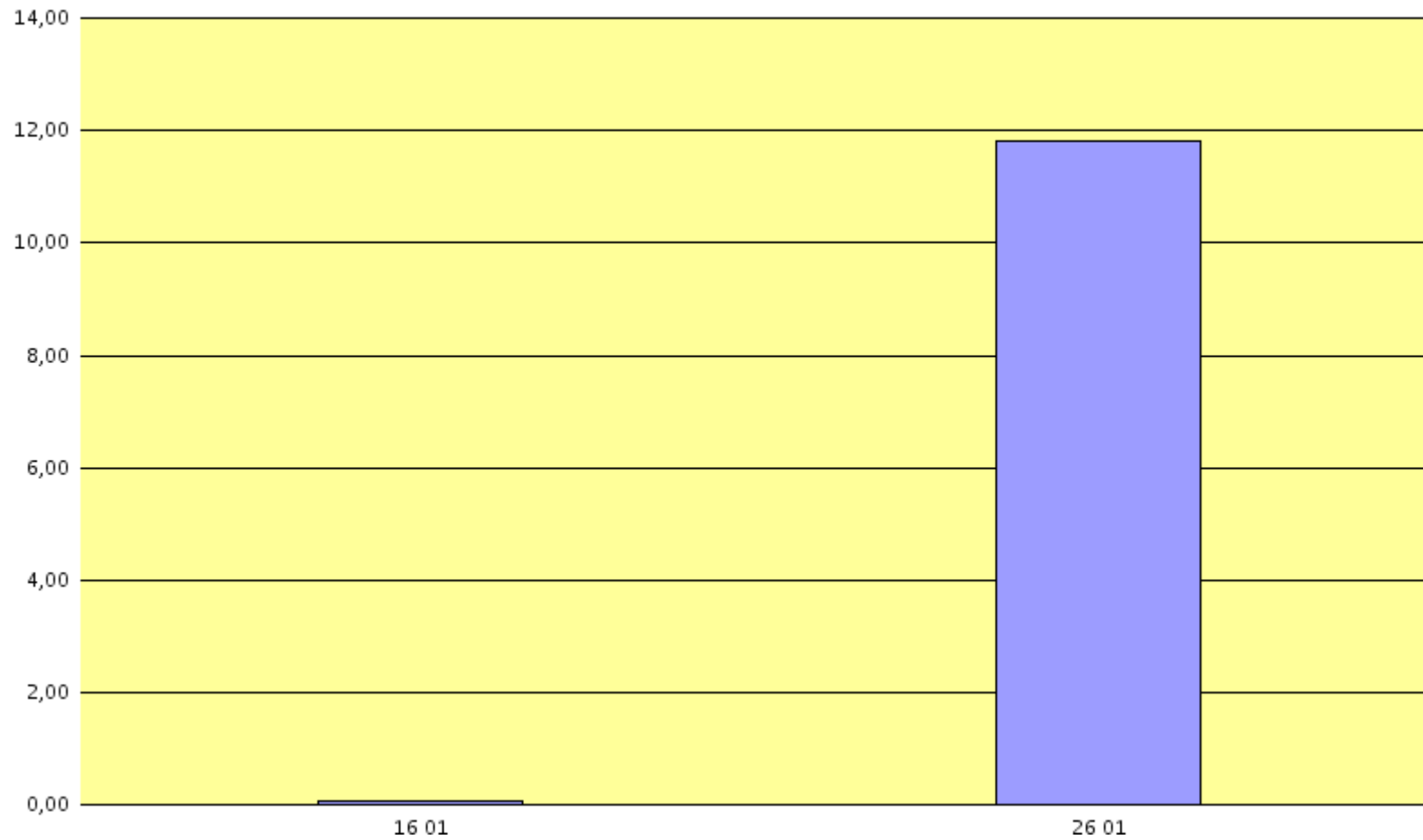
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2019 (in Mio €) for DG OIL									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2018	Total of commitments to be settled at end of financial year 2019	Total of commitments to be settled at end of financial year 2018
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
16	16 01	Administrative expenditure of the 'Communication' policy area	0,97	0,88	0,08	8,47%	0,00	0,08	0,09
Total Title 16			0,97	0,88	0,08	8,47%	0,00	0,08	0,09

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2019 (in Mio €) for DG OIL									
Chapter			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 2019	Total of commitments to be settled at end of financial year 2018
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
26	26 01	Administrative expenditure of the 'Commission's administration' policy area	107,87	96,26	11,60	10,76%	0,20	11,81	13,57
Total Title 26			107,87	96,26	11,60	10,76%	0,20	11,81	13,57

Total for DG OIL			108,83	97,15	11,68	10,74 %	0,20	11,89	13,67
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Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Breakdown of Commitments Remaining to be Settled (in Mio EUR) at 31/12/2019 for DG OIL



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

TABLE 4 : BALANCE SHEET for DG OIL

BALANCE SHEET	2019	2018
A.I. NON CURRENT ASSETS	152.166.303	152.690.207,36
A.I.1. Intangible Assets	380.345,03	466.460,89
A.I.2. Property, Plant and Equipment	151.785.957,97	152.223.746,47
A.II. CURRENT ASSETS	6.508.334,55	1.070.060,74
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	5.754.040,54	401.135,43
A.II.6. Cash and Cash Equivalents	754.294,01	668.925,31
ASSETS	158.674.637,55	153.760.268,1
P.I. NON CURRENT LIABILITIES	-100.359.428,21	-105.107.520,3
P.I.3. Non-Current Financial Liabilities	-100.359.428,21	-105.107.520,30
P.II. CURRENT LIABILITIES	-5.602.433,47	-6.918.845,77
P.II.2. Current Provisions	-323.000,00	-311.000,00
P.II.3. Current Financial Liabilities	-4.475.121,96	-4.106.350,45
P.II.4. Current Payables	-804.311,51	-2.501.495,32
P.II.5. Current Accrued Charges & Defrd Income	0,00	0,00
LIABILITIES	-105.961.861,68	-112.026.366,07
NET ASSETS (ASSETS less LIABILITIES)	52.712.775,87	41.733.902,03
P.III.2. Accumulated Surplus/Deficit	637.015.254,94	552.466.743,35
Non-allocated central (surplus)/deficit*	-689.728.030,81	-594.200.645,38
TOTAL DG OIL	0,00	0,00

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.

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.

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

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG OIL

STATEMENT OF FINANCIAL PERFORMANCE	2019	2018
II.1 REVENUES	-20.851.060,28	-20.333.707,88
II.1.2. EXCHANGE REVENUES	-20.851.060,28	-20.333.707,88
II.1.2.2. OTHER EXCHANGE REVENUE	-20.851.060,28	-20.333.707,88
II.2. EXPENSES	105.987.580,96	104.882.219,47
II.2. EXPENSES	105.987.580,96	104.882.219,47
II.2.10. OTHER EXPENSES	86.668.342,77	86.329.820,69
II.2.6. STAFF AND PENSION COSTS	13.513.648,57	12.555.116,83
II.2.8. FINANCE COSTS	5.805.589,62	5.997.281,95
STATEMENT OF FINANCIAL PERFORMANCE	85.136.520,68	84.548.511,59

Explanatory Notes (facultative):

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

TABLE 5bis : OFF BALANCE SHEET for DG OIL

OFF BALANCE	2019	2018
OB.1. Contingent Assets	224.203	174.203
GR for performance	224.203,00	174.203,00
OB.3. Other Significant Disclosures	-666.853.286,58	-617.001.732,48
OB.3.3.7. Other contractual commitments	-384.952.287,55	-381.085.161,90
OB.3.5. Operating lease commitments	-281.900.999,03	-235.916.570,58
OB.4. Balancing Accounts	666.629.083,58	616.827.529,48
OB.4. Balancing Accounts	666.629.083,58	616.827.529,48
OFF BALANCE	0,00	0,00

Explanatory Notes (facultative):

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

TABLE 6: AVERAGE PAYMENT TIMES in 2019 for 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	4309	4154	96,40 %	19,08	155	3,60 %	49,35
45	96	96	100,00 %	20,83			
60	40	40	100,00 %	22,5			

Total Number of Payments	4445	4290	96,51 %		155	3,49 %	
Average Net Payment Time	20,2			19,15			49,35
Average Gross Payment Time	20,94			19,88			50,45

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	48	69	1,55 %	4445	1.509.631,07	1,43 %	105.938.684,33

Late Interest paid in 2019			
DG	GL Account	Description	Amount (Eur)
OIL	65010100	Interest on late payment of charges New FR	208,37
			208,37

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

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2019 for DG OIL

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	100.137,37	0,00	100.137,37	68.502,37	0,00	68.502,37	31.635,00
51	PROCEEDS FROM LETTING AND HIRING	9.063.828,77	0,00	9.063.828,77	5.075.159,77	0,00	5.075.159,77	3.988.669,00
55	REVENUE FROM THE PROCEEDS OF SERVICES SUPPLIED AND WORK CARRIED OUT	2.399.417,60	45.064,04	2.444.481,64	1.157.140,60	45.064,04	1.202.204,64	1.242.277,00
57	OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	4.649.518,65	645.359,57	5.294.878,22	4.240.031,38	505.316,18	4.745.347,56	549.530,66
58	MISCELLANEOUS COMPENSATION	4.578,49	0,00	4.578,49	4.578,49	0,00	4.578,49	0,00
Total DG OIL		16.217.480,88	690.423,61	16.907.904,49	10.545.412,61	550.380,22	11.095.792,83	5.812.111,66

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

TABLE 8 : RECOVERY OF PAYMENTS in 2019 for DG OIL

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			577	15.983.525,13		
Sub-Total			577	15.983.525,13		

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										
NON ELIGIBLE IN COST CLAIMS										
CREDIT NOTES							209	2.933.764,68		
Sub-Total							209	2.933.764,68		

GRAND TOTAL							786	18.917.289,81		
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Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors.

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2019 for DG OIL

	Number at 01/01/201 9	Number at 31/12/2019	Evolution	Open Amount (Eur) at 01/01/2019	Open Amount (Eur) at 31/12/2019	Evolution
2016	1	1	0,00 %	140.043,39	140.043,39	0,00 %
2018	36		-100,00 %	550.380,22		-100,00 %
2019		43			5.672.068,27	
	37	44	18,92 %	690.423,61	5.812.111,66	741,82 %

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

TABLE 10 :Recovery Order Waivers >= 60 000 € in 2019 for DG OIL

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
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Total DG OIL	
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Number of RO waivers	
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Justifications:

n/a

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

TABLE 11 :Negociated Procedures in 2019 for DG OIL**Internal Procedures > € 60,000**

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Annex 1 - 11.1 (b) - Artistic/technical reasons or exclusive rights or technical monopoly/captive market	2	190.393,18
Total	2	190.393,18

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

TABLE 12 : Summary of Procedures in 2019 for DG OIL**Internal Procedures > € 60,000**

Procedure Legal base	Number of Procedures	Amount (€)
Competitive dialogue - Follow-up of an open/restricted procedure where only irregular/unacceptable tenders have been submitted (Annex 1 - 12.1 (a))	1	415.000,00
Negotiated procedure middle value contract (Annex 1 - 14.2)	4	396.291,15
Negotiated procedure without prior publication (Annex 1 - 11.1)	2	190.393,18
Negotiated Procedure without publication of a contract notice Art. 126 IR	1	1.217.545,00
Open Procedure (Art. 127.2 RAP)	1	1.037.000,00
Open procedure (FR 164 (1)(a))	5	28.680.000,00
Total	14	31.936.229,33

Additional Comments:

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

TABLE 13 : BUILDING CONTRACTS in 2019 for DG OIL

Legal base	Contract Number	Contractor Name	Description	Amount (€)

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

TABLE 14 : CONTRACTS DECLARED SECRET in 2019 for DG OIL

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

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

TABLE 15 : FPA duration exceeds 4 years - DG OIL

None of your FPA (if any) exceeds 4 years

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

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	<p>In order to assess the significance of any weaknesses, the following factors have been taken into account by the Office:</p> <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. <p>No significant control weaknesses have been identified for 2019.</p>
Non application of one or more internal control principles	The assessment of the functioning of internal control at OIL 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	<p>There were no critical issues outlined by the European Court of Auditors or the Internal Audit Service or OLAF in 2019 and no critical issues pending from earlier years.</p> <p>Further to the ECA Special Report N° 34/2018 – " Office accommodation of EU institutions – Some good management practices but also various weaknesses", the related recommendations affecting OIL were introduced early 2019 in the dedicated IT management system and</p>

	<p>are regularly monitored in close cooperation with DG HR and OIB.</p> <p>In 2019, IAS performed a limited review on OIL's internal control framework leading to two new recommendations agreed in November. As regards the three IAS past recommendations, two (related to procurement procedures) were closed in 2019. A follow up audit (which will principally involve DG HR) is to be undertaken in 2020 concerning last recommendation on sickness absences.</p>
Significant reputational events	<p>There were no significant reputational events for OIL in 2019. To arrive at this conclusion OIL considered the following three factors:</p> <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	<p>No litigations or potential litigations corresponding to the materiality criteria set up by the Commission.</p>

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.

As from 2019⁵, a 'de minimis' threshold for financial reservations is 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.

⁵ Agreement of the Corporate Management Board of 30/4/2019.

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 services at the GAO (Groupe Technique Appels d'Offres) enables synergies by sharing procedures and helps to bring relevant adjustments</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> <p>Efficiency: - Average cost per tender.</p> <p>Economy (costs):</p>

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

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 and 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. <p>(q: quantified; nq: not quantified)</p>

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

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 style="text-align: center;">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 style="text-align: center;">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 style="text-align: center;">Coverage</p> <p>All recovery orders or recoveries for catering activities.</p> <p style="text-align: center;">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 (if applicable)

Not applicable to OIL

ANNEX 7: EAMR of the Union Delegations (if applicable)

Not applicable to OIL

ANNEX 8: Decentralised agencies and/or EU Trust Funds (if applicable)

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 2019
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 2019
€65,150	< €20,000	€ 529 686 ⁶

Indicator 3: Estimated future corrections.

Data source: OIL

Baseline 2015	Target 2020	Latest known results 2019
€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 2019
Yes	Yes	Yes

Harmonised cost efficiency indicators

Data source: OIL

Indicator	Baseline 2015	Target 2016-2020 ⁷	Latest known results 2019 ⁸
Overall cost of control (%)	2,78%	2,50%	2,38%

⁶ Corresponds to the estimated error rate of 0,5%% multiplied by the total amount of expenditure payments, 105 937 116 €.

⁷ 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

⁸ 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.

Cost of controls of the evaluation and selection procedure/ value contracted ⁹	1,34%	Reduce	1,69% ¹⁰
Financial transactions - related cost of control/ amount paid	2,23%	2,00%	2,29% ¹⁰
Supervisory measures - related cost of control / value of transactions checked.	0,55%	0,50%	0,23% ¹⁰

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 2015	Target 2020	Latest known results 2019
2014 ¹¹	Update every 2 years	OIL has drafted a new anti-fraud strategy for 2020-2022. The document will be adopted in 2020, subject to positive opinion by OLAF, and will be reviewed every year.

Main outputs in 2019:

Description	Indicator	Target	Current situation (31/12/2019)
Inclusion of a "reminder of professional obligations in order to prevent fraud" in all new or updated internal procedures relating to activities at risk of fraud.	Percentage of new or updated procedures where a "reminder of professional obligations in order to prevent fraud" is relevant, which contain an anti-fraud clause.	100%	81% ¹²
Organisation of an anti-fraud workshop for OIL staff, by an OLAF representative.	Workshop organised.	1	1
Organisation of ethics workshops for newly appointed	Workshops organised.	2 (one per semester)	2

⁹ Annual value of procurement=commitments made - (rents + salaries)

¹⁰ It should be noted that 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.

¹¹ Year of most recent update.

¹² 13 out of 16 relevant procedures have been updated. The other three procedures are expected to be validated in 2020.

OIL staff.			
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Objective 4: Safeguarding of assets; prevention or timely detection of unauthorized acquisition, use or disposition of Commission assets in 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 2019
92%	95% of items found (physical v theoretical inventory)	62,9% ¹³

Main outputs in 2019:			
Description	Indicator	Target	Current situation (31/12/2019)
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.	31/12/2019	23,5% of items tracked in 2019 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 downward, at the level of 2015.

¹³ The latest cycle of the 3-year rolling inventory started on 1/05/2017 because of the abandonment of the JMO building. It should be noted that the number of assets has increased in 2019 because of a transfer of assets from the Publications Office to OIL. Without that transfer, at constant figures compared to end 2018, the percentage of items found would have been 82,5% for the first 32 months of the present 3-year rolling inventory. The final figures for the 3-year rolling inventory will be available after 30/04/2020, the date on which the present annual report will be closed.

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 (2018 and earlier) derives from this new methodology and does not reflect any substantial change in the DG's control strategy.

Title of the Relevant Control System (RCS)	Ex ante controls			Ex post controls			Total**	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	EC total costs (in EUR)	funds managed (in EUR)[1]	Ratio (%)* (a)/(b)	EC total costs (in EUR)	total value verified and/or audited (in EUR)	Ratio (%) (d)/(e)	EC total estimated cost of controls (in EUR) (a)+(d)	Ratio (%)* (g)/(b)
1. Procurement	2 486 570 €	108 953 550 €	2,28%	87 520 €	38 242 694 €	0,23%	2 574 090 €	2,36%
2. Revenue	373 690 €	15 810 946 €	2,36%	21 880 €	9 856 955 €	0,22%	395 570 €	2,50%
OVERALL total estimated cost of control at EC level	2 860 260 €	124 764 497 €	2,29%	109 400 €	48 099 649 €	0,23%	2 969 660 €	2,38%

[1] Funds managed = payments made, revenues and/or other significant non-spending items such as e.g. assets, liabilities, etc.

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 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 92 – Autumn 2019)
40% tend to trust	Increase	47% 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%

The tables below inform about progress made regarding each specific objective defined in:

- OIL's 2016-2020 Strategic Plan;
- 2019 Management Plan.

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

1.1. Real-Estate and office space-related activities

1.1.1. Real estate activities

Strategic plan objectives:

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
Data centre, logistical/technical space and conference facilities to move to new locations	Completed		Completed in 2018. An alternative solution was found for the conference facilities ¹⁴ .
Result indicator: Projects delivered within deadline and budget: Progress on the planning and construction phase of JMO 2 building and related actions			
Source of data: OIL			
Baseline (2015)	Interim Milestone		Target (2020¹⁵)
	(2016)	(2018)	Latest known results (2019)
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 Excavation works finished, except for workplace access. Building structure works in progress.

¹⁴ Under an agreement between the Luxembourg authorities and the European Commission, the European Convention Center Luxembourg is available to DGs for 20 days a year from January 2016.

¹⁵ 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.

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

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 ¹⁶)	Latest known results (2019)
	(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	139,259 m ²

2019 Management plan outputs:

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

Main outputs in 2019:

Description	Indicator	Target	Current situation (31.12.2019)
Start of construction JMO2.	Excavation works finished, except for workplace access.	Third Quarter 2019	Completed.
	Building structure works in progress.	Last Quarter 2019	On schedule
Construction project of a new CPE VI building to replace CPE I et CPE II.	Agreement between Luxembourgish authorities on the ground to build.	Mid-2019	Completed
	Project cost estimates.	End 2019	Proposal to be revised before validation by DG BUDG
Alignment of lease contracts with move to JMO2.	LACC + DRB: contract amendment signed.	Mid-2019	Completed
Data Centre space.	Betzdorf: Contract	First Quarter	Completed

¹⁶ The JMO2 project schedule has been extended beyond 2020, hence the 2020 target now excludes the JMO2.

	<p>amendment signed, two additional IT Rooms available.</p> <p>Windhof: Contract amendment signed for prolongation.</p>	<p>2019</p> <p>End 2019</p>	<p>(signed on 8 November 2019).</p> <p>Not completed - Ongoing discussions with DIGIT and Data Centre owner.</p>
<p>Synergies between the Facility Management IT applications - GEPI (OIL) and REMIS (OIB).</p>	<p>Preparation (OIL-OIB) for the future common call for tenders for Archibus software, and new development for GEPI and REMIS.</p>	<p>End 2019</p>	<p>Ongoing discussions and regular exchanges of experiences. Preparation was postponed to beginning of 2020 following a decision by OIB who signed a "bridge" contract until May 2021</p>

1.1.2. Office space-related activities

Strategic plan objectives:

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>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)</p> <p>Question: "The general quality of my office"</p> <p>Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL</p>												
Baseline (2015)	Target (2016-2020)	Latest known results (2017)										
<p>Quality of offices</p> <table border="1"> <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 2019
Year	Percentage											
2011	58%											
2013	55%											
2015	56%											
2017	72%											
<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)</p> <p>Question: "The cleaning of my office"</p> <p>Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL</p>												
Baseline (2015)	Target (2016-2020)	Latest known results (2017)										
<p>Cleaning of offices</p> <table border="1"> <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 2019
Year	Percentage											
2011	76%											
2013	80%											
2015	71%											
2017	69%											
<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)</p> <p>Question: "Response to calls to OIL's 24-hour service desk"</p> <p>Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL</p>												
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.

		(2017)										
<p>Response to OIL's 24h service desk</p> <table border="1"> <caption>Response to OIL's 24h service desk</caption> <thead> <tr> <th>Year</th> <th>Response Rate</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 Rate	2011	69%	2013	68%	2015	70%	2017	64%	Positive trend for the period	No survey in 2019
Year	Response Rate											
2011	69%											
2013	68%											
2015	70%											
2017	64%											

Result indicator: Buildings accessible to persons with disabilities

Source of data: OIL

Baseline (2015)	Target (2016-2020)	Latest known results (2019)
The new Commission buildings comply with legal prescriptions and are accessible to persons with disabilities	All new buildings to comply with legal prescriptions	All new buildings <i>do</i> comply with legal prescriptions

2019 Management plan outputs:

SPECIFIC OBJECTIVE 1: Client satisfaction is enhanced by offering good quality office space to all Commission sites in Luxembourg and enhancing OIL's service oriented culture.

Main outputs in 2019:

Description	Indicator	Target	Current situation (31.12.2019)
Executions of renovations/transformation.	Inter-institutional training centre move to Fischer building.	Third Quarter 2019.	Target moved to second Quarter 2020.
	Start of EUFO roof works – phase 1.	End 2019.	Ongoing preparations

1.2. Respect of the Health and Safety Rules

Strategic plan objectives:

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.		
Result indicator: Average number of evacuation exercises per building per year		
Source of data: OIL		
Baseline (2015)	Target (2020)	Latest known results (2019)
1 evacuation exercise for BECH, DROSBACH, HITEC, JMO, MAEU and FISCHER buildings. 2 evacuation exercises for CPE buildings	Per year: 1 exercise in each administrative building; 2 exercises for CPE buildings	Completed
Result indicator: EC staff trained in first aid		
Source of data: OIL		
Baseline (2015)	Target (2020)	Latest known results (2019)
4,7%	5%	5,7% (see further details below)

2019 Management plan outputs:

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 2019:			
Description	Indicator	Target	Current situation (31.12.2019)
Evacuation exercises will be organised.	Exercises taking place.	1 exercise in each administrative building. 2 exercises for each CPE building.	Completed Completed
Workplace risk analysis to be updated.	Posts analysed as a fraction of total posts.	1/3 of all posts analysed	1/4 posts analysed (4 out of 16). The analysis of the post 'medical

			service staff' was postponed to 2020 due to personnel changes at the Medical Service.
EC staff trained as first aider.	Percentage of EC staff trained as first aider.	5%	5.7% of the total staff or 277 people (40 people (re) trained in 2019)
EC staff trained as fire warden.	Percentage of EC staff trained as fire warden.	10%	7.9% of the total staff or 384 people (45 people (re)trained in 2019).

1.3. EMAS implementations and mobility-related issues

Strategic plan objectives:

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 (2019)
6 buildings (DRB, HITEC, EUFO, CPE V + HITEC and Windhof computer rooms)	All buildings	Most of office buildings are EMAS-registered, except Drosbach, wing E-2 (to be registered in 2020), Fischer (to be registered in 2021) and Mercier (that will be abandoned).
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 (2019)
Office buildings: 5% reduction overall (DRB, HITEC, EUFO, CPE V) Reference period of 10 months	Keep stable	Change 2015/2019 (10 months): 32.7% decrease Change 2018/2019: 1.5% decrease

SPECIFIC OBJECTIVE 4: The environmental standards are met through the implementation of the Environmental Management Audit Scheme (EMAS).		
Data centres¹⁷: 18.33% reduction overall (Windhof and Hitec data centres) Reference period: 01/01/2015-30/06/2015 (6 months)		Change 2015/2019 (6 months): 14.2% decrease Change 2018/2019: 11.4% decrease
Result indicator: Water consumption optimised in comparison with the previous years (percentage of annual water consumption reduction within EMAS buildings, in m ³ /m ² per year) Source of data: OIL		
Baseline (2015)	Target (2020)	Latest known results (2019)
8,7% reduction overall (DRB, HITEC, EUFO, CPE V) Reference period 01/01/2015-30/09/2015 (9 months)	Keep stable	Change 2015/2019 (9 months): 9.2% increase Change 2018/2019: 4.5% decrease
Result indicator: Green Public Procurement criteria included into contracts (percentage of all contracts) Source of data: OIL		
Baseline (2015)	Target (2020)	Latest known results (2019)
100%	100%	100%

2019 Management plan outputs:

SPECIFIC OBJECTIVE 4: The environmental standards are met through the implementation of the Environmental Management Audit Scheme (EMAS).			
Main outputs in 2019:			
Description	Indicator	Target	Current situation (31.12.2019)
EMAS registration for Windhof Telecom Centre, Betzdorf Data Centre, <i>Foyer européen</i> building.	Successful EMAS verification for addition of the three buildings.	EMAS verification certificate by end 2019.	Completed: successful EMAS verification (in June 2019). Registration process ongoing ¹⁸

¹⁷ Distinct indicator for data centres due to specificity of use

¹⁸ Managed by DG-HR

Energy saving measures during the holidays: lower temperatures in buildings that are largely unoccupied during the holiday season.	Energy consumption levels during holiday seasons; energy invoice for the period.	Optimise energy consumption relative to the same period last year. Lower energy invoice because of reduced consumption.	Temperature reduced at the end of the year in most buildings. Overall lower energy invoice in December.
Specific measures to improve soft mobility.	Number of M-Pass subscription campaigns per year. Approved new conditions of Jobkaart.	2 campaigns. Extend duration of Jobkaart after 31/12/2019.	Related to free public transport in Luxembourg starting from 01/03/2020: Last campaign for M-Pass was organised in spring 2019. M-Pass and Jobkaarts have been extended (until 29/02/2020).
Reduction of CO ₂ and other pollutant emissions of car fleet. Continue replacement of old vehicles.	Number of new electric and hybrid cars.	Two new electric cars and two new hybrid cars by end 2019.	Completed: 3 hybrid + 2 electric cars received in 2019.
Organisation and/or participation in soft mobility campaigns.	Number of events.	At least one by mid-2019.	Completed: participation in the "Vélomai" campaign (May-June)
Waste reduction.	Reduce waste production.	-3,5%	Provisional data for 2019 indicate a reduction which is to be confirmed when final figures is available Pilot project on "Recycling station" prepared in 2019. To be deployed beginning 2020.

1.4. Synergies and efficiencies in logistics

Strategic plan outputs:

SPECIFIC OBJECTIVE 5: The best possible working conditions are created through the good quality of logistics services while ensuring their sound financial management.												
<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: "Delivery speed of the central postal service of the Commission" Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL</p>												
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 2019
Year	Percentage											
2011	76%											
2013	74%											
2015	65%											
2017	64%											
<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 quality of office furniture and supplies" Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL</p>												
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 2019
Year	Percentage											
2011	65%											
2013	60%											
2015	63%											
2017	66%											
<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: "Moving of furniture, boxes and belongings" Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL</p>												
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>Moving services</p> <table border="1"> <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%	<p>Positive trend for the period</p>	<p>No survey in 2019</p>
Year	Satisfaction (%)											
2011	75%											
2013	76%											
2015	69%											
2017	75%											
<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: "Graphic design, copying/reproduction services (printshop services)" Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL</p>												
<p>Baseline (2015)</p>	<p>Target (2016-2020)</p>	<p>Latest known results</p>										
<p>Printshop services</p> <table border="1"> <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%	<p>Positive trend for the period</p>	<p>Printshop services were transferred from OIL to the Publications Office, in accordance with an agreement signed in December 2017.</p>
Year	Satisfaction (%)											
2011	75%											
2013	65%											
2015	72%											
2017	68%											
<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: "Transport/sustainable mobility facilities" Source of data: HR 2017 Staff Opinion Survey: PMO, OIB and OIL</p>												
<p>Baseline (2015)</p>	<p>Target (2016-2020)</p>	<p>Latest known results (2017)</p>										
<p>Transport/mobility services</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Satisfaction (%)</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	Satisfaction (%)	2011	85%	2013	80%	2015	81%	2017	79%	<p>Positive trend for the period</p>	<p>No survey in 2019</p>
Year	Satisfaction (%)											
2011	85%											
2013	80%											
2015	81%											
2017	79%											

2019 Management plan outputs:

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 2019:

Description	Indicator	Target	Current situation (31.12.2019)
Rollout of OIL's Synergies and Efficiencies in Logistics exercise.	Rollout completed.	First Quarter 2019	Completed
New mail delivery model.	Deployment of a single drop point in all buildings.	First Quarter 2019	Completed
Conference organisation and meeting/conference room management.	Inventory of meeting/conference rooms completed.	End 2019	Completed

1.5. Catering-related services and infrastructures

Strategic plan outputs:

SPECIFIC OBJECTIVE 6: Good social infrastructures (restaurant, self and cafeteria facilities) are provided at all Luxembourg sites.¹⁹												
<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"> <caption>Staff satisfaction in cafeterias</caption> <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 2019
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"> <caption>Staff satisfaction in self-service restaurants</caption> <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 2019
Year	Percentage											
2011	33%											
2013	30%											
2015	35%											
2017	38%											

¹⁹ 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.¹⁹

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

Baseline (2015)	Target (2016-2020)	Latest known results (2017)										
<table border="1"> <caption>Restaurant Foyer Staff Satisfaction Data</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 2019
Year	Percentage											
2011	58%											
2013	58%											
2015	49%											
2017	72%											

Result indicator: **Number of meals sold**
(daily average excl. the restaurant à la carte JMO - closed, CPE and Foyer)

Source of data: OIL

Baseline (2015)	Target (2020)	Latest known results (2018)
1760 meals	No fixed target	1556

2019 Management plan outputs:

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

Main outputs in 2019:

Description	Indicator	Target	Current situation (31.12.2019)
Operation of catering sites to be adapted to demand.	Daily average of meals sold in canteens and cafeterias	1500	1556
Implementation of new software for cash management.	Software is operational and staff is trained.	End 2019	Tender specifications are being finalised.
Organisation of promotional and animation activities in the canteens and cafeterias (such as "Chef d'un jour"; "Culinary journey").	Number of actions organised in 2019.	10	10
Organisation of "Focus groups" meetings with the customers.	Number of meetings such as "Focus group" organised in 2019.	3	0 (new priority was given to the implementation of vegan menu offer)

Organisation of promotional and animation actions of the <i>Foyer européen</i> .	Number of actions organised in 2019.	6	6
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1.6. Childcare-related services and infrastructures

Strategic plan objectives:

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 2019 CPE Satisfaction Survey		
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 (2019)
71,1% considered the service quality as "very good" or "good"	Keep stable (satisfaction is already very high in the baseline year)	Overall satisfaction rate: 82% (78% in 2016).

2019 Management plan outputs:

SPECIFIC OBJECTIVE 7: Good social infrastructures (childcare services) are provided at Luxembourg sites.			
Main outputs in 2019:			
Description	Indicator	Target	Current situation (31.12.2019)
Finding a sustainable solution for the capacity issue.	Pragmatic solutions to manage the demand for childcare places and minimize waiting lists.	End 2019	All children attending nursery, primary and early secondary school could be welcomed in September 2019, with only limited and temporary waiting lists for 2% of the requests. End of 2019: waiting list further reduced to less than 1% of all requests.

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

Main outputs in 2019:

Stabilisation of the financial situation.	Specific actions to reduce expenses and maintain the income at a certain level.	First semester 2019	Improved figures although caution is advised.
IT management application: Synergies study between OIL and OIB :	Business Process Management analysis and gap analysis of both systems.		Ongoing meetings and exchanges with OIB.
To integrate OIL-Loustic in the new KiddyWeb Backend.		1 End 2019	1- Testing of the back office continues;
To develop a new common interface (KiddyWeb Frontend) for the replacement of OIL-e-KidReg and OIB-KiddyWeb.		2 End 2019	2- Kick-off of the front office project started at the end of 2019. Target to be moved to end-2020.

1.7. Social-related services and infrastructures

Strategic plan objectives:

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 (2019)
Analyses underway as of Q4 2015.	The strategy is executed.	<i>DG HR defines Fit@Work strategy, OIL provides logistics support according to possibilities.</i>

2019 Management plan outputs:

SPECIFIC OBJECTIVE 8: Good social infrastructures (social and sport facilities) are provided at Luxembourg sites.

Main outputs in 2019:

Description	Indicator	Target	Current situation (31.12.2019)
Meetings and trainings at the Foyer européen	Number of meetings organised in 2019.	120	180
Number of guests at the Jean Monnet Restaurant at the Foyer européen	Daily average of guests in the Restaurants Foyer. ²⁰	30	30

2. Organisational management and internal control

Strategic plan objectives:

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 (2019)
4,42%	<4%	10,66% ²¹

Result indicator: Female AD staff (percentage of all staff)

Source of data: OIL

Baseline (2015)	Target (2020)	Latest known results (2019)
50%	50%	34% ²²

²⁰ Individual clients outside meetings and trainings

²¹ End December 2019, all 13 vacant posts except 5 had been published or recruitment was already ongoing. Of the 5 posts not yet published, 3 were reserved for TEC (transformation en crédits) at the end of the year and 1 was to be transferred to DG HR. There was therefore only 1 post vacant and waiting for action.

²² OIL had 26 ADs end 2018 (11 women, 15 men). 2 ADs left in 2019, both female, and 5 ADs were recruited: 4 male, 1 female. It proved very difficult to find women even for non-technical posts published for a long period. Efforts will be kept up, but in OIL's environment full parity may not be possible in the years to come.

2019 Management plan outputs:

SPECIFIC OBJECTIVE 9: Pro-active management of human resources.			
Main outputs in 2019:			
Description	Indicator	Target	Current situation (31.12.2019)
Recruitment of educational staff and a second psycho-pedagogical specialist.	23 educators and 1 psycho-pedagogical specialist, vacancies to be filled.	First semester 2019	Done
HR Strategy.	Overall strategy document written.	Document approved	HR strategy document for 2020–2025 approved in March 2020.
Action plan as follow-up of staff opinion survey 2018.	Approval of action plan by Director.	By end of Q2 2019	Approved

Strategic plan objectives:

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 (2019)	
25% for expenditure 14% for income	10% (of value by transaction type)	35% for expenditure 47% for income	
Result indicator: Internal or external audit recommendations considered as implemented within deadlines			
Source of data: OIL audit follow-up tables			
Baseline (2015)	Target (2020)	Latest known results (2019)	
100%	100%	1 recommendation open ²³	
Result indicator: Financial execution (payments) versus budget commitments (percentage, excluding assigned revenues)			
Source of data: OIL			
Baseline (2015)	Target (2020)	Latest known results (2019)	
77%	≥93%	92%	
Result indicator: Payments handled within the contractual deadline (number)			

²³ Details in part 2 of the AAR 2019

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.

Source of data: OIL

Baseline (2015)	Target (2020)	Latest known results (2019)
96,5%	98%	97%

Result indicator: Interest paid resulting from overdue payments

Source of data: OIL

Baseline (2015)	Target (2020)	Latest known results (2019)
0	≤ € 2000	€ 208

Result indicator: Overdue recovery orders

Source of data: OIL

Baseline (2015)	Target (2020)	Latest known results (2019)
1%	≤ 2%	1,1%

Result indicator: Complaints/cases/proceedings received from unsuccessful economic providers /by the Court or by the Ombudsman related to the procurement procedures

Source of data: OIL

Baseline (2015)	Target (2020)	Latest known results (2019)
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 (2019)
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 (2019)
2	3-5 per year	3

2019 Management plan outputs:

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 2019²⁴

Description	Indicator	Target	Current situation (2019)
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 0,5%.
Carry out the regular program of annual ex-post controls.	Number of controls.	4 per year.	4 per year.
Legality and regularity of OIL's transactions.	Estimated overall amount at risk for the year for the entire budget under OIL responsibility.	< 500 000 €	529 686 €
Legality and regularity of OIL's transactions.	Estimated future corrections	0	0 €
Reliability of the accounts.	Accounting Observation Letter from ECA.	0	0 ²⁵
Closing of outstanding audit recommendations.	Number of recommendations still open at year-end.	0	1
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%

²⁴ Corresponding to specific objectives "B.1. Effective and reliable internal control system as regards legality and regularity of transactions", "B.2. Effective and reliable internal control system as regards sound financial management" and "B.3. Prevention, detection and reparation of fraud" of the management plan 2019.

²⁵ Provisional figure based on 2018 situation. The ECA AOL (Accounting Observations Letter) concerning the reliability of OIL's accounts for 2019, if any, will be sent by mid-May 2020.

Performant budget implementation.	Percentage of committed appropriations/budgeted appropriations on C1.	>98%	99,97%
Risk-differentiated and cost-effective internal control systems	Review of financial circuits of OIL.	End 2019	Report submitted to Director.
Draft decision on simplification of OIL's financial circuits from a risk-management perspective.	Implement decision.	End 2019	N/A ²⁶
Awareness-raising sessions regarding internal control and risk management in OIL.	Increased level of awareness of new internal control framework.	End 2019	3 sessions were organised
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%	81% ²⁷
Organisation of an anti-fraud workshop for OIL staff, by an OLAF representative.	Workshop organised.	1	1
Organisation of ethics workshops for newly appointed OIL staff.	Organisation of ethics workshops for newly appointed OIL staff.	2 (one per semester)	2

²⁶ The report following the review of financial circuits at OIL concluded that the drawbacks of simplifying the financial circuit "invoices and payments" would not be offset by the estimated efficiency gains, in the context of OIL, in particular because of the diversity of the Office's activities, the difficulties brought by a possible separation of the OVA and AOS roles and the efficiency gains already achieved through other actions. Therefore, it was recommended that OIL's financial circuits be maintained in their current form.

²⁷ 13 out of 16 relevant procedures have been updated. The other three procedures are expected to be validated in 2020.

Strategic plan objective:

SPECIFIC OBJECTIVE 11: Improve OIL's communication, focusing on clear and timely information.

Result indicator: Number of newsletters issued

Source of data: OIL

Baseline (2015)	Target (2020)	Latest known results (2019)
3	4 per year	N/A – change in policy by DG HR

2019 Management plan outputs:

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

Main outputs in 2019:

Description	Indicator	Target	Current situation (2019)
Communication and awareness raising for staff after adoption of Action plan as follow-up of staff opinion survey 2018.	Communication actions implemented.	End 2019	OIL's communication team informed on any follow-up actions to the staff opinion survey 2018. The results of the survey were published on MyOIL and presented at OIL's general assembly of June 2019. As part of the action plan for follow-up, the topic of 'training' (others to follow in 2020) was discussed with staff over the fall and the outcomes were fed back to OIL's management. A video with the Director of OIL summarising these outcomes was published on MyOIL; they were also presented at OIL's January 2020 general assembly.

Strategic plan objective:

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 (2019)
98%	100%	100%