



# Annual activity report 2022

## annexes

Office for Infrastructure and Logistics  
in Brussels

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

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

***Date: 14/04/2023***

**[Signed]**

***Annika OERBOM***

***Head of Unit responsible for Risk Management and Internal Control***

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<sup>(1)</sup> C(2017)2373 of 19.04.2017.

## ANNEX 2: Performance tables

<b>General objective: A modern, high performing and sustainable European Commission</b>			
<b>Impact indicator: Image of the European Union</b>			
<b>Source of the data: Eurobarometer 97</b>			
<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (2022)
43% (EU 27)	Increase	Increase	47%
<b>Impact indicator: Staff engagement index in the Commission</b>			
<b>Source of the data: European Commission</b>			
<b>Baseline</b> (2018)	<b>Interim Milestone</b> (2021)	<b>Target</b> (2024)	<b>Latest known value</b> (2021)
69%	Increase	Increase	72%
<b>Impact indicator: Percentage of female representation in management in the Commission</b>			
<b>Source of the data: DG HR</b>			
<b>Baseline</b> (2019)	<b>Interim milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known value</b> (2022)
40.5%	Increase	50%	46.1%
<b>Impact indicator: Environmental performance in the Commission</b>			
<b>Source of the data: ES 2021 Results 2020 Corporate Summary (europa.eu) (Page 17)</b>			
<b>Baseline<sup>2</sup></b> (2019)	<b>Interim milestone</b> (2020)	<b>Target</b> (2024)	<b>Latest known value</b> (2021)
<i>Energy consumption of buildings (MWh / person):</i> 10.4	-13% [before: -5.2%]	Achieve greater reduction [before: -21% or 9.1 (MWh/person)]	-14%
<i>Water use (m<sup>3</sup> / person):</i> 18.0	-25% [before: -5.4%]	Achieve greater reduction [before -21% or 17 (m <sup>3</sup> /person)]	-36%
<i>Office paper consumption (sheets / person / day):</i> 18.7	-64% [before: -34%]	Achieve greater reduction [before: -47% or 16 (sheets/person/day)]	-74%

<sup>2</sup> Baseline correction: In 2014, the Commission set up for the first time medium-term environmental performance targets for the period 2014-20, validated by the EMAS Steering Committee. During a middle-term review in 2019, the EMAS Steering Committee adopted even more ambitious environmental performance targets.

<i>CO<sub>2</sub> emissions from buildings (tons CO<sub>2</sub>e):</i> 234 177	-44% [before: -5.1%]	-38% (2030) [before: -33% or 1.3 (tons/person)]	-43%
<i>Waste generation (tons / person):</i> 0.217	-53% [before: -9.7%]	Achieve greater reduction [before: -26% or 0.17 (tons/person)]	-48%

**Specific Objective 7.1: The Commission's buildings and infrastructures are managed in line with the Commission Building Policy needs.**

**Specific objective 7.1:** The Commission's buildings and infrastructures are managed in line with the Commission Buildings Policy and needs.

*Related to spending programme(s): No*

**Result indicator:** % of projects delivered within deadline and budget

**Source of the data:** OIB.RE.1

<b>Baseline</b> (2020)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31.12.2022)
0	100%	100%	100% (where applicable) The L-51 building is the latest incorporation to the EC building portfolio

**Result indicator:** Number of staff placed in a co-working / dynamic office environment<sup>3</sup>

**Source of data:** OIB.RE.1

<b>Baseline</b> (2020)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31.12.2022)
0	Increase	Increase <sup>4</sup>	5.509 (out of 23.950)

**Result indicator:** Percentage of Commission staff with office entitlement working in a dynamic collaborative space environment

**Source of data:** OIB.RE.1

<b>Baseline</b> (2020)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31.12.2022)

<sup>3</sup> These figures are solely based on the number of Commission staff members with a job in Brussels and which are entitled to a workstation based on their job title or their statutory link. The data originates from COMREF/SYSPER as encoded by DG HR and based on the address of the staff member in COMREF/SYSPER it is determined from the OIB REMIS system if the staff member is working on a collab. space floor or not.

<sup>4</sup> Indicative values might be reviewed and adjusted in the future, depending on the forthcoming Green Deal action plan

70%	85%	90% <sup>5</sup>	23% of staff working in a dynamic collaborative space environment in the period 2020 - 2022
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### Main outputs in 2022:

Output	Indicator	Target	Latest known results (31.12.2022)
New Conference Centre CC2.0	Delivery	Delivery of building permit delayed. Start of works and delivery of the completed building will be re-evaluated once the permit has been delivered	A new permit request was filed for in April 2022. The permit instruction process is currently in the impact assessment phase.
L130	Decision on the future of the project	Re-evaluate once new vision of European Quarter & new urban development rules are known	Project was abandoned following the cancellation of the architectural competition; No future planning is under consideration
PALM	Decision on the future of this building	31.12.2022	Decision taken to sell the building
Dynamic collaborative space	MERO, CHAR*, BERL*, ORBN*	Deliver on time: <ul style="list-style-type: none"> <li>MERO: 4th quarter 2022</li> <li>CHAR: 4th quarter 2022</li> <li>BERL: 4th quarter 2022</li> <li>ORBN: 4th quarter 2022</li> </ul>	All projects initiated in 2022 with the following targets: MERO: end of May 2023 CHAR +9: Dec 2023 BERL floors 5, 7: Q1 2023 - Q1 2024 Implementation of DCS in ORBN is being re-evaluated
Revised space planning COV2	Completion of the project	Start 3rd quarter 2022	Space planning ongoing and depending on the move of the Executive Agencies
In-depth energy audit of BREY and DM24	Decision on the options to improve energy performance	2nd quarter 2022	The audit was finalized end 2021 and presented for decision in January 2022. Due to the important financial investment associated, the improvements have not been decided.
Prospecting Brussels real estate market	Publication of the new procedure	1st quarter 2022	Published in March 2022, with initial deadline 29.4.2022. This deadline was extended during the year, to further continue the prospection.

<sup>5</sup> Indicative values might be reviewed and adjusted in the future, depending on the forthcoming Green Deal action plan

Negotiations	Short/medium term lease prolongations	Signature of prolongations: <ul style="list-style-type: none"> <li>KORT, LX40: 1st quarter 2022</li> <li>HOST: 2nd quarter 2022</li> <li>N105: 4th quarter 2022</li> </ul>	Delivered for KORT, LX40 and N105  On-going for HOST and DAV1
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\*Partially

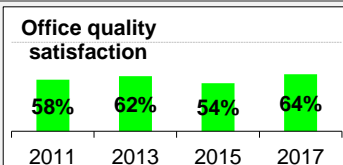
**Specific Objective 7.2: Provide good quality office space to all Commission sites in Brussels.**

**Specific objective 7.2: Provide good quality office space to all Commission sites in Brussels**

*Related to spending programme(s): No*

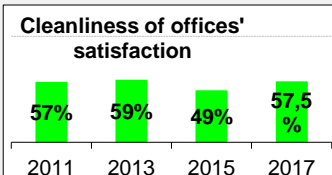
**Result indicator:** Commission staff satisfaction rate with the general quality of their office (space, light, noise, temperature).

**Source of the data:** DG HR/the general staff opinion survey conducted by DG HR related to the services of PMO, OIB and OIL (the survey is addressed to all Commission staff and it is organised on a 2-year basis)

Baseline (2017)	Interim Milestone (2020)	Target (2024)	Latest known results (31.12.2022)										
 <table border="1"> <caption>Office quality satisfaction</caption> <tr><th>Year</th><th>Satisfaction Rate</th></tr> <tr><td>2011</td><td>58%</td></tr> <tr><td>2013</td><td>62%</td></tr> <tr><td>2015</td><td>54%</td></tr> <tr><td>2017</td><td>64%</td></tr> </table>	Year	Satisfaction Rate	2011	58%	2013	62%	2015	54%	2017	64%	Keep stable	Keep stable	Survey planned in 2023
Year	Satisfaction Rate												
2011	58%												
2013	62%												
2015	54%												
2017	64%												

**Result indicator:** Commission staff satisfaction rate with the cleaning of their office & the building they work in.

**Source of data:** DG HR/the general staff opinion survey conducted by DG HR related to the services of PMO, OIB and OIL (the survey is addressed to all Commission staff and it is organised on a 2-year basis).

Baseline (2017)	Interim Milestone (2020)	Target (2024)	Latest known results (31.12.2022)										
 <table border="1"> <caption>Cleanliness of offices' satisfaction</caption> <tr><th>Year</th><th>Satisfaction Rate</th></tr> <tr><td>2011</td><td>57%</td></tr> <tr><td>2013</td><td>59%</td></tr> <tr><td>2015</td><td>49%</td></tr> <tr><td>2017</td><td>57,5%</td></tr> </table>	Year	Satisfaction Rate	2011	57%	2013	59%	2015	49%	2017	57,5%	Keep stable	Keep stable	Survey planned in 2023
Year	Satisfaction Rate												
2011	57%												
2013	59%												
2015	49%												
2017	57,5%												

**Result indicator:** Building accessibility for Persons with Reduced Mobility (PMR).

**Source of data:** OIB.RE.2

Baseline (2017)	Interim Milestone (2020)	Target (2024)	Latest known results (31.12.2022)

	(2022)		
External podotactile tiles: 35 Internal podotactile tiles: only partially in some buildings PMR lifts: 23	External podotactile tiles: 55 Internal podotactile tiles: 20 PMR lifts: 35	External podotactile tiles: 100% of buildings; Internal podotactile tiles: 50% of buildings; PMR lifts: At least one lift in every building;	65% of interim 2022 target <sup>6</sup> for External podotactile tiles (Installed in 36 buildings); 70% of interim 2022 target <sup>7</sup> for Internal podotactile tiles (Installed in 14 buildings) PMR lifts: works have been carried out in 42 buildings.

<b>Main outputs in 2022:</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results (31.12.2022)</b>
Bike hub L-41	Operational	2nd quarter 2022	Delivered
CHAR structural renovation of facades	Completion of phase 1: facade facing public spaces	3rd quarter 2022	Offer received in 3rd quarter 2022
Screening programme: accessibility to buildings for people with disabilities	Upgrade of buildings being refurbished or renovated	31.12.2022	Several transformation projects carried out in 2022 in CSM1 and BREY. Tests of different type of internal tiles ongoing in CSM1, MERO, B232, F101, J54 and J27.
Where2Park	Operational in pilot phase	First wave September 2022	Operational in 7 buildings with a total of 12 different DGs: BREY, BRE2, CSM1, J-27, L107, L130 and L-51.
Eco-mobility-hub BRE2	Operational	1st quarter 2022	Delivered
Mobility Hub Schuman/Breydel	Operational	1st quarter 2022	Delivered
CHARLEMAGNE: Visitors 'center refurbishment	Delivery	2022	Delivered
Fitting out of new office space in KORT	Delivery	2022	Delivered
BERL: Salle Hallstein refurbishment	Delivery	2022	Delivered

<sup>6</sup> Delayed due to limited resources;

<sup>7</sup> Delayed due to limited resources;



**Specific Objective 7.3: Modern logistics domain and related services through a united logistics approach.**

**Specific objective 7.3: Modern logistics domain and related services through a updated logistics approach.**

*Related to spending programme(s): No*

**Result indicator:** Improve client experience

**Source of the data:** OIB.RPP.4 (formerly OIB.04)

<b>Baseline</b> (2020)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31.12.2022)
50% Key on-going actions: 1. Digitalised service catalogue; 2. Single point of contact; 3. KPIs on client satisfaction; 4. Visual design & printing activities; 5. Centralisation of archive activities.	75%	100%	80% (4 actions out of 5) 1. Digitalised service catalogue -done; 1. Single point of contact - done; 3. KPIs on client satisfaction – done; 4. Visual design & printing activities – done. 5. Centralisation of archive activities – ongoing

**Main outputs in 2022:**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (31.12.2022)
Mobile tools related to the digital catalogue of services (only for incidents)	Availability of the tool	31.12.2022	Tool available since February 2022
Monitor service delivery, client experience and domain performance	KPI implementation	100%	100%
In-depth analysis and proposal on the strategy for reengineering of OIB business processes	Proposal preparation	31.12.2022	30.6.2023 Deadline extended due to staff shortage
Mail digitalisation strategy	Strategy adoption & implementation in the form of a pilot project	31.12.2022	Draft strategy under review

**Specific Objective 7.4: Reduction of the Commission's carbon and ecological footprint consistent with the objectives of the EU Green Deal, notably a climate-neutral Commission by 2030.**

**Specific objective 7.4: Reduction of the Commission's carbon and ecological footprint consistent with the objectives of the EU Green Deal, notably a climate-neutral Commission by 2030**

*Related to spending programme(s): No*

**Result indicator:** EMAS registered buildings

**Source of the data:** OIB.RE.3

<b>Baseline</b> (2020)	<b>Interim Milestone</b> (2021)	<b>Target</b> (2024)	<b>Latest known results</b> (31.12.2022)
The latest (2018 data) EMAS statement declares 58 buildings; 2019 statement includes two more buildings: MERO and MO15, which will be verified in June 2020.	All Commission buildings have EMAS registration. All buildings will have undergone at least one spot-check.	All Commission buildings have EMAS registration. All buildings will have undergone at least one spot-check.	All buildings in the portfolio have EMAS registration except for L107 and L51 (new acquisitions). Internal audit process of L107 completed in 2022);

**Result indicator:** Energy consumption optimised

**Source of the data:** OIB.RE.3

<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31.12.2022)
323.45 kWh/m <sup>2</sup> EPB	Realisation of action plan towards reduction of energy consumption (by 5% at the end of 2022).	Reduction by 10% of the energy consumption by 2025 according to the 'PLAGE' legislation.	Reduction by 24% achieved: 247.2 kWh/m <sup>2</sup> EPB (normalized primary energy – 2022 data will only be verified in September 2023)

**Result indicator:** Water consumption optimised

**Source of the data:** OIB.RE.3

<b>Baseline</b> (2018)	<b>Interim Milestone</b> (2023)	<b>Target</b> (2030)	<b>Latest known results</b> (31.12.2022)
11,0 m <sup>3</sup> /person	Target is defined in line with EMAS objectives	Target is defined in line with EMAS objectives.	
	10.8 m <sup>3</sup> /person	10.2 m <sup>3</sup> /person <sup>8</sup>	6.4 m <sup>3</sup> /person

<sup>8</sup> Indicative values might be reviewed and adjusted in the future, depending on the forthcoming Green Deal action plan

**Result indicator:** Indicator related to reduction of CO2 emissions in Commission buildings

**Source of the data:** OIB.RE.3

<b>Baseline</b> (2018)	<b>Interim Milestone</b> (2023)	<b>Target</b> (2030)	<b>Latest known results</b> (31.12.2022)
	Target is defined in line with EMAS objectives	Target is defined in line with EMAS objectives.	
CO <sup>2</sup> buildings (Tonnes/p) 0.687 (2018)	CO <sup>2</sup> buildings (Tonnes/p) 0.611 (- 15%).	CO <sup>2</sup> buildings (Tonnes/p) 0.5 (- 25%) <sup>9</sup> .	0.425 (tonnes/ person <sup>10</sup> )

**Result indicator:** Green Public Procurement criteria in contracts.

**Source of the data:** OIB.RE.3/OIB.RPP.2 (formerly OIB.02)

<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2021)	<b>Target</b> (2024)	<b>Latest known results</b> (31.12.2022)
100% 11 contracts had been considered to calculate this value (contracts in the Green Public Procurement fields and contracts beyond the Green Public Procurement definition).	100%	100% (where applicable)	100%

**Result indicator:** Sustainable transport

**Source of the data:** OIB.LS.2 (formerly OIB.05.2)

<b>Baseline</b> (2020)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31.12.2022)
33% of electric and plug-in hybrid vehicles in the official vehicle fleet	39%	60% <sup>11</sup>	74% <sup>12</sup>

**Result indicator:** Sustainable Mobility

**Source of the data:** PDE survey

<b>Baseline</b> (2020)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31.12.2022)
68% of personnel	Increase <sup>13</sup>	Increase	70% (Survey carried out

<sup>9</sup> Indicative values might be reviewed and adjusted in the future, depending on the forthcoming Green Deal action plan

<sup>10</sup> Assuming staff numbers equal to 2021 (30604, as per EMAS statement)

<sup>11</sup> Indicative values might be reviewed and adjusted in the future, depending on the forthcoming Green Deal action plan

<sup>12</sup> This is in line with meeting the 2027 target to have the entire fleet zero/near zero emissions.

using sustainable modes of transport to commute to work (based on PDE survey)			amongst EC staff in July 2022 with a participation rate of 26%)
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### Main outputs in 2022:

Output	Indicator	Target	Latest known results (31.12.2022)
OIB contribution to the Commission action plan on green buildings	Adoption of the Action Plan	Adoption in 2022, with detailed targets depending on political decisions	Delivered
Application of Brussels Capital Region energy reduction 'PLAGE' legislation for Commission buildings	1. 'PLAGE' legislation working plan adoption and its practical implementation -> implies completion of the 'patrimony/portfolio analysis' & coordination and maintenance renovation planning	30.06.2022	Delivered  Draft action Plan submitted to the Regional authority by 12/2022.
	2. Completed detailed technical/energy studies for priority buildings to evaluate the potential for in-depth renovations/replacement of technical installations (if financially feasible, following a cost-benefit analysis)	Completed studies in 31.12.2022	See objective 7.1 "In-depth energy audit of BREY and DM24": The BREY and DM24 audits were finalized end 2021 and presented for decision in January 2022. Since then, no decision was taken. No audits were performed at BRE2 and DM28.
	3. Completed study investigating the potential to either replace old and inefficient buildings by modern, environmentally friendly buildings or make technical improvements to old buildings or consider other solutions: list of buildings (No. or %) to be defined)	Preliminary study of the portfolio on-going	Preliminary study of the portfolio on-going (data integration in REMIS)
Application of article 5 Energy Efficiency Directive (EED)	Updated action plan incorporating the new EED objectives	Delivered by 31.12.2022	EC proposal for the revision of the EED still under discussion

<sup>13</sup> A more detailed target cannot be defined at this stage. It will depend on the evolution of several policies (mobility, teleworking, building,...) further to (i) the Covid-crisis, and, ii) the Green Deal action plan for the Commission itself.

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results (31.12.2022)</b>
Demonstration of continuing Environmental compliance (permits & COBRACE rules (parking space reduction))	All renewals of environmental permits for building carried out	Ongoing renewals of environmental permits: J-30, J-54, BREY, L-86, M059, F101, DM24, J-99 and MADO Start process of new renewals of environmental permits in 2022: B-28 All requests sent to the Brussels authorities on time	All requests sent to the Brussels authorities on time.  New permit renewals launched in 2022: B-28.
Increase biodiversity	Inventory of existing green spaces in buildings portfolio: phase 2 completed (definition of bio-diversity action and management plans)	Delivered by 31.12.2022	Delivered
End of year action	Number of buildings open/% of m <sup>2</sup> closed	Increase the % of m <sup>2</sup> closed	90% A total of 44 buildings closed out of total 49 buildings, including the abandoning of the Beaulieu site, G-1 and C-25.  Evaluation of impact ongoing
Electric & plug-in hybrid vehicles in the official vehicle fleet	% of hybrid & full electric cars in the vehicle fleet	Increase (72% at the end of 2021)	74%
New EC mobility plan in line with the objectives of the 'Green Deal'	Approval complete with implementation and monitoring initiated	Depends on political decision	Depends on political decision
Use more efficient, sustainable, and climate-resilient buildings and office space.	Renovation, rent and purchase of buildings:	Sale of buildings	Preparatory phase started in 2022 for sale of six buildings: BU25 BU29-31-33 PALM B-68 TR74 SC11
	Implementation of the new building policy	MAPF 2023-2030	Delivered
	Feasibility study to install photovoltaics panels	31.12.2022	Delivered

Output	Indicator	Target	Latest known results (31.12.2022)
Preserve and restore ecosystems and biodiversity	Non-urban site: Evaluate possibilities of ecosystem and biodiversity programmes in Overijse	31.12.2022	Delivered
Follow-up on price trends for – Energy – Gas		New measure	The current contract price is indexed quarterly on the basis of the arithmetic average of the daily gas prices during the month preceding the supply quarter.
Action BEST summer	Maximise the number of buildings participating	Reduce energy consumption	A total of 6 buildings participated Savings in kWh: 331.337
Action Plan Winter 2022/23	Reduce energy consumption by 15% between October 2022 and March 2023	Check results by April/May 2023	Evaluation of impact ongoing

**Specific Objective 7.5: Respect of rules of Prevention and Protection at Work applicable to the Commission sites in Brussels.**

**Specific objective 7.5: Respect of rules of Prevention and Protection at Work applicable to the Commission sites in Brussels**

*Related to spending programme(s): No*

**Result indicator:** Number of awareness-raising and communication actions carried out

**Source of the data:** OIB.RPP.3 SIPP (formerly OIB.03 SIPP)

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (31.12.2022)
5	15	30	18

**Result indicator:** Number of training courses carried out

**Source of the data:** OIB.RPP.3 SIPP (formerly OIB.03 SIPP)

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (31.12.2022)
+/-30 days annually	+/-100 days annually	+/-100 days annually	+/-70 (no courses were organised in early 2022 due to COVID-19 restrictions)

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (31.12.2022)
<b>Result indicator:</b> Number of evacuation exercises carried out			
<b>Source of the data:</b> OIB.RPP.3 SIPP (formerly OIB.03 SIPP)			
Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (31.12.2022)
100%	100%	100%	50% (due to COVID-19 restrictions)

<b>Main outputs in 2022:</b>			
Output	Indicator	Target	Latest known results (31.12.2022)
Prevention at the workplace	1. Number of awareness-raising & communication actions carried out	5	9 <sup>14</sup>
	2. Number of training courses in the field of ergonomics	4	12
	3. Number of first aid in the workplace training courses	110 training days executed	70
	4. Conducted building evacuations	+/- 60 exercises and at least one per building	September to December 2022 : 31 evacuation exercises executed During COVID-19 restrictions: 6 building visits 15 online meetings with evacuation teams (ECI/STE).
Safety of buildings	1. Delivered inspections of technical installation & follow-up of planning	100% of the planning executed	99% (due to works, some installations were not available)
	2. Adaptation of the global action plan according to the action plans proposed following the ISO 45001 <sup>15</sup> audit of air quality	100% of action plan drafted and 100% of the global action plan adapted	70% -> altered conditions post-COVID-19
	3. Implementation of the action plan following the	100% of the action plan	90%

<sup>14</sup> Awareness-raising communication actions carried out: Legislation for Real Estate Project Managers; Health and Safety in the Safety and Security Days; Health and Safety for CPPT; Fire Related Risks for new buildings; Equality and EU Diversity month (video HoS with OIB.RPP.3); 'Where to go' – place of AED, first aid boxes and restrooms in the buildings; *Deux ateliers sur l'ergonomie au bureau*; *Dans le cadre de la collaboration avec l'EU-OSHA – Agence européenne pour la sécurité et la santé au travail lors de la campagne « Pour un travail sain : allégez la charge » 2020-2022*; Ergonomics at work on My Intracomm, videos EN/FR.

<sup>15</sup> ISO 45001: occupational and safety management systems

	AFCN audit for compliance with the legislation on the use of x-ray baggage control devices and the Medical Service radiology device	executed	(Change of contract with impact on revision of work)
	4. Development of an action plan on emergency preparedness & response following the results of the 2021 OHS audit.	Approved action plan submitted to the DG HR audit team.	Initial action plan delivered; updates in collaboration with the Secretariat-General

**Specific Objective 7.6: Good social infrastructure is provided at Brussels and Ispra sites.**

**Specific objective 7.6: Good social infrastructure is provided at Brussels and Ispra sites.**

*Related to spending programme(s): No*

**Result indicator:** Number of sites which obtained the Good Food Canteen label, number of forks reached (from 1 to 5)

**Source of the data:** OIB.LS.4 (formerly OIB.OS.4)

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (31.12.2022)
Zero	2 or 3	4 or 5	Change of catering model: good food label or equivalent will be implemented at a later date.

**Result indicator:** % of staff satisfaction with the provision of cafeterias and self-service restaurants

**Source of the data:** OIB.LS.4 (formerly OIB.OS.4)/DG HR

Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known results (31.12.2022)
<b>Bxl Cafeterias:</b> Satisfied: 68% Dissatisfied: 32%	Increase. <sup>16</sup>	Increase	No survey in 2022; Survey to be launched in 2023 by DG HR for Brussels and Ispra facilities
<b>Bxl Self-service restaurants:</b> Satisfied: 51% Dissatisfied: 49%	Increase	Increase	
<b>Ispra cafeteria:</b>	Keep stable	Keep stable	

<sup>16</sup> A more detailed target will be defined once the new catering contract comes into force



Satisfied: 93% Dissatisfied: 5,5% The answers: "don't know": 1,5%			
<b>Ispra Self-service restaurant:</b> Satisfied: 90% Dissatisfied: 9% The answers: "don't know": 1%	Keep stable	Keep stable	
<b>Result indicator:</b> Users attendance of the sports facilities in CIE Overijse and Clubhouse Ispra			
<b>Source of the data:</b> OIB.LS.4/OIB.LS.3 (Ispra) (formerly OIB.OS.4/OIB.OS.3)			
<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31.12.2022)
CIE Overijse: ~15 000 Ispra: ~8 000	Increase	Increase	CIE Overijse: ~10 000 Ispra: ~8 000

<b>Main outputs in 2022:</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (31.12.2022)
<b>Brussels</b>			
Number of self-service canteens reopened	Additional 3 self-service canteens reopened	31.12.2022	Additional 3 restaurants reopened
Number of cafeterias reopened	Additional 10 cafeterias reopened	31.12.2022	A total of 17 cafeterias reopened by 31.12.2022
<b>Ispra</b>			
New waste management procedure	Approved & implemented	31.12.2022	Implementation on-going
Waste management training for all staff of the catering sector	All personnel trained	31.12.2022	100% achieved

***Specific Objective 7.7: Good social childcare infrastructures is provided at Brussels and Ispra sites.***

**Specific objective 7.7: Good social childcare infrastructure is provided at Brussels and Ispra sites.**

*Related to spending programme(s): No*

**Result indicator:** Number of refusals for lack of capacity

**Source of the data:** OIB.CS.3 (formerly OIB.CPE.3)

<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31.12.2022)
Zero: no waiting list nurseries/ kindergartens	Keep stable	Keep stable	0
Zero: no waiting list afterschool childcare	Keep stable	Keep stable	0

**Result indicator:** Overall satisfaction of parents with the childcare services provided in Brussels

**Source of the data:** OIB.CS.3 (formerly OIB.CPE.3)/DG HR

<b>Baseline</b> 2019 (nurseries/kindergartens) 2017 (childminding facilities)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31.12.2022)
Nurseries/Kindergartens: 91% in 2019 Childminding facilities: ~90 % in 2017	Maintain a high level of satisfaction.	Maintain a high level of satisfaction.	88 % overall 87 % for nurseries 95 % for kindergartens 87 % for afterschool childcare

**Main outputs in 2022:**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (31.12.2022)
<b>Brussels</b>			
Sufficient nursery & afterschool childcare capacity	Number of children enrolled vs number of requests	Capacity equals demand	Nominal capacities exceeded the number of enrolment requests received for Childcare Services: 1 436 nominal places vs 1 032 requests received for nurseries and kindergartens 2 673 nominal places for 2 382 requests received for the afterschool childcare.
<b>Ispra</b>			
Sufficient nursery & afterschool childcare capacity	Number of children enrolled vs number of requests	Capacity equals demand	Capacity equals demand

## ANNEX 3: Draft annual accounts and financial reports

**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.**

OIB states that no cases such as:

- the cases of 'confirmation of instructions' (Art. 92.3 FR),
- cases of financing not linked to costs (Art. 125.3 FR),
- cases of flat rates >7% for indirect costs (Art. 181.6 FR),
- Financial Framework Partnerships >4 years, (Art. 130.4 FR),
- cases of non-respect of non-retroactivity (Art. 193.2 FR).

### Annex 3 Financial Reports - DG OIB - Financial Year 2022

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

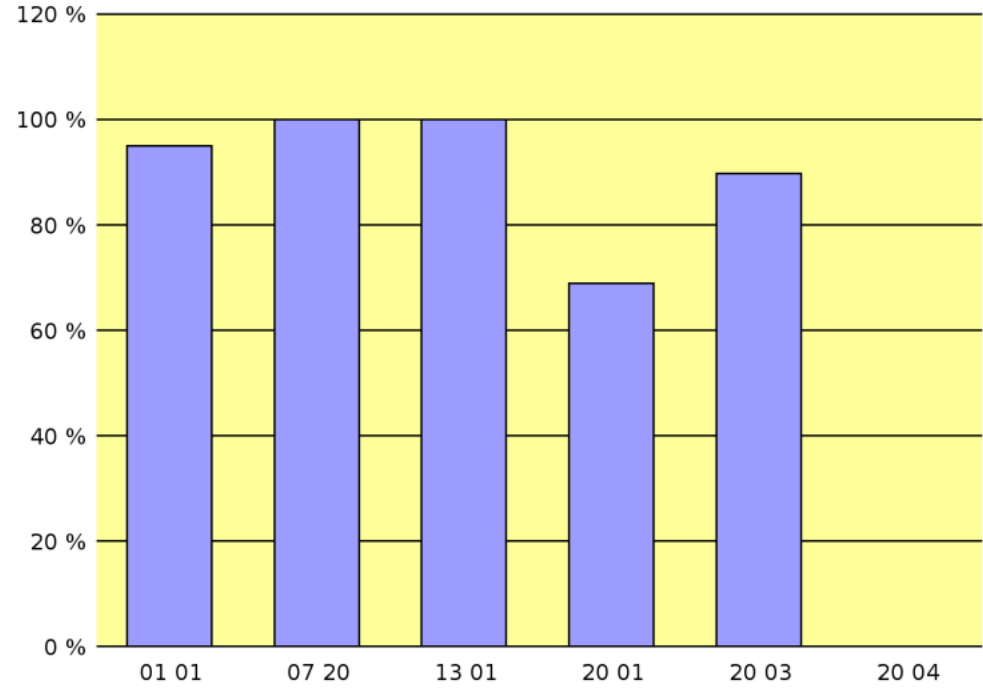
Table 15 : FPA duration exceeds 4 years

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.

<b>TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2022 (in Mio €) for DG OIB</b>					
			<b>Commitment appropriations authorised*</b>	<b>Commitments made</b>	<b>%</b>
			<b>1</b>	<b>2</b>	<b>3=2/1</b>
<b>Title 01 Research and Innovation</b>					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	33,41	31,70	94,91 %
<b>Total Title 01</b>			<b>33,41</b>	<b>31,70</b>	<b>94,91 %</b>
<b>Title 07 Investing in People, Social Cohesion and Values</b>					
07	07 20	Pilot projects, preparatory actions, prerogatives and other actions	0,63	0,63	100,00 %
<b>Total Title 07</b>			<b>0,63</b>	<b>0,63</b>	<b>100,00 %</b>
<b>Title 13 Defence</b>					
13	13 01	Support administrative expenditure of the "Security and Defence" cluster	0,54	0,54	100,00 %
<b>Total Title 13</b>			<b>0,54</b>	<b>0,54</b>	<b>100,00 %</b>
<b>Title 20 Administrative expenditure of the European Commission</b>					
20	20 01	Members, officials and temporary staff	23,87	16,45	68,91 %
	20 03	Administrative Operating expenditure	418,00	375,13	89,74 %
	20 04	Information and communication technology related expenditure	0,00	0,00	0,00 %
<b>Total Title 20</b>			<b>441,87</b>	<b>391,57</b>	<b>88,62 %</b>
<b>Total Excluding NGEU</b>			<b>476,44</b>	<b>424,44</b>	<b>89,09 %</b>
<b>Total DG OIB</b>			<b>476,44</b>	<b>424,44</b>	<b>89,09 %</b>

\* 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).

**% Outturn on Commitment Appropriations in 2022 for DG OIB**

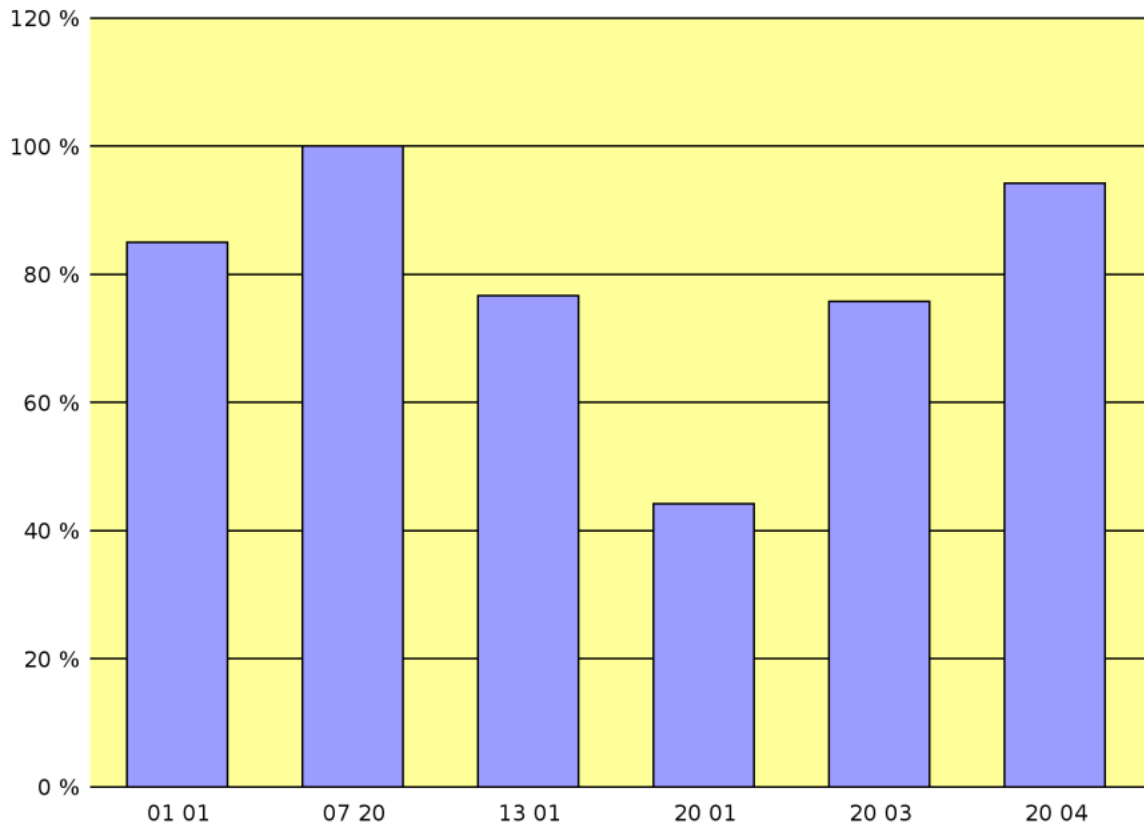


Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2022 (in Mio €) for DG OIB					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
<b>Title 01 Research and Innovation</b>					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	36,17	30,73	84,97 %
<b>Total Title 01</b>			<b>36,17</b>	<b>30,73</b>	<b>84,97%</b>
<b>Title 07 Investing in People, Social Cohesion and Values</b>					
07	07 20	Pilot projects, preparatory actions, prerogatives and other actions	0,11	0,11	100,00 %
<b>Total Title 07</b>			<b>0,11</b>	<b>0,11</b>	<b>100,00%</b>
<b>Title 13 Defence</b>					
13	13 01	Support administrative expenditure of the "Security and Defence" cluster	0,54	0,41	76,67 %
<b>Total Title 13</b>			<b>0,54</b>	<b>0,41</b>	<b>76,67%</b>
<b>Title 20 Administrative expenditure of the European Commission</b>					
20	20 01	Members, officials and temporary staff	31,15	13,75	44,16 %
	20 03	Administrative Operating expenditure	482,15	365,30	75,76 %
	20 04	Information and communication technology related expenditure	0,11	0,10	94,17 %
<b>Total Title 20</b>			<b>513,40</b>	<b>379,15</b>	<b>73,85%</b>
<b>Total Excluding NGEU</b>			<b>550,22</b>	<b>410,41</b>	<b>74,59%</b>
<b>Total DG OIB</b>			<b>550,22</b>	<b>410,41</b>	<b>74,59 %</b>

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

**% Outturn on Payment Appropriations in 2022 for DG OIB**



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

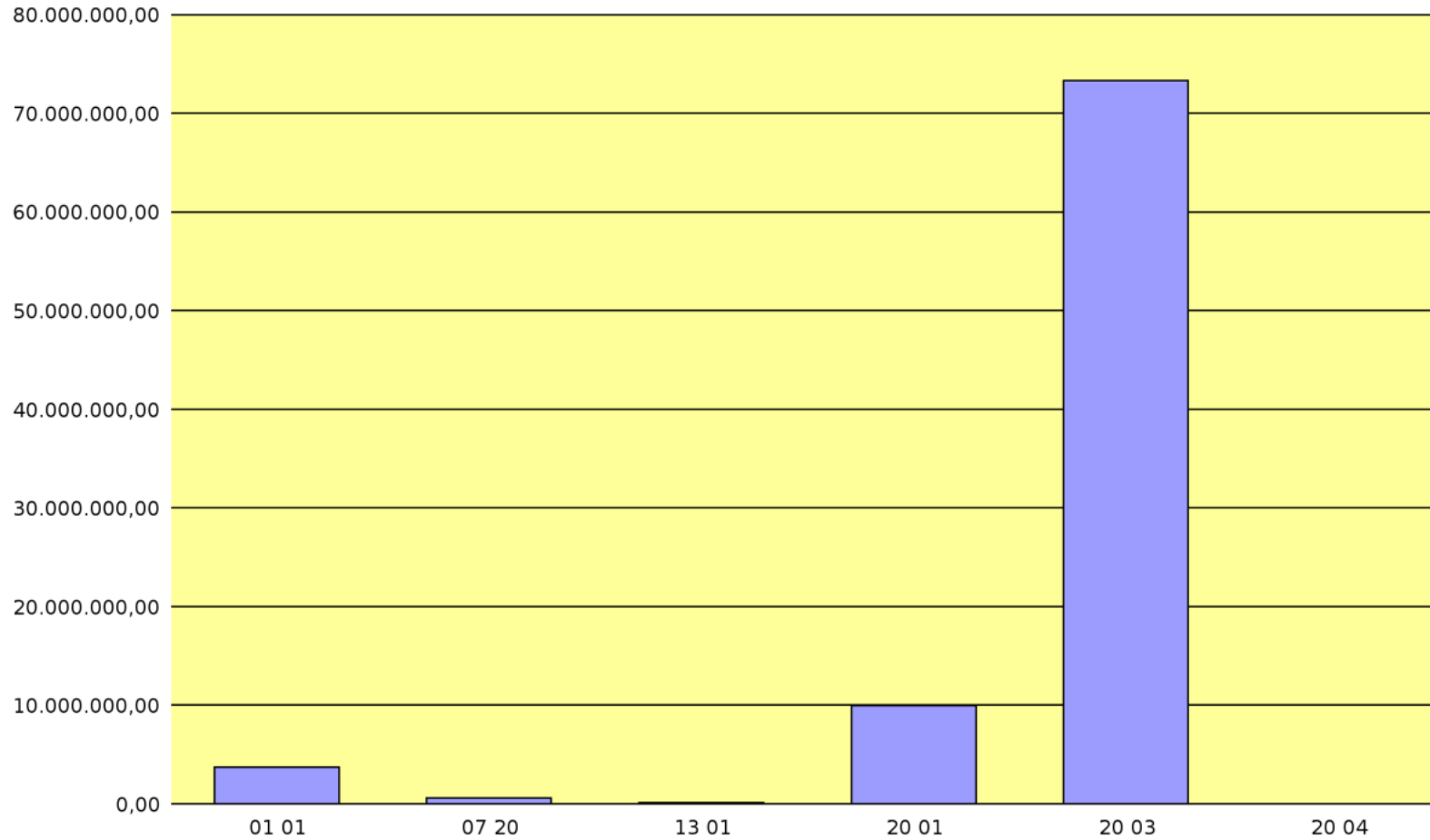
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG OIB									
			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	31,70	27,97	3,73	11,78%	0,00	3,73	2,76
<b>Total Title 01</b>			<b>31,70</b>	<b>27,97</b>	<b>3,73</b>	<b>11,78%</b>	<b>0,00</b>	<b>3,73</b>	<b>2,76</b>
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG OIB									
			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 20	Pilot projects, preparatory actions, prerogatives and other actions	0,63	0,07	0,56	88,90%	0,01	0,57	0,05
<b>Total Title 07</b>			<b>0,63</b>	<b>0,07</b>	<b>0,56</b>	<b>88,90%</b>	<b>0,01</b>	<b>0,57</b>	<b>0,05</b>
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG OIB									
			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
13	13 01	Support administrative expenditure of the "Security and Defence" cluster	0,54	0,41	0,13	23,33%	0,00	0,13	0,00
<b>Total Title 13</b>			<b>0,54</b>	<b>0,41</b>	<b>0,13</b>	<b>23,33%</b>	<b>0,00</b>	<b>0,13</b>	<b>0,00</b>



TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG OIB									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 01	Members, officials and temporary staff	16,45	6,48	9,97	60,60%	0,00	9,97	7,28
	20 03	Administrative Operating expenditure	375,13	301,83	73,30	19,54%	0,00	73,30	64,14
	20 04	Information and communication technology related expenditure	0,00	0,00	0,00	0,00%	0,00	0,00	0,11
<b>Total Title 20</b>			<b>391,57</b>	<b>308,31</b>	<b>83,26</b>	<b>21,26%</b>	<b>0,00</b>	<b>83,26</b>	<b>71,53</b>
<b>Total Excluding NGEU</b>			<b>424,44</b>	<b>336,76</b>	<b>87,68</b>	<b>20,66%</b>	<b>0,01</b>	<b>87,69</b>	<b>74,35</b>
<b>Total for DG OIB</b>			<b>424,44</b>	<b>336,76</b>	<b>87,68</b>	<b>20,66 %</b>	<b>0,01</b>	<b>87,69</b>	<b>74,35</b>

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) in 2022 OIB**



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 OIB**

<b>BALANCE SHEET</b>	<b>2022</b>	<b>2021</b>
<b>A.I. NON CURRENT ASSETS</b>	<b>829.339.947,39</b>	<b>875.086.936,82</b>
A.I.1. Intangible Assets	0,00	0,00
A.I.2. Property, Plant and Equipment	829.338.943,53	875.085.932,96
A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverab	1.003,86	1.003,86
<b>A.II. CURRENT ASSETS</b>	<b>1.188.283,49</b>	<b>2.904.687,04</b>
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	486.097,95	2.612.050,45
A.II.4. Inventories	660.493,53	251.244,41
A.II.6. Cash and Cash Equivalents	41.692,01	41.392,18
<b>ASSETS</b>	<b>830.528.230,88</b>	<b>877.991.623,86</b>
<b>P.I. NON CURRENT LIABILITIES</b>	<b>-626.533.147,71</b>	<b>-720.488.866,46</b>
P.I.3. Non-Current Financial Liabilities	-626.533.147,71	-720.488.866,46
<b>P.II. CURRENT LIABILITIES</b>	<b>-106.033.163,23</b>	<b>-104.682.101,47</b>
P.II.3. Current Financial Liabilities	-99.362.254,93	-92.121.115,84
P.II.4. Current Payables	-6.670.908,30	-12.560.985,63
P.II.5. Current Accrued Charges & Defrd Income	0,00	0,00
<b>LIABILITIES</b>	<b>-732.566.310,94</b>	<b>-825.170.967,93</b>
<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>97.961.919,94</b>	<b>52.820.655,93</b>
P.III.2. Accumulated Surplus/Deficit	3.919.046.065,88	3.589.152.011,91
Non-allocated central (surplus)/deficit*	-4.017.007.985,82	-3.641.972.667,84
<b>TOTAL DG OIB</b>	<b>0,00</b>	<b>0,00</b>

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 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG OIB**

<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>2022</b>	<b>2021</b>
<b>II.1 REVENUES</b>	<b>-87.881.757,18</b>	<b>-49.766.675,57</b>
II.1.1. NON-EXCHANGE REVENUES	-1.640.088,94	-4.000,00
II.1.1.8. OTHER NON-EXCHANGE REVENUES	-1.640.088,94	-4.000,00
II.1.2. EXCHANGE REVENUES	-86.241.668,24	-49.762.675,57
II.1.2.2. OTHER EXCHANGE REVENUE	-86.241.668,24	-49.762.675,57
<b>II.2. EXPENSES</b>	<b>382.481.022,10</b>	<b>379.660.729,54</b>
II.2. EXPENSES	382.481.022,10	379.660.729,54
II.2.10. OTHER EXPENSES	325.744.935,81	318.340.328,26
II.2.2. EXP IMLEM BY COMMISS&EX.AGENC	-409.249,12	26.613,72
II.2.6. STAFF AND PENSION COSTS	14.616.723,47	13.908.615,31
II.2.8. FINANCE COSTS	42.528.611,94	47.385.172,25
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>294.599.264,92</b>	<b>329.894.053,97</b>

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 OIB**

<b>OFF BALANCE</b>	<b>2022</b>	<b>2021</b>
<b>OB.1. Contingent Assets</b>	<b>20.188.628,11</b>	<b>17.587.442,17</b>
GR for performance	2.883.245,79	5.209.863,03
OB.1.3. CA Other	17.305.382,32	12.377.579,14
<b>OB.2. Contingent Liabilities</b>	<b>-328.263,73</b>	<b>-328.286,54</b>
OB.2.7. CL Legal cases OTHER	-328.263,73	-328.286,54
<b>OB.3. Other Significant Disclosures</b>	<b>-603.849.876,00</b>	<b>-571.372.952,06</b>
OB.3.3.7. Other contractual commitments	-7.375.470,59	-13.597.832,33
OB.3.5. Operating lease commitments	-596.474.405,41	-557.775.119,73
<b>OB.4. Balancing Accounts</b>	<b>583.989.511,62</b>	<b>554.113.796,43</b>
OB.4. Balancing Accounts	583.989.511,62	554.113.796,43
<b>OFF BALANCE</b>	<b>0,00</b>	<b>0,00</b>

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 for DG OIB**

Legal Times									
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
30	7.338	7.132	97,19 %	21,42	206	2,81 %	60,86	4.331.820,19	2 %
45	219	219	100,00 %	23,51				0,00	0 %
60	98	98	100,00 %	46,44				0,00	0 %
<b>Total Number of Payments</b>	<b>7.655</b>	<b>7.449</b>	<b>97,31 %</b>		<b>206</b>	<b>2,69 %</b>		<b>4.331.820,19</b>	<b>1 %</b>
<b>Average Net Payment Time</b>	<b>22,86</b>			<b>21,81</b>			<b>60,86</b>		
<b>Average Gross Payment Time</b>	<b>25,55</b>			<b>24,38</b>			<b>68,08</b>		

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	25	825	10,78 %	7.655	31.590.103,74	7,71 %	409.865.822,78

Late Interest paid in 2022			
DG	GL Account	Description	Amount (Eur)
OIB	65010100	Interest on late payment of charges New FR	21.138,39
			<b>21.138,39</b>

NB: Table 6 only contains payments relevant for the time statistics. Please consult its exact scope in the AAR Annex3 BO User Guide ( [https://myintracomm.ec.europa.eu/budgweb/EN/abac/dwh/Pages/Its-030-10-20\\_documentation.aspx](https://myintracomm.ec.europa.eu/budgweb/EN/abac/dwh/Pages/Its-030-10-20_documentation.aspx) ).

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 2022 for DG OIB**

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	
31	Revenue linked to property	20.265.483,10	2.652.015,47	22.917.498,57	19.978.656,18	2.652.015,47	22.630.671,65	286.826,92
32	Revenue from the supply of goods, services and work - Assigned revenue	33.245.954,30	32.325,33	33.278.279,63	33.041.964,20	32.325,33	33.074.289,53	203.990,10
33	Other administrative revenue	22.243.698,84	147.723,82	22.391.422,66	22.093.919,71	144.449,17	22.238.368,88	153.053,78
66	Other contributions and refunds	2.215.119,59	2.000,00	2.217.119,59	2.210.119,59	2.000,00	2.212.119,59	5.000,00
<b>Total DG OIB</b>		<b>77.970.255,83</b>	<b>2.834.064,62</b>	<b>80.804.320,45</b>	<b>77.324.659,68</b>	<b>2.830.789,97</b>	<b>80.155.449,65</b>	<b>648.870,80</b>

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

**TABLE 8 : FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in 2022 for DG OIB**

<b>EX-ANTE CONTROLS</b>	<b>Irregularity</b>	<b>Total undue payments recovered</b>
NON ELIGIBLE IN COST CLAIMS		
CREDIT NOTES	112.813,52	<b>112.813,52</b>
RECOVERY ORDERS ON PRE-FINANCING		
<b>Sub-Total</b>	<b>112.813,52</b>	<b>112.813,52</b>

<b>EX-POST CONTROLS</b>	<b>Irregularity</b>	<b>Total undue payments recovered</b>
INCOME LINES IN INVOICES		
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING	249.990,45	<b>249.990,45</b>
<b>Sub-Total</b>	<b>249.990,45</b>	<b>249.990,45</b>
<b>GRAND TOTAL (EX-ANTE + EX-POST)</b>	<b>362.803,97</b>	<b>362.803,97</b>

**TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2022 for DG OIB**

	Number at 1/01/2022	Number at 31/12/2022	Evolution	Open Amount (Eur) at 1/01/2022	Open Amount (Eur) at 31/12/2022	Evolution
2019	3		-100,00 %	1.367,22		-100,00 %
2020	3	3	0,00 %	3.274,65	3.274,65	0,00 %
2021	165		-100,00 %	2.829.422,75		-100,00 %
2022		143			645.596,15	
	<b>171</b>	<b>146</b>	<b>-14,62 %</b>	<b>2.834.064,62</b>	<b>648.870,80</b>	<b>-77,10 %</b>

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 2022 for DG OIB**

Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
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<b>Total DG OIB</b>	
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<b>Number of RO waivers</b>	
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There are no waivers below 60 000 €

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

**TABLE 11 : Negotiated Procedures in 2022 for DG OIB**

**Internal Procedures > € 60,000**

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Annex 1 - 11.1 (a) - Follow-up of an open/restricted procedure where no (or no suitable) tenders/requests to participate have been submitted	1	248.000,00
Annex 1 - 11.1 (b) - Artistic/technical reasons or exclusive rights or technical monopoly/captive market	1	573.330,00
Annex 1 - 11.1 (g) - Building contracts	1	1.644.500,00
<b>Total</b>	<b>3</b>	<b>2.465.830,00</b>

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 2022 for DG OIB**

**Internal Procedures > € 60,000**

Procedure Legal base	Number of Procedures	Amount (€)
Competitive procedure with negotiation (Annex 1 - 12.1)	2	22.906.000,00
Negotiated procedure middle value contract (Annex 1 - 14.2)	6	690.859,00
Negotiated procedure without prior publication (Annex 1 - 11.1)	3	2.465.830,00
Open procedure (FR 164 (1)(a))	15	97.948.961,00
Restricted procedure without Dynamic purchasing system (FR 164 (1)(b))	1	400.831,00
<b>Total</b>	<b>27</b>	<b>124.412.481,00</b>

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

**Table 13: Building contracts in 2022 for DG OIB**

Legal Base	Procedure subject	Contract Number	Contractor Name	Contract Subject	Total amount annual (€) Subject to indexation
Annex 1 -11.1 (g)	Building contracts – 4	Confidential	Confidential	Extension of the lease agreement (4 buildings)	<b>6.434.300</b>

**TABLE 14 : CONTRACTS DECLARED SECRET in 2022 for DG OIB**

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

**TABLE 15 : FPA duration exceeds 4 years - DG OIB**

None

**TABLE 16 : Commitments co-delegation type 3 in 2022 for DG OIB**

ANNEX 3: OIB COMMITMENTS MADE IN 2020 WITH RESPECT TO THE CO-DELEGATIONS TYPE III	
	Commitments made
<b>Total</b>	<b>424.439.646,71</b>
<b>Of which Co-deleg Type III per giving DG</b>	<b>1.215.566,81</b>
<i>OLAF</i>	1.215.566,81

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

## ANNEX 4: Financial scorecard

Indicator	Definition	Comments	OIB score	EC score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year	n/a	100%	98%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year	Due to savings achieved in 2022, OIB had only to commit 41.9 M€ in C4 credits instead of 64.9 M€ as forecasted. Therefore, an additional amount of 23 M€ has been carried over to C5 credits of 2023.	90%	98%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of financial year	n/a	99%	99%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year	As a consequence of the overestimation of the commitment forecast of C4 credits, the forecasted execution in payments could not be reached either. Adding to that the fact of a generally overestimation of payment forecast for the other credits, leads to lower result realised at the end of the year. As it concerns non-dissociated credits, however, payments not executed in 2022 will be executed on C8 credits in 2023.	74%	98%
5. Global Commitment Absorption <sup>17</sup>	Ensure efficient use of already earmarked commitment appropriations (at L1 level)	The indicator is not applicable for DG OIB in 2022 due to the lack of underlying transactions recorded by DG OIB in 2022.		97%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	n/a	99%	98%
7. Timely	Ensure efficient	n/a	100%	93%

<sup>17</sup> Due to technical limitation: 1. the indicator does not take into account the Com L1 Consumption between the FDC ILC date and the FA FDI allowed as an exception in the external actions for Com L1 of type GF, i.e. with Financing Agreement, under the FR2018 Article 114.2. 2. it is technically not possible to exclude the decommitment of RAL (C8) which is subsequently re-committed for a new purpose. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.

Decommitments	decommitment of outstanding RAL at the end of commitment life cycle			
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC	n/a	91%	95%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts.	n/a	100%	100%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions	Awaiting the correction of getting out 6.264 legal commitments from 7.136 failed tests. Once requested correction will be introduced (the number of failed tests will be reduced to 872 leading to the annual rate of the MDQ increasing to 98,7%	89%	98%

## ANNEX 5: Materiality criteria

In order to decide whether a weakness is significant and must entail a reservation in the AAR, the Authorised Officer by Delegation of OIB bases his judgement on the following materiality criteria, which apply to the entire budget of OIB (no segmentation):

**1.** The weakness falls within the **scope** of the AOD annual declaration: it relates to the reasonable assurance regarding the legality and regularity of financial transactions, the true and fair view, the use of resources for their intended purposes, the sound financial management, the non-omission of significant information, the efficiency, the safeguarding of assets and the prevention and detection of fraud.

**2.** The weakness is assessed as significant in **qualitative** terms. Qualitative assessment includes an analysis of causes and types of error(s), considering mitigating controls and/or corrective actions taken:

✓ Significant control system weaknesses

The following is considered: (1) the nature of the weakness: does it relate to a key control element or imply the risk of errors or loss of efficiency; (2) the scope of the weakness: is it isolated or systematic; (3) the duration of the weakness; (4) the compensatory measures: what mitigating controls effectively reduce the exposure; (5) the corrective actions: what corrections have been made to eliminate/reduce the related exposure.

✓ Non-compliance with one or more internal control principles

If any, actions to mitigate the weakness have been taken so that it does not have an impact on the declaration of assurance.

✓ Insufficient evidence from internal control systems or audit coverage

If any, the impact of the lack of evidence should be considered and the evidence from other similar areas of the internal control system will be sought.

✓ Critical issues outlined by the ECA, IAS or OLAF

The term 'critical recommendation' includes recommendations rated by the auditor as "critical" as well as not "critical" but assessed as having a critical impact on the assurance. Recommendations rated 'very important' and for which there is a significant delay in the implementation of the action plan are assessed to determine their significance and impact on the AOD annual declaration.

✓ Significant reputational events

The assessment of the impact of a reputational event is based on professional judgment of experts in a given domain. Significance of the reputational events is measured as the impact on the Commission reputation. The judgment of the significance includes: (1) the

nature of the impact on reputation, expressed in terms of political consequences; (2) the scale of awareness of the event (a measure of how many stakeholders<sup>18</sup> know about it and (3) the duration of the impact on reputation (in months).

**3.** The weakness is assessed as significant in **quantitative** terms, i.e. the monetary value of the problem or amount considered at risk is above the acceptable level. OIB applies the guidelines provided in the communication COM(2003)28 of 21<sup>st</sup> January 2003 which sets the recommended threshold of residual error rate to a maximum of 2% of the authorized payments<sup>19</sup>.

- ✓ Significant occurrence of errors in the underlying transactions (legality and regularity).
- ✓ No major error with financial impact (>2% of the payments) is raised by the internal control and reporting systems, by the ex-post controls and audit bodies.

**Since 2019** <sup>(20)</sup>, a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity report 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.

**4.** Even if the weakness is assessed as being quantitatively not significant (i.e. financial impact <2%), it still remains material if the **reputation** of the Commission or of the Office is impacted. Such reputational event for the Office could be for example a major safety incident in a Commission building, a serious issue in the childcare activities or an important fraud case in procurement (i.e. in public tenders). Nevertheless, it is considered that these events have not materialised and continued mitigating measures are taken.

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<sup>18</sup> Member States, the Council and Parliament, the European Court of Auditors, contractors, the staff of the Institution (including pensioners and candidates/laureates of competitions), the media, and the wider general public.

<sup>19</sup> The 2% materiality threshold refers to the level of the residual rate of error. The residual error rate represents the rate of error remaining after corrections (recoveries, off settings) have been made.

<sup>20</sup> Agreement of the Corporate Management Board of 30/4/2019.

## ANNEX 6: Relevant Control System(s) for budget implementation (RCSs)

### 1. Building Procurement in direct management

#### Stage 1: Planning

**Main internal 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 (three E's)
<ul style="list-style-type: none"> <li>• The needs are not well defined (operationally &amp; economically) and the decision to procure is inappropriate to meet operational objectives;</li> <li>• Complexity of the tender procedure (which may prevent market response, result in long procedure timing, be misapplied or entail cost increase);</li> <li>• Discontinuation of the services provided due to late contracting (poor organisation of the procurement process);</li> <li>• Financial risk for the Institutions;</li> <li>• Budget availability not sufficient to meet the objectives.</li> </ul>	<ul style="list-style-type: none"> <li>• Internal instructions (sec(2004)62), financial Regulations art.266 and Communication from the EC on building policy and infrastructure in Brussels COM(2003)755;</li> <li>• Methodology on planning and selection process of building contractors;</li> <li>• Multi-annual policy framework (MAPF), which establishes the building needs (10 years planning);</li> <li>• Estimated needs published on the Commission's website &amp; Official Journal;</li> <li>• Prospection notice (API- "avis de prospection immobilière") for each building procurement procedure;</li> <li>• AOSD supervision &amp; approval; Validation by Real Estate Committee (OIB, DG HR, DG DIGIT, SG, OIL);</li> <li>• Objectives are defined in the Strategic Plan and Management Plan and monitored in the AAR &amp; Mid-Term Review;</li> <li>• Important issues discussed at weekly management meetings;</li> <li>• Regular meetings on implementation of building policy held with the Commissioner and DG HR;</li> <li>• AOSD reports on financial matters, including building aspects twice per year.</li> </ul>	<p><b>Coverage:</b> 100% - all building acquisition projects (including renting projects)</p> <p><b>Depth (intensity):</b> Level 1 control: minimal administrative / arithmetic control with no reference to supporting documents (for registry of the procedures)</p>	<p><b>Effectiveness:</b> Ratio of the Commission's real estate portfolio and surface needs authorised by the budgetary authority Percentage of overall projects delivered within deadline and budget.</p> <p><b>Efficiency:</b> Average cost per tender.</p> <p><b>Economy/Costs:</b> Cost of staff involved in the building procurement process; Cost of systems / software.</p> <p><b>Benefits:</b></p> <ul style="list-style-type: none"> <li>• Building needs are properly planned and addressed;</li> <li>• Continuity of activity;</li> <li>• Compliance (Kallas communication);</li> <li>• Reduce the risks of litigation, of cancellation of a tender;</li> <li>• Transparency towards the market;</li> <li>• Better value for money.</li> </ul>

#### Stage 2: Needs assessment and definition of needs

**Main internal 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 (three E's)
<ul style="list-style-type: none"> <li>• The best offers are not submitted due to poor definition of the tender specifications</li> <li>• Complexity of the tender procedure (which may prevent market response, difficulty to choose a contractor, result in long procedure timing, be misapplied or entail cost increase);</li> <li>• Risk of discontinued services or legal action resulting from delayed procurement procedures, captivity or absence of competition.</li> </ul>	<ul style="list-style-type: none"> <li>• Needs are identified in two ways:               <ul style="list-style-type: none"> <li>- according to the follow-up of the building contract terms and according to the staff evolution;</li> <li>- following a specific request linked to a need.</li> </ul> </li> <li>• For each building procurement procedure, there is a prospection notice (API) including the technical and legal requirements, the list of conformity with MIT ("Manuel de l'Immeuble Type"), contract aspects and exclusion and prospection criteria.</li> <li>• Prospection reviewed and validated by the hierarchy (AOD) and approved by Real Estate Committee;</li> <li>• Annual publication of the EC building needs;</li> <li>• All prospection notices published in Official Journal and on EC website;</li> <li>• Real Estate Committee validates documents before publication;</li> <li>• Inter-Service Consultation for each project and information note to the Budget Authority;</li> <li>• OIB is part of the Inter-Institutional Working Group (ILISWG) dealing with the evolution of the real estate market and the needs of the institutions.</li> <li>• Anti-fraud strategy and related controls.</li> </ul>	<p><b>Coverage:</b> 100% - all building acquisition projects (including renting projects)</p> <p><b>Depth (intensity):</b> Level 2 control: control with reference to corroborative information incorporating an element of independent oversight.</p>	<p><b>Effectiveness:</b></p> <ul style="list-style-type: none"> <li>• Percentage of overall projects delivered within deadline and budget;</li> <li>• AOSD reports (include procurement issues);</li> <li>• Register of exceptions;</li> <li>• Anti-fraud indicators;</li> <li>• Recommendations from ECA, IAS.</li> </ul> <p><b>Efficiency:</b></p> <ul style="list-style-type: none"> <li>• Estimated average cost of a procurement procedure/ upon the needs.</li> </ul> <p><b>Economy/Cost:</b></p> <ul style="list-style-type: none"> <li>• People involved in the building procurement unit;</li> <li>• External experts.</li> </ul> <p><b>Benefits:</b></p> <ul style="list-style-type: none"> <li>• Safeguarding the reputation of the Commission and its assets;</li> <li>• Continuity of activity;</li> <li>• Compliance;</li> <li>• Reduce the risks of fraud, litigation and of cancellation of a tender;</li> <li>• Transparency.</li> </ul>

### Stage 3: Selection of the offer and evaluation

**Main internal control objectives:** effectiveness, efficiency and economy; legality and regularity (Kallas communication, FR, IR, Procurement vademecum).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> <li>• The most economically advantageous offer not selected, due to a biased, inaccurate or 'unfair'</li> </ul>	<ul style="list-style-type: none"> <li>• Conformity check between the offers and the requirements defined in the API;</li> </ul>	<p><b>Coverage:</b> 100% - all building acquisition projects (including renting projects)</p>	<p><b>Effectiveness:</b></p> <ul style="list-style-type: none"> <li>• % of overall projects delivered within deadline and</li> </ul>

<p>evaluation process.</p> <p>Risk of unequal treatment of tenderers, litigation and bad reputation due to non-compliance with procurements rules, conflicts of interest, collusion, solidary responsibility etc.</p>	<ul style="list-style-type: none"> <li>• Analysis based on the prospection criteria: quality, effectiveness, location, feasibility, financial conditions;</li> <li>• 3 offers are preselected and submitted to the Real Estate Committee;</li> <li>• Negotiation phase with the selected candidates;</li> <li>• Final decision taken by the AOD based on favourable opinion of the Real Estate Committee (DG HR, DG HR.DS, OIB, DIGIT);</li> <li>• ISC</li> <li>• Budgetary authority consulted for significant investments;</li> <li>• Project costs analysed throughout the entire cycle of the project, from the pre-selection until the closure phases;</li> <li>• Anti-fraud strategy and related anti-fraud controls.</li> </ul>	<p><b>Depth (intensity):</b></p> <p>Level 2 control: control with reference to corroborative information incorporating an element of independent oversight.</p>	<p>budget;</p> <ul style="list-style-type: none"> <li>• AOSD reports (include procurement issues);</li> <li>• Register of exceptions;</li> <li>• Anti-fraud indicators;</li> <li>• Recommendations from ECA, IAS.</li> </ul> <p><b>Efficiency:</b></p> <p>Average cost of a tendering procedure.</p> <p><b>Economy/Costs:</b></p> <ul style="list-style-type: none"> <li>• People involved in the building procurement unit;</li> <li>• External experts;</li> <li>• Other Commission Services;</li> <li>• Extending leases;</li> <li>• Litigation costs.</li> </ul> <p><b>Benefits:</b></p> <p>Avoidance of wrongly awarded tenders, thereby safeguarding EU funds and reputation.</p>
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## 2. Non-Building Procurement

### Stage 1: Planning

**Main internal 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 (three E's)
<ul style="list-style-type: none"> <li>• The needs are not well defined (operationally &amp; economically) and the decision to procure is inappropriate to meet the operational objectives;</li> </ul> <p>Risk of discontinued services resulting from delayed procurement procedure (poor planning and poor organisation of the procurement process).</p>	<ul style="list-style-type: none"> <li>• A 4-year work programme (rolling plan) is defined and followed through the IT application PPMT; This plan is approved by OIB's Head of Service;</li> <li>• Procurement Project Framework updated in 2017 in line with PPMT application.</li> <li>• Objectives are defined in the MP and monitored in the AAR &amp; mid-term review (SPP docs).</li> <li>• Budget programming is approved at the beginning of the year and regular updates/revisions are carried out during the year;</li> <li>• Procurement planning is regularly discussed at management meetings.</li> </ul>	<p><b>Coverage:</b></p> <ul style="list-style-type: none"> <li>• All procedures ≥ €140.000 (&gt;€500.000 for works) conducted by central procurement unit</li> <li>• All major objectives (SPP)</li> <li>• IT steering twice per year</li> </ul> <p><b>Depth (intensity):</b></p> <p>Level 3 control with reference to fully independent corroborative information</p>	<p><b>Effectiveness:</b></p> <ul style="list-style-type: none"> <li>• MP objectives followed through several indicators</li> <li>• Regular monitoring of progress of procurement procedures and delays indicators</li> <li>• Average time to inform</li> <li>• Budget reporting</li> </ul> <p><b>Efficiency:</b></p> <p>Average cost per tender.</p> <p><b>Economy/Costs:</b></p> <p>Cost of staff involved in procurement procedures in operational and central units</p> <p><b>Benefits:</b></p> <ul style="list-style-type: none"> <li>• Reliable procurement planning avoids gaps in business continuity;</li> <li>• IT projects follow-up ensures that priorities are</li> </ul>



			<p>followed and processes are automatized;</p> <ul style="list-style-type: none"> <li>• Rejection of unjustified purchases.</li> </ul>
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## Stage 2: Needs assessment and definition of needs

**Main internal control objectives:** effectiveness, efficiency and economy; legality and regularity (compliance with FR, IR, vademecum on procurement); fraud prevention and detection.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> <li>• The best offers are not submitted due to the poor definition of the tender specifications</li> <li>• Complexity of the tender procedure which may: prevent market response, make difficult the choice of contractors, result in long procedure time, be misapplied or entail cost increase ;</li> <li>• Risk of discontinued services resulting from delayed procurement procedure;</li> </ul> <p>Lack of contractors or dependency towards contractors.</p>	<ul style="list-style-type: none"> <li>• Tenders ≥ €140.000 (&gt;€500.000 for works) are conducted by the central procurement unit for consistency with the Financial Regulation and for quality revision of the tender documents;</li> <li>• The "orientation document" (containing the main elements of the tender) is approved by AOD;</li> <li>• Contracts in cascade are used whenever appropriate</li> <li>• Continuous support to technical units is provided ex. specific trainings ("How to write a coherent tender specifications") are held; manuals on the market procedures available on MyOIB and updated if needed, models of OIB tender documents available on MyOIB;</li> <li>• Helpdesk to ensure consistency in replies to questions received;</li> <li>• Anti-fraud strategy and related anti-fraud controls.</li> </ul> <p>A "Guide for tenderers" on how to participate on OIB's tenders is published online for all possible candidates;</p>	<p><b>Coverage:</b></p> <ul style="list-style-type: none"> <li>• All procedures ≥ €140.000 (&gt;€500.000 for works) conducted by central procurement unit;</li> <li>• On a case by case basis regarding the complexity and contracts in cascade.</li> </ul> <p><b>Depth (intensity):</b> Level 4 control: with reference to and including access to the underlying documentation.</p>	<p><b>Effectiveness:</b></p> <ul style="list-style-type: none"> <li>• Number of negative GAMA opinions;</li> <li>• Number of procedures and contracts signed;</li> <li>• Average time to inform;</li> <li>• Recommendations from ECA, IAS;</li> <li>• AOSD reports (include procurement issues);</li> <li>• Register of exceptions;</li> <li>• Anti-fraud indicators.</li> </ul> <p><b>Efficiency:</b> Estimated average cost of a procurement procedure.</p> <p><b>Economy/Costs:</b> Staff cost from the operational units and from the procurement central team are involved.</p> <p><b>Benefits:</b></p> <ul style="list-style-type: none"> <li>• Increased competition and value for money;</li> <li>• Legal certainty;</li> <li>• Litigations avoided;</li> <li>• Limit the risk of cancellation of a tender.</li> </ul>
	<ul style="list-style-type: none"> <li>• Calls for tenders are published in the Official Journal, Europa website; targeted local publicity is used where appropriate; extra publicity via Euro Info Centres (EIC) in coordination with DG ENTR;</li> <li>• Preliminary information sheet required (to reduce</li> </ul>	<p><b>Coverage:</b></p> <ul style="list-style-type: none"> <li>• All tenders ≥ €1.000 (&gt;€500.000 for works) conducted by central procurement unit;</li> <li>• All tenders above €15.000 registered.</li> </ul> <p><b>Depth (intensity):</b> Level 4 control: with</p>	<p><b>Effectiveness:</b> - % of unsuccessful procurement procedures.</p> <p><b>Efficiency:</b> Estimated average cost of a procurement procedure.</p> <p><b>Economy/Costs:</b> Staff cost from the</p>

	<p>the risk of slicing) and registration of all procedures above €15.000;</p> <ul style="list-style-type: none"> <li>• Procurement central team gives also support and advice for procedures below €140.000.</li> </ul>	reference to and including access to the underlying documentation.	<p>operational units and from the procurement central team are involved.</p> <p><b>Benefits:</b></p> <ul style="list-style-type: none"> <li>- Increased competition;</li> <li>- Transparency;</li> <li>- Limit the risk of cancellation of a tender and of litigation.</li> </ul>
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### Stage 3: Selection of the offer and evaluation

**Main internal control objectives:** effectiveness, efficiency and economy; legality and regularity (compliance with FR, IR, vademecum on procurement).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> <li>• The most economically advantageous offer not selected, due to a biased, inaccurate or 'unfair' evaluation process.</li> <li>• Risk of fraud, unequal treatment of tenderers, legal action, financial penalties or bad reputation resulting from unethical staff behaviour, breach of confidentiality or non-compliance with the procurement rules.</li> </ul>	<ul style="list-style-type: none"> <li>• A central register of procedures exists to ensure consistency with planning (for the HR family);</li> <li>• Tenders above ≥€140.000 are notified to GAMA (Group d'Analyse des Marches Administratifs). GAMA examines sampled files and gives an opinion;</li> <li>• For all tenders ≥€140.000, opening and evaluation committees are systematically appointed and evaluation committees is made up of at least three persons representing at least two organizational entities with no hierarchical link between them;</li> <li>• Evaluation based exclusively on the criteria set out in the tender specifications;</li> <li>• Early Detection and <a href="#">Exclusion</a> System (EDES) is always consulted before taking a decision;</li> <li>• Compulsory trainings for all staff involved in procurement (technical, ethics &amp; integrity);</li> <li>• All exceptions and non-compliance cases are documented and approved by the Authorising Officer;</li> <li>• Anti-fraud strategy and related anti-fraud controls.</li> </ul>	<p><b>Coverage:</b></p> <ul style="list-style-type: none"> <li>• All procurement procedures above €15.000 (registry)</li> <li>• Risk based sampling combined with random sampling done by the GAMA group</li> <li>• All tenders ≥€140.000 (opening and evaluation committee)</li> </ul> <p><b>Depth (intensity):</b> Level 4 control: with reference to and including access to the underlying documentation.</p>	<p><b>Effectiveness:</b></p> <ul style="list-style-type: none"> <li>• Number of negative opinions from GAMA;</li> <li>• Recommendations from ECA, IAS;</li> <li>• Register of exceptions;</li> <li>• AOSD reports (include procurement issues);</li> <li>• Procurement reporting (status of procedures, delays vs planning);</li> <li>• Average time to inform;</li> <li>• % of unsuccessful procurement procedures;</li> <li>• Anti-fraud indicators.</li> </ul> <p><b>Efficiency:</b> Average cost of a tendering procedure.</p> <p><b>Economy/Cost:</b></p> <ul style="list-style-type: none"> <li>• OIB is a member of the GAMA group (2 people - part of their time).</li> <li>• Participation in the meetings of desk officers from central and operational units for sampled files.</li> </ul> <p><b>Benefits:</b></p> <ul style="list-style-type: none"> <li>• Increased legal certainty;</li> <li>• Compliance with FR, IR and vademecum on procurement;</li> <li>• Difference between the most onerous offer and the selected one;</li> <li>• Potential irregularities / inefficiencies prevented;</li> <li>• Risk of fraud or litigation reduced.</li> </ul>

### 3. Financial transactions

#### **Stage 1: Expenditure implementation (commitment, validation, authorization and payment of expenditure)**

**Main internal control objectives:** legality and regularity (compliance with FR & IR and with the contract signed), fraud prevention and detection, safeguarding of assets.

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Cost-Effectiveness indicators (three E's)</b>
<ul style="list-style-type: none"> <li>• Risk that counterparties do not pay or do not pay in time;</li> <li>• Risk of fraud and bad reputation due to non-compliance with rules in force (FR &amp; RAP, accounting).</li> </ul>	<ul style="list-style-type: none"> <li>• Direct centralised management mode (a central cell centralizes all requests for recovery orders);</li> <li>• Key issues discussed during weekly management meetings;</li> <li>• Close monitoring of R.O planning over the year;</li> <li>• A specific procedure is in place regarding the planning of recovery orders related to SLAs;</li> <li>• Budget reporting includes revenue operations;</li> <li>• Recovery order delays are followed up and regularly reported to management;</li> <li>• Use of ABAC system to register all recovery orders</li> <li>• Each recovery order or forecast is submitted to the normal validation procedure as for expenditure (four eyes principle);</li> <li>• Regular exchange of information and notes with the counterparty to fix practical arrangements;</li> <li>• Recovery orders exceptions are kept in the register of exceptions;</li> <li>• AOSD reports on financial matters include recovery order issues;</li> <li>• Same level of controls and reporting as for expenditure.</li> <li>• Local Proximity Teams providing the inventory checks and reporting to the central OS department for further coordination.</li> <li>• Accounting controls: OIB's accounting control programme consists of different types of controls: reconciliation, imputation</li> </ul>	<p><b>Coverage:</b> All recovery orders</p> <p><b>Depth (intensity):</b> Level 4 control: with reference to and including access to the underlying documentation.</p>	<p><b>Effectiveness:</b></p> <ul style="list-style-type: none"> <li>- Amount of revenue generated;</li> <li>- Percentage of outstanding recovery orders;</li> <li>- Significant error detected by ex-post control on the revenue operations;</li> <li>- ECA, IAS audit recommendations;</li> <li>- Register of exceptions;</li> <li>- AOSD reports (with recovery order issues).</li> </ul> <p><b>Efficiency:</b></p> <ul style="list-style-type: none"> <li>- Time-to-payment;</li> <li>- Late interest payment and damages paid (by the Commission).</li> </ul> <p><b>Economy/Costs:</b> All agents involved in the recovery of revenues</p> <p><b>Benefits:</b></p> <ul style="list-style-type: none"> <li>- Amount of the revenue generated;</li> <li>- Less Revenues cashed in with delays;</li> <li>- Errors and fraud are minimized.</li> </ul>

	<p>control on expenses, assets, bank guarantees, recovery orders and other miscellaneous operations. The accounting controls also provide assurance as to the accuracy of the financial transaction processing.</p> <ul style="list-style-type: none"> <li>• Guidance to operational units regarding the proper accounting treatment &amp; encoding of various transactions is provided.</li> </ul>		
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## Stage 2: Revenue Operations

**Main internal control objectives:** effectiveness, efficiency and economy; legality and regularity (compliance with FR & IR).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> <li>• Risk that counterparties do not pay or do not pay in time;</li> <li>• Risk of fraud and bad reputation due to non-compliance with rules in force (FR &amp; RAP, accounting).</li> </ul>	<ul style="list-style-type: none"> <li>• Direct centralised management mode (a central cell centralizes all requests for recovery orders);</li> <li>• Key issues discussed during weekly management meetings;</li> <li>• Close monitoring of R.O planning over the year;</li> <li>• A specific procedure is in place regarding the planning of recovery orders related to SLAs;</li> <li>• Budget reporting includes revenue operations;</li> <li>• Recovery order delays are followed up and regularly reported to management;</li> <li>• Use of ABAC system to register all recovery orders;</li> <li>• Each recovery order or forecast is submitted to the normal validation procedure as for expenditure (four eyes principle);</li> <li>• Regular exchange of information and notes with the counterparty to fix practical arrangements;</li> <li>• Recovery orders exceptions are kept in the register of exceptions;</li> <li>• AOSD reports on financial matters include recovery order issues;</li> <li>• Same level of controls and</li> </ul>	<p><b>Coverage:</b> All recovery orders</p> <p><b>Depth (intensity):</b> Level 4 control: with reference to and including access to the underlying documentation.</p>	<p><b>Effectiveness</b></p> <ul style="list-style-type: none"> <li>- Amount of revenue generated;</li> <li>- Percentage of outstanding recovery orders;</li> <li>- Significant error detected by ex-post control on the revenue operations;</li> <li>- ECA, IAS audit recommendations;</li> <li>- Register of exceptions;</li> <li>- AOSD reports (with recovery order issues).</li> </ul> <p><b>Efficiency</b></p> <ul style="list-style-type: none"> <li>- Time-to-payment;</li> <li>- Late interest payment and damages paid (by the Commission).</li> </ul> <p><b>Economy/Costs:</b> All agents involved in the recovery of revenues</p> <p><b>Benefits:</b></p> <ul style="list-style-type: none"> <li>- Amount of the revenue generated;</li> <li>- Less Revenues cashed in with delays;</li> <li>- Errors and fraud are minimized.</li> </ul>

	reporting as for expenditure.		
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#### 4. Supervisory measures

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> <li>• Risk of litigations and reputational damage due to non-compliance with legal provisions.</li> <li>• Risk of fraud, litigations and reputational damage due to non-compliance with legal provisions.</li> <li>• Risk of an error or non-compliance not prevented, detected or corrected by ex-ante control prior to payment.</li> </ul>	<p>EPC covers a representative sample of financial transactions and procurement procedures (high and low value tenders)</p>	<p><b>Coverage:</b> Representative sample (based on the methodology)</p> <p><b>Depth (intensity):</b> Level 4 control: with reference to and including access to the underlying documentation.</p>	<p><b>Effectiveness:</b></p> <ul style="list-style-type: none"> <li>- % annual EPC programme execution;</li> <li>- % EPC recommendations implemented by units;</li> <li>- Number of significant errors found by EPC;</li> <li>- % of errors vs total checked.</li> </ul> <p><b>Efficiency:</b></p> <ul style="list-style-type: none"> <li>- Costs of the ex post controls and supervisory measures with respect to the 'benefits';</li> <li>- Average cost of an ex-post control.</li> </ul> <p><b>Economy/Costs:</b> Estimation of cost of staff involved.</p> <p><b>Benefits:</b></p> <ul style="list-style-type: none"> <li>- Correction of errors and continuous internal control improvements;</li> <li>- Contributes to the reasonable assurance.</li> </ul>
<p>As above:</p> <ul style="list-style-type: none"> <li>• Risk of litigations and reputational damage due to non-compliance with legal provisions.</li> <li>• Risk of fraud, litigations and reputational damage due to non-compliance with legal provisions.</li> <li>• Risk of an error or non-compliance not prevented, detected or corrected by ex-ante control prior to payment.</li> </ul>	<ul style="list-style-type: none"> <li>• Exceptions, open audit recommendations and significant AOSD issues are registered, followed up and sent twice a year to senior management so that actions can be taken to address weaknesses.</li> <li>• Recommendations from discharge are follow-up.</li> <li>• Litigations and the status of internal procedures are monitored through regularly updated inventories.</li> <li>• Compliance with Internal Control Framework is monitored regularly;</li> <li>• Anti-fraud strategy and related anti-fraud controls;</li> <li>• Risk management;</li> <li>• Monitoring of sensitive functions.</li> </ul>	<p><b>Coverage:</b> Any transaction (if applicable)</p> <p>Depth (intensity): <b>Level 3 control:</b> with reference to fully independent corroborative information (e.g. databases).</p>	<p><b>Effectiveness:</b></p> <ul style="list-style-type: none"> <li>- ECA, IAS audit recommendations;</li> <li>- AOSD reports (with recovery order issues);</li> <li>- Register of litigations;</li> <li>- Risk Register;</li> <li>- ICF indicators.</li> </ul> <p><b>Efficiency:</b> Costs of the staff controls and supervisory measures with respect to the 'benefits'. Economy/Costs: Internal control team and concerned management.</p> <p><b>Benefits:</b></p> <ul style="list-style-type: none"> <li>- Issues are followed up and addressed;</li> <li>- Processes and procedures improved;</li> <li>- Continuous improvement of the internal control system;</li> <li>- Contributes to the reasonable assurance.</li> </ul>

## ANNEX 7: Specific annexes related to "financial management"

### 1. Financial circuits

The budget is largely implemented on a centralised basis. OIB has three financial circuits in place: (i) the fully centralised model for all payments, recoveries and for procurement equal or above €140k (for OIB.LS.3 at Ispra, this concerns only procurement equal or above 140k); (ii) the partially decentralised model (with counter weight) for budgetary commitments; and (iii) the fully decentralised model for legal commitments, for procurement below €140k and for all OIB.OS.3 transactions at Ispra (excluding procurements equal to or above €140k);

The OIB Real Estate (RE) department has a sector, which provides financial, budgetary and procurement coordination for the three RE operational units. The sector manages the operational initiation and verification of payments, as well as recovery orders, legal and budgetary commitments. It manages procurement procedures inside the department (all below €500k for works and below €140k for furniture and services) and provides the management and the financial follow-up of the service level agreements signed by OIB (except for SLA signed for the services provided by the Childcare Services).

For the Childcare Services (CS) department, unit CS.3 is responsible for financial and procurement activities. The operational initiation and procurement management (below €140k) is embedded in the units of the Logistic Services (LS) department and in the unit OIB.RPP.2 which is responsible for procurements equal or above €140k.

The circuits are based on the three basic models of Financial Circuits proposed by DG BUDG, which OIB adapted to its own needs and requirements. They are set up in conformity with the principles established by the Financial Regulation and its rules of application (in particular the principle of separation of responsibilities between initiation and verification).

### 2. Financial resources:

The OIB budget is annual; no multi-annual expenditure programme<sup>21</sup> exists.

Financial Resources by ABB activity (EUR million) implementation of Commitment Appropriations (CA)				
Code ABB	ABB Activity	Operational expenditure	Administrative expenditure (*)	Total (**)
ABB.1	Real Estate	0,00	334.700.528,70	334.700.528,70
ABB.2	Services	0,00	44.440.601,10	44.440.601,10
ABB.3	Horizontal activities	0,00	3.171.064,71	3.171.064,71
Total		0,00	382.312.194,51	382.312.194,51

(\*) Heading 7: appropriations managed by OIB (global envelope) – OIB has no BA lines and only administrative expenditure.

(\*\*) Excluding credits cross-sub-delegated and co-delegated to OIB by other DGs / Offices.

<sup>21</sup> The budget annuality is not adapted to the multi-annual real estate projects managed by OIB (the value of such projects has to be financed by appropriations from several years).

**Payments versus commitments** (C1, C4, C5 & E0 credits) on 31/12/2022, per ABB activity, were as follows:

ABB	Type of credit	Administrative Budget		COMM co-delegated credits	DEFIS co-delegated credits	ENER co-delegated credits	EPSO co-delegated credits	JRC co-delegated credits	OIL co-delegated credits	PMO co-delegated credits	OLAF co-delegated credits (type III)	OP co-delegated credits	RTD co-delegated credits	to PMO co-delegated credits (type III)	Grand Total
		budget opérationnel	budget de fonctionnement - 20.031602.0												
ABB.1		326.136.965,45	8.563.563,25	968.800,00	537.200,00	268.600,00	1.888.000,00	790.000,00	0,00	4.133.454,36	1.021.566,81	1.289.400,00	28.708.600,00	0,00	374.306.149,87
ABB.2		41.960.034,93	2.480.566,17	45.602,23	0,00	0,00	48.000,00	1.937.513,62	0,00	273.000,00	194.000,00	56.600,00	0,00	497.606,44	46.995.316,95
ABB.3		2.081,17	3.168.983,54	0,00	0,00	0,00	0,00	0,00	127.997,00	0,00	0,00	0,00	0,00	0,00	3.299.061,71
<b>Commitments</b>		<b>368.099.081,55</b>	<b>14.213.112,96</b>	<b>1.014.402,23</b>	<b>537.200,00</b>	<b>268.600,00</b>	<b>1.936.000,00</b>	<b>2.727.513,62</b>	<b>127.997,00</b>	<b>4.406.454,36</b>	<b>1.215.566,81</b>	<b>1.346.000,00</b>	<b>28.708.600,00</b>	<b>497.606,44</b>	<b>425.098.134,97</b>
ABB.1		270.041.283,82	5.801.295,84	425.157,45	411.856,57	244.191,60	539.584,85	725.375,47	0,00	4.034.343,37	666.304,68	1.265.713,50	25.691.933,41	0,00	309.847.040,56
ABB.2		21.699.879,05	977.626,25	31.872,88	0,00	0,00	12.955,29	1.308.910,43	0,00	196.209,32	55.848,88	21.776,00	0,00	4.483,98	24.309.562,08
ABB.3		2.081,17	1.463.665,69	0,00	0,00	0,00	0,00	0,00	14.000,00	0,00	0,00	0,00	0,00	20,40	1.479.767,26
<b>Payments</b>		<b>291.743.244,04</b>	<b>8.242.587,78</b>	<b>457.030,33</b>	<b>411.856,57</b>	<b>244.191,60</b>	<b>552.540,14</b>	<b>2.034.285,90</b>	<b>14.000,00</b>	<b>4.230.552,69</b>	<b>722.153,56</b>	<b>1.287.489,50</b>	<b>25.691.933,41</b>	<b>4.504,38</b>	<b>335.636.369,90</b>
<b>Payments vs Commitments</b>		<b>79,26%</b>	<b>57,99%</b>	<b>45,05%</b>	<b>76,67%</b>	<b>90,91%</b>	<b>28,54%</b>	<b>74,58%</b>	<b>10,94%</b>	<b>96,01%</b>	<b>59,41%</b>	<b>95,65%</b>	<b>89,49%</b>	<b>0,91%</b>	<b>78,96%</b>

The reconciliation with table 16 of annex 3 related to OLAF co-delegated credits (type III) is included (Commitments level);

### 3. Recovery orders

<b>Recovery orders issued in 2022 and cashed in 2022</b>	<b>€ 77,3 million<sup>22</sup></b>
Recovery orders <b>issued before 2022</b> and cashed in 2022	€ 2,8 million <sup>23</sup>
Other revenues from: <ul style="list-style-type: none"> <li>- parental contributions,</li> <li>- JRC for cafeterias /canteens/ childcare facilities in Ispra;</li> <li>- protocol restauration<sup>24</sup></li> </ul>	€ 12,8 million
<b>Total</b>	<b>€ 92,9 million</b>

An important part of this amount is carried over to the next following year (C5: € 49.8 million). Comparable amounts of revenues were carried over in 2022.

### 4. Cross delegated credits

DG	Budget line	Amount/Commitment/Payments	Amount
<b>PMO</b> Salaries of statutory staff, national experts and costs for missions	B2022-20.031602.001 <b>0101-C1</b> -OIB>PMO	Amount/Commitment/Payment	€ 32.695.903,91
	B2022-20.031602.001 <b>0101-C5</b> -OIB>PMO	Amount/Commitment/Payment	€ 1.000.000,00
	B2022-20.031602.001 <b>0102-C1</b> -OIB>PMO	Amount/Commitment/Payment	€ 50.498,82

<sup>22</sup> Column 4 in table 7 annex 3

<sup>23</sup> Column 5 in table 7 annex 3

<sup>24</sup> More information may be found in table 7 of annex 3.

	B202-20.031602.001 <b>0201-C1</b> -OIB>PMO	Amount/Commitment	€ 20.854.708,83
		Payment	€ 20.853.430,55
		RAL	€ 1.278,28
	B2021-20.031602.0010201-C4-OIB>PMO	Amount/Commitment/Payment	€ 1.007.934,56
	B2022-20.031602.001 <b>0201-C5</b> -OIB>PMO	Amount/Commitment/Payment	€ 4.562.167,65
	B2022-20.031602.001 <b>0202-C1</b> -OIB>PMO	Amount/Commitment/Payment	€ 12.336.000,00
	B2022-20.031602.0010202-C4-OIB>PMO	Amount/Commitment/Payment	€ 199.323,67
	B2022-20.031602.0010202-C5-OIB>PMO	Amount/Commitment/Payment	€ 7.000.000,00
	B2022-20.031602.00102-C1-OIB:PMO	Amount/Commitment/Payment	€ 50.498,82
	B2022-20.031602.0010301-C1-OIB:PMO	Amount and Commitment	€ 109.076,60
		Payment	€ 82.683,53
		RAL	€ 26.393,07
	B2022-20.031602.0010301-C5-OIB:PMO	Amount and Commitment	€ 23,40
Payment		€ 20,40	
RAL		€ 3,00	
B2022-20.031602.0010301-C8-OIB:PMO	Commitment/Payment	€ 16.998,22	
<b>PMO Reimbursement of season tickets</b>	B2021-618.885,60-C1-OIB:PMO	Amount and Commitment	€ 700.000,00
		Payment	€ 81.114,40
		RAL	€ 618.885,60
B2021-618.885,60-C8-OIB:PMO	Amount/report from 2020 commitment not consumed/ Commitment and Payment	€ 569.999,47	
<b>PMO Reimbursement of home office equipment</b>	B2021-20.030103.03-C1-OIB>PMO	Amount	€ 2.421.386,75
		Commitment and Payment	€ 2.420.206,76
		RAL	€ 1.179,99
	B2021-20.030103.03-C8-OIB>PMO	Amount/report from 2020 commitment not consumed/ Commitment and Payment	€ 106.417,58



<b>DIGIT</b> IT support, software and Telecommunications	B2021-20.031602.0010901-C1-OIB>DIGIT	Amount	€ 328.241,09
		Commitment	€ 327.932,10
		Payment	€ 0,00
		RAL	€ 327.932,10
	B2021-20.031602.0010902-C1-OIB>DIGIT	Amount	€ 1.573.000,00
		Commitment	€ 1.572.999,99
		Payment	€ 0,00
		RAL	€ 1.572.999,99
	B2021-20.031602.0010903-C1-OIB>DIGIT	Amount and Commitment	€ 2.619.000,00
		Payment	€ 322.714,67
		RAL	€ 2.296.285,33
	B2021-20.031602.0010901-C8-OIB>DIGIT	Amount/report from 2020 commitment not consumed/ Commitment and Payment	€ 8.754,98
	B2021-20.031602.0010902-C8-OIB>DIGIT	Amount (report from 2020 commitment not consumed)/ Commitment	€ 1.237.580,34
		Payment	€ 1.189.243,59
RAL		€ 48.336,75	
B2021-20.031602.0010903-C8-OIB>DIGIT	Amount/report from 2020 commitment not consumed/ Commitment and Payment	€ 322.740,54	
<b>DIGIT Reimbursement of home office equipment</b>	B2021- 20.030103.01-C1-OIB/DIGIT	Amount	€ 1.767.750,00
		Commitment	€ 1.767.723,34
		Payment	€ 824.516,00
		RAL	€ 943.207,34
<b>HR External Staff</b>	B2021-20.031602.00102-C1-OIB>HR	Amount and Commitment	€ 458.000,00
		Payment	€ 376.420,61
		RAL	€ 81.579,39
	B2020-20.031602.00102-C8-OIB>HR	Amount/report from 2020 commitment not consumed/ Commitment	€ 50.243,44
		Payment	€ 44.723,42
		RAL	€ 5.520,02
<b>HR Training costs</b>	B2021-20.031602.0010303-C1-OIB>HR	Amount and Commitment	€ 239.000,00
		Payment	€ 21.701,75
		RAL	€ 105.873,42
	B2020-	Amount/report from 2020	€ 157.363,45

	20.031602.0010303-C8-OIB>HR	commitment not consumed Commitment	
		Payment	€ 157.363,45
<b>HR Security and Health &amp; Safety</b>	B2021- 20.031602.0010500-C1- OIB>HR	Amount/Commitment/Payment	€1.075.000,00
<b>HR Welcome Centre Berlaymont</b>	B2021-20.030102.04-C1- OIB>HR	Amount and Commitment	€ 79.471,28
		Payment	€ 0,00
		RAL	€ 79.471,28
	B2020-20.030102.04-C8- OIB>HR	Amount/report from 2020 commitment not consumed Commitment	€ 336.521,72
		Payment	€ 336.521,72
<b>COMM Task force Greece</b>	B2021-20.030101-C1- OIB>COMM	Amount and Commitment	€ 198.482,08
		Payment	€ 190.551,45
		RAL	€ 7.930,63
	B2021-20.030102-C1- OIB>COMM	Amount and Commitment	€ 77.759,01
		Payment	€ 37.659,62
		RAL	€ 40.099,39
	B2021-20.030103-C1- OIB>COMM	Amount and Commitment	€ 1.983,27
		Payment	€ 660,00
		RAL	€ 1.323,27
	B2021-20.030104-C1- OIB>COMM	Amount and Commitment:	€ 1.440,00
		Payment	€ 539,20
		RAL	€ 900,80
	B2021- 20.030101-C8- OIB>COMM	Amount/report from 2020 commitment not consumed Commitment	€ 35.843,13
		Payment	€ 19.192,36
		RAL	€ 16.650,77
	B2021- 20.030102-C8- OIB>COMM	Amount/report from 2020 commitment not consumed Commitment	€ 49.108,37
		Payment	€ 39.666,06
		RAL	€ 9.442,31
	B2021- 20.030103-C8- OIB>COMM	Amount/report from 2020 commitment not consumed Commitment	€ 32.022,72
		Payment	€ 32.022,72
RAL			
<b>OIL Transport equipment</b>	B2021- 20.030103.02-C1- OIB>OIL	Amount and Commitment	€ 11.360,64
		Payment	€ 10.641,97
		RAL	€ 718,67
<b>OIL Reimbursement of home office equipment</b>	B2021- 20.030103.03-C1- OIB/OIL	Amount and Commitment:	€ 49.895,27
		Payment	€ 15.140,35
		RAL	€ 34.625,09

The credits that were cross-sub-delegated or co-delegated in 2022 on a permanent or on a temporarily basis to OIB by the following DGs/Services:

	Purpose	Amount
DG COMM	Services delivered to the representation of the European Commission in Belgium	€ 381.900,00
DG COMM	Implementation of the RP14 Europa Experience project	€ 626.502,23
DG DEFIS	Buildings expenditure	€ 537.200,00
DG ENER	Buildings expenditure	€ 268.600,00
PMO	Building, logistics and supplies expenditures	€ 4.409.454,36
EPSO	Building, logistics and supplies expenditures	€ 1.936.000,00
JRC	Buildings expenditure	€ 790.000,00
JRC	Cover of part of the functional costs of OIB at ISPRA	€ 1.937.513,62
OIL	Development of KiddyWeb and PRESTO application and the purchase of the Logipax application for the fleet management	€ 128.000,00
OP	Building, logistics and supplies expenditures	€ 1.346.000,00
DG RTD	Buildings expenditure	€ 28.708.600,00
OLAF	Buildings and logistic services	€ 1.215.566,81

## 5. Authorising Officers by Sub-Delegation reporting:

Authorising Officers by Sub-Delegation (AOSD) reports are one of the supervisory measures in place in OIB. The main issues raised in these reports are brought to the attention of relevant Heads of Department and/or Heads of Unit. The reports contribute to the annual assessment of internal control and budget/financial management. The provision of reports is monitored and where needed, appropriate reminders are issued. 100% of the AOSD 2022 reports were received by end of February 2023. No serious issues were reported.

## 6. Exceptions/Non-compliance events:

OIB recorded 46 exceptions and non-compliance events which were authorised ex-ante by the Authorising Officer and registered centrally in an exception and non-compliance events file. These events mostly concerned a lack of anticipation in establishing legal and budgetary commitments and delayed or unsuccessful procurement procedures resulting in the prolongation of existing contracts to ensure business continuity. Appropriate corrective measures were put in place to mitigate the associated risks.

These included reinforced follow-up on the planning of procurement procedures, better communication between different entities and reminders on practices or applicable procedures to the actors concerned. None of the 2022 cases was considered to have a negative impact on the assurance provided by the Office. All events registered were considered necessary deviations from the established processes to provide the required flexibility to continue to operate effectively within the scope of the Office's activities.

## **7. Controls:**

### **Ex-ante control:**

OIB's ex-ante controls focus on compliance of all budget implementation transactions with the rules and procedures in place (Financial and other regulations, procedures, contractual clauses, etc.). Special attention is paid to data quality as well as to coherence and completeness of supporting documents. In function of the transaction category, OIB applies three different types of financial circuits: a totally decentralised circuit for LS.3 transactions, a partially decentralised circuit with counterweight for the budgetary commitments and a centralised circuit, albeit with an operational initiating and verifying component (including the "certified correct"), for payments and recovery orders. Legal commitments are fully processed by the operational units. All commitments, contracts, payments and recovery orders undergo a fixed set of checklist-supported ex-ante controls before validation by the sub-delegated authorising officer (AOSD) concerned.

### **Ex-post control:**

The OIB ex-post control methodology is detailed in a specific manual and is based on a sample of six types of transactions which include budgetary commitments, payments, recovery orders, low value procurement procedures, middle value procurement procedures, and high value procurement procedures. The sample method has been reviewed and is 100% random and statistically representative for payments and recovery orders (using the MUS sample methodology), allowing to extrapolate the ex-post sample results to the entire population of the respective type of transactions. Additional transactions are sampled, based on specific risk factors as well as for the decentralised financial circuit for OIB.LS.3 (Ispra), when necessary.

Based on an in-depth revision, one controlled transaction was classified with a non-quantified error, providing a Detected Error Rate of 1.6% (€ 16.800) of representative transactions.

All ex-post 2022 findings were discussed with the units in question and agreements on the findings and on the corrective actions were reached in all cases.

The main observations are subject to a series of awareness action in the form of meetings and exchanges of best practices will be addressed to all units and departments. In order to ensure further improvements in this area, the ex-post control team will follow up on the issues raised in the course of 2023.

The management of OIB monitors the progress in corrective actions' implementation. Main observations are discussed with the OIB Head of Service, including bilateral meetings where necessary with the OIB management.

Ex-post controls relied on the existing processes which, for a number of years, have been carried out electronically.

**8. Other control:**

- ✓ **Recovery orders<sup>25</sup>:** Financial procedures are in place for all types of revenue. The controls focused in particular on compliance with the financial clauses (contracts, SLAs and other administrative arrangements), the quality of the data encoded in ABAC and other systems and the clarity of the supporting documentation in the financial transactions. Important consideration is given to the issuance of recovery orders and their timely follow up.

**Indicators in the financial management:**

**Objective:** The authorising officer by delegation has reasonable assurance that resources have been used in accordance with the principles of sound financial management, and that cost-effective controls are in place which give the necessary guarantees concerning the legality and regularity of underlying transactions

**Indicator: Estimated risk at closure**  
**Explanation:** This indicator is the best, conservative estimation of the expenditure authorised during the year which would be still in breach of applicable regulatory and contractual provisions by the end of implementation of the programme, in value terms. It is calculated by subtracting the estimated future corrections from the estimated overall risk at payment. The indicator is expressed in % of the relevant expenditure (or revenue).  
**Source of data: ABAC**

<b>Baseline</b> (2019)	Target (2024)	Latest known results (situation on 31.12.2022)	
0.4%	< 2% of relevant expenditure	1.6%	
<b>Main outputs in 2022:</b>			
Description	Indicator	Target	Latest known results (situation on 31.12.2022)
Effective controls: <b>Legal and regular transactions</b>	1. Risk at payment	Remains < 2 % of relevant expenditure	1.6%
	2. Estimated risk at closure	Remains < 2 % of relevant expenditure	1.6%
Effective controls: <b>Safeguarded assets</b>	The triennial inventory-scanning of all movable assets started	25%	93.3% (to be updated once December figures are available)

<sup>25</sup> The term 'recovery orders' refers to 'requests for payment' (revenue) for services rendered and not to recovery of money subsequent to the detection of an error.

Efficient controls: <b>Finances</b>	1. Budget execution 2. Time-to-pay	1. Remains 100% of commitment appropriations 2. Remains 100% of payments done (in value) on time	1. 100% 2. 99%
Efficient controls: <b>Procurement</b>	1. Time-to-inform <sup>26</sup>	≤122 days	119 days
	2. Contracts signed on time (%)	100%	65%
Economical controls	Overall estimated cost of controls	Remains 3,3% of funds managed	4%

### Fraud prevention, detection and correction:

**Objective:** The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy<sup>27</sup> aimed at the prevention, detection and correction<sup>28</sup> of fraud

#### Main outputs in 2022:

Description	Indicator	Target	Latest known results (situation on 31.12.2022)
Anti-fraud action plan implemented	Percentage of implemented actions planned for the current year in the anti-fraud strategy of OIB.	100%	100%
Anti-fraud training on specific topics linked to OIB's core activities	Number of trainings organised	1	2
Analysis of the office's exception and non-compliance register.	Analysis finalised	100%	100%

### Procurement indicators:

OIB is maintaining its **key role in the field of e-procurement**, participating in the working group for e-Procurement (preparation, submission, evaluation and contract management) and anticipating the setting up of e-procurement IT tools. Following the prior implementation of e-submission for all open procurement procedures, this approach was extended to other procedures (restricted and negotiated procedures) as soon as they became available.

<sup>26</sup> The indicator has been defined as the time between the publication of the contract notice and signature of the award decision and providing relevant information to all parties involved.

<sup>27</sup> Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM(2019) 176 of 29 April 2019 – 'the CAFS Communication' – and the accompanying action plan, SWD(2019) 170 – 'the CAFS Action Plan'.

<sup>28</sup> Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

The indicator '**Respect of target schedules**' for high value tenders was 59% in 2022 compared to 54% in 2021 and 50% in 2020, 73% in 2019 and 44% in 2018. The target could not be met due to multiple reasons (late drafting of technical specification, extension of the submission deadline following translation, complexity of evaluations).

The indicator '**Percentage of contracts signed on time**' performance was 65% in 2022, compared to 57% in 2021 and 53% by the end of 2020 (33% in 2019 and 39% in 2018) due to i.e. late start of some procedures, complex evaluation processes and extensions of deadlines. It should also be noted that the target schedules were defined ambitiously (corresponding to a minimum time-to-procure<sup>29</sup>) in order to motivate and promote operational and administrative collaboration of all parties involved.

In 2022, 22 procedures (corresponding to 28 lots) above the threshold were finalised, of which 15 attributions were submitted to GAMA, corresponding to 17 lots awarded (€86 million). 5 procedures and 1 lot of another procedure were unsuccessful (mainly due to lack of offers; offers being financially unacceptable and/or annulation due to substantial changes required in the tender specifications). Out of the 15 procedures submitted to GAMA, 6 procedures (representing €31.6 million) were selected for review. All procedures reviewed received a positive opinion.

In 2022, 28 contracts were signed for a total value of €132 million plus €5.8 million of a concession contract, among which 10 were inter-institutional (for a value of €15 million). Regular follow-ups and consistent supervision are in place (e.g. reports on calls for tender procedures to the management).

## **1. Table Y on the estimated “cost of controls” at Commission level**

### **Table Y - Overview of OIB’s estimated cost of controls at Commission (EC) level:**

#### **Overview of DG’s/EA’s estimated cost of controls at Commission (EC) level:**

Regarding the cost of control for **procurement**, an estimated € 4.5 million was invested in controlling procurement procedures for a total value of € 137.8 million. Thus 3.2% of the total contract value was dedicated to controls.

For transactions of the **financial circuits**, an estimated € 9.2 million was invested in controlling financial transactions worth approximately € 410.4 million. Thus 2.2% of the total amount of financial transactions carried out during the year was dedicated to controls.

For supervisory measures (**ex-post controls**), an estimated € 1.05 million were invested in controlling financial transactions worth approximately € 143.1 million. Thus 0.8% of the total value of transactions checked ex-post was dedicated to controls.

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<sup>29</sup> The indicator has been defined as the time between the publication of the contract notice and signature of the award decision and providing relevant information to all parties involved.

Overall, in 2022 OIB dedicated an estimated total of € 16.4 million to controls financial transactions worth € 410.4 million corresponding to 4% of the 2022 expenditure and remains stable compare to the year 2021 (estimated at 3.9%).

**- Overview of OIB's estimated cost of controls at Commission (EC) level**

**EXPENDITURE**

The absolute values are presented in EUR

OIB Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	Ex ante controls***			Ex post controls			Total	
	(a) EC total costs	(b) related payments Made	(c) Ratio (%)** (a)/(b)	(d) EC total costs	(e) total value verified and/or audited	(f) Ratio (%) (d)/(e)	(g) EC total estimated cost of controls (a)+(d)	(h) Ratio (%)** (g)/(b)
Building Procurement	1.372.514,58 €	- €	0,00%	- €	- €	0,00%	1.372.514,58 €	0,00%
Non-Building Procurement	3.080.727,29 €	- €	0,00%	- €	- €	0,00%	3.080.727,29 €	0,00%
Financial Transactions	9.230.928,55 €	410.407.193,81 €	2,25%	- €	- €	0,00%	9.230.928,55 €	2,25%
Supervisory Measures	- €	- €	0,00%	1.047.340,83 €	143.132.356,04 €	0,73%	1.047.340,83 €	0,00%
Horizontal control tasks -not attributable to RCS	1.649.382,50 €	- €	0,00%	- €	- €	0,00%	1.649.382,50 €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
<b>OVERALL total estimated cost of control at EC level for expenditure</b>	<b>15.333.552,92 €</b>	<b>410.407.193,81 €</b>	<b>3,74%</b>	<b>1.047.340,83 €</b>	<b>143.132.356,04 €</b>	<b>0,73%</b>	<b>16.380.893,75 €</b>	<b>3,99%</b>



## **ANNEX 8: Specific annexes related to "assessment of the effectiveness of the internal control systems"**

### **1. Risk management:**

OIB risk management is a systematic process focused on identifying and mitigating risks in line with the accepted risk level and is an integral part of the management of OIB's activities.

In June 2022, the OIB risk register was updated following desk review consultations. In the context of preparation of the Management Plan 2023, a dedicated management meeting was carried out in November 2022.

The 2022/2023 OIB's Risk Register includes 15 risks and none of them are classified as critical. The majority of OIB risks are inherent risks resulting from the operational nature of the activities are related to (i) procurement activities in OIB, e.g. dependency towards contractors, (ii) safety (evacuation exercise at the childcare facilities) and security of the buildings (entry related issue: lengthy security checks procedure), (iii) Management of the ISPRA site's social infrastructure; (iv) HR risks (missing specialised job profiles).

The mitigating measures are well structured and are in place. In the course of 2022, none of OIB's risks materialised.

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

### 1. Annex related to "Control results" - Table X: Estimated risk at payment and at closure

**Table X - Estimated risk at payment and at closure**

DG OIB	Payments made (2022;MEUR)	minus new prefinancing [plus retentions made] (in 2022;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2022;MEUR)	Relevant expenditure (for 2022;MEUR)	Detected error rate or equivalent estimates	Estimated risk at payment (2022;MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC; %)	Estimated future corrections [and deductions] (for 2022;MEUR)	Estimated risk at Closure (2022;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
Procurement	363,56	0,00	0,00	363,56	1,60% - 1,60%	5,82 - 5,82	0,00% - 0,00%	0,00 - 0,00	5,82 - 5,82
Revenue	46,85	0,00	0,00	46,85	1,60% - 1,60%	0,75 - 0,75	0,00% - 0,00%	0,00 - 0,00	0,75 - 0,75
<b>DG total</b>	<b>410,41</b>	<b>0,00</b>	<b>0,00</b>	<b>410,41</b>		<b>6,57 - 6,57</b>	<b>0,00% - 0,00%</b>	<b>0,00 - 0,00</b>	<b>6,57 - 6,57</b>
					<b>Overall risk at payment in %</b>	<b>1,60% - 1,60%</b> (7) / (5)		<b>Overall risk at closure in %</b>	<b>1,60% - 1,60%</b> (10) / (5)

#### Notes to the Table X

(1) Relevant Control Systems differentiated per relevant portfolio segments and at a level which is lower than the DG total.

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

In all cases of Co-Delegations (Internal Rules Article 3), "payments made" are reported by the Delegated DGs. For Cross-Sub-Delegations (Internal Rules Article 12), the reporting remains with the Delegating department.

(5) For the purpose of equivalence with the ECA's scope of the EC funds with potential exposure to legality & regularity errors (see the ECA's Annual Report methodological Annex 1.1), our concept of "relevant expenditure" includes the payments made, subtracts the new pre-financing paid out and adds the pre-financing actually cleared during the FY. This is a separate and 'hybrid' concept, intentionally combining elements from the budgetary accounting and from the general ledger accounting.

(6) In this column, we disclose the detected error rates or equivalent estimates.

(8) The adjusted average recovery and corrections percentage is based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective capacity of the ex-post control systems implemented by the DG over the past years. Any ex-ante elements, one-off events, (partially) cancelled or waived Recovery Orders, and other factors from the past years that would no longer be relevant for the current programmes have been adjusted in order to come to the best and most conservative estimate of the ex-post future corrections to be applied to the reporting year's relevant expenditure for the current programmes. Most EPC corrections are done during the reporting year. The average amount of the implemented corrections over the past 3 years (2020-2022) is 1.07 (million) euros (0.09% of the average amount of relevant expenditure of that period), compared to an average amount of estimated future corrections during the same period of 0 (million) euros (0% of the average amount of relevant expenditure of that period). The deviation of 0.09% between the two averages is considered marginal and can be attributed to a low-risk types of expenditure.

## **2. Reservations – not applicable**

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

This is the annex of the Annual Activity Report section 2.2 "Modern and efficient administration – other aspects".

### Human resource management

<b>Objective:</b> OIB employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business			
<b>Indicator 1:</b> Number and percentage of first female appointments to middle management positions <b>Source of data:</b> SEC(2020)146			
<b>Baseline</b> (1 December 2019)	<b>Target</b> (2022) + (2024)	<b>Latest known results</b> (31.12.2022)	
7 out of 15 posts (47%)	2022: 1 first female appointment 2024: to be defined	1 first female appointments in 2022 – 3 in total since target set (2 beyond the target)	
<b>Indicator 2:</b> OIB's staff engagement index <b>Source of data:</b> DG HR / European Commission staff survey			
<b>Baseline</b> (2018)	<b>Target</b> (2024)	<b>Latest known results</b> (31.12.2022)	
63%	≥ EC average (72%)	63% (staff survey 2021)	
<b>Main outputs in 2022:</b>			
<b>Description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (31.12.2022)
Local communication actions in line with the corporate internal communication strategy	Adapt local communication strategy to the new corporate internal communication strategy	31.12.2022	Delivered
A work culture in line with OIB's core values (transparency, recognition, kindness, trust & teamwork).	OIB Values communication actions	31.12.2022	Delivered
High % of females in middle management positions	Local HR policy in line with main pillars of the new corporate HR strategy	≥50% female appointments by 31.12.2022	Delivered

A tailored training course “*Efficacité et transition*” which included one hour of individual coaching on change management and resilience capacity-building was organised as a practical help to colleagues facing challenges. OIB has given special attention to the analysis of absence rates with a wide-ranging series of initiatives during the year, including awareness raising and discussions at managerial level.

**Digital transformation and information management**

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

**Indicator 1:** Degree of implementation of the digital strategy principles by the most important IT solutions<sup>30</sup>

**Source of data:** OIB.RPP.1

Baseline (2020)	Target (2024)	Latest known results (31.12.2022)
Estimated – close to 30	100% 60 (upon 66 max)	~40%

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

**Source of data:** OIB.LS

Baseline (2020)	Target (2024)	Latest known results (31.12.2022)
30%	80%	30% (delayed due to limited resources) - the excel table with data assets has been established but needs follow up and update taking into account the new ITC applications and contracts. - 2 data stewards need to be appointed for the local data management following the priority of data assets to be shared.

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

**Source of data:** OIB.LS

Baseline (2020)	Target (2024)	Latest known results (31.12.2022)
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<sup>30</sup> The European Commission Digital Strategy (C(2018)7118) calls on Commission services to digitally transform their business processes by developing new innovative digital solutions or make evolve the existing ones in line with the principles of the strategy. At the beginning of the year N+1, the Solution Owner and IT Investments Team will assess the progress made on the basis of the proposed modernisation plan. For each of the 3 solutions, a table will reflect – per principle - the progress achieved during the last year.

30%	100%	30%	New OIB training programme elaborated and will be implemented throughout 2023
Main outputs in 2022:			
Description	Indicator	Target	Latest known results (31.12.2022)
Implementation of the corporate principles for data governance for OIB's key data assets	Percentage of implementation of the corporate principles for data governance for OIB's key data assets	Interim milestone by 2022: 50%	~30% - the excel table with data assets has been established but needs follow up and update taking into account the new ITC applications and contracts.  - 2 data stewards need to be appointed for the local data management following the priority of data assets to be shared
List of key actions on information management and data protection	General training courses for OIB staff Training courses on data protection organised by the Data Protection Officer of the Commission Reporting and action plan	31.12.2022	On-going  On-going  Completed

## Sound environmental management

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

### Main outputs in 2022:

Description	Indicator	Target	Latest known results (31.12.2022)
Monitor GPP criteria in contracts <sup>(31)</sup> .	% of GPP-relevant contracts with green criteria ( <i>relevant value in EUR</i> )	100% of GPP-relevant contracts with green criteria ( <i>relevant value in EUR</i> )	100%

<sup>31</sup> For information, technical support is provided by the [Interinstitutional GPP Helpdesk](#). See also GPP webpage [on MY IC](#) for EU reference/guidelines by DG ENV.

<b>Description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (31.12.2022)
Development and update of the Green Platform	Platform open to staff	100% of staff informed and access granted	Platform in place and operational.  Opened to EMAS correspondents
Formal EMAS management review (OIB EMAS Committee)	Meeting at least once a year	≥ 1	1
EMAS site management review meeting	Meeting at least once a year	≥ 1	2

**ANNEX 11: Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission (not applicable)**



**ANNEX 12: EAMR of the Union Delegations (not applicable)**

**ANNEX 13: Decentralised agencies and/or EU Trust Funds (not applicable)**

**ANNEX 14: Reporting on the Recovery and Resilience Facility  
(not applicable)**