



Annual Activity Report 2020

Annexes

Joint Research Centre

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ANNEX 1 – Statement of the Director in charge of Risk Management and Internal Control

I declare that in accordance with the Commission's communication on the internal control framework, I have reported my advice and recommendations on the overall state of internal control in the DG/Executive Agency to the Director-General/Executive Director.

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

Brussels, 16/04/2021

Delilah Al Khudhairy















ANNEX 2 – Performance tables














General objective 7: A modern, high-performing and sustainable European Commission			
Impact indicator: Image of the European Union			
Source of the data: Eurobarometer			
Baseline 2019	Interim Milestone (2022)	Target (2024)	Latest known results (2020)
43% (EU27)	Increase	Increase	40% (EU 27)
Specific objective 7.1: The JRC supports evidence-informed policymaking through creating and managing high-quality and fit-for-purpose scientific knowledge			Related to spending programme(s) Horizon 2020, Horizon Europe
Result indicator: Proportion of peer-reviewed publications in the top 10% most-cited journals			
Source of data: Abstract and citation database of peer-reviewed literature Scopus®			
Baseline 2019	Interim Milestone (2022)	Target¹ (2024)	Latest known results (2020)
46%	>40%	>40%	46% ²
Result indicator: Field-weighted citation index of peer-reviewed publications			
Source of data: Abstract and citation database of peer-reviewed literature Scopus®			
Baseline 2019	Interim Milestone (2022)	Target (2024)	Latest known results (2020)
2	>2	>2	2.27 ²
Result indicator: Number of innovations and scientific results addressing specific EU policy priorities			
Source of data: Abstract and citation database of peer-reviewed literature Scopus®			
Baseline 2019	Interim Milestone (2022)	Target (2024)	Latest known results (2020)
340	>300	>300	551
Result indicator: Level of satisfaction with JRC's science services			
Source of data: JRC customer survey			
Baseline 2019	Interim Milestone (2022)	Target (2024)	Latest known results (2020)
88%	>80%	>80%	92%
Result indicator: Level of satisfaction with timeliness of science services			
Source of data: JRC customer survey			
Baseline 2019	Interim Milestone (2022)	Target (2024)	Latest known results (2020)
86%	>80%	>80%	81% ³

¹ The target was set after analysing the trend of this indicator over the last 5 years.

² Data are extracted on 10/02/2020. At time of extraction, year 2020 was still marked as incomplete.

³ This indicator is calculated based on the JRC customer survey. Very similar results (80%) are achieved calculating the indicator based on the information in the performance table. In details, in this latter method, the timeliness is calculated comparing the planning date with respect to those declared as achievement date (last known value).

Main outputs in 2020:			
New policy initiatives			
Output description	Indicator	Target	Latest known results (31/12/2020)
Related to GO1 – European Green Deal			
 Climate change impacts and adaptation in Europe (New EU Strategy on Adaptation to Climate Change and 2030 Climate Target Plan)	Publication	Q1	Q1
 Towards net-zero emissions in the EU energy system by 2050: Insights from scenarios in line with the 2030 and 2050 ambitions of the European green deal (2030 Climate target Plan)	Acceptance by customer DG	Q2	Q2
 Projected freshwater needs of the energy sector in the European Union and the UK (EU strategy for smart energy sector integration)	Acceptance by customer DG	Q2	Q2
 Study on the methodologies for taxonomy for sustainable investments, new ecolabels (Sustainable finance agenda)	Acceptance by customer DG	Q3	Q1
 Analysis of the financial impacts of the taxonomy on green/brown financial assets, and on financial risks stemming from climate change (Sustainable finance agenda)	Acceptance by customer DG	Q3	Q3
 Assessment of the balance between supply and demand of rare earth elements for industrial value chains of low carbon technologies (Critical Raw materials Initiative –Circular Economy Action Plan)	Acceptance by customer DG	Q4	Q4
 Assessment of sector integration, interoperability and standardisation, impacts on markets (EU strategy for smart energy sector integration)	Acceptance by customer DG	Q2	Q2
 One-Stop Shops for building renovation (Renovation Wave)	Publication	Q3	Q3
 Facts and figures on offshore renewable energy sources in Europe (Offshore renewables energy strategy)	Publication	Q4	Q4
 Study on the assessment of connected, coordinated and autonomous mobility (CCAM) and standard setting for CO ₂ emissions reduction from cars (Strategy for sustainable and smart mobility).	Acceptance by customer DG	Q4	Q3
 Review of the uncertainty margin for vehicle emission on-road measurement with Portable Emission Measurement Systems (Strategy for Sustainable and Smart Mobility)	Acceptance by customer DG	Q1	Q1
Evaluations and fitness checks			
 Fitness Check related to Endocrine Disruptors	Commission Staff Working Document published	Q2	Q2
Related to GO2 – A Europe fit for the digital age			
 Contributions to several sectoral initiatives and action plans (e.g. cybersecurity, energy-intensive industries, space applications) (New industrial strategy for Europe)	Acceptance by customer DG	Q1	Q1
 2020 EU industrial R&D investment scoreboard (European green deal and new industrial strategy for Europe)	Publication	Q4	Q4

 Monitoring the implementation and performance of the Coordinated Action Plan on AI (White Paper on AI)	Acceptance by customer DG	Q1	Q1
 Modernising liability rules for digital service providers (Digital Services Act)	Acceptance by customer DG	Q4	Q4
 <i>Ex ante</i> regulation of platforms with gatekeeper positions (Digital Services Act)	Acceptance by customer DG	Q4	Q4
 Governance of European Data Spaces; B2G and B2B data sharing (European Data Strategy)	Acceptance by customer DG	Q2	Q2
Related to G03 – An Economy that works for people			
 Modelling of policy options to implement and complement the Banking Union (Proposal on European Deposit Insurance Scheme, Review of the Deposit Guarantee Scheme, Review of the Bank Recovery and Resolution Directive)	Acceptance by customer DG	Q4	Q4
 The territorial economic impact of COVID-19 in the EU. A Rhomolo analysis (Europe's moment: repair and prepare for the next generation)	Acceptance by customer DG	Q2	Q2
 Economic modelling of policy options on minimum wages (forthcoming Commission proposal for fair minimum wages for workers in the EU)	Acceptance by customer DG	Q4	Q4
 Study on the economic modelling of tax reforms and tax evasion (Business taxation for the 21st century)	Acceptance by customer DG	Q2	Q2
 Do big funds own EU economy? Analysis of common shareholding in Europe (Review of Competition policy and rules fit for the modern economy)	Acceptance by customer DG	Q4	Q4
Related to G05 – Promoting our European way of life			
 Projecting the net fiscal impact of immigration in the EU (Action Plan on Integration and Inclusion)	Acceptance by customer DG	Q4	Q4
Related to G06 – A new push for European Democracy			
 European Gender Equality Strategy on-line monitoring system	The system is operational	Q1	Delayed
 2020 annual strategic foresight report (drafting in collaboration with SG)	Adoption	Q2	Q3
 Conference on the Future of Europe: tools for data analysis	Operational	Q1	Q4
External communication actions			
Launch of the Knowledge Centre for Biodiversity (contribution to implementing the Biodiversity Strategy 2030)	Launch event	Q4	Q4
Launch of the EC Knowledge Centre on Earth Observation for EU Policies	Launch event	Q4	Delayed due to COVID-19 pandemic
EU bioeconomy monitoring system – pilot launch	Launch event	Q4	Q4
Atlas of the Human Planet 2019	Launch event	Q1	Q1
European Handbook for SDG Voluntary Local Reviews	Launch event	Q1	Q1
YOU & AI exhibition	Launch event	Q4	Delayed due to Covid-19 pandemic
3 Euronews Futuris episodes on science for policymaking	Broadcasts	Q2, Q3, Q4	YES

Newsletters (JRC monthly newsletter, Commissioner's monthly update, Science Flash For You national newsletters)	Number of issues	100	72 ⁴
Other important outputs			
Research Ethics Board	Set up	Q1	Q1 – appointment in Q2
Editorial Review Board	Set up	Q3	Q1
Common Framework for the management of scientific projects	Implementation	Q3	Q4
Analysis of the scientific performance of JRC 2014-2018, and its impact on traditional and alternative media	Report	Q2	Published 2019 – adopted by SM in Q1 2020
Related to GO1 – European Green Deal			
Best available techniques reference document on organic solvents	Publication	Q3	Q4
Blue economy report – Systematic analysis and documentation of the status and trends of marine and maritime sectors and activities	Acceptance by customer DG	Q2	Q2
Report on the sustainability of the use of forest biomass for energy production – Consolidated biomass report (contribution to the implementation of the EU Biodiversity Strategy)	Acceptance by customer DG	Q4	Q4
Analysis of sustainable and nutritious food and farming; assessment of targets and indicators for the needs of monitoring (implementation of the Farm to Fork strategy)	Acceptance by customer DG	Q3	Q3
Handbook of sustainable urban development strategies (joint initiative DG REGIO-JRC)	Publication	Q1	Delayed
European Atlas of natural radiation	Publication	Q1	Q1
Harmonisation at global level of test procedures for the type approval of vehicles (global technical regulation on real driving emissions, worldwide harmonised test procedure for light duty vehicles and methodology to measure particles emitted by internal combustion engine including particles smaller than 23 nm)	Acceptance by customer DG	Q2	Q2
Best Environmental Management Practice for the Waste Management Sector	Publication	Q3	Q3
EU mapping and assessment of ecosystems and their services	Publication	Q4	Q4
Analysis of the Annual Reports 2020 under the Energy Efficiency Directive	Publication	Q4	Q4
National Energy and Climate Plans for 2021-2030 under the EU Energy Union	Publication	Q1	Q1
Foresight study on 'Farmers of the future'	Publication	Q4	Q4
Clean energy technologies in coal regions	Publication	Q1	Q1
Forest reference levels under Regulation (EU) 2018/841 for the period 2021-2025	Publication	Q2	Moved to 2021
Tax proximity and regionalism – third country effects in bilateral foreign direct investments (FDI)	Publication	Q2	Delayed
Development of the EU Green Public Procurement (GPP) Criteria for Data Centres, Server Rooms and	Acceptance by customer DG	Q4	Q4

⁴ Science Flashes are a new project, started in late 2019. 2020 is the first full year. Initially the idea was to have 2 or 3 issues per country per year. For the first year, 2 issues were released hence 54 total.

Cloud Services			
EU Green Public Procurement (GPP) Criteria for Textile Products and Services Guidance Document	Acceptance by customer DG	Q4	Q4
Revision of the EU Green Public Procurement (GPP) Criteria for Imaging Equipment: Final Technical Report	Acceptance by customer DG	Q4	Q4
Bioeconomy monitoring system (implementation of EU bioeconomy strategy)	System is operational	Q4	Q4
Front-of-pack nutrition labelling schemes (Healthy and nutritious food)	Publication	Q2	Q2
Related to GO2 – A Europe fit for the digital age			
SELFIE – release of new set of questions	New release	Q3	Q3
Emerging technologies in support of educators: How might technologies of tomorrow impact the teaching profession?	Publication	Q2	Q2
DigComp at Work: The EU's digital competence framework in action on the labour market: a selection of case studies	Publication	Q1	Q1
Understanding and Managing Industrial Transitions - Synthesis Report on outcomes of JRC Working Group (A new industrial strategy for Europe)	Acceptance by customer DG	Q4	Q4
Background studies on policy issues in fintech and digital assets (Action plan on Fintech)	Acceptance by customer DG	Q4	Q4
Critical Raw Materials for Strategic Technologies and Sectors in the EU - A Foresight Study (accompanying the Communication on Critical Raw Materials Resilience)	Publication	Q3	Q3
Cybersecurity- our digital anchor	Publication	Q2	Q2
Related to GO3 – An Economy that works for people			
Economic analysis of the capital markets union (Action plan on the Capital Markets Union)	Acceptance by customer DG	Q3	Q3
Moving towards fairer regional minimum income schemes in Spain	Acceptance by customer DG	Q2	Q2
Analyses of demographics, finance and policy measures of high growth enterprises (European Semester Winter package Country Reports)	Acceptance by customer DG	Q1	Q1
Modelling for the implementation of the stability and growth pact and European Economic Forecasts	Acceptance by customer DG	Q2	Q2 for Spring Forecast, Q4 for Autumn forecast
Shifting the Tax Burden away from Labour towards Inheritances and Gifts in Germany (ECFIN Economic Brief)	Publication	Q4	Q4
Beyond averages – Fairness in an economy that works for people	Publication	Q4	Q4
Do EU fiscal rules support counter-cyclical fiscal policy?	Publication	Q1	Q2
Trapped in inactivity? The Austrian social assistance reform in 2019 and its impact on labour supply	Publication	Q2	Q2
Related to GO4 – A stronger Europe in the world			
Atlas of Global Surface Water Dynamics	Publication	Q2	Q2
Atlas of the Human Planet 2019: New urban definition based on GHSL data (presented for adoption to the UN Statistical Commission by REGIO, ESTAT, JRC)	Publication	Q1	Q1
Assessments of forest and water resources, state of land and water report, land productivity dynamics	Publication	Q3	Q3

(contribution to FAO reports)			
Current challenges of the European nuclear supply chain	Publication	Q2	Q3
Analysis of FDI trends in EU (implementation of the FDI screening Regulation)	Acceptance by customer DG	Q1	Q1, Q2, Q3, Q4
Related to G05 – Promoting our European Way of Life			
EURL ECVAM Recommendations on non-animal-derived antibodies	Adoption	Q2	Q2
EURL ECVAM Status Report 2020	Publication	Q2	Q2
The landscape of hybrid threats: a conceptual model	Publication	Q4	Q4
• Establishment of a coordination centre for the network of EU reference laboratories for COVID-19	Network is activated	Q2	Q2
• COVID-19 de-escalation modelling report	Acceptance by customer DG	Q2	Q2
• Re-open EU (Tourism and transport in 2020 and beyond) – Information platform	Operational	Q2	Q2
• Behavioural changes and employment effects in Tourism after COVID-19	Acceptance by customer DG	Q3	Q3
• Control material for positive tests of COVID-19	Available for distribution	Q2	Q2
• Release of antibody reference materials for COVID-19	Available for distribution	Q4	Q4
• Review of performance assessment studies of test methods and devices for COVID-19 (Guidelines on COVID-19 in vitro diagnostic tests and their performance)	Publication	Q2	Q2
Report on the dual-use R&D projects funded under Horizon 2020	Acceptance by customer DG	Q2	Q2
Atlas of Migration	Publication	Q4	Q4
Projecting the net fiscal impact of migration in the EU	Publication	Q2	Q2
Current challenges of the European nuclear supply chain	Publication	Q3	Q3
Food procurement in schools	Acceptance by customer DG	Q2	Q2
LifeComp: European framework for Personal, Social and Learning to Learn Competence	Acceptance by customer DG	Q2	Q2
Report on the assessment of the implementation of the Directive for critical infrastructure protection	Acceptance by customer DG	Q2	Q2
EU citizens's perception on integration	Publication	Q2	Q2
Related to G06 – A new push for European Democracy			
Understanding digital influence on political behaviour	Acceptance by customer DG	Q4	Q4
'Science and Evidence in the Policy Ecosystem' Handbook	Publication	Q3	Q3
3 rd Citizen Engagement and Deliberative Democracy Festival	Event	Q4	Q4

Specific objective 7.2: The JRC operates modern, sustainable and open research campuses

In 2016, the JRC adopted the JRC Strategy 2030. One of the pillar in this comprehensive yet ambitious strategy is 'Infrastructures fit for purpose'. The long-term objective is to 'turn

the JRC sites into modern and open research sites that are managed in the most sustainable and efficient way, while being an inspiring, safe and secure environment for the JRC's staff'. The site development plans were adopted during a senior management meeting in December 2018 and then endorsed by the JRC Board of Governors.

In 2019, a site development implementation plan (IP) was prepared. It spans an initial period of three years, providing an overview of the site development projects in the coming years, and the associated necessary budget. During 2020, a review of the site development plans has been launched in view of the Multiannual Financial Framework 2021-2027.

Specific objective 7.2: The JRC operates modern, sustainable and open research campuses		Related to spending programme(s): Horizon 2020, Euratom
Result indicator: Proportion of surface area compliant with energy standards		
Source of data: JRC internal indicator and Directive 2012/27/EU		
Baseline (2018)	Target (2024)	Latest known results (2020)
Geel: 29 423 sqm (74.3% of built surface area) not compliant with energy standards according to Directive 2012/27/EU	Increase of 3% of surface compliant with energy standards	Supplementary 100 sqm of space were brought to the current environmental standards. Another 779 sqm are being redesigned for refurbishment in 2021/2022.
Ispra: 98 661 sqm (61% of built surface area) not compliant with energy standards according to Directive 2012/27/EU.	Increase of 3% of surface compliant with energy standards	In 2020, the thermal insulation of buildings 45 and 58 has been completed corresponding to an increase of 3.93% of surface compliant with energy standards.
Karlsruhe: 31 637 sqm (77% of built surface area) not compliant with energy standards according to Directive 2012/27/EU	Increase of 3% of surface compliant with energy standards	Limited progress with the installation of technical infrastructures in building Wing M due to contractual delays
Petten: 19 981 sqm (100% of built surface area) not compliant with energy standards according to Directive 2012/27/EU	Increase of 3% of surface compliant with energy standards	Engineering study launched for facade renovations on building 310. Renovation of cooling systems in buildings 308-309. A JRC Petten energy study was completed to include energy performance elements in upcoming building projects.
Seville: 7 698 sqm (100% of built surface area) not compliant with energy standards according to Directive 2012/27/EU	+3% (pending confirmation from the landlord)	To improve the energy performance of the current rented building, JRC requested the property owner to make several improvements such as the replacement of one of the building boilers, the improvement of the cooling towers, and a new electricity contract with 100% of supply coming from renewable energy sources

Main outputs in 2020:			
Output description	Indicator	Target	Latest known results (31/12/2020)
Ispra: Renewal of tri-generation plant	Progress as planned	Technical assistance and design completed	100%
Ispra: Construction of the INS3L facility (Ispra Nuclear Safeguards,	Signature of contract	Q4	Q4

Security and Standardisation Laboratory)			
Ispra: Upgrade of the electrical plant	% completion	100%	25% - The Covid-19 pandemic breakout has impacted the contractors' activity
Ispra: Renovation of the sewage system	Urgent repairs executed	100%	100%
Karlsruhe: construction of nuclear facility 'Wing M' including hot laboratories	Progress as planned	Progress with the installation of technical infrastructures	Contractual delays
Petten: Construction of a new Site Access and Security Centre	Progress as planned	Contract award – start of construction.	A new approach to the design & construction was developed in 2020 and the engineering phase relaunched.
Seville: Preparatory work for a new office building	Progress as planned	Technical documentation to define functional and spatial needs of the JRC Seville, and describing the urban and social environment.	100%

Specific objective 7.3: The Commission has appropriate capacity to manage risks related to intellectual property (IP) rights and be compliant with the rules and regulations			Related to spending programme(s): Horizon 2020, Euratom
Result indicator: Proportion of DGs introducing IP assets in EURECA			
Source of data: EURECA IT platform			
Baseline (2019)	Interim Milestone (2022)	Target ⁵ (2024)	Latest known results (01/01/2021)
0	70%	100%	48% ⁶

Main outputs in 2020:			
Output description	Indicator	Target	Latest known results (01/01/2021)
Launch of a corporate IT system for the management of Intellectual Property of the Commission	System accessible for all Commission staff	A stable system available to all Commission staff by Q2	Q3 Delay due to Covid-19 pandemic (and lock down)
Ensuring uptake of the system.	Number of DGs that uploaded IP assets.	80% of all DG's and Services having introduced at least 3 IP assets that require management.	48% ⁷ DGs or Services introduced at least three IP assets.
		The portfolio of brands	The portfolio of brand and

⁵ The target stems from the responsibility of each DG and Service to properly manage IP assets.

⁶ 16 Directorates General have introduced over 500 assets (total number of Directorates General: 33 – as situation at 22/02/2021 – source Europa.eu).

⁷ Not having had the possibility to impart hands on trainings may be an explanation for the low result so far.

		and technical inventions handled by the JRC, software and datasets that have been identified (in the survey) should be imported.	technical inventions and software handled by the JRC was entirely uploaded. Identified datasets in the JRC repository still require a link to EURECA. This functionality will be added to EURECA at a later stage.
Raising awareness on Intellectual Property (IP) with Commission staff.	Number of staff trained New guidelines uploaded on IP website.	Maintain at least 2019 results Two new sets of guidelines by the end of 2020	3% increase from 2019 Three new sets of guidelines were uploaded.
Draft an IP software policy for the Commission in close cooperation with DG DIGIT.	Delivery of a draft software policy Launch of the interservice group	Q4 Q3	Delayed to Q1 2021 for delay in adoption of the software strategy Q4

General objective 1: A European green Deal						
Impact indicator: Greenhouse gas emissions						
Source of the data: Eurobarometer						
Baseline 2018	Interim Milestone (2020)		Target (2030)		Latest known results (2019)	
-20.7%	-20%		-55% of net GHG emissions		-24%	
Specific objective 1.1: The JRC progressively decommissions its disused nuclear facilities and safely disposes of its radioactive waste					Related to spending programme(s) Decommissioning and waste management	
Result indicator: Progress in finalisation of waste treatment routes and waste management facilities in Ispra						
Source of data: JRC internal indicator						
Baseline 2019	Interim Milestone (2022)		Target (2024)		Latest known results (2020)	
44%	77%		100%		44%	
Result indicator: Progress of characterisation and removal of legacy Low Level Waste (LLW) at JRC Karlsruhe						
Source of data: JRC internal indicator						
Baseline 2019	Interim Milestone (2022)		Target (2024)		Latest known results (2020)	
0%	Declaration	Removal	Declaration	Removal	Declaration	Removal
	60%	50%	85%	75%	12%	6%
Result indicator: Progress of waste management and removal in JRC Petten						
Source of data: JRC internal indicator						
Baseline 2019	Interim Milestone (2022)		Target (2024)		Latest known results (2020)	
0%	30%		60%		0%	
Result indicator: Progress of waste management and removal in JRC Geel						

Source of data: JRC internal indicator			
Baseline	Interim Milestone	Target	Latest known results
2019	(2022)	(2024)	(2020)
0%	10%	50%	0%

Result indicator: Proportion of budget consumption according to the decommissioning budget line planning

Source of data: JRC internal indicator

JRC site	Baseline	Interim Milestone	Target	Latest known results
	(2019)	(2022)	(2024)	(2020)
Ispra	0%	11%	20%	3.1%
Karlsruhe	0%	4%	7%	100% of yearly allocated budget is consumed

Main outputs in 2020:			
Output description	Indicator	Target	Latest known results (31/12/2020)
Recovery of dispersed irradiated nuclear material and transfer to INE facility at JRC Ispra	% completion	100% irradiated nuclear material collected in INE	100%
Inventory of nuclear material and flagging for future evacuation at JRC Geel	Inventory established	Q4	Q4
Removal of commercial spent fuel not owned by JRC and not used for research at JRC Karlsruhe	Spent fuel transport to utility	Q2	Q1
Transfer of ownership and liability of TRABANT spent fuel to NRG at JRC Petten	Contractual arrangement with NRG finalized;	Q4	Delayed to Q4 2021
Reduce thoron emissions from hot cells at JRC Karlsruhe	% reduction	70%	70%
Update declaration of LLW legacy waste packages at JRC Karlsruhe	% updated waste package declarations	60%	75%
Characterisation of obsolete equipment and glove boxes at JRC Geel	% Clearance and characterisation measurements	100 %	20% ⁸
Post-operational clean up of internal gloveboxes in the LCSR hot cells at JRC Ispra	% completion	50%	15% Task delayed due to the COVID-19 pandemic.
Principal Cyclotron components dismantled and prepared for donation at JRC Ispra	% completion	100%	85% ⁹
Implementing licensing and authorisation process for decommissioning of ESSOR reactor at JRC Ispra	Environmental Impact Assessment document filed for the INE plant	Q2	Q2
Design of electromechanical equipment for new grouting station at JRC Ispra	% completion	30%	100%
Supercompaction treatment of waste at JRC Ispra	First Operational Plan approved by Safety	Q2	Q2

⁸ 7 out of 12 glove boxes, corresponding to 20% of the total effort foresee, characterised and dispatched; the remaining 5 are more complex and require partial dismantling at site

⁹ The list of components increased during the year upon request by the recipient.

	Authority Preparation of the first batch of historical waste for supercompaction	Q4	80%
Retrieval facility for bituminised waste drums at JRC Ispra	Contract amendment to allow continuation signed and on-site civil work started	Q4	Q4 – Contract amendment signed Delayed – the preparation of the onsite civil work is still ongoing due to delayed identification of appropriate subcontractors.
Transfer and storage of waste to Interim Storage Facility (ISF) at JRC Ispra	Licence modification for storage of unconditioned Very Low Level Waste approved by the Authority	Q4	Q2
Facility for glove box emptying and decontamination at JRC Karlsruhe	7 glove boxes transferred to caisson	Q4	Q4
Commitment and payment of annual quota for KONRAD repository as determined by German Federal Ministry (variable yearly amount) at JRC Karlsruhe	100% of 2020 contribution paid	Q3	Q3

ANNEX 3 – Draft annual accounts and financial reports

Annex 3 Financial Reports - DG JRC - Financial Year 2020

Table 1: Commitments

Table 2: Payments

Table 3: Commitments to be settled

Table 4: Balance Sheet

Table 5: Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6: Average Payment Times

Table 7: Income

Table 8: Recovery of undue Payments

Table 9: Ageing Balance of Recovery Orders

Table 10: Waivers of Recovery Orders

Table 11: Negotiated Procedures (excluding Building Contracts)

Table 12: Summary of Procedures (excluding Building Contracts)

Table 13: Building Contracts

Table 14: Contracts declared Secret

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2020 (in Mio €) for DG JRC					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 02 Internal market, industry, entrepreneurship and SMEs					
02	02 02	Competitiveness of enterprises and small and medium-sized enterprises (COSME)	0.00	0.00	0.00 %
	02 03	Internal market for goods and services	0.35	0.35	100.00 %
	02 06	European Earth observation programme	26.56	26.56	100.00 %
Total Title 02			26.91	26.91	100.00 %

Title 05 Agriculture and rural development					
05	05 07	Audit of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF)	8.53	8.53	99.99 %
	05 08	Policy strategy and coordination of the 'Agriculture and rural development' policy area	2.21	1.97	89.41 %
Total Title 05			10.74	10.50	97.81 %

Title 07 Environment					
07	07 02	Environmental policy at Union and international level	0.00	0.00	0.00 %
Total Title 07			0.00	0.00	0.00 %

Title 10 Direct research					
10	10 01	Administrative expenditure of the 'Direct research' policy area	148.98	110.40	74.11 %
	10 02	Horizon 2020 - Direct actions of the Joint Research Centre (JRC) in support of Union policies	155.55	47.53	30.55 %
	10 03	Euratom programme - Direct actions	45.72	13.07	28.59 %
	10 04	Other activities of the Joint Research Centre	396.48	35.14	8.86 %
	10 05	Historical liabilities resulting from nuclear activities carried out by the Joint Research Centre pursuant to the Euratom Treaty	31.61	31.61	100.00 %
Total Title 10			778.35	237.75	30.55 %

Title 22 Neighbourhood and enlargement negotiations					
22	22 01	Administrative expenditure of the 'Neighbourhood and enlargement negotiations' policy area	0.00	0.00	0.00 %
Total Title 22			0.00	0.00	0.00 %

Title 26 Commission's administration					
26	26 01	Administrative expenditure of the 'Commission's administration' policy area	0.00	0.00	0.00 %
	26 03	Services to public administrations, businesses and citizens	2.14	2.14	100.00 %
Total Title 26			2.14	2.14	100.00 %

Title 32 Energy					
32	32 03	Nuclear energy	0.00	0.00	0.00 %
Total Title 32			0.00	0.00	0.00 %

Title 34 Climate action					
34	34 02	Climate action at Union and international level	0.00	0.00	0.00 %
Total Title 34			0.00	0.00	0.00 %

Total DG JRC			818.14	277.31	33.89 %
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* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).

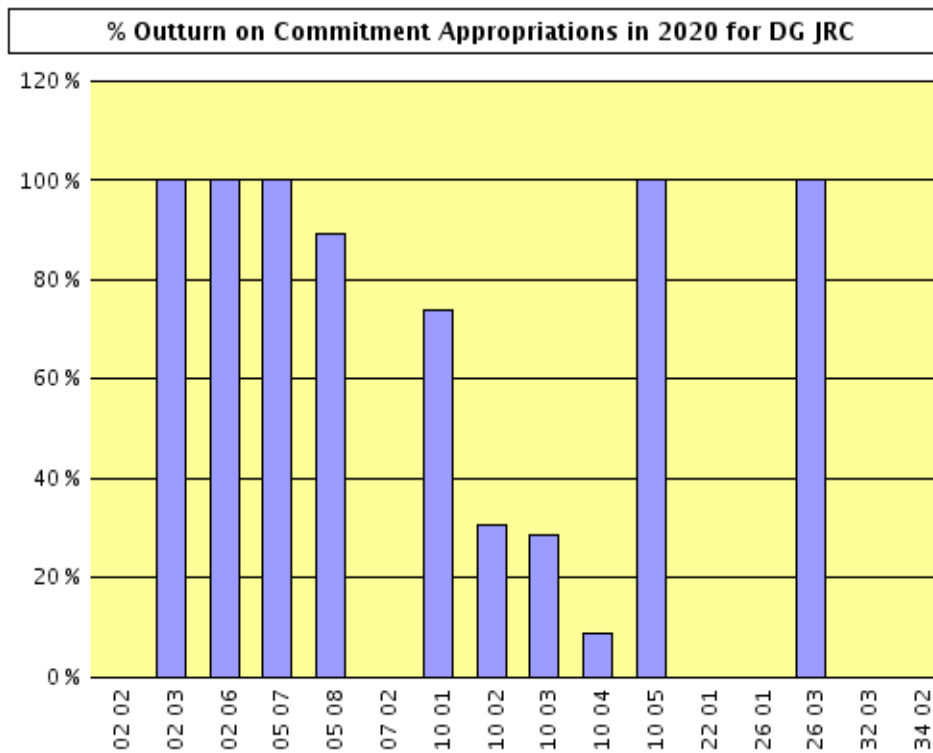


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2020 (in Mio €) for DG JRC					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 02 Internal market, industry, entrepreneurship and SMEs					
02	02 02	Competitiveness of enterprises and small and medium-sized enterprises (COSME)	0.15	0.15	100.00 %
	02 03	Internal market for goods and services	0.60	0.60	100.00 %
	02 06	European Earth observation programme	22.46	22.45	99.97 %
Total Title 02			23.21	23.20	99.97%
Title 05 Agriculture and rural development					
05	05 07	Audit of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF)	8.53	8.03	94.15 %
	05 08	Policy strategy and coordination of the 'Agriculture and rural development' policy area	2.21	1.59	71.82 %
Total Title 05			10.74	9.62	89.56%
Title 07 Environment					
07	07 02	Environmental policy at Union and international level	0.30	0.30	100.00 %
Total Title 07			0.30	0.30	100.00%
Title 10 Direct research					
10	10 01	Administrative expenditure of the 'Direct research' policy area	228.90	99.94	43.66 %
	10 02	Horizon 2020 - Direct actions of the Joint Research Centre (JRC) in support of Union policies	144.18	38.33	26.59 %
	10 03	Euratom programme - Direct actions	39.78	8.82	22.17 %
	10 04	Other activities of the Joint Research Centre	305.07	30.57	10.02 %
	10 05	Historical liabilities resulting from nuclear activities carried out by the Joint Research Centre pursuant to the Euratom Treaty	25.61	25.60	99.96 %
Total Title 10			743.54	203.25	27.34%
Title 22 Neighbourhood and enlargement negotiations					
22	22 01	Administrative expenditure of the 'Neighbourhood and enlargement negotiations' policy area	0.03	0.00	0.00 %
Total Title 22			0.03	0.00	0.00%
Title 26 Commission's administration					
26	26 01	Administrative expenditure of the 'Commission's administration' policy area	0.00	0.00	0.00 %
	26 03	Services to public administrations, businesses and citizens	0.00	2.43	0.00 %
Total Title 26			0.00	2.43	0.00%
Title 32 Energy					
32	32 03	Nuclear energy	0.02	0.02	100.00 %
Total Title 32			0.02	0.02	100.00%
Title 34 Climate action					
34	34 02	Climate action at Union and international level	0.15	0.15	100.00 %
Total Title 34			0.15	0.15	100.00%
Total DG JRC			783.90	238.96	30.72 %

% Outturn on Payment Appropriations in 2020 for DG JRC

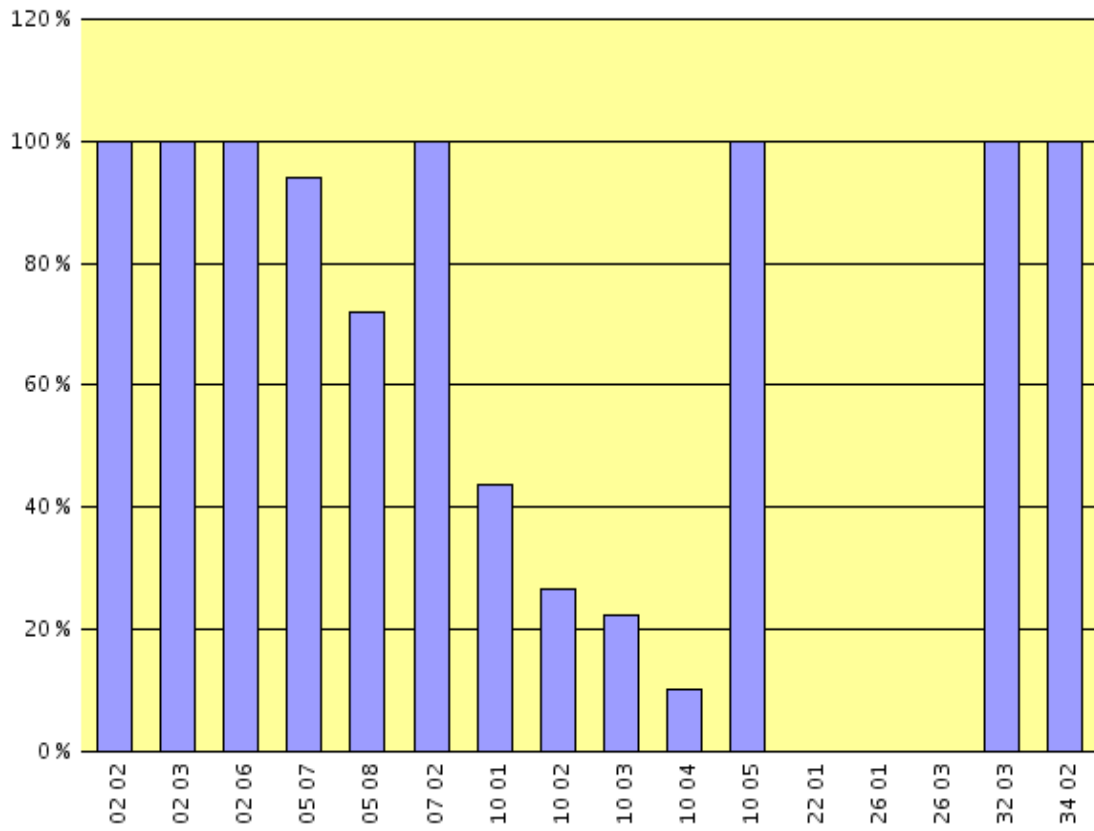


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG JRC									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
02	02 02	Competitiveness of enterprises and small and medium-sized enterprises (COSME)	0.00	0.00	0.00	0.00%	0.00	0.00	0.15
	02 03	Internal market for goods and services	0.35	0.00	0.35	100.00%	3.21	3.56	3.81
	02 06	European Earth observation programme	26.56	6.74	19.82	74.63%	2.52	22.34	18.96
Total Title 02			26.91	6.74	20.17	74.96%	5.74	25.91	22.93

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG JRC									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
05	05 07	Audit of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF)	8.53	6.66	1.87	21.93%	0.05	1.92	1.47
	05 08	Policy strategy and coordination of the 'Agriculture and rural development' policy area	1.97	0.04	1.94	98.07%	0.07	2.01	1.62
Total Title 05			10.50	6.70	3.81	36.24%	0.12	3.93	3.09

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG JRC									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 02	Environmental policy at Union and international level	0.00	0.00	0.00	0.00%	1.15	1.15	1.45
Total Title 07			0.00	0.00	0.00	0.00%	1.15	1.15	1.45

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG JRC									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
10	10 01	Administrative expenditure of the 'Direct research' policy area	110.40	42.24	68.16	61.74%	13.45	81.62	85.05
	10 02	Horizon 2020 - Direct actions of the Joint Research Centre (JRC) in support of Union policies	47.53	12.44	35.08	73.82%	12.66	47.74	39.65
	10 03	Euratom programme - Direct actions	13.07	3.13	9.94	76.06%	4.14	14.08	10.24
	10 04	Other activities of the Joint Research Centre	35.14	12.97	22.16	63.08%	5.14	27.30	27.31
	10 05	Historical liabilities resulting from nuclear activities carried out by the Joint Research Centre pursuant to the Euratom Treaty	31.61	3.89	27.72	87.68%	34.49	62.21	57.10
Total Title 10			237.75	74.68	163.07	68.59%	69.88	232.95	219.34

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG JRC									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
22	22 01	Administrative expenditure of the 'Neighbourhood and enlargement negotiations' policy area	0.00		0.00	0.00%	0.00	0.00	0.03
Total Title 22			0.00		0.00	0.00%	0.00	0.00	0.03

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG JRC									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
26	26 01	Administrative expenditure of the 'Commission's administration' policy area							
	26 03	Services to public administrations, businesses and citizens	2.14	0.16	1.98	92.48%	1.37	3.36	3.70
Total Title 26			2.14	0.16	1.98	92.48%	1.37	3.36	3.70

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG JRC									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
32	32 03	Nuclear energy	0.00	0.00	0.00	0.00%	0.00	0.00	0.26
Total Title 32			0.00	0.00	0.00	0.00%	0.00	0.00	0.26

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG JRC									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
34	34 02	Climate action at Union and international level	0.00	0.00	0.00	0.00%	0.89	0.89	1.04
Total Title 34			0.00	0.00	0.00	0.00%	0.89	0.89	1.04

Total for DG JRC			277.31	88.27	189.03	68.17%	79.15	268.18	251.83
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Breakdown of Commitments Remaining to be Settled (in Mio EUR) at 31/12/2019 for DG JRC

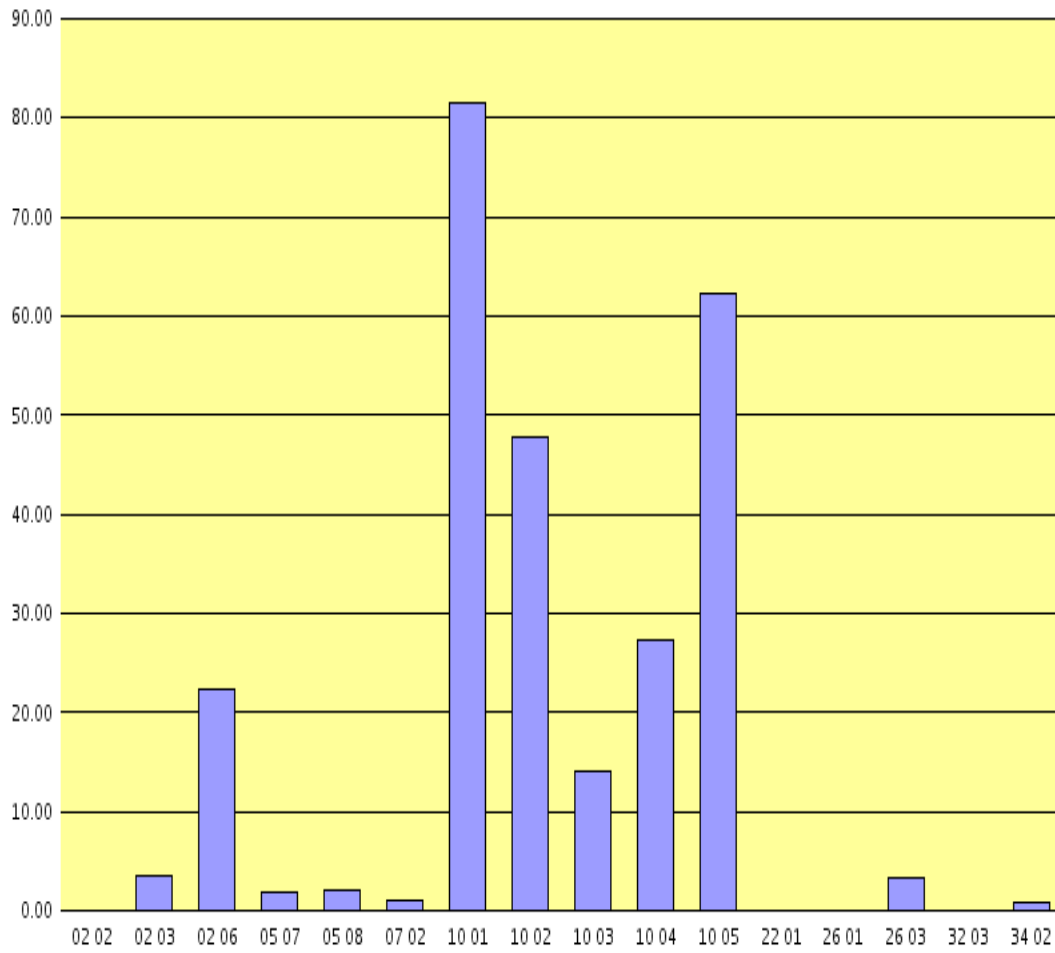


TABLE 4 : BALANCE SHEET for DG JRC

BALANCE SHEET	2020	2019
A.I. NON CURRENT ASSETS	228,997,501	215,083,819
A.I.1. Intangible Assets	1,105,997	1,227,414
A.I.2. Property, Plant and Equipment	227,873,631	213,838,532
A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverab	17,873	17,873
A.II. CURRENT ASSETS	-1,340,619,109	-1,195,904,611
A.II.2. Current Pre-Financing	6,985,448	7,734,012
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	-1,406,748,402	-1,250,339,320
A.II.4. Inventories	59,077,971	46,647,505
A.II.6. Cash and Cash Equivalents	65,874	53,192
ASSETS	-1,111,621,608	-980,820,792
P.I. NON CURRENT LIABILITIES	-2,393,145,088	-2,100,899,679
P.I.2. Non-Current Provisions	-2,393,141,245	-2,100,895,836
P.I.3. Non-Current Financial Liabilities	-3,843	-3,843
P.II. CURRENT LIABILITIES	-43,039,104	-39,756,015
P.II.2. Current Provisions	-33,286,305	-31,165,381
P.II.3. Current Financial Liabilities	0	0
P.II.4. Current Payables	-9,743,511	-8,581,518
P.II.5. Current Accrued Charges & Defrd Income	-9,288	-9,116
LIABILITIES	-2,436,184,192	-2,140,655,694
NET ASSETS (ASSETS less LIABILITIES)	-3,547,805,800	-3,121,476,486
P.III.2. Accumulated Surplus/Deficit	5,644,273,550	5,293,250,651
Non-allocated central (surplus)/deficit*	-2,096,467,750	-2,171,774,165
TOTAL DG JRC	0	0

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. 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

The amount under A.II.3. Curr Exch Receiv & Non-Ex Recoverables is mainly related to intercompany accounts. This explain the unusual credit balance.

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG JRC

STATEMENT OF FINANCIAL PERFORMANCE	2020	2019
II.1 REVENUES	-95,766,659	-86,948,915
II.1.1. NON-EXCHANGE REVENUES	-21,893	-31,772
II.1.1.5. RECOVERY OF EXPENSES	-19,332	-17,481
II.1.1.7. OTHER NON-EXCHANGE REVENUES	-2,561	-14,291
II.1.2. EXCHANGE REVENUES	-95,744,766	-86,917,143
II.1.2.2. OTHER EXCHANGE REVENUE	-95,744,766	-86,917,143
II.2. EXPENSES	521,055,914	437,971,813
II.2. EXPENSES	521,055,914	437,971,813
II.2.10. OTHER EXPENSES	422,974,712	331,303,868
II.2.2. EXP IMLEM BY COMMISS&EX.AGENC. (DM)	95,923,066	104,076,831
II.2.6. STAFF AND PENSION COSTS	2,152,079	2,581,183
II.2.8. FINANCE COSTS	6,057	9,931
STATEMENT OF FINANCIAL PERFORMANCE	425,289,255	351,022,898

It should be noted that II.2.10 OTHER EXPENSES includes the impact to the Statement of Financial Performance of the change of estimation of the Decommissioning Provisio. Additionally most of Staff and Pension cost are delegated to DG PMO hence do not appear in the JRC accounts.

TABLE 5bis : OFF BALANCE SHEET for DG JRC

OFF BALANCE	2020	2019
OB.1. Contingent Assets	15,629,817	15,223,283
GR for performance	12,608,825	13,540,288
GR for pre-financing	3,020,992	1,682,995
OB.2. Contingent Liabilities	-2,860,000	-2,860,000
OB.2.7. CL Legal cases OTHER	-2,860,000	-2,860,000
OB.3. Other Significant Disclosures	-24,549,858	-28,632,217
OB.3.3.7. Other contractual commitments	-22,978,724	-27,099,712
OB.3.5. Operating lease commitments	-1,571,134	-1,532,505
OB.4. Balancing Accounts	11,780,041	16,268,934
OB.4. Balancing Accounts	11,780,041	16,268,934
OFF BALANCE	0	0

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.

TABLE 6: AVERAGE PAYMENT TIMES in 2020 for JRC

Legal Times							
Maximum Payment Time (Days)	Total Number of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
30	16326	15300	93.7 %	15.4	1026	6.28 %	46.8
60	420	411	97.9 %	26.6	9	2.14 %	75
90	7	7	100.0 %	32			
150	1	1	100.0 %	41			

Total Number of Payments	16754	15719	93.82 %		1035	6.18 %	
Average Net Payment Time	17.60			15.67			47.02
Average Gross Payment Time	20.26			18.11			52.99

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	40	1113	6.64 %	16754	23,229,076	9.67 %	240,287,607

Late Interest paid in 2020			
DG	GL Account	Description	Amount (Eur)
JRC	65010100	Interest on late payment of charges New FR	4 051.81
			4 051.81

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2020 for DG JRC

Chapter		Revenue and income recognized			Revenue and income cashed from			Outstanding
		Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	balance
		1	2	3=1+2	4	5	6=4+5	7=3-6
40	MISCELLANEOUS TAXES AND DEDUCTIONS	26,367,087		26,367,087	26,367,087		26,367,087	0
41	CONTRIBUTIONS TO THE PENSION SCHEME	22,936,411		22,936,411	22,936,411		22,936,411	0
62	REVENUE FROM SERVICES RENDERED AGAINST PAYMENT	88,166,037	8,083,187	96,249,224	84,464,570	7,542,191	92,006,760	4,242,464
66	OTHER CONTRIBUTIONS AND REFUNDS	584,267	153,970	738,237	431,251	83,035	514,286	223,952
Total DG JRC		138,053,802	8,237,157	146,290,959	134,199,318	7,625,225	141,824,544	4,466,415

**TABLE 8 : RECOVERY OF PAYMENTS in 2020 for DG JRC
(Number of Recovery Contexts and corresponding Transaction Amount)**

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2020	Irregularity		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
Year of Origin (commitment)								
2017					1	8,614.00		
2018					2	9,983.24		
2019	1	12,683	1.00	12,683	15	28,583.74	6.67%	44.37%
2020					6	4,975.56		
No Link	1	47,497	1.00	47,497	63	2,083,262.94	1.59%	2.28%
Sub-Total	2	60,180	2.00	60,180	87	2,135,419.48	2.30%	2.82%

EXPENSES BUDGET	Irregularity		OLAF Notified		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES										
NON ELIGIBLE IN COST CLAIMS										
CREDIT NOTES							1048	11,425,707		
Sub-Total							1048	11,425,707		

GRAND TOTAL	2	60,179.94			2	60,179.94	1135	13,561,127	0.18%	0.44%
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TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2020 for DG JRC

	Number at 01/01/2020	Number at 31/12/2020	Evolution	Open Amount (Eur) at 01/01/2020	Open Amount (Eur) at 31/12/2020	Evolution
2010	1	1	0.00 %	945.00	945.00	0.00 %
2015	1	1	0.00 %	60,166.00	30,996.00	-48.48 %
2018	1		-100.00 %	1,318.60		-100.00 %
2019	46	6	-86.96 %	8,174,727.36	579,990.57	-92.91 %
2020		56			3,863,158.59	
	49	64	30.61 %	8,237,156.96	4,475,090.16	-45.67 %

TABLE 10 :Recovery Order Waivers >= 60 000 € in 2020 for DG JRC

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
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Total DG JRC	
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Number of RO waivers	
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There is 1 waiver below 60 000 € for a total amount of - €3,943.1

TABLE 11 :Negotiated Procedures in 2020 for DG JRC**External Procedures > € 20,000**

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Annex 1 - 11.1 (b) - Artistic/technical reasons or exclusive rights or technical monopoly/captive market	2	620,227
Annex 1 - 39.1 (a) - Services entrusted to public-sector bodies or non-profit institutions or organisations	1	448,844
Total	3	1,069,070

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	400,000
Annex 1 - 11.1 (b) - Artistic/technical reasons or exclusive rights or technical monopoly/captive market	27	6,099,374
Annex 1 - 11.1 (c) - Extreme urgency caused by unforeseeable events not attributable to the contracting authority	1	120,000
Total	29	6,619,374

During the course of 2020 the JRC had twenty-nine contracts signed under the exceptional negotiated procedure (Annex 1 - 11.1).

Of the twenty-seven notified as 1.11.1(b) for reasons of “technical monopoly” nineteen related to technical compatibility requirements of previous purchases of scientific equipment, for example, maintenance and upgrades that the JRC cannot give to any other organisation apart from the original equipment contractor, which holds intellectual property rights.

In addition, the JRC has had to deal with a number of areas where for legal or scientific reasons the choice was limited to one supplier, such as scientific repeatability or national rules in the nuclear sector.

The JRC has strong mitigating measures in place with a positive *ex ante* visa required by the financial legal services before this type of procedure is launched. In addition, all such procedures above EUR 60 000 are analysed and reviewed by the JRC’s public procurement advisory group (PPAG) before contract signature

TABLE 12 : Summary of Procedures in 2020 for DG JRC

External Procedures > € 20,000

Procedure Legal base	Number of Procedures	Amount (€)
Negotiated procedure without prior publication (Annex 1 - 11.1)	2	620,226.51
Negotiated procedure with single tender (Annex 1 - 39.1)	1	448,844.00
Total	3	1,069,070.51

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Competitive dialogue - No possibility to establish sufficiently precise technical specifications (Annex 1 - 12.1 (b) (iv))	1	899,000.00
Negotiated procedure middle value contract (Annex 1 - 14.2)	41	5,204,989.66
Negotiated procedure without prior publication (Annex 1 - 11.1)	29	6,619,374.19
One-step procedure based on a call for expressions of interest - Vendors' list (Annex 1 - 13.3 (b) (i))	4	417,118.00
Open Procedure (Art. 104(1) (a) FR)	1	647,080.00
Open procedure (FR 164 (1)(a))	68	94,573,979.28
Restricted procedure without Dynamic purchasing system (FR 164 (1)(b))	7	17,070,947.16
Total	151	125,432,488.29

TABLE 13 : BUILDING CONTRACTS in 2020 for DG JRC

None

TABLE 14 : CONTRACTS DECLARED SECRET in 2020 for DG JRC

None

Annex 3 Financial Reports - for EDF - Financial Year 2020

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

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS until 2020 (in Mio €) for DG JRC					
EDF N°	Cumulative Commitment appropriations authorised	Commitment appropriations authorised in the year	Cumulative Commitments made	Commitments made in 2020	%
	1		2		3=2/1
11			0.62	-0.38	
			0.62	-0.38	

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS until 2020 (in Mio €) for DG JRC							
EDF N°	Budget item		Cumulative Commitment appropriations authorised	Commitment appropriations authorised in the year	Cumulative Commitments made	Commitments made in 2020	%
			1		2		3=2/1
11	Cotonou	Intra-ACP allocations			0.62	-0.38	
Total					0.62	-0.38	

TABLE 1: OUTTURN ON PAYMENT APPROPRIATIONS until 2020 (in Mio €) for DG JRC					
EDF N°	Cumulative Payments appropriations authorised	Payment appropriations authorised in the year	Cumulative Payments made	Payments made in 2020	%
	1		2		3=2/1
11			0.62		
			0.62		

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS until 2020 (in Mio €) for DG JRC							
EDF N°	Agreement	Instrument	Cumulative Payments appropriations authorised	Payment appropriations authorised in the year	Cumulative Payments made	Payments made in 2020	%
			1		2		3=2/1
11	Cotonou	Intra-ACP allocations			0.62		
					0.62		

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG JRC								
EDF N°	Commitments outstanding at the end of previous				Commitments of the current year			Total commitm. outstanding at the end of the year
	Commitm. carried forward from previous year	Decommitm./ Revaluations/ Cancellations	Payments	Commitm. outstanding at year-end	Commitm./ Decommitm./ Revaluations/ Cancellations	Payments	Commitm. outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7=5-6	
11	0.38	-0.38		-0.00				-0.00
	0.38	-0.38		-0.00				-0.00

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €)								
EDF N°	Commitments	Contracted	Payments	% to be settled	to be settled at end 2020	to be settled at end 2019	RAL Evolution	
	1	2	3	4 = 3/1	5 = 1-3	6	5-6	(5-6)/5
11	0.62	0.62	0.62	100.00%	0.00	0.38	-0.38	-100.00%
	0.62	0.62	0.62	100.00%	0.00	0.38	-0.38	0.00%

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG JRC										
EDF N°	Agreement	Instrument	Commitments	Contracted	Payments	% to be settled	to be settled at end 2020	to be settled at end 2019	RAL Evolution	
			1	2	3	4 = 3/1	5 = 1-3	6	5-6	(5-6)/5
11	Cotonou	Intra-ACP allocations	0.62	0.62	0.62	100.00%	0.00	0.38	-0.38	-100.00%
			0.62	0.62	0.62	100.00%	0.00	0.38	-0.38	0.00%

TABLE 6: AVERAGE PAYMENT TIMES in for EDF DG JRC

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

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2020 for FEDF

Revenue Type	RO created during 2020			RO created before 2020			Total		
	Issued	Cashed	Open amount	Open amount at the beginning of the year	Cashed	Open amount	Issued	Cashed	Open amount
	1	2	3 = 1 - 2	4	5	6 = 4 - 5	7 = 1 + 4	8 = 2+5	9 = 3 + 6
Interest on prefinancement	0.02	0.02	0.00	0.00		0.00	0.02	0.02	0.00
Manual liaison account BG32/FEDF	1.64	1.64	0.00	0.00		0.00	1.64	1.64	0.00
Extraordinary gains	6.33	0.42	5.91	9.36	0.10	9.27	15.69	0.52	15.18
Contribution Confinancement	9.02	9.02	0.00	0.62	0.62	-0.00	9.63	9.63	-0.00
Revenue Decreasing Consumption	111.42	65.34	46.08	38.95	14.10	24.85	150.37	79.43	70.94
Uncalled Capital	4,400.00	4,400.00	0.00	0.00		-0.00	4,400.00	4,400.00	-0.00
Bank Intere Secu Stabex				0.76		0.76	0.76		0.76
Bank Interest				2.49		2.49	2.49		2.49
Bank interests Congo to allocate				-0.02		-0.02	-0.02		-0.02
Bank interests Stabex to allocate				-0.76		-0.76	-0.76		-0.76
Bank Interests to allocate				-2.49		-2.49	-2.49		-2.49

Bk Intere Spe Congo Fund				0.02		0.02	0.02		0.02
Current Account-DG BUDG-SWIFT				0.00		0.00	0.00		0.00
Default Interest on Claims				-4.09		-4.09	-4.09		-4.09
Différences constatées lors de l'encaissement d'OR				-0.00		-0.00	-0.00		-0.00
EU flight contributions from other EU bodies				0.00		0.00	0.00		0.00
Interest EIB				0.00		0.00	0.00		0.00
Interest on late payments Contribution				1.78		1.78	1.78		1.78
Interest Recovery				2.31		2.31	2.31		2.31
Losses on realisation of trade debtors				-0.20		-0.20	-0.20		-0.20
Miscellaneous income				2.48		2.48	2.48		2.48
PF Not Migrated - Initial Upload				0.00		0.00	0.00		0.00
Recettes diverses à imputer				0.00		0.00	0.00		0.00
To allow regularisation of open items by DG DEVCO (Ares (2011) 754001				-2.45		-2.45	-2.45		-2.45
Virements à reimputer				-0.41		-0.41	-0.41		-0.41
Total DG FEDF	4,528.42	4,476.43	51.99	48.35	14.81	33.54	4,576.77	4,491.24	85.53

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2020 for FEDF

Revenue Type	RO created during 2020			RO created before 2020			Total		
	Issued	Cashed	Open amount	Open amount at the beginning of the year	Cashed	Open amount	Issued	Cashed	Open amount
	1	2	3 = 1 - 2	4	5	6 = 4 - 5	7 = 1 + 4	8 = 2+5	9 = 3 + 6
Extraordinary gains	6.33	0.42	5.91	9.36	0.10	9.27	15.69	0.52	15.18
Revenue Decreasing Consumption	111.42	65.34	46.08	38.95	14.10	24.85	150.37	79.43	70.94
Uncalled Capital - DE	1,090.73	905.51	185.22	0.00		0.00	1,090.73	905.51	185.22
Uncalled Capital - SI	11.90	9.88	2.02	0.00		0.00	11.90	9.88	2.02
Uncalled Capital - SP	420.42	349.03	71.39	0.00		0.00	420.42	349.03	71.39
Uncalled Capital - FIN	79.98	66.40	13.58	0.00		0.00	79.98	66.40	13.58
Uncalled Capital - LV	6.15	5.11	1.05	0.00		0.00	6.15	5.11	1.05
Uncalled Capital - CY	5.92	4.91	1.00	0.00		0.00	5.92	4.91	1.00
Interest on prefinancement	0.02	0.02	0.00	-0.00		-0.00	0.02	0.02	-0.00
Interest EIB				0.00		0.00	0.00		0.00
Uncalled Capital - PT	63.43	52.66	10.77	0.00		0.00	63.43	52.66	10.77
Uncalled Capital - NL	253.17	210.18	42.99	0.00		0.00	253.17	210.18	42.99
Uncalled Capital - SK	19.94	16.55	3.39	0.00		0.00	19.94	16.55	3.39
Contribution cofinancement - IT				0.00		0.00	0.00		0.00
Uncalled Capital - SE	155.77	129.32	26.45	0.00		0.00	155.77	129.32	26.45
Uncalled Capital - FR	944.07	783.76	160.31	0.00		0.00	944.07	783.76	160.31
Uncalled Capital - LU	13.52	11.22	2.30	0.00		0.00	13.52	11.22	2.30
COF-Payable-Canada				0.00		0.00	0.00		0.00
Uncalled Capital - BE	-725.82	142.97	-868.79	0.00		0.00	-725.82	142.97	-868.79
Uncalled Capital - RO	38.06	31.60	6.46	0.00		0.00	38.06	31.60	6.46
Bank Interests to allocate				-2.49		-2.49	-2.49		-2.49
To allow regularisation of open items by DG DEVCO (Ares (2011) 754001				-2.45		-2.45	-2.45		-2.45
Uncalled Capital - BG	9.62	9.62	0.00	0.00		0.00	9.62	9.62	0.00
Uncalled Capital - AT	127.07	105.49	21.58	0.00		0.00	127.07	105.49	21.58
Virements à reputer				-0.41		-0.41	-0.41		-0.41
Uncalled Capital - DK	104.96	87.14	17.82	0.00		0.00	104.96	87.14	17.82
Uncalled Capital - IT	664.09	551.32	112.77	0.00		0.00	664.09	551.32	112.77
Uncalled Capital - EE	4.58	3.80	0.78	0.00		0.00	4.58	3.80	0.78
Uncalled Capital - LT	9.58	7.95	1.63	0.00		0.00	9.58	7.95	1.63
Uncalled Capital - IE	49.82	41.36	8.46	0.00		0.00	49.82	41.36	8.46
COF-Payable-LU				0.00		0.00	0.00		0.00
Uncalled Capital - PL	106.39	88.32	18.07	0.00		0.00	106.39	88.32	18.07
Bank interests Stabex				-0.76		-0.76	-0.76		-0.76

to allocate									
Uncalled Capital - MT	2.01	1.67	0.34	0.00		0.00	2.01	1.67	0.34
COF-Payable-SE	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Default Interest on Claims				-4.09		-4.09	-4.09		-4.09
Contribution cofinancement - FR				0.00		0.00	0.00		0.00
Contribution cofinancement - NL				0.00		0.00	0.00		0.00
Contribution cofinancement - SE				0.00		0.00	0.00		0.00
Uncalled Capital - HU	32.57	27.04	5.53	0.00		0.00	32.57	27.04	5.53
Interest on late payments Contribution				1.78		1.78	1.78		1.78
Uncalled Capital - GR	79.89	66.32	13.57	0.00		0.00	79.89	66.32	13.57
Interest Recovery				2.31		2.31	2.31		2.31
COF-Payable-FIN				0.00		0.00	0.00		0.00
COF-Payable-UK				0.00		0.00	0.00		0.00
Manual liaison account BG32/FEDF	1.64	1.64	0.00	0.00		0.00	1.64	1.64	0.00
Uncalled Capital - CZ	42.26	35.09	7.18	0.00		0.00	42.26	35.09	7.18
COF-Payable-DK	1.07	1.07	0.00	0.00		0.00	1.07	1.07	0.00
Uncalled Capital - UK	777.97	645.86	132.11	0.00		0.00	777.97	645.86	132.11
COF-Payable-BE	0.30	0.30	0.00	0.62	0.62	0.00	0.92	0.92	0.00
Contribution cofinancement - BE				0.00		0.00	0.00		0.00
COF-Payable-FR				0.00		0.00	0.00		0.00
Contribution cofinancement - ES				0.00		0.00	0.00		0.00
Bank Intere Secu Stabex				0.76		0.76	0.76		0.76
COF-Payable-CH				0.00		0.00	0.00		0.00
Losses on realisation of trade debtors				-0.20		-0.20	-0.20		-0.20
Uncalled Capital - Croatia	11.93	9.91	2.03	0.00		0.00	11.93	9.91	2.03
EU flight contributions from other EU bodies				0.00		0.00	0.00		0.00
COF-Payable-PT				0.00		0.00	0.00		0.00
Miscellaneous income				2.48		2.48	2.48		2.48
COF-Payable-NL				0.00		0.00	0.00		0.00
Bk Intere Spe Congo Fund				0.02		0.02	0.02		0.02
Bank Interest				2.49		2.49	2.49		2.49
COF-Payable-CZ				0.00		0.00	0.00		0.00
COF-Payable-DE	7.57	7.57	0.00	0.00		0.00	7.57	7.57	0.00
Bank interests Congo to allocate				-0.02		-0.02	-0.02		-0.02
Contribution cofinancement - DK				0.00		0.00	0.00		0.00
PF Not Migrated - Initial Upload				0.00		0.00	0.00		0.00
COF-Payable-AT				0.00		0.00	0.00		0.00
COF-Payable-IT				0.00		0.00	0.00		0.00
Recettes diverses à imputer				0.00		0.00	0.00		0.00
Contribution cofinancement - PL				0.00		0.00	0.00		0.00
COF-Payable-RO	0.08	0.08	0.00				0.08	0.08	0.00
Co-financing Contribution Payable ST-USAID				0.00		0.00	0.00		0.00
Différences constatées lors de l'encaissement				-0.00		-0.00	-0.00		-0.00

d'OR									
Current Account-DG				0.00		0.00	0.00		0.00
BUDG-SWIFT									
COF-Payable-Australia				0.00		0.00	0.00		0.00
Co-financing									
Contribution Payable				0.00		0.00	0.00		0.00
ST-EIB									
Contribution				0.00		0.00	0.00		0.00
cofinancement - DE									
Total DG	4,528.42	4,476.43	51.99	48.35	14.81	33.54	4,576.77	4,491.24	85.53
FEDF									

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2020 for FEDF

Revenue Type	RO created during 2020			RO created before 2020			Total		
	Issued	Cashed	Open amount	Open amount at the beginning of the year	Cashed	Open amount	Issued	Cashed	Open amount
	1	2	3 = 1 - 2	4	5	6 = 4 - 5	7 = 1 + 4	8 = 2+5	9 = 3 + 6
Extraordinary gains	6.33	0.42	5.91	9.36	0.10	9.27	15.69	0.52	15.18
Revenue Decreasing Consumption	111.42	65.34	46.08	38.95	14.10	24.85	150.37	79.43	70.94
Uncalled Capital - DE	1,090.73	905.51	185.22	0.00		0.00	1,090.73	905.51	185.22
Uncalled Capital - SI	11.90	9.88	2.02	0.00		0.00	11.90	9.88	2.02
Uncalled Capital - SP	420.42	349.03	71.39	0.00		0.00	420.42	349.03	71.39
Uncalled Capital - FIN	79.98	66.40	13.58	0.00		0.00	79.98	66.40	13.58
Uncalled Capital - LV	6.15	5.11	1.05	0.00		0.00	6.15	5.11	1.05
Uncalled Capital - CY	5.92	4.91	1.00	0.00		0.00	5.92	4.91	1.00
Interest on prefinancement	0.02	0.02	0.00	-0.00		-0.00	0.02	0.02	-0.00
Interest EIB				0.00		0.00	0.00		0.00
Uncalled Capital - PT	63.43	52.66	10.77	0.00		0.00	63.43	52.66	10.77
Uncalled Capital - NL	253.17	210.18	42.99	0.00		0.00	253.17	210.18	42.99
Uncalled Capital - SK	19.94	16.55	3.39	0.00		0.00	19.94	16.55	3.39
Contribution cofinancement - IT				0.00		0.00	0.00		0.00
Uncalled Capital - SE	155.77	129.32	26.45	0.00		0.00	155.77	129.32	26.45
Uncalled Capital - FR	944.07	783.76	160.31	0.00		0.00	944.07	783.76	160.31

Uncalled Capital - LU	13.52	11.22	2.30	0.00	0.00	13.52	11.22	2.30
COF-Payable-Canada				0.00	0.00	0.00		0.00
Uncalled Capital - BE	-725.82	142.97	-868.79	0.00	0.00	-725.82	142.97	-868.79
Uncalled Capital - RO	38.06	31.60	6.46	0.00	0.00	38.06	31.60	6.46
Bank Interests to allocate				-2.49	-2.49	-2.49		-2.49
To allow regularisation of open items by DG DEVCO (Ares (2011) 754001				-2.45	-2.45	-2.45		-2.45
Uncalled Capital - BG	9.62	9.62	0.00	0.00	0.00	9.62	9.62	0.00
Uncalled Capital - AT	127.07	105.49	21.58	0.00	0.00	127.07	105.49	21.58
Virements à reputer				-0.41	-0.41	-0.41		-0.41
Uncalled Capital - DK	104.96	87.14	17.82	0.00	0.00	104.96	87.14	17.82
Uncalled Capital - IT	664.09	551.32	112.77	0.00	0.00	664.09	551.32	112.77
Uncalled Capital - EE	4.58	3.80	0.78	0.00	0.00	4.58	3.80	0.78
Uncalled Capital - LT	9.58	7.95	1.63	0.00	0.00	9.58	7.95	1.63
Uncalled Capital - IE	49.82	41.36	8.46	0.00	0.00	49.82	41.36	8.46
COF-Payable-LU				0.00	0.00	0.00		0.00
Uncalled Capital - PL	106.39	88.32	18.07	0.00	0.00	106.39	88.32	18.07
Bank interests Stabex to allocate				-0.76	-0.76	-0.76		-0.76
Uncalled Capital - MT	2.01	1.67	0.34	0.00	0.00	2.01	1.67	0.34
COF-Payable-SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Default Interest on Claims				-4.09	-4.09	-4.09		-4.09
Contribution cofinancement - FR				0.00	0.00	0.00		0.00
Contribution cofinancement - NL				0.00	0.00	0.00		0.00
Contribution cofinancement - SE				0.00	0.00	0.00		0.00

Uncalled Capital - HU	32.57	27.04	5.53	0.00		0.00	32.57	27.04	5.53
Interest on late payments Contribution				1.78		1.78	1.78		1.78
Uncalled Capital - GR	79.89	66.32	13.57	0.00		0.00	79.89	66.32	13.57
Interest Recovery				2.31		2.31	2.31		2.31
COF-Payable-FIN				0.00		0.00	0.00		0.00
COF-Payable-UK				0.00		0.00	0.00		0.00
Manual liaison account BG32/FEDF	1.64	1.64	0.00	0.00		0.00	1.64	1.64	0.00
Uncalled Capital - CZ	42.26	35.09	7.18	0.00		0.00	42.26	35.09	7.18
COF-Payable-DK	1.07	1.07	0.00	0.00		0.00	1.07	1.07	0.00
Uncalled Capital - UK	777.97	645.86	132.11	0.00		0.00	777.97	645.86	132.11
COF-Payable-BE	0.30	0.30	0.00	0.62	0.62	0.00	0.92	0.92	0.00
Contribution cofinancement - BE				0.00		0.00	0.00		0.00
COF-Payable-FR				0.00		0.00	0.00		0.00
Contribution cofinancement - ES				0.00		0.00	0.00		0.00
Bank Intere Secu Stabex				0.76		0.76	0.76		0.76
COF-Payable-CH				0.00		0.00	0.00		0.00
Losses on realisation of trade debtors				-0.20		-0.20	-0.20		-0.20
Uncalled Capital - Croatia	11.93	9.91	2.03	0.00		0.00	11.93	9.91	2.03
EU flight contributions from other EU bodies				0.00		0.00	0.00		0.00
COF-Payable-PT				0.00		0.00	0.00		0.00
Miscellaneous income				2.48		2.48	2.48		2.48
COF-Payable-NL				0.00		0.00	0.00		0.00
Bk Intere Spe Congo Fund				0.02		0.02	0.02		0.02

Bank Interest				2.49		2.49	2.49		2.49
COF-Payable-CZ				0.00		0.00	0.00		0.00
COF-Payable-DE	7.57	7.57	0.00	0.00		0.00	7.57	7.57	0.00
Bank interests Congo to allocate				-0.02		-0.02	-0.02		-0.02
Contribution cofinancement - DK				0.00		0.00	0.00		0.00
PF Not Migrated - Initial Upload				0.00		0.00	0.00		0.00
COF-Payable-AT				0.00		0.00	0.00		0.00
COF-Payable-IT				0.00		0.00	0.00		0.00
Recettes diverses à imputer				0.00		0.00	0.00		0.00
Contribution cofinancement - PL				0.00		0.00	0.00		0.00
COF-Payable-RO	0.08	0.08	0.00				0.08	0.08	0.00
Co-financing Contribution Payable ST-USAID				0.00		0.00	0.00		0.00
Différences constatées lors de l'encaissement d'OR				-0.00		-0.00	-0.00		-0.00
Current Account-DG BUDG-SWIFT				0.00		0.00	0.00		0.00
COF-Payable-Australia				0.00		0.00	0.00		0.00
Co-financing Contribution Payable ST-EIB				0.00		0.00	0.00		0.00
Contribution cofinancement - DE				0.00		0.00	0.00		0.00
Total DG FEDF	4,528.42	4,476.43	51.99	48.35	14.81	33.54	4,576.77	4,491.24	85.53

**TABLE 8 : RECOVERY OF PAYMENTS in for EDF for DG JRC
(Number of Recovery Contexts and corresponding Transaction Amount)**

Year of Origin (commitment)	Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
Sub-Total						

EXPENSES BUDGET	Irregularity		OLAF Notified		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES										
NON ELIGIBLE IN COST CLAIMS										
CREDIT NOTES										
Sub-Total										

GRAND TOTAL										
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TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2020 for EDF for DG JRC

	Number at 01/01/202	Number at 31/12/2020	Evolution	Open Amount (Eur) at 01/01/202	Open Amount (Eur) at 31/12/2020	Evolution

TABLE 10 :Recovery Order Waivers >= 60 000 € in 2020 for EDF DG JRC

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

Number of RO waivers

TABLE 11 : Negotiated Procedures in 2020 for EDF DG JRC

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

TABLE 12 : Summary of Procedures in 2020 for EDF DG JRC

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

TABLE 13 : BUILDING CONTRACTS in 2020 for EDF DG JRC

Legal Base	Procedure subject	Contract Number	Direct or Specific?	Contractor Name	Contract Subject	Contracted Amount (€)
Nil						

TABLE 14 : CONTRACTS DECLARED SECRET in 2020 for EDF DG JRC

Legal Base	Direct or Specific?	LC Date	Contract Number	Contract Subject	Contracted Amount (€)
Nil					

TABLE 15 : FPA duration exceeds 4 years for EDF DG JRC

None

ANNEX 4 – Financial Scorecard

Annex 4 summarises the annual result of the standard financial indicators measurement. Annexed to the Annual Activity Report 2020, 6 standard financial indicators are presented below, each with its objective, category, definition, and result for the Commission service and for the EC as a whole (for benchmarking purposes)¹⁰:

- Commitment Appropriations (CA) Implementation,
- CA Forecast Implementation,
- Payment Appropriations (PA) Implementation,
- PA Forecast Implementation,
- Global Commitment Absorption,
- Timely Payments.

For each indicator, its value (in %) for the Commission service is compared to the common target (in %). The difference between the indicator's value and the target is colour coded as follows:

- 100 → 95% of the target: dark green
- 95 → 90% of the target: light green
- 90 → 85% of the target: yellow
- 85 → 80% of the target: light red
- 80 → 0% of the target: dark red

The Commission services are invited to provide commentary behind each indicator's result in the dedicated boxes below as this can help the reader to understand the Commission's service context. In cases when the indicator's value achieves 80% or less of the target, the comment becomes mandatory.

¹⁰ If the EC service did not perform any transaction in the area measured by the indicator or the information is not available in the central financial system, the indicator is not calculated (i.e. displayed as "-") in this Annex.

Indicator	CA Implementation
Category	Efficiency Controls / Budget
Objective	Ensure efficient use of commitment appropriations
Result	<p>The JRC achieved 95% compared to the EC result of 99%</p> <p>0% 20% 40% 60% 80% 100%</p> <p>EC (99%) 95%</p>
Comment	Most of the unspent credits are due to the delays related to the construction of a building in the JRC site of Karlsruhe.
Definition	<p>Formula: Value A / Value B</p> <ul style="list-style-type: none"> - Value A: Committed L1 Accepted Amount + Direct Committed L2 Accepted Amount (Eur) - Value B: Credit Accepted Com Amount (Eur) <p>Scope: Commitments on all relevant Fund Sources, except for:</p> <ul style="list-style-type: none"> - Internal assigned revenue in first year (C4) - Internal assigned revenue from lettings and sale of buildings and lands (CL) - Repaid advances (structural funds) (C6) - External assigned revenue except for EFTA (FCA ,FRT, PO, RO, TCA, TF5, TFC)

Indicator	PA Implementation
Category	Efficiency Controls / Budget
Objective	Ensure efficient use of payment appropriations
Result	<p>The JRC achieved 87% compared to the EC result of 99%</p>
Comment	Payment appropriations not consumed are mostly due to the delays related to COVID
Definition	<p>Formula: Value A / Value B</p> <ul style="list-style-type: none"> - Value A: Payment Accepted Amount (Eur) - Value B: Credit Accepted Pay Amount (Eur) <p>Scope: Payments on all relevant Fund Sources, except for:</p> <ul style="list-style-type: none"> - Internal assigned revenue in first year (C4) - Internal assigned revenue from lettings and sale of buildings and lands (CL) - Repaid advances (structural funds) (C6) - External assigned revenue except for EFTA (FCA ,FRT, PO, RO, TCA, TF5, TFC) - Payments stemming from C1, C5, E0 outstanding commitments on the non-staff budget positions that will be carried-forward as C8 to the next financial year

Indicator	CA Forecast Implementation
Category	Efficiency Controls / Budget
Objective	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year
Result	<p>The JRC achieved 97% compared to the EC result of 98%</p> <p>0% 20% 40% 60% 80% 100%</p> <p>EC (98%) 97%</p>
Comment	
Definition	<p>Formula: Value A / Value B**,**</p> <ul style="list-style-type: none"> - Value A: Committed L1 Accepted Amount + Direct Committed L2 Accepted Amount (Eur) - Value B: Commitment Forecast Amount (Eur) <p>*if Value A / Value B between 100 and 200% then the result indicator will be equal to 1 – (ABS(Value B – Value A) / Value B)</p> <p>**if Value A / Value B > 200 % then the result indicator will be equal to 0%</p> <p>Scope:</p> <ul style="list-style-type: none"> - Commitments on all relevant Fund Sources <p>Commitment Forecast Amount (Eur) from the most up to date forecast version (Initial Mar-Aug, Revised Sep-Dec)</p>

Indicator	PA Forecast Implementation
Category	Efficiency Controls / Budget
Objective	Ensure the cumulative alignment of the payment implementation with the commitment forecast in a financial year
Result	<p>The JRC achieved 97% compared to the EC result of 99%</p> <p>0% 20% 40% 60% 80% 100%</p> <p>EC (99%) 97%</p>
Comment	
Definition	<p>Formula: Value A / Value B*,**</p> <ul style="list-style-type: none"> - Value A: Payment Accepted Amount (Eur) - Value B: Payment Forecast Amount (Eur) <p>*if Value A / Value B between 100 and 200% then the result indicator will be equal to 1 – (ABS(Value B – Value A) / Value B)</p> <p>**if Value A / Value B > 200 % then the result indicator will be equal to 0%</p> <p>Scope:</p> <ul style="list-style-type: none"> - Payments on all relevant Fund Sources - Payment Forecast Amount (Eur) from the most up to date forecast version (Initial Mar-Aug, Revised Sep-Dec)

Indicator	Global Commitment Absorption
Category	Efficiency Controls / Absorption
Objective	Ensure efficient use of already earmarked commitment appropriations (at L1 level)
Result	<p>The JRC achieved 43% compared to the EC result of 98%</p> <p>0% 20% 40% 60% 80% 100%</p> <p>43% EC (98%)</p>
Comment	This indicator refers to the consumption of Commitment Level 1, which are negligible at the JRC: 1.7 million euro representing 0.6% of the budgetary commitment made. This indicator it is not relevant for the JRC.
Definition	<p>Formula:</p> <ul style="list-style-type: none"> - Value A: Com L1 Consumption amount (Eur) - Value B: Com L1 Initial amount (Eur) + Com L1 Complementary Amount (Eur) + (Com L1 Decommittment Amount (Eur) on all Fund Sources except for C8 and C9) <p>Scope:</p> <ul style="list-style-type: none"> - Com L1 with FDC ILC date from 01/01 to 31/12 of the current year - No movements to the Com L1 Consumption amount (Eur) after the FDC ILC date is taken into account (Generally decommitments of L2 which decrease the Com L1 consumption) <p>Remark: Due to technical limitation, 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. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.</p>

Indicator	Timely Payments
Category	Efficiency Controls / Timeliness
Objective	Ensure efficient processing of payments within the legal deadlines
Result	<p>The JRC achieved 96% compared to the EC result of 99%</p> <p>0% 20% 40% 60% 80% 100%</p> <p>EC (99%) 96%</p>
Comment	Most of the delays are concentrated in January and are due to the lack of payment credits in the previous year and to the delays related to the opening of the new financial year in the Central Accounting System of the European Commission.
Definition	<p>Formula: Value A / Value B</p> <ul style="list-style-type: none"> - Value A: Payment Accepted Amount (Eur) in time - In Time: Payment Bank Value Date < = Payment legal deadline - Value B: Payment Accepted Amount (Eur) <p>Scope:</p> <ul style="list-style-type: none"> - Payments made in the current year - Payments valid for payment statistics (DWH Flag "Payment Time Status OK?" = "Y")

ANNEX 5 – Materiality criteria

Since 2019¹¹, a *de minimis* threshold for financial reservations has been introduced. Quantified AAR reservations related to residual error rates above the 2 % materiality threshold, are deemed not substantial for segments representing less than 5 % of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed.

The objectives of the internal control system are defined in the Financial Regulation (cf. Art. 36). The Authorising Officer by Delegation (AOD) needs to define specific management targets and, in particular, needs to have objective criteria **for determining which weaknesses** should be subject to a formal reservation to his/her declaration.

The JRC considers weaknesses to be either of a quantitative nature i.e. significant errors affecting legality and regularity of the underlying transactions, or of a qualitative nature. Qualitative weaknesses might arise from significant control system weaknesses, significant reputational events which materialised, insufficient audit coverage and/or inadequate information from internal control systems, critical issues reported by the European Court of Auditors (ECA), the Internal Audit Service (IAS) or the European Anti-Fraud Office (OLAF).

The materiality criteria related to the JRC's budget and operations are applied to the results of *ex ante* and *ex post* controls, exception reporting, reports from authorising officers by sub-delegation¹¹, reports from authorising officers in other DGs managing budget appropriations in cross-delegation and work done by the IAS and other auditing bodies as well as feedback during the self-assessment of internal control.

Determining specific materiality criteria involves making a judgment in both **qualitative and quantitative terms**.

In **qualitative** terms, when assessing the significance of any weaknesses, the JRC takes the following factors into account:

- the nature and scope of the weakness,
- the duration of the weakness,
- the existence of compensatory measures (mitigating controls which reduce the impact of the weakness),
- the existence of effective corrective actions to correct the weaknesses (action plans and financial corrections) which have had a measurable impact.

In **quantitative** terms, to make a judgment on the significance of a weakness, the JRC **quantifies** the potential financial impact ('monetary value of the identified problem'/'amount considered erroneous'/'the amount considered at risk') in monetary terms.

¹¹ Agreement of the Corporate Management Board of 30/4/2019.

The following three types of reservations may be associated with the activities of the JRC in case the thresholds set by the materiality criteria are exceeded. Events with a reputational impact for the JRC are assessed by taking into account the nature of the impact on reputation, the breadth of awareness of the event and the duration of impact on reputation.

1. Materiality criteria for making a reservation in the context of Financial Management

The voted budget in commitments managed directly by the JRC each year is around EUR 401 million. Around 59% of the budget is dedicated to staff costs. The remainder is dedicated to site and infrastructure management and to operational expenses e.g. purchasing equipment. According to the DG Budget guidance¹², any DG with a programme affected by errors for which the financial exposure from the amount at risk is above the materiality threshold of 2% of the relevant related payments should make a reservation.

The reservations may be associated with the following financial management activities:

Payment processing in which significant amounts of funds are inappropriately paid to beneficiaries. These include payments to staff and/or ineligible payments to suppliers.

Procurement activities which result in a significant loss of funds from the JRC budget. Such activities may be associated with distortion of market conditions and not opening up the market to competition.

Favouring third parties to work with the JRC in the context of its contractual income operations where for example insufficient amounts are charged by the JRC for its services.

Reputational events creating lasting damage related to financial operations, including procurement. Reservations will be made if serious cases of fraud occur during the processing of financial transactions.

2. Materiality criteria for making a reservation in the context of the core activities of the JRC

As the science and knowledge service of the Commission, the JRC has the responsibility to support EU policies with independent evidence throughout the whole policy cycle. Events that risk significantly undermining the credibility and or impartiality of the JRC's scientific results and outputs would be considered as significant reputational events which have materialised that could lead to a reservation being made. This is relevant in cases where such operations would lead to lasting damage to the Commission's image or serious breaches on provisions of the Treaty.

¹² 'Guidance on the calculation of error rates, the financial exposure as amount at risk, the materiality for a potential reservation and the impact on the AOD's declaration'

The JRC is accountable for a wide range of administrative and support services. Events that damage the reputation of the European Commission in the long term associated with mismanagement and/or malpractice of the JRC in particular when legal provisions are not respected, would lead to a reservation being made.

The JRC has important responsibilities to ensure the safety and security both of its staff and the population in areas around the research centres. Reputational events occurring as a consequence of serious negligence, breaches in the application of safety legislation or mismanagement, would lead to a reservation being made.

If the JRC was the subject of litigation and subsequently lost a legal case the matter would be assessed to determine whether the reputation of the European Commission had been significantly and adversely affected in the long term, this would lead to a reservation being made.

3. Materiality criteria for making a reservation in the context of Control Systems Weaknesses and Auditing Activities

The JRC works to ensure that the Commission's internal control framework is implemented effectively. Should one control principle not be sufficiently well implemented, or should there be a serious error in the application of any of the control principles, or any critical issue reported by OLAF, a reservation would be made.

The JRC is periodically audited by the IAS and the ECA. These bodies issue recommendations scaling from critical to important. In the case of critical recommendations or in the case of a number of 'very important' recommendations creating a combined effect on the state of internal control, a reservation would be envisaged; if the identified weaknesses led to a significant loss of funds or caused lasting damage to reputation, then a reservation should be made. In any case, if the JRC did not, or could not, appropriately address a critical recommendation, or the combined effect of a number of recommendations, rated 'very important', or for which there is a significant delay in the implementation of the action plan, a reservation would be made.

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

RCS: Procurement in direct management mode

Stage 1 – Procurement

A - Planning

Main control objectives: Ensuring that the decision to tender is optimal

Main risks	Mitigating controls	Coverage frequency and depth of controls	Cost-effectiveness indicators
<p>The needs are not well defined (operationally and economically) and that the decision to procure was inappropriate</p> <p>Discontinuation of the services provided or delays/extra work in the project execution due to a late contracting</p>	Preparation of detailed procurement planning and regular follow-up via Public Procurement Management Tool (PPMT)	Coverage: 100 % of the forecast procurements > EUR 15 000	<p>Effectiveness: <u>Benefits:</u> Rejection of unjustified purchases, avoidance of litigation and compliance with Financial Regulation and Procurement rules</p> <p>Efficiency: Number of procedures closed during the year: 262</p> <p>Average cost per tender: Cost of control on procurement (EUR 3,643,312) / number of procedures closed during the year (262) = EUR 13,905</p> <p>Economy (costs): Estimation of cost of operational and financial staff involved Cost of control on procurement (EUR 3,643,312) / Total contract value (EUR 143,404,896) = 2.54 %</p>
	Note to AO(S)D on justification (economic, operation) for launching a procurement process	Coverage: 100% of the forecast procurements	
	Preparation of detailed procurement planning and regular follow-up via PPMT	Coverage: 100 % of the forecast procurements > EUR 15 000	
	Continuous monitoring during the call for tender procedure for successful award of the contract and close monitoring of contract execution.	Coverage: All key procurement procedures having significant impact on the objectives of the DG	

B - Needs assessment & definition of needs

Main control objectives: Ensuring that the call for tender is optimally done

Main risks	Mitigating controls	Estimated coverage frequency and depth	Cost-effectiveness indicators
The best offer/s are not submitted due to inadequate market analysis and / or poorly defined technical specifications	Financial circuit (OVA and or AOS approval and supervision of specifications)	<p>Coverage: 100 % of the specifications are scrutinised</p> <p>Depth: Determined by the amount and/or the impact on the objectives of the DG if it goes wrong</p>	<p>Effectiveness: <u>Benefits:</u> Rejection of unjustified purchases, avoidance of litigation and compliance with Financial Regulation and Procurement rules</p> <p>Efficiency: Number of procedures closed during the year: 262</p> <p>Average cost per tender: Cost of control on procurement (EUR 3,643,312) / number of procedures closed during the year (262) = EUR 13,905</p> <p>Economy (costs): Estimation of cost of operational and financial staff involved Cost of control on procurement (EUR 3,643,312) / Total contract value (EUR 143,404,896) = 2.54 %</p>
	Additional controls namely by procurement staff above the financial threshold of EUR 15 000	Coverage: 100 % of procedures > EUR 15 000	
	Public Procurement Advisory Group (PPAG) – <i>ex ante</i> control	<p>Coverage: Threshold (100 % > EUR 500 000 and 100 % of negotiated > EUR 60 000) and random sampling (others > EUR 60 000 < EUR 500 000)</p> <p>Depth: Depends on the sensitivity Risk based approach focused in particular on the selection criteria</p>	

C – Selection of the offer & evaluation

Main control objectives: Ensuring that the selection of the contractor is optimal

Main risks	Mitigating controls	Estimated coverage frequency and depth	Cost-effectiveness indicators
The most promising offer not being selected, due to a biased, inaccurate or 'unfair' evaluation process	Opening committee and evaluation committee	Coverage: 100 % of the offers analysed Depth: all documents transmitted	<p>Effectiveness: <u>Benefits:</u> Rejection of unjustified purchases, avoidance of litigation and compliance with Financial Regulation and procurement rules</p> <p>Efficiency: Number of procedures closed during the year: 262</p> <p>Average cost per tender: Cost of control on procurement (EUR 3,643,312) / number of procedures closed during the year (262) = EUR 13,905</p> <p>Economy (costs): Estimation of cost of operational and financial staff involved Cost of control on procurement (EUR 3,643,312) / Total contract value (EUR 143,404,896) = 2.54 %</p>
	Public Procurement Advisory Group <i>ex ante</i> control	Coverage: Threshold (100 % \geq EUR 500 000 and 100 % of negotiated > EUR 60 000) and random sampling (others > EUR 60 000 < EUR 500 000) Depth: In terms of justification of the draft award decision	
	Opening and evaluation committees' declaration of absence of conflict of interest and confidentiality	Coverage: 100 % of the members of the opening and the evaluation committees	
Inconsistency between the signed contract, the specifications, the offer, the conclusion of the evaluation committee and the awarding decision	Verification by procurement officers and financial verifying agents and authorising officers	Coverage: 100 % checked	<p>Effectiveness: <u>Benefits:</u> avoid contracting with 'excluded' suppliers that would not be able to fulfil the contract requirements</p> <p>Efficiency: Number of procedures closed during the year: 262</p> <p>Average cost per tender: Cost of control on procurement (EUR 3,643,312) / number of procedures closed during the year (262) = EUR 13,905</p> <p>Economy (costs): Estimation of cost of operational and financial staff involved Cost of control on procurement (EUR 3,643,312) / Total contract value (EUR 143,404,896) = 2.54 %</p>
	Exclusion criteria documented	Coverage: 100 % checked Depth: required documents provided are consistent	
	Public Procurement Advisory Group <i>ex ante</i> control	Coverage: Threshold (100 % \geq EUR 500 000 and 100 % of negotiated > EUR 60 000) and random sampling (others > EUR 60 000 < EUR 500 000) Depth: Depends on the sensitivity risk-based approach focused in particular on the selection criteria	

Main risks	Mitigating controls	Estimated coverage frequency and depth	Cost-effectiveness indicators
	Early Detection and Exclusion System (EDES)	Coverage: 100 % checked	

Stage 2 – Financial transactions

Main control objectives: Ensuring that the implementation of the contract is in compliance with the signed contract

Main risks	Mitigating controls	Estimated coverage frequency and depth	Cost-effectiveness indicators
Contractor does not comply with the offer done / signed contract	Monitoring respect of contractual provisions	<p>Coverage: 100 % monitored</p> <p>Depth: Follow-up of the deadlines and the deliverables mentioned in the contract</p>	<p>Effectiveness: <u>Benefits:</u> Detect error before payment, sound financial management and respect of contractual provisions</p> <p>Efficiency: Average cost per payment and cost over annual amount disbursed:(EUR 5,416,451) / number of financial transactions (21,315) = EUR 254</p> <p>Economy (costs): Estimation of cost of operational and financial staff involved Cost of control on the financial circuit: EUR 5,416,451) / value of payment executed¹³ (EUR 238,948,096) = 2.27 %</p>
Amount paid is disconnected from the quality and the timing of the deliverables	Conform to the fact	Coverage: 100 % of transactions	<p>Effectiveness: <u>Benefits:</u> avoid paying undue amounts</p> <p>Efficiency: Average cost per payment and cost over annual amount disbursed:(EUR 5,416,451) / number of financial transactions (21,315) = EUR 254</p> <p>Economy (costs): Estimation of cost of operational and financial staff involved Cost of control on the financial circuit: EUR 5,416,451) / value of payment executed¹⁴ (EUR 238,948,096) = 2.27 %</p>
	Financial circuit: all steps financial and operational	<p>Coverage: 100 % controlled</p> <p>Depth: check of all required documents in the contract</p>	
	Signature at higher senior management level for amounts > EUR 139 000	<p>Coverage: 100 % of transactions > EUR 139 000</p> <p>Depth: The depth depends on the risk criteria</p>	
	Sensitive functions	Coverage: AOSDs and OIAs mainly	

¹³ Excluded: payments done by the Paymaster's Office (PMO) (mainly related to salaries and business travel), and 'Hors Budget' Payments i.e. payments made to consolidate accounting data.

¹⁴ Excluded: payments done by the Paymaster's Office (PMO) (mainly related to salaries and business travel), and 'Hors Budget' Payments i.e. payments made to consolidate accounting data.

Main risks	Mitigating controls	Estimated coverage frequency and depth	Cost-effectiveness indicators
Risk of late interest payments and discontinuity of business because contractor fails to deliver due to delayed payments.	Close monitoring of every step in the payment process, in particular payment delays	Coverage: 100 % of transactions	<p>Effectiveness: <u>Benefits:</u> Sound financial management and respect of contractual provisions</p> <p>Efficiency: Average cost per payment and cost over annual amount disbursed:(EUR 5,416,451) / number of financial transactions (21,315) = EUR 254</p> <p>Economy (costs): Estimation of cost of operational and financial staff involved Cost of control on the financial circuit: EUR 5,416,451) / value of payment executed¹⁵ (EUR 238,948,096) = 2.27 %</p>

¹⁵

Excluded: payments done by the Paymaster's Office (PMO) (mainly related to salaries and business travel), and 'Hors Budget' Payments i.e. payments made to consolidate accounting data.

Stage 3 – Supervisory measures

Main control objectives: Ensuring that any weakness in the procedures (tender and financial transactions) is corrected

Main risks	Mitigating controls	Estimated coverage frequency and depth	Cost-effectiveness indicators
<p>An error or non-compliance with regulatory and contractual provisions, including technical specifications, or a fraud is not prevented, detected or corrected by <i>ex ante</i> control, prior to payment</p>	<p><i>Ex post</i> controls on procedures / contractors</p>	<p>Coverage: Risk-based percentage or financial controllers check each other's work once a year</p> <p>Depth: Review of the procedures implemented (procurement and financial transactions)</p>	<p>Effectiveness: Detected error rate from <i>ex post</i> controls: value of error(s) / total value of payments checked</p> <p>Benefits: Irregular payments detected, issues are followed and addressed and improvement of processes and procedures</p> <p>Economy (costs): Estimation of cost of staff involved mainly linked to <i>ex post</i> controls</p> <p>Costs <i>ex post</i> controls / total value of transactions checked by <i>ex post</i> controls</p> <p>Costs <i>ex post</i> controls / total number of transactions checked by <i>ex post</i> controls</p>
	<p>Whistle blowing (after yearly reporting of awarded contractors)</p>	<p>Coverage: Potentially 100 %</p>	
<p>Management of the procurement is not improved in general</p>	<p>Review of <i>ex post</i> results</p>	<p>Coverage: 100 % at least once a year</p> <p>Depth: Look for any systemic problem in the procurement procedure and in the financial transaction procedure and any weakness in the selection process of the <i>ex post</i> controls</p>	
	<p>Review of exception reporting</p>	<p>Coverage: 100 % at least once a year</p> <p>Depth: Look for any weakness in the procedures (procurement and financial transactions)</p>	

RCS No 2: Managing Income from Contractual Actions

This RCS applies to income generated by the JRC through providing, under contract, scientific and technical services to customers both within and outside the European Institutions.

Stage 1: Contract Proposal Phase

Main control objectives: Ensuring the JRC only commits to revenue generating operations through contractual contracts when appropriate

Main risks	Mitigating controls	Estimated coverage frequency and depth	Cost-effectiveness indicators
The risk of carrying out projects which are not in line with the JRC work programme and which do not meet customer expectations, might lead to reputational issues.	<p>Risk assessment carried out on each contractual project proposal and reviewed by management</p> <p>Project check list for each contractual project proposal is subject to management review.</p>	<p>Coverage: 100 % (risk assessment and project check list for all projects proposals).</p> <p>Depth: All documents transmitted</p>	<p>Effectiveness <u>Benefits:</u> Only project proposals with an acceptable level of risk and which are in line with work programme which could meet customer expectations are accepted.</p> <p>JRC contractual cashing (in %) - up to 15 % of the institutional budget: 20.83 %</p> <p>Economy (costs): Estimated time taken by responsible scientist and management to prepare and review risk assessment against project proposal value.</p> <p>Cost of control on contractual project proposals / Total contractual project forecast value: 0.026 %</p> <p>Cost of control on contractual project proposals / Number of proposals selected during the year: 187.50 EUR per project (all proposals past management review)</p>
	For all contractual project proposals – high level management review and hierarchical validation	<p>Coverage: 100 % (all contractual project proposals).</p> <p>Depth: May be determined by the amount and/or the impact on the objectives of the JRC if it goes wrong</p>	<p>Effectiveness <u>Benefits:</u> Only contractual project proposals with an acceptable level of risk and which are in line with work programme which could meet customer expectations are accepted.</p> <p>Efficiency: Estimated time taken by each actor in the management review procedure.</p> <p>Economy (costs):</p>

Main risks	Mitigating controls	Estimated coverage frequency and depth	Cost-effectiveness indicators
			<p>Total cost of control of high-level management review / Total contractual project proposal: 0.020 %</p> <p>Cost of control on contractual project proposals / Number of proposals selected during the year : 140.63 EUR per project (all proposals past management review)</p>
<p>Financial loss due to underestimation of cost of deliverables</p>	<p>Approval of Cost Evaluation Form by Head of Unit. 50 % up-front payment is requested on all TPW contracts.</p>	<p>Coverage: 100 % (All cost evaluation forms authorised by the Unit Head)</p>	<p>Effectiveness <u>Benefit:</u> Reduced risk of financial loss due to overspending on contractual contracts</p> <p>Efficiency Estimated time taken by financial officers to request and monitor TPW up-front payment against project value</p> <p>Economy (costs): Estimated time for Unit head to approve the project proposal cost evaluation.</p> <p>Cost of control for Cost Evaluation Forms/ Value of cost evaluation form:0.006 %</p> <p>Cost of control for Cost Evaluation Forms/Number of contractual project proposal: 46.88 EUR per project</p>
<p>Financial risk on Third Party Work (TPW) contracts – risk of non-payment by third parties</p>	<p>Checking and follow-up of receipt of up-front payment by financial officers</p>	<p>Coverage: 100 % check of receipt of TPW up-front payments.</p>	<p>Effectiveness Rate of default (if any) on TPW contracts:0 <u>Benefit:</u> reduced risk from third party default</p> <p>Economy (costs): Estimated time taken by financial officers to request and monitor TPW up-front payment against project value</p> <p>Cost of control for up-front payment / Project value of all TPW contracts: 0.02 %</p> <p>Cost of control for up-front payment/Number of TPW contractual project proposal: 93,8 EUR per project</p>

Stage 2: Contract Preparation Phase

Main control objectives: Ensuring all contractual contracts signed by the JRC for the provision of scientific/technical services meet the appropriate contract standards.

Main risks	Mitigating controls	Estimated coverage frequency and depth	Cost-effectiveness indicators
<p>Inappropriate contract wording may expose the JRC to additional liability.</p>	<p>Wherever possible standard templates are used. All contracts are checked and verified by the contractual financial officers and in particular for any deviation from standard clauses, and for any non-standard clauses an opinion of the legal unit may be sought.</p>	<p>Coverage: 100 % (all contracts reviewed at the level of the contractual financial officers).</p>	<p>Effectiveness <u>Benefit:</u> The JRC is not exposed to any additional liability</p> <p>Economy (costs): Estimated time taken for the contractual financial officers to verify all contracts.</p> <p>Cost of control for contract checking/ Total value of contracts signed: 0.01 %</p> <p>Cost of controls for contract checking / Number of contracts signed: EUR 93.8</p>
<p>Failure to properly forecast revenue in the associated initial Forecast of Revenue (FOR) may result in inadequate credit commitments being available.</p>	<p>All FORs are checked by the Financial Initiating Agent (FIA), verified by a financial verifying agent (FVA) and authorised by the authorising officer (AOS) who is also responsible for the legal commitment (i.e. signing the contract).</p>	<p>Coverage: 100 % as all FOR are checked, verified and authorised (Financial Circuits).</p> <p>Depth: The depth depends on the risk criteria</p>	<p>Effectiveness <u>Benefit:</u> Elimination of errors on FOR, respect of financial circuits.</p> <p>Efficiency Estimated time of staff involved, (FIA; FVA & AOS).</p> <p>Economy (costs): Cost of control for FOR checking/ Total value of FORs signed: 0.05 %</p> <p>Cost of control for FOR checking/ number of FORs: EUR 141</p>

Stage 3: Contract implementation phase

Main control objectives: To guarantee the correct financial management of all revenue generating operations through contractual contracts

Main risks	Mitigating controls	Estimated coverage frequency and depth	Cost-effectiveness indicators
<p>Failure to cash appropriately might lead to financial and reputational loss.</p>	<p>Budget consumption is verified by the contractual financial officers (FIAs) prior to billing the customer.</p> <p>All Recovery Orders (ROs) are checked by FIA against contract and budget consumption, verified both by the FVA and authorised by the AOS.</p>	<p>Coverage: 100 % (all ROs are checked, verified and authorised). – Financial circuits</p> <p>Depth: The depth depends on the risk criteria</p>	<p>Effectiveness Benefit: Correct billing of customers, sound financial management and respect of contractual provisions.</p> <p>Efficiency Time taken by, FIA, FVA and AOS to verify ROs against the total value of ROs issued.</p> <p>Economy (costs): Time taken by, FIA, FVA and AOS to verify ROs against the total value of ROs issued.</p> <p>Cost of controls on RO / Total value of recovery orders issued: 0.07 %</p>
	<p>Independent audits are systematically carried out For Framework Programme (FP) contracts with a reimbursable value > EUR 325 000</p>	<p>Coverage: Independent audits of FP contracts with a reimbursable value > EUR 325 000</p> <p>Depth: The depth depends on the risk criteria</p>	<p>Effectiveness <u>Benefit:</u> reduced risk of errors for contracts with a reimbursable value > EUR 325 000, system improvements and compliance with FP provisions.</p> <p>Efficiency Time to provide audit certificate</p> <p>Economy (costs) Costs of audits / Total value of contractual projects audited: 0.09 %</p>
<p>Risk of late interest payments and discontinuity of business because contractor fails to deliver due to delayed payments.</p>	<p>Close monitoring of every step in the revenue process, including contractual cashing rates</p>	<p>Coverage: 100 % of RO transactions</p>	<p>Effectiveness Benefits: Sound financial management and respect of contractual provisions</p> <p>JRC contractual cashing (in %) - up to 15 % of the institutional budget: 20.83 %</p> <p>Efficiency Estimated time of staff involved, (FIA; FVA & AOS).</p>

Main risks	Mitigating controls	Estimated coverage frequency and depth	Cost-effectiveness indicators
			Economy (costs): Estimated time of staff involved, (FIA; FVA & AOS).
Incorrect implementation of procedures and work instructions for contractual activities, resulting in a lack of harmonisation across the JRC	<i>Ex post</i> control exercise, analysing 16 randomly chosen contracts out of a pool of living and recently closed contracts	A comprehensive review of the correct application of procedures and work instructions to a randomly selected group of contracts covering all JRC sites.	Effectiveness <u>Benefit:</u> Increased harmonisation of contractual contract management across the JRC sites Efficiency Estimated time of staff involved Economy (costs) Estimated time of staff involved EUR 8 250 Cost of <i>Ex post</i> control / Total Value of contractual cashing: 0.01 %

ANNEX 7 – Annexes related to financial management and audit observations

7.1 Specific annexes related to ‘Financial Management’

Table Y Overview of DG's estimated cost of controls at Commission (EC) level – NB: the absolute values are presented in million EUR

Title of the Relevant Control System (RCS)	Ex ante controls			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	EC total costs	related funds managed/concerned*	Ratio (%) (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)* (g)/(b)
Procurement in Direct Management Mode	8.090701	382.367988**	2.13%	0.083202	35.378738	0.24%	8.173903	2.13%
Revenue from Contractual activities	0.185625	85.193819	0.22%	0.008250	9.647569	0.09%	0.193875	0.23%
Horizontal control tasks not attributable to a single Relevant Control System (RCS)***	0.47485	(n/a)						
OVERALL total estimated cost of control at EC level	8.751176	467.561807	1.87%	0.091452	45.026307	0.2%	8.842628	1.9%

* related funds managed/concerned = payments made, revenues and/or other significant non-spending items such as e.g. assets, liabilities, etc.

** procurement value (EUR 143.404896) + payments amount (EUR 238.963092)

*** Including IT development and maintenance, legal services, anti-fraud and quality control activities.

Procurement in direct management mode

The JRC has defined efficiency measures for the controls associated with the three main stages, the first 2 stages performed *ex ante* and the third stage, *ex post*:

- For procurements, an estimated EUR 3 285 824 were invested in controlling 262 procurement procedures for contracts with a total value of EUR 143 404 896. Thus 2.29 % of the total contract value was dedicated to control. This covers all types of procurement, ranging from low-value contracts, for example purchase of low-value laboratory equipment, to high value extremely complicated contracts such as in the area of satellite images. The procurement procedures are to a large extent a regulatory requirement which cannot be curtailed. In addition, the JRC considers that the necessity of these controls is undeniable, because as shown by the risks outlined in Annex 6 (RCS No 1), a significant proportion of the appropriations would be at risk in case they would not be in place.
- For financial circuits an estimated EUR 4 852 362 was invested in controlling 21 315 financial transactions worth EUR 238 948 096. Thus 2.03 % of the total payment amount was dedicated to control.

Revenue operations through contractual activities

For the contract proposal phase, an estimated EUR 54 000 was invested in evaluating the cost of the projects, in assessing the risks, in overall checking and reviewing at different level of responsibility for 144 contractual project proposals with a total value of EUR 103 029 068. Thus, 0.052 % of the total contractual project proposal value was dedicated to carrying out such controls with a cost of EUR 375 per proposal.

The estimated total amount is broken down in:

- EUR 27 000 for risk assessment and overall checking (0.026 % of the total contractual project value and EUR 187.5 per project);
- in EUR 6 750 for cost evaluation form (CEF) checking (0.007 % of the total contractual project value and EUR 46.88 per project proposal);
- in EUR 20 250 for high-level management reviewing (0.019 % of the total contractual project value and EUR 140 63 per project proposal).

The third party work (TPW) type of contracts incurred an estimated additional amount of EUR 1 594 for requesting up-front payments. Thus, 0.02 % of the total contractual project proposal value was dedicated to carrying out such controls with a cost of EUR 46.88 per projects. In previous years, this percentage was calculated against the value of TPW project proposals only, but it appears more meaningful calculating it as a percentage of the total value of all the contractual project proposals. The latter additional cost has led effectively to no default on TPW contracts.

For the contract preparation phase, an estimated EUR 13 500 was invested in reviewing the contract wording and ensuring these are in line with standard clauses, which represents 0.01 % of the total value of the signed contractual contracts with a cost of EUR 93.8 per contract. For the financial circuits carried out on forecasting of revenue, an estimated

EUR 50 484 was invested in controlling 359 forecasts of revenue (FORs) worth EUR 111 509 140. Thus, 0.05 % of the total forecast of revenue amount was dedicated to control with an estimated cost of EUR 141 per FOR transaction.

For the contract implementation phase, an estimated EUR 63 422 was invested in monitoring budget consumption of the contractual contracts and reviewing a number of 451 recovery orders (ROs) issued worth EUR 90 459 246. Thus, 0.07 % of the total amount of RO issued was dedicated to controls.

When required, an independent auditor carries out *ex ante* audits on Framework Programme (FP) Indirect Action contracts with a reimbursable direct cost higher than EUR 325 000. Each audit has a fixed cost of EUR 1 875 (including 25 % overheads for H2020 indirect actions) and the total costs of the audits in 2020 amounted to EUR 3 750 representing 0.3 % of the value of contractual projects audited.

In 2020, an estimated EUR 8 250 was used to deliver an *ex post* control process to review 16 contracts representing 0.01 % of the cashed income from contractual.

Table 7.1. Financing sources for 2020.

ABB Activities	Description	Payment appropriations (in EUR)
10 01 and 10 02	Horizon 2020 (2014-2020) - The EU Framework Programme for Research and Innovation	272,634,723
10 01 and 10 03	Euratom (2014-2018) - Research and Training Programme of European Atomic Energy Community complementing the Horizon 2020 Framework Programme	137,271,456
10 05	Decommissioning - The Decommissioning Programme pursuant to Article 8 of the Euratom Treaty	25,600,000
EFTA States Contribution		6,724,586
Voted budget (total of above 4 headings)		442,230,765
External assigned revenue	Supplementary credits from Association Agreements to H2020 and Euratom	22,126,707
	Competitive income	85,193,819
Internal assigned revenue		1,832,708
Co- and cross-delegations received^[1]	Co-delegations	35,690,621
	Cross delegations	0
Grand total financing sources 2020 in payments^{[2][3]}		587,074,620

- [1] More information on co- and cross-delegations can be found in Annex 10.1.
- [2] This total does not include appropriations carried over from previous exercises nor the High Flux Reactor (HFR) appropriations.
- [3] This total includes the salary budgets of the JRC staff (officials, contract staff and seconded national experts).

Table 7.2. Overall conclusion table.

Risk-type /activities	Procurement (e.g. minor or major values)	Revenue operations through contractual activities	Non Current Assets & Inventories	Independent info from auditors (IAS, ECA) on assurance or on new/overdue critical recommendations available?	Any reservation?
totals (coverage)	EUR 238 963 092 ¹⁶	EUR 85 193 819 ¹⁷	EUR 278 145 757	Yes	No
ICO-related indicators available	RER est. 0.5%, CES = yes, AFS = OK	RER est. 0.5%, CES = yes, AFS = OK	Clean Mngt Decl., SAI = OK, TFV = yes	no critical issue	
ICO –Internal Control Objective RER – Residual Error Rate CES – Cost-Effectiveness of Controls AFS –Anti Fraud Strategy			SAI – Safeguarding Assets & Information TFV – True and Fair View = Reliable Reporting		

1. Credits cross-sub-delegated and co-delegated

Cross-sub-delegations received

The JRC received cross sub-delegated authority to use the budgetary resources of other Directorates General and services of the Commission. Such authorisation is linked to specific research projects or actions. The services and amounts concerned are summarised in table 7.5.

Table 7.3. Cross sub-delegations received.

DG/Service	Associated budget in 202018 (C1 commitment accepted) In EUR 1 000s	Nature of service managed by the JRC
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¹⁶ For the purposes of cost of controls the total amount includes all payments initiated and verified at JRC level. This is different from the figure for payments in the 'summary key data' which only considers payments authorised by the JRC.

¹⁷ This value represents the revenue cashed from contractual activities in 2020, which is an amount different from the total revenue and income cashed reported in Annex 3 Table 7. The latter includes other revenue sources (such as HFR related) and other contributions and refunds received.

¹⁸ When the budget is zero, it means that no C1 commitments were accepted in 2019 but RAL management only.

DG SANTE	834	Assigned to Directorate F in the frame of the Administrative Arrangement "Coordination of expert panels in the field of medical devices in the context of CECF and PECF (EXPAMEDPILOT)"
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Cross-sub-delegations given

The JRC has provided no sub-delegations to other Directorate Generals of the European Commission in 2020.

Co-delegations

The JRC has put in place co-delegations type I and type II¹⁹ (art. 3.2 of the Internal Rules) with other Directorates-General of the European Commission for the following budget lines:

- 02.0201 'Promoting entrepreneurship and improving the competitiveness and access to markets of Union enterprises'
- 02.030100 ' Operation and development of the internal market of goods and services'
- 02.060100 'Delivering operational services relying on space-borne observations and in-situ data (Copernicus)'
- 05.07 01 02 'Monitoring and preventive measures — Direct payments by the Union'
- 05.08 03 00 'Restructuring of systems for agricultural surveys'
- 07.02 01 00 'Contributing to a greener and more resource-efficient economy and to the development and implementation of Union environmental policy and legislation'
- 07 02 77 41 'Pilot project —Promoting alternatives to animal testing'
- 10 01 05 'Support expenditure for research an innovation programmes in the 'Direct Research' policy area'
- 10.0201 'Horizon 2020 - Customer-driven scientific and technical support to Union policies'
- 11.06 62 01 'Scientific advice and knowledge'
- 21. 020701 'Environment and Climate Change'
- 22.010401 'Support expenditure for the Instrument for Pre-accession Assistance (IPA)'
- 26.010401 'Support expenditure for interoperability solutions for European public administrations, businesses and citizens (ISA²)'
- 26.030100 'Interoperability solutions and common frameworks for European public administrations, businesses and citizens (ISA²)'
- 29 02 01 00 'Providing quality statistical information, implementing new methods of production of European statistics and strengthening the partnership within the European Statistical Systeminformation'
- 32 03 01 'Nuclear safeguards'

¹⁹ In accordance with Art. 3.2 of the Internal Rules (Decision C(2015) 1423 final of 05/03/2015 on the Internal Rules on the implementation of the general budget of the European Union (European Commission section) for the attention of the Commission department)

- 34 02 02 'Increasing the resilience of the Union to climate change'
- FEDF-BFEDF-04.20.50-11 - European Development Fund (EDF) – Contributing to stability and peace and conflict prevention -

Table 7.4. Co-delegations type I and type II.

DG/Service	Associated budget in 2020 (C1 commitment accepted) In EUR 1 000s	Nature of the Co-Delegated Service
DG AGRI	8528	Assigned to Directorate D for the Control with Remote Sensing Programme – Acquisition of satellite imagery under the 2019 Control with Remote Sensing (CwRS) work programme and Land Parcel Identification Quality Assurance (LPIS QA)
DG AGRI	1975	Assigned to Directorate D for AGRI4CAST project – Implementation of the Operational MARS Crop Yield Forecasting System, The project results in the production of monthly MARS Bulletins, bi-weekly briefings on agro-meteorological conditions to AGRI, and additional ad-hoc analyses upon request.
DG BUDG	1040	Contribution of the JRC to DG BUDG for services related to ABAC and the development of SUMMA
DG CLIMA	0	Assigned to Directorate D for Project 'LUCAS samples – Analysis'
DG DEVCO	0	Assigned to Directorate D for project 'NEPAD African Network of Centres of Excellence on Water Sciences and Technology (II phase)'
DG DEVCO - EDF	0	Assigned to Directorate E and Directorate I for the Project of the European Development Fund (EDF) "Gestion du programme African Peace Facility (APF) – 4eme phase de cooperation avec AU – Continental Early Warning System (AU CEWS)
DG DIGIT	2978	Contribution of the JRC to DG DIGIT for IT services foreseen in the MoUs.
DG DIGIT	2144	Assigned to Directorate B for programme ISA2 - Action 4.1 "ELISE" and to Directorate I for Action 2.4' "Interoperable meta data and processing components for open source information mining" and Action 3.7 " COMPARED"
DG DGT	7	Contribution of the JRC to DG DGT Translation Services.
DG ENER	0	Assigned to Directorate G for 'Technical support to operation of the OSL at Sellafield and the LSS at La Hague' and 'Operation of the OSL at Sellafield and the LSS at La Hague; Compucea Missions'.
DG ENV	0	Assigned to Directorate D for Project 'LUCAS samples – Analysis'
DG ENV	0	Assigned to Directorate F for Pilot project —Promoting alternatives to animal testing
DG ESTAT	0	Assigned to Directorate D for Project 'LUCAS samples – Analysis'
DG ESTAT	40	Contribution of the JRC to DG ESTAT for the purchase and annual update of geographic database
DG GROW	346	Assigned to Directorate C for VELA Laboratories
DG DEFIS	26537	Assigned to Directorates D, E and I for the programme 'Copernicus'
DG GROW	0	Assigned to Directorate B for 'Pilot project for essentiality checks of Standard Essential Patents'
DG HR	2952	Contribution to the cost of activities managed by DG.HR.AMC8 (stagiaires and grant holders salaries and administration,

		training and recruitment).
DG HR	217	The JRC social costs in Ispra managed by the Medical Services.
DG HR	614	Contribution to the cost of the Medical Services in the sites.
DG MARE	0	Contribution to the Scientific, Technical and Economic Committee for Fisheries (STECF).
DG NEAR	0	Assigned to Directorate A for the 'TAC – Travel Accommodation and Conference facility for Western Balkans and Turkey'.
OIB	528	Contribution to the Ispra costs related to canteen & cafeteria, childcare and lodging managed by OIB.
PO	125	Contribution of the JRC to PO Publication Services.

The JRC has put in place co-delegations Type III (art. 3.2 of the Internal Rules) with other Directorates-General of the European Commission for the following budget lines:

- 10 01 05 'Support expenditure for operations of Direct research, policy area'
- 10.0201 'Horizon 2020 - Customer-driven scientific and technical support to Union policies'
- 10.0301 'Euratom activities of direct research'
- 10.0501 'Decommissioning of Euratom obsolete nuclear facilities and final disposal of wastes'

Table 7.5. Co-delegations type III.

DG/Service	Associated budget in 2020 (C1 commitment accepted) In EUR 1 000s	Nature of co-delegated service
DG HR	0	Payments of Interim staff in Brussels
PMO	0	Payments of core and contractual staff expenditure and AGM payments

2. Expenditure operations

The JRC carries out its expenditure operations through procurement operations. An internal control template covering JRC's procurement is available in Annex 6 of this AAR.

The table below depicts the type of procurement procedures larger than EUR 60 000 carried out during 2020.

Management mode: Direct centralised

Key figures:

There were 154 large value (> EUR 60 000) contracts signed valued at approximately EUR 126 million.

43 % were awarded through an open procedure.

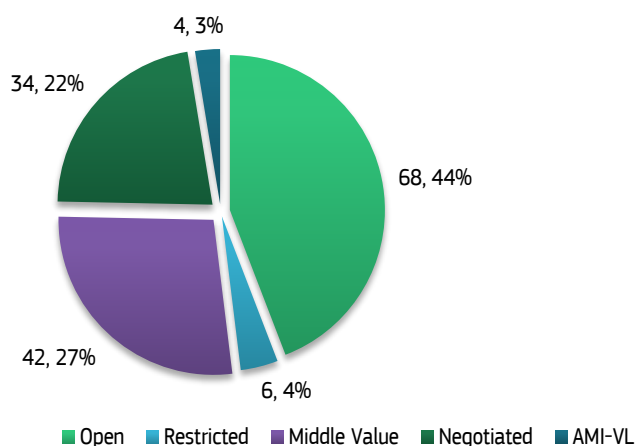


Figure 7.1. Procurement procedures (> EUR 60 000) contracted in 2020.

3. Revenue operations

The JRC has a mandate to carry out revenue generating operations through competitive activities, which is set out in a series of Council Decisions and Resolutions:

- The Council Resolution of 29 June 1988 introduced the concept of competitive activities performed by the JRC for third parties and in support of the Commission. It clearly differentiated between the JRC's institutional task of executing specific research programmes and its work for 'other Commission services and for third parties'.
- The Council Decision of 3 May 1989 formalises the concept of the JRC performing third party and support to the Commission activities and clearly indicates that this will be 'against payment'.
- The idea is further developed in the Council Resolution of 29 April 1992 in which the Council indicates that it 'considers that the JRC should further optimize the use of available staff and equipment in fields where it has the competence and should, in addition to its task of executing specific research programmes and exploratory research, seek to pursue its work of providing services'.
- In the Council Conclusions of 26 April 1994 on the role of the Joint Research Centre the Council reaffirms that the JRC must 'pursue and reinforce its move towards a more contractual approach on the basis of a genuine customer/contractor relationship' according to a set of guidelines provided in annex to the conclusions.

Competitive activities may be defined as the provision by the JRC of scientific and technical services to other bodies both within the European Institutions and for third parties. Three distinct types of competitive activities exist:

1. Support to Commission services

Support actions carried out by JRC for other Commission services for work that is additional or complementary to its institutional work programme. An administrative arrangement (AA) is negotiated with the other Commission DG setting out the legal, financial and technical framework of the support to be offered.

2. Indirect actions within the scope of the research framework programmes

Indirect actions are calls for proposal launched by the research family DGs, or their agencies, within the scope of research framework programmes. The JRC participates under the same conditions and with the same rights and obligations as any other research body.

3. Third party work

Third party work is carried out for clients outside the Commission and in accordance with the Council Decision of 1989 and with Article 183 FR and Article 256 RAP for the JRC, allowing the JRC to provide services to third parties.

Support to Commission services is the main source of income and recovery orders issued to these services are subject to verification and approval. Furthermore, the paying Commission services can perform additional verification or audits on financial reports submitted by the JRC. With respect to indirect actions, an independent auditor verifies the financial statements prior to submission for reimbursement. During 2020, the independent auditor certified 2 financial statements submitted to the policy DGs, for a total amount of EUR 1.32 million. In the frame of the DAS 2020, the European Court of Auditors audited one financial statement for an amount of EUR 0.31 million. None of these independent controls unveiled errors with impact on legality and regularity of the revenue transactions

According to the Financial Regulation, the commitment appropriations inscribed for administrative agreements with other Commission Services are valid for 5 years. In 2020, EUR 95.0 million has been generated in such commitment appropriations valid for 5 years. During the same period EUR 77.1 million has been used. The remaining appropriations have to be used within the next 4 years and any unspent appropriations will be cancelled at the beginning of 2025. The JRC monitors the annual utilisation of these funds through a specific reporting tool.

Figure 7.2 depicts the contractual contracts signed during 2020, the type and their value.

Management mode: Direct centralised

Key figures:

144 new contractual contracts signed in 2020 with a value of EUR **103.0 million**.

EUR 85.2 million of contractual income cashed in 2020.

Support to Commission services are the main source of contractual income (**83.42%** of the value of the contractual contracts signed in 2020).

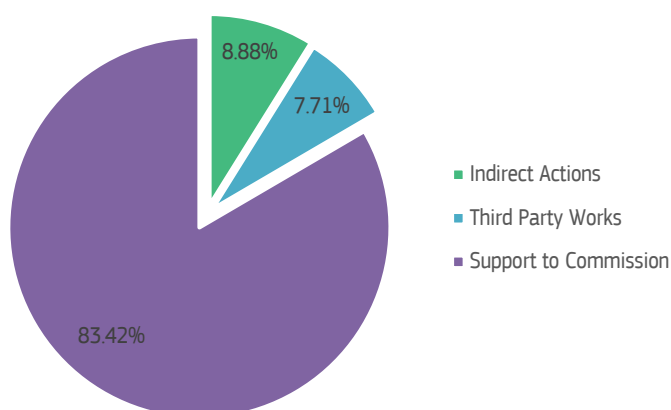


Figure 7.2. Contractual income generated by the JRC in 2020.

The additional income generated through contractual activities is used for purchasing scientific equipment and services, hiring temporary staff, and for financing part of the JRC's infrastructure used for these tasks. An internal control template covering the JRC's income from contractual activities is available in Annex 6.

4. JRC financial circuits and segregation of duties²⁰

The financial circuits in the JRC are based on the 'four eyes principle', which ensure that, before any operation is authorised, all aspects of the operation (both operational and financial) are verified by at least one member of staff other than the person who initiated the operation. The type of financial circuits chosen is determined by the nature of the financial transaction which is undertaken, as well as by geographical considerations. Circuit 1 is the model which is used for the majority of transactions at the JRC, in which there is a clear segregation between the operational and financial roles, respectively, and financial agents are hierarchically independent from the authorising officer.

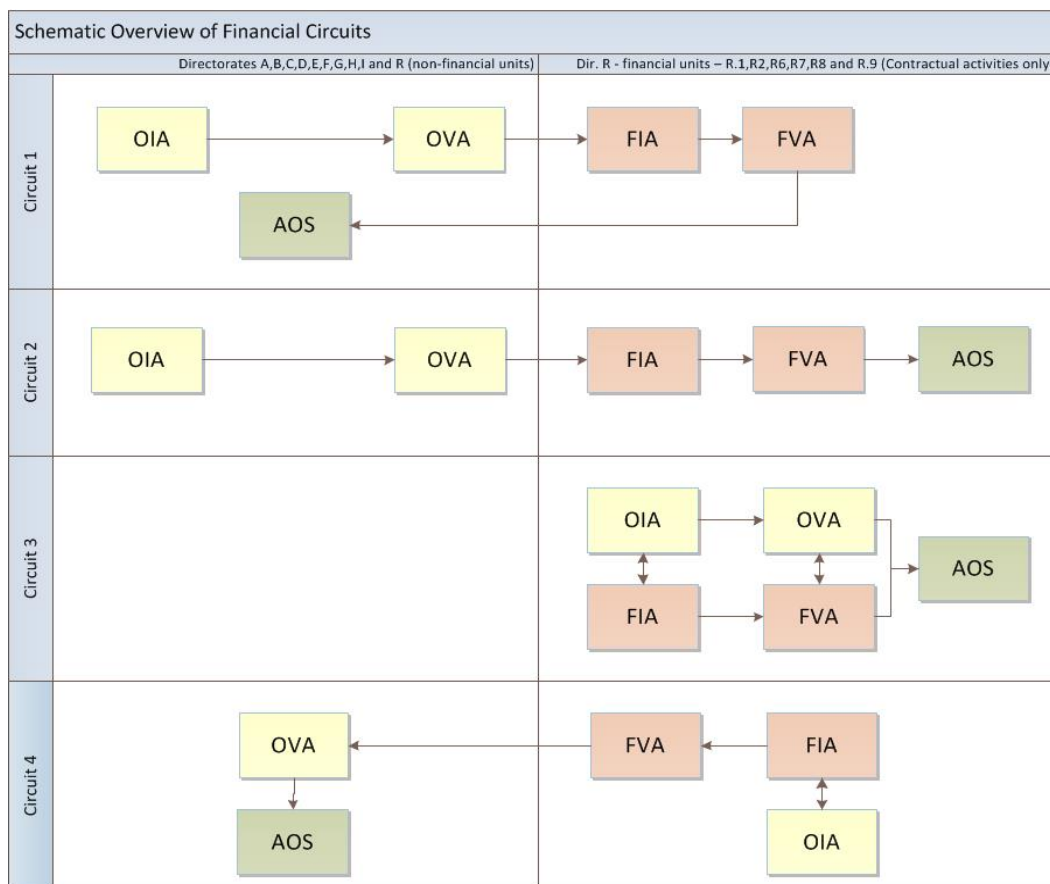
Basic principles

- Four eyes principle/Segregation of duties: the initiating and verifying function on one side, and the initiating and authorising function on the other side, can never be combined (Art. 74.5 FR).
- Independence of the verifier: the person executing the verifying function for an operation cannot be in a subordinated role to the person who initiates this operation (Art. 74.5 FR).
- Single signature: except in well-defined cases (as defined in Art. 29 IR) the budgetary and legal commitment relating to the same transaction has to be signed by the same authorising officer.

Basic circuits

The AOD may decide on the financial circuit(s) to be applied for the transactions under his/her responsibility taking in consideration the nature of the financial transaction or geographical issues. In any event, all staff having the role of financial agents (FIA and FVA) are based in the financial units of Directorate A and R. A schematic representation of the JRC circuits can be shown as follows:

²⁰ Extract from the 'JRC Financial Circuits and Segregation of Duties'



Circuit 1 is the most used circuit at the JRC. FIA/FVA are hierarchically independent from the AOS. It concerns transactions relating to:

- Scientific activities;
- Site management such as infrastructure and maintenance;
- Decommissioning activities;
- Centrally managed operations such as training, informatics, or communication;
- Income-generating transactions forecasts of revenue, recovery orders) not related to the JRC contractual activities.

In case of transactions < EUR 144 000 for commitments and < EUR 500 000 for payments involving two or more units from the same directorate, the AOS will be the Head of the Unit in which the OIA is placed. The other Heads of Unit are to be appropriately involved in the workflow.

In case of transactions involving two or more actions with budget lines from different Directorates the AOS will be the Director (Directorate R).

Circuit 2 is used when the operational actors are situated in a different unit than the financial actors, the AOS being a hierarchical superior to the FIA and the FVA. It can cover the following transactions:

- Activities involving more than one directorate, where OIA and OVA are situated in directorates other than the Resources Directorate.
- Low-risk transactions

- Mass upload for payments (applied for grant holder and trainee salary payments, reimbursement of candidates or experts).

Circuit 3 is applied where all operational and financial initiating and verifying functions are carried out within one or more financial units within Directorate R, the AOS being the hierarchical superior of the operational and/or financial agents. It may cover the following transactions:

- Activities on administrative or staff-related budget lines.
- Activities of primarily technical nature on scientific budget lines
- Activities of primarily technical nature related to revenue

Depending on the risk involved as well as the complexity of the transaction being processed, this circuit allows a minimum of two persons: one combining the OIA/FIA responsibilities, and a second one combining the OVA/FVA/AOS responsibilities.

Circuit 4 is the model which is used for income-generating transactions related to the JRC specific contractual activities foreseen in the Financial Regulation (Art. 183 FR).

In this model the FIA and OIA responsibilities are combined in the financial units, while the OVA role remains in the operational side and the AOS is his the hierarchical superior.

In some cases, an additional verification function may be carried out by an agent from a different unit.

Changes to authorised sub-delegations

In 2020 some changes introduced in 2019 were kept to simplify processing transactions balanced with giving appropriate weight to risk management and responsibilities, as follows:

- alignment of threshold limits of Heads of Unit and Deputy Heads of Unit (EUR 144 000) and (an increase) for payments to EUR 500 000, and
- increase of threshold limits of Heads of Department for both commitments and payments to EUR 1 000 000 (from EUR 144 000).

5. Accounting controls

The controls carried out in 2020 have followed the Annual Accounting Quality Plan, sent to DG BUDGET along with the Accounting Risk analysis. The controls performed are additional to the *ex ante* controls performed by Financial Verifying Agents and Sub Delegated Authorising Officers on each transaction, in compliance with the Financial Regulation.

The controls on the General Ledger (GL) account of invoices were performed periodically according the Accounting Quality plan. A vast majority of invoices is subject to one of the following controls: operational/administrative coherence, Legal Entity default GL, greatest amounts checked, asset risk-based analysis, random sample. The errors detected are either corrected in ABAC or by means of an accounting adjustment at the year end.

In February 2021, after the Accounting closure and the related accounting adjustment, a random stratified sample was extracted representing 38 % of the amount of invoices and internal documents received. The errors found (not corrected neither in ABAC or by means of an accounting adjustment) on the sample have been duly extrapolated leading to the following estimated error rates: 0.12 % wrong GL account within the administrative expense category; 0.08 % wrong Economic Outturn category chosen (operational vs administrative expenditure vs staff expenditure); 0.53 % Economic Outturn GL account chosen for an asset. The total amount of accounting errors is subsequently 0.73 % thus confirming the reliability of the accounts.

It is important to highlight that all the errors mentioned above are of an accounting reclassification error and which do not lead to irregular payments.

6. Ex post supervisory controls

JRC's *ex post* controls strategy is implemented using a representative stratified sampling methodology at site/sector level (1 file for payments lower than EUR 1 000; 2 to 3 files for payments between EUR 1 000 and EUR 15 000; 4 to 5 files for payments between EUR 15,001 and EUR 60 000; 4 to 5 files for payments between EUR 60 001 and EUR 144 000; 3 to 4 files for payments above EUR 144 000 and 2 files for payments corresponding to the 10 highest value time). The sampling is done at site level, i.e. Brussels, Geel, Petten, Karlsruhe, Seville and Ispra. The two sectors in Ispra are subject to the review of an additional *ex post* controller, since the importance in size and the number of files sampled.

In 2020, *ex post* controls were carried out on 120 payments²¹ and 66 associated procurement files related to legal commitments (including specific contracts on framework contracts) entered in the course of the year.

The findings relate mainly to the lack of certain formalisation aspects in the finalisation of the procedures, which did not lead to a financial loss for the JRC. In few *saisines a posteriori* situations, of a small financial value, the budgetary commitment was made after the legal commitment. The JRC's detected error rate is 0 % confirming the trend of the past years and indicating that there are no issues concerning the JRC's procurement and payments activities. The *ex post* findings have been discussed with the units concerned and an agreement on the findings was reached. Corrective actions will be taken and the formalisation aspects noted from the *ex post* supervisory controls will be included as part of the ongoing training courses and lessons learnt, thus leading to continuous improvement in the procurement process.

7. Exception reporting

Control overrides or deviations from standard policies and procedures are tracked and recorded in the register of exceptions. The exceptions reported were mainly associated with

²¹ Includes payments carried out by JRC using cross sub-delegations received.

decisions to deviate from the original contract provisions i.e. extension of contract duration or derogation to procedures. Decisions taken by the management which led to exceptions were justified in terms of operational objectives, e.g. business continuity or efficiency. The non-compliance events were in their vast majority associated with *saisine a posteriori* situations where the budgetary commitment was made after the legal commitment.

8. Reporting on financial management outputs for the year

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 1: Estimated risk at closure			
Source of data: DG BUDG and internal reports			
Baseline (2019)	Target (2024)	Latest known results (31/12/2020)	
< 0.5%	< 2% of relevant expenditure	0.5%	
Main outputs in 2020:			
Output description	Indicator	Target	Latest known results
Effective controls: Legal and regular transactions	Risk at payment	Remains < 2 % of relevant expenditure	0.5%
	Estimated risk at closure	Remains < 2 % of relevant expenditure	0.5% Despite the fact that the JRC's detected error rate is 0 % it has estimated its average error rate to be 0.5 % which is a more conservative and prudent approach.
	Proportion of exceptions	Remains < 1 % of number of transactions	0.44% The exceptions and non-compliance events amount to 0.44% of the total number of transactions, meeting the target set of less than 1% of transactions subject to exception. To put the exception reporting into context, the JRC dealt in 2020 with 22,967 transactions and 16,753 of them were payments.
	Share of procurement procedures receiving a positive opinion from the Public Procurement Advisory Group (PPAG)	Remains ≥ 95 % screened by PPAG	99% In 2020, 83 files were screened by the PPAG, representing a value of approximately EUR 112 million. In nearly all the files analysed (99%), this scrutiny resulted in a favourable opinion

			being issued, which confirms the positive trend in the past years and the level of quality of the JRC's procurement procedures submitted to the PPAG.
Efficient controls	Time-to-pay	Percentage of individual payments made within legal time limits (remains \geq 93%)	93.8% A higher value than the target and steady at the same average of the last 2 years. The average was heavily affected by the late payments occurring in January (timeliness of 72.6%) due mainly to carry-over activities
Economical controls	Overall estimated cost of controls	Remains <6% of funds managed	1.9 %
	Cost of supervisory measures (<i>ex post</i> controls)	Remains < 0.4 % of <i>ex post</i> value controlled	0.24%

Main outputs in 2020:

Over 2020 the working environment changed dramatically for the JRC as teleworking became the new 'norm' and paper-based activities were avoided wherever possible.

However, most of the negative effects were successfully mitigated by the adoption of flexible working techniques and much greater use of digital media. This was helped by the adoption of tailored administrative requirements that can be applied throughout the crisis period.

The JRC fully delivered on a number of major economy and efficiency initiatives planned for the year.

The JRC is the business domain owner for eProcurement, part of an initiative to digitalise the complete purchasing process. The past year has seen steady progress across all areas, in particular for the preparation, submission and evaluation modules.

The JRC's internally developed solution for the preparation of calls for tender – the Public Procurement Management Tool (PPMT) – is now also used by all Directorate Generals including the RELEX family, Executive Agencies and the EEAS. A number of upgrades were introduced including integration with other eProcurement modules, such as eTendering and eNotices.

Alongside this, a JRC proposal led to electronic signing being implemented into the Commission's document management system providing the possibility to all Commission authorised staff to sign digitally. This initiative was evidently spurred by the crisis and sits "four-square" with the President's priority for a European Commission fit for a digital age.

In addition, of particular note is the JRC finance and procurement community work alongside scientific colleagues on a number of "Covid" joint procurements led by DG SANTE. This was on a voluntary basis in addition to day-to-day activities.

The result of this joint effort involving volunteers from across the Commission services, agencies and other bodies was 200+ contracts worth more than €7,000 Million supplying equipment and medicines helping EU countries contain, mitigate and treat the effects of the virus.

It is clear from the JRC activities that the crisis has led to the JRC showing its 'best', and that staff have carried out their duties in an exemplary fashion. The year saw 15% more contracts being signed (above €60K), including 43% more open procedures whilst even a higher percentage of payments were processed in time when compared to the previous year. This was particularly challenging given that a high proportion of the procurements were launched later in the year than normal as a result of the crisis.

9. Other control objectives: safeguarding of assets and information, reliability of reporting

The JRC assets comply with the following criteria: a) acquisition value above EUR 5 000; b) controlled by the JRC, c) expected to be used during more than one reporting period. Items with an acquisition value below the EUR 5 000 threshold are booked as expenses in the accounts. Nevertheless the JRC records sensitive items below this threshold in the Inventory System (ABAC ASSETS) in order to have control over them.

The organisation of asset management in the JRC is determined by the nature of the activities. There is a management centre per operational site, having functions as Inventoried Items Manager/Gestionnaire des Biens Inventoriés (IIM/GBI). Each site has a Write-Off Committee that supervises the site asset management activities and issues an annual activity report. The JRC asset manager and the JRC accountant provide support and coordination to the operational sites and liaise with the Commission Services in matters concerning asset management.

The JRC strives to perform physical localisation checks of the inventoried items at least on a three-year basis, which is respected in general.

The JRC owns stock with a value of EUR 59 million (as reported in the JRC's Balance Sheet in Annex 3, Table 4).

The JRC site in Geel produces reference materials for sale. A specific IT tool, PROFIT, is used for the management of stock and sales of reference materials. The valuation of the JRC stock is carried out, according to International Public Sector Accounting Standards (IPSAS) rules at the net realisable value, which is estimated to be lower than the production cost. The stocktaking in 2020 was carried out in accordance with the approved sampling procedure using a method that had not been subject to a finding from ECA during their Statement of Assurance (DAS) audits.

The JRC has a stock of nuclear fissile materials for research purposes in its sites in Geel, Karlsruhe and Ispra. A dedicated accounting tool is used to ensure that all requirements of the Euratom agency are met which guarantees the correctness of the stock movements of these materials.

The Ispra Central Workshop Store uses a dedicated IT tool to manage the stock of raw-materials used in the scientific laboratories and for site management purposes.

7.2 Annex related to 'Audit observation and recommendations'

7.2.1. IAS audits

Detailed information on IAS audits finalised during the reporting period, for which action plans have been accepted and are being currently implemented:

1. Site management & infrastructure support services in the JRC, where two very important recommendations were identified, respectively on governance and organisation and on human resources management of the process.
2. IT governance and project management practices and procedures, where one very important recommendation on IT project management practices was identified; the JRC will develop appropriate guidelines to mitigate the identified risk.
3. (Multi-DG audit) Data protection, where no recommendations were formulated for the JRC.
4. JRC support to EU policy and knowledge management, where one very important recommendation was identified on definition of priorities, identification of needs and assessment of requests, which the JRC will address by continuing having meetings at DGs' level, revising the related processes and setting up a requests' system.
5. Accounting of assets in the JRC, resulting in one very important recommendation about documentation, guidance and methodology of the accounting control process, which the JRC will address by completing the existing guidelines.
6. (Multi-DG audit) Commission's strategy for data, information and knowledge management. This audit did not formulate any very important recommendations for the JRC but only two important ones.

Table 7.6. Recommendations in IAS audit reports issued between 01/01/2020-31/03/2021.

Audits 01/01/2020-31/01/2021	Recommendations by rating	
	Very important (VI)	Important (I)
Site management & infrastructure support services	2	3
Accounting of assets	1	3
IT Governance and Project Management practices and procedures in the JRC	1	3
Commission's strategy for data, information and knowledge management (multi-DG)	0	2
JRC support to EU policy and Knowledge Management	1	4
Data Protection (multi-DG)	0	0
Total	5	15

Table 7.7. State of play as at 31/03/2021 of recommendations implemented and submitted to the IAS for review.

JRC recommendations implemented ²²	Important	Very important	Closed by the IAS	Under IAS review
Scientific project management	3	1	0	4
Intellectual property rights	1	2	3	0
IT security in the JRC ICT systems	1	1	2	0
Decommissioning & Waste	1	1	0	2

²² Implemented' means that the JRC has completed all mitigating actions agreed and has submitted these actions to the IAS for review. The outcome of the IAS review could be:

- a) to close the recommendation as adequately and efficiently implemented,
- b) to reopen it as non-efficiently implemented,
- c) to reopen and downgrade it (applicable to 'very important recommendations' only).

Management programme implementation				
Recruitment of temporary scientific staff	1	1	1 ²³	1
Competitive activities	2	0	2	0
Site management & infrastructure support services	2	1	0	3
Accounting of assets	1	0	0	1
Total	12	7	8	11
Grand total implemented and submitted for review	19			

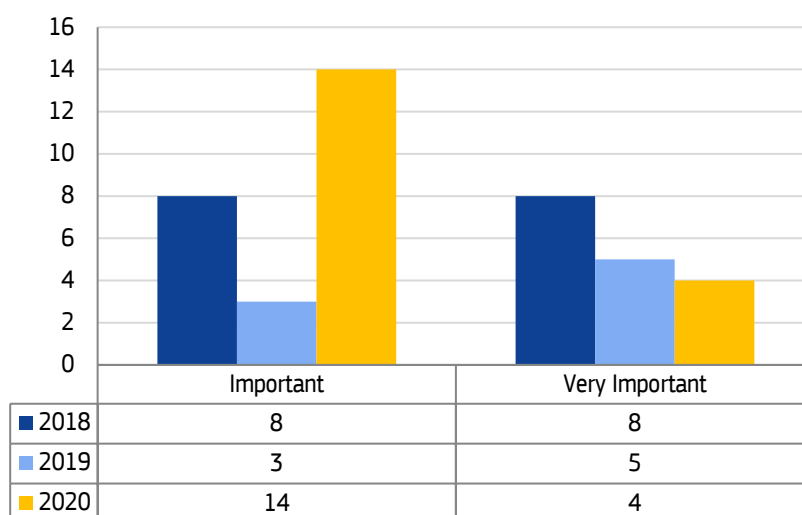


Figure 7.3. Recommendations to be implemented²⁴

7.2.2. ECA audits

In general, during ECA audits, the JRC is an associated DG together with other Commission services, as it disposes of a wide range of expertise in many of the scientific areas underpinning the policy (measures) being audited, monitors the implementation of many policy measures and provides technical support to the stakeholders concerned.

During 2020, the JRC:

- continued its contribution as an associated DG, together with other Commission services, to the implementation of the recommendations of SR 33/2018 'Combating desertification in the EU: a growing threat in need of more action' and SR 23/2018 'Air pollution: our health still insufficiently protected' for which a number of recommendations have been implemented as planned.
- There are no pending recommendations where the JRC is a lead service.

List of special reports and reviews issued by ECA in 2019 in which the JRC was associated DG

²³ A 'very important' one

²⁴ Including those recommendations for which the action plan is under preparation or pending IAS approval

Name of the audit/review	Recommendations for the JRC
SR 03/2020 'The Commission contributes to nuclear safety in the EU, but updates required'	-
SR 04/2020 'Using new imaging technologies to monitor the Common Agricultural Policy: steady progress overall, but slower for climate and environment monitoring'	1 ²⁵
SR 11/2020 'Energy efficiency in buildings: greater focus on cost-effectiveness still needed'	-
SR 13/2020 'Biodiversity on farmland: CAP contribution has not halted the decline'	1 ²⁶
SR 15/2020 'Protection of wild pollinators in the EU - Commission initiatives have not borne fruit'	-
SR 26/2020 'Marine environment: EU protection is wide but not deep'	-
Review No 03/2020 'The EU's response to China's state-driven investment strategy'	-
Review No 04/2020 'EU action to tackle the issue of plastic waste'	-
Follow-up of Special Report No 25/2016 on LPIS	-

Ongoing audits and reviews involving the JRC

Name of the audit/review
Customs risk management to safeguard EU-financial interests
Forestry
Climate change and agriculture
CAP and water projects
Horizon 2020 widening
Europe's space assets
Coal regions in transition
External consultants

7.3 Fraud prevention

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy²⁷ aimed at the prevention, detection and correction²⁸ of fraud

Indicator: Implementation of the actions included in the JRC anti-fraud strategy over the whole strategic plan lifecycle

Baseline (2019)	Target (2024)	Latest known results 31/12/2020
0%	100% of action points implemented in time	100% of actions for 2020 done

Main outputs in 2020:

²⁵ The JRC will support other EC services (DG Agriculture and Rural Development) in the implementation of this recommendation

²⁶ The JRC will support other EC services (DG Agriculture and Rural Development) in the implementation of this recommendation

²⁷ 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'.

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

Description	Indicator	Target	Latest known results
Update of the JRC AFS, on the basis of a fraud risk assessment and in line with the relevant methodology provided by OLAF (Strategic Plan mandatory objective)	JRC AFS approved	Q4	Done
Awareness-raising in the area of anti-fraud and ethics	Ethical climate rating (based on Internal Control implementation survey results)	4/5	Not applicable (Survey cancelled in 2020)
Staff awareness on anti-fraud measures (Strategic Plan mandatory objective)	Fraud awareness raising among target populations	100% of target population reached	100%
Scientific integrity awareness among the staff	Ethics review board set up	Q2	Done
	Ethics reviews embedded in the scientific project management guidance	Q4	Yes
	Scientific integrity integrated in the JRC anti-fraud strategy	Q4	Yes
Implementation of the actions included in the DG's AFS(s) (Strategic Plan mandatory objective)	Degree of implementation of action plan (2020-2022) in the JRC anti-fraud strategy	100% actions planned for 2020	100%
Possible fraud risks assessed per process	% of JRC processes assessed on risk of fraud	100%	100%
Contribute to the strategic monitoring of the Commission's anti-fraud activities through reporting on the follow-up of the financial recommendations issued by OLAF	% recommendation implemented	100%	Not applicable no such recommendations

ANNEX 8 – Specific annexes related to ‘Assessment of the effectiveness of the internal control systems’

ANNEX 9 – Reporting – Human resources, digital transformation and information management and sound environmental management

Objective: The JRC employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business			
Indicator 1: Number and percentage of first female appointments to middle management positions			
Source of data: DG HR			
Baseline (01/12/2019)	Target (2022)	Latest known results (2020)	
14 female middle managers (22%)	11 first female appointments to middle management by 31/12/2022 ²⁹	2 first female appointments to middle management completed (40% of all appointments)	
Indicator 2: JRC staff engagement index			
Source of data: Staff satisfaction survey (data provided by DG HR)			
Baseline (01/12/2018)	Target (2024)	Latest known results (2021)	
68%	Increase, at or above Commission value	66% ³⁰ Commission average: 69%	
Main outputs in 2020:			
Description	Indicator	Target	Latest known results (31/12/2020)
1. Improving female representation in middle management			
Promotion of female representation in middle management	Number of first female appointments to middle management positions	11 additional first female appointments by 2022	2 appointments completed
	Number of internal female candidates applying for middle-management positions	At least 1 female applicant per middle management vacancy	All middle management vacancies published in 2020 had female applicants
	Number of awareness-raising activities to improve female representation in middle management	At least 2 activities	- Individual coaching to potential candidates for middle management positions - Promotion of the female talent development programme
2. Enhancing staff engagement			
Completion of follow-up on staff opinion survey 2018	Full implementation of action plan adopted in 2019	Q4	90% completed most uncompleted actions have become obsolete; communication campaign delayed to early 2021
Revamped staff mobility package	Revision and update of staff mobility package	Q4	Delayed until Q1 2021
Staff guidance and support during	Overall satisfaction rate with JRC-specific communication	> 75%	75% of staff agree they are well informed ³¹

²⁹ SEC(2020) 146 – the target will be revised and extended for the period 2023-2024 by January 2023

³⁰ 13th and 14th Pulse surveys (launched 14-16 December 2020 and 11-13 January 2021)

³¹ Derived from the results of the 12th pulse survey.

Coronavirus crisis (confinement and de-confinement phases)	and guidance		
Relaunch of local talent management programme	Revision of last programme and launch of a new call	Q4	Delayed to 2021 due to the COVID-19 pandemic, shifted priority to short-term female AD talent aspiring management responsibility
Development of staff in Deputy Heads of Unit and team leaders positions	Number of participants in targeted events (trainings, workshops) Satisfaction rate	> 30 participants > 75%	Delayed due to the COVID-19 pandemic – a kick-off with physical meetings is preferred
3. Attracting and retaining competent scientific staff			
Applications received for positions in Exploratory Research and Centre For Advanced Studies	Total number of applicant to a ER/CAS job position divided by the number of vacancies (under the programmes ER/CAS)	15 (ER), 20 (CAS)	14 (ER), 30 (CAS)
Doctoral students pursue their PhD at JRC in cooperation with academic institutions	Number of doctoral students co-supervised by the JRC through the CDP scheme	10	14 students at JRC (and further 15 starting at academic institutions)

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

Indicator 1: Sustainability in the Commission

Five JRCs sites participating in Eco-Management and Audit Scheme (EMAS) on specific core parameters. These are Geel (Belgium), Petten (Netherlands), Seville (Spain), Karlsruhe (Germany), and Ispra (Italy).

Source of data: [Environmental Statement](#) / JRC³²

Baseline (2018)	Target (2024)	Latest known results (31/12/2020)
Energy consumption of buildings (MWh / person):	Achieve greater reduction	
Geel 3.7%		-2.7%
Ispra -4.9%		-5.4%
Karlsruhe 14.1% ³³		-15.1% (2019)
Petten 10.1%		-26.7%
Seville -24.7%		-8% (2019) ³⁴
Water use (m ³ / person):	Achieve greater reduction	
Geel -16.6%		-17.7%
Ispra 8.8%		-34.7 %
Karlsruhe -9.1%		-20.8% (2019)
Petten -28.2%		+19.1% ³⁵

³² The 2020 and 2021 Environmental Statement of the European Commission have not been published yet so internal data is provided the JRC.

³³ JRC Karlsruhe will not set up targets per persons for energy consumption and CO₂-emissions because due to the nature of the site and the past and current infrastructure measures targets for these parameters are not really significant. The floor space is the most important indicator and this is independent from the number of staff and only based on technical and regulatory requirements and scientific activities.

³⁴ Since June, only 10% of the staff is working at the workplace. However, due to COVID 19 crisis, air conditioning systems are not recirculating air to help containing the spread of viruses in the site. For this reason, energy consumption has only reduced -8 % related to 2019.

³⁵ Petten: Waste data from December 2020 is missing. Data will be updated for the final submission

Seville	-32.6%		+2% 2019 ³⁶
Office paper consumption (sheets / person / day):		Achieve greater reduction	
Geel	-35%		-39.4%
Ispra	-26.2%		-33.4% 2019
Karlsruhe	-39.4%		no data available
Petten	-39.4%		-49.5%
Seville	1.7%		-15% 2019 ³⁷
CO ₂ emissions from buildings (tonnes / person):		Achieve greater reduction	
Geel	-74%		-76 %
Ispra	-5.3%		-9.2 % (2019)
Karlsruhe	11.1% ³³		-19.24 % (2019)
Petten	-69.6%		-25.6%
Seville	-26.2%		-8% ³⁸
Non-hazardous waste generation (tonnes / person):		Achieve greater reduction	
Geel	-39%		-30.6%
Ispra	11.1%		-56.7%
Karlsruhe	-20.1%		-52.9% (2019)
Petten	9.3%		-38.9%
Seville	40.6%		-37% ³⁹
Main outputs in 2020:			
Description	Indicator	Target (2020)	Latest known results (31/12/2020)
Geel: Installation of water monitoring systems to control abnormal water consumption of the various water purifier systems	% completion	100%	99%
Geel: Replacement of plastic cups by bio-degradable ones at the water	% completion	100%	100%
Ispra: Photovoltaic energy	Installed capacity (kWp)	+ 170 kWp (741 kWp already installed)	Installations of photovoltaic plants panels in buildings 102 and 23b.
Ispra: Electrification of service car fleet	Number of e-cars added to car fleet	15	9 electric vehicles were delivered. A call for tender for the purchase of 8 more electric vehicles was finalised
Seville: Sustainable mobility	Pilot project – electrical bicycles	1 charger point	Delayed to 2021 due to COVID-19.
Seville: Progressively eliminate plastics for single use items in the events organized by JRC Seville, replacing them by environmentally friendly options.	100%	Q4	In January 2020, JRC Seville sent a new environmental commitment letter and planed meetings with the owner of the catering services aimed to establish

³⁶ Staff in 2020 is not representative, due to COVID 19, only 10% of the staff is working at the workplace. Water consumption in the building increased 2% related to 2019.

³⁷ Total paper distributed in 2020 was 66% less in comparison with 2019. However, if we relativize this value, considering the staff with presence at the site, the office paper consumption only was slightly less to 2019. Office paper consumption (sheets/person/day)= -15%

³⁸ Since June only 10% of the staff is working at the workplace. However, due COVID 19 crisis, air conditioning systems are not recirculating the air to ensure to help containing the spread of viruses in the site. Emissions reduction -8% tonnes/person.

³⁹ Since June, only 10% of the staff is working at the workplace. In 2020, the high reduction of non-hazardous waste was approximately of 37% Tonnes/person

			some actions to reduce the generation of waste in the catering services. In March 2020, due to Covid-19 crisis, Exporest company entered into an arrangement with creditor. No catering service is available at the moment in the Expo Building
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Objective: The JRC 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 solution modernisation plan

Source of data: JRC internal indicator

Baseline (2018)	Target (2024)	Latest known results (31/12/2020)
38%	85%	50%

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

Source of data: JRC internal indicator

Baseline (2019)	Target (2024)	Latest known results (31/12/2020)
35%	100%	45%

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

Source of data: JRC internal indicator

Baseline (2018)	Target (2024)	Latest known results (31/12/2020)
35%	100%	40%

Indicator 4: Degree of implementation of the eProcurement solution

Source of data: JRC internal indicator

Baseline (2018)	Target (2024)	Latest known results 31/12/2020
10%	90%	30%

Indicator 5: Degree of implementation of the JRC ICT architecture

Source of data: JRC internal indicator

Baseline (2018)	Target (2024)	Latest known results (31/12/2020)
10%	100%	35%

Main outputs in 2020:

Description	Indicator	Target	Latest known results (31/12/2020)
eProcurement: pre-contracting support for compliance track	Availability of basic evaluation and awarding functionalities	Q3	At present a basic evaluation module available on MyWorkplace
Integration of PPMT in the target architecture, with a main focus on modules supporting of other eProcurement work packages	PPMT support for <i>ex ante</i> publicity in eTendering ⁴⁰	Q3	Q3
	Opening session for negotiated low/middle value calls ⁴¹	Q3	Q3

⁴⁰ Develop PPMT to support users in creating PIN and *ex ante* publicity in eTendering

⁴¹ PPMT will enable users enter the details of the (invited) tenderers and will automate the generation and registration of opening record.

	Nominations module in target architecture ⁴²	Q4	Ongoing
	Finalisation of the analysis for a new evaluation module.	Q4	Ongoing
Implementation of specific actions contributing to the implementation of the JRC ICT architecture	Improved security, application development platform, sharing and collaboration services	Q4	<ul style="list-style-type: none"> - Adoption of the JRC ICT architecture implementation plan - Register all JRC information systems in GovIS - Reinforced information system security evaluations - Sharing and collaboration services (M365) - Proof of concept application development platform
Data Advisory Service	Initial web presence for the Data Advisory service established	Q2	Q2
Pilot EC-wide data catalogue	A first pilot of the EC Data Catalogue established	Q4	A pilot with commercial software was carried out in July-September 2020. Pilot continues in 2021.
JRC data repository	First pilot of a JRC data repository established	Q4	Delayed ⁴³
Enhancing country knowledge	Active communities of practice in place; delivery of training for community managers	Q4	Communities created for BUDG, GROW and Rule of Law but progress towards Commission-wide communities delayed and blocked
One-Stop_Shop for Collaboration	Delivery of consultancy services to departments	Q4	34 projects as of November 2020
Training and capacity building for scientists and policymakers	Delivery of training sessions (number of events, participants)	Q4	12 trainings, 180 participants
Management of KM IT Platforms	Availability of Connected; availability of the Knowledge4Policy Platform	Q4	>99% ⁴⁴
Awareness raising activities on data protection compliance among senior management	Percentage of staff reached by the awareness raising activities	100%	100%
EU academy: a platform for e-learning courses in the Commission	Prototype delivered	Q4	Q4

The JRC adopted its ICT Strategy in 2017, the JRC reference architecture in 2019 to implement a future-proof, end-to-end ICT architecture that defines capabilities aligned to business needs and supporting the JRC 2030 strategy. The architecture addresses the

⁴² Extend the nominations module of PPMT to support nomination of committees for two-step procedures and negotiating committees.

⁴³ The delay of the InvenioRDM project, implied a delay in pilot.

⁴⁴ Both systems available the whole year, including the first phase of the COVID-19 pandemic

multiple challenging needs for a cost effective, fit for purpose, secure and well-coordinated ICT environment. The JRC ICT programme office was launched in 2019 to examine all new ICT proposals for investments in infrastructure and identify ICT solutions aligned with the ICT Architecture. The ICT programme office also provide guidance and support for the submission of JRC projects to the corporate Commission IT governance.

As for a possible **replacement of Connected by SharePoint Online** for managing country knowledge, while SharePoint Online pilots are only starting now, and because the country knowledge on Connected has a complex structure, the One-Stop Shop for Collaboration will test on a small scale the knowledge sharing capacity of the new platform with its own 'knowledge repository'. A report should be available by April 2021. Depending on outcomes, this could be the basis for developing a pilot for country knowledge on SharePoint online, integrating findings from below other work strands, for results by end of 2021.

Training and capacity building for scientists and policymakers

The participants evaluation of the nine online courses delivered in 2020 show as high an appreciation as for the classroom course, i.e. just above 80% will recommend the course to their colleagues and around 90% finds it relevant and applicable for their work. A total of 148 JRC researchers were trained in 2020, which brings the overall number to 520 JRC researchers trained since 2017.

IT Platforms for knowledge management Launched in July 2018 with 6 Knowledge Services, we now host 17 with at least 2 more in 2021. It has cost considerably less to build one platform for 17 teams than to build 17 different websites. 17 different websites would also have created 17 different knowledge silos. Instead, K4P creates a single knowledge base shared by all Knowledge Services, with an innovative taxonomic architecture considered 'leading edge' across the EC. Layered above it are interfaces supporting knowledge brokerage, designed from (we believe) world-first audience research into how policymakers process online content.

ANNEX 10 – Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission

Not applicable

ANNEX 11 – EAMR of the Union Delegations (if applicable)

Not applicable

ANNEX 12 – Decentralised agencies and/or EU Trust Funds (if applicable)

Not applicable