



# Annual activity report 2022 annexes

OFFICE FOR ADMINISTRATION AND PAYMENT OF  
INDIVIDUAL ENTITLEMENTS (PMO)

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

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

I hereby certify that the information provided in the present annual activity report and in its annexes is, to the best of my knowledge, accurate and complete.

Brussels, 26 April 2023

(e-signed)

Przemysław Słowik

Head of Unit Budget and Internal Control

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

## ANNEX 2: Performance tables

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

**Impact indicator:** Staff engagement index in the Commission

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

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

Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known value (2022)
58%	Increase	increase	65%

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

*Non- spending programme*

**Result indicator:** Number of Article 90 complaints upheld

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

**Source of the data:** PMO Legal

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2022)
9,28%	< 10%	< 10%	6,1%

**Result indicator:** Estimated risk at closure

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

**Source of the data:** PMO AAR

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

**Result indicator:** Average time needed to handle reimbursement claims

**Explanation:** Calendar days required to process the individual claims

**Source of the data:** PMO management statistics

Type	Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2022)
Medical claims	12	15	12	14
Mission claims	8	10	8	10
Experts claims	7	10	7	16

## Main outputs in 2022:

### Other important outputs : IT developments

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Sysper Rights	New online declarations such as place of origin	In place by end 2022	In production since 28/10/2021
Sysper Rights	Further extension of the front office declaration for allowances received from other sources (PPA) – user-friendliness, improvement of workflows, extension to other small declarations (e.g. installation allowance)	Full rollout by end 2022	Rollout is expected to continue in 2023. In 2022, budget for this track is partial: it covers only a part of what is estimated to be needed for the full rollout. For 2023 to be considered impact vs. budget vs. waiting-for-HRT
Sysper Rights	Proactive Notification System	In place	Rescheduled, to be implemented in 2023
Sysper Rights	A new module to manage the Entry into service/mobility	In place by end 2022	In place since end 2021
Sysper Rights	PPA new declaration: improvement of FO and BO (1 declaration for multiple children – improve user experience – possibility to declare “no perception” for control purposes)	Full rollout by end 2022	Full roll-out in January 2023

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

*Non- spending programme*

**Result indicator:** Processing time of inquiries through the Staff Contact portal

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

**Source of the data:** PMO management statistics

<b>Baseline (2019)</b>	<b>Interim Milestone (2022)</b>	<b>Target (2024)</b>	<b>Latest known results (31/12/2022)</b>
9 calendar days	<8 calendar days	<8 calendar days	9 calendar days

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

**Explanation:** progress made on agreed milestones of IT projects

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

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

### Main outputs in 2022:

#### Other important outputs

<b>Output</b>	<b>Indicator</b>	<b>Target (2022)</b>	<b>Latest known results (situation on 31/12/2021)</b>
PMO Satisfaction survey	Feedback on PMO services	>60% satisfied staff	72% (PMO Staff survey June 2021)
Satisfaction with Staff Contact	Analysis of “smileys”	>75% satisfied clients	84%
PMO mobile	Average daily visits (310 in 2021 including weekends)	>400 average daily visits	743 daily visits in December 2022 Average of 535 daily visits in the second semester 2022
Trainings on pensions, pension transfers and end of contract for Institutions and Agencies	Number of trainings	60	60

Output	Indicator	Target (2022)	Latest known results (situation on 31/12/2021)
Negotiations with local health systems in several countries	Agreement with The Netherlands	Consolidate, increase in size and number of users by end 2022	Fully implemented. Number of users has increased substantially in 2022
	Agreement with Belgium	Technical contacts in place, green light/approval of political authorities in place by end 2022	Ongoing
	Agreement with Italy	Conclude implementation agreements with at least 4 regions in Italy by end 2022	Ongoing
	Agreements with five Spanish regional authorities effective	Renew the existing agreements by end 2022	Agreements renewed in time

### Specific objective 3: Deepening interinstitutional synergies

*Non- spending programme*

**Result indicator:** Customer satisfaction and PMO staff engagement

**Explanation:** feedback received from clients on PMO services

**Source of the data:** PMO management statistics

	Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2022)
Customer satisfaction with Staff Contact	75%	Increase	>75% satisfied clients	84%

### Main outputs in 2022:

#### Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2022)
Trainings for new SLAs	Number of trainings offered to staff from other institutions and agencies	One 2-day training	Training days online format spread over 2 weeks

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results (situation on 31/12/2022)</b>
IT transcoding <sup>2</sup>	Preparatory process for new clients finalized by date :	End 2022	4 agencies integrated in 2022
IT transcoding	Completion for all institutions / agencies by date :	End 2022	5 agencies finalized
Deployment of MiPS in agencies	Number of agencies onboarded	5	5 (ELA, EFSA, EURO HPC, EUOSHA) - 5 more agencies in the pipeline
Trainings on missions for Institutions and agencies using MiPS	Number of trainings	50	105

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



## **ANNEX 3: Draft annual accounts and financial reports**

### **Annex 3 Financial Reports - DG PMO - Financial Year 2022**

**Table 1 : Commitments**

**Table 2 : Payments**

**Table 3 : Commitments to be settled**

**Table 4 : Balance Sheet**

**Table 5 : Statement of Financial Performance**

**Table 5 Bis: Off Balance Sheet**

**Table 6 : Average Payment Times**

**Table 7 : Income**

**Table 8 : Recovery of undue Payments**

**Table 9 : Ageing Balance of Recovery Orders**

**Table 10 : Waivers of Recovery Orders**

**Table 11 : Negotiated Procedures**

**Table 12 : Summary of Procedures**

**Table 13 : Building Contracts**

**Table 14 : Contracts declared Secret**

**Table 15 : FPA duration exceeds 4 years**

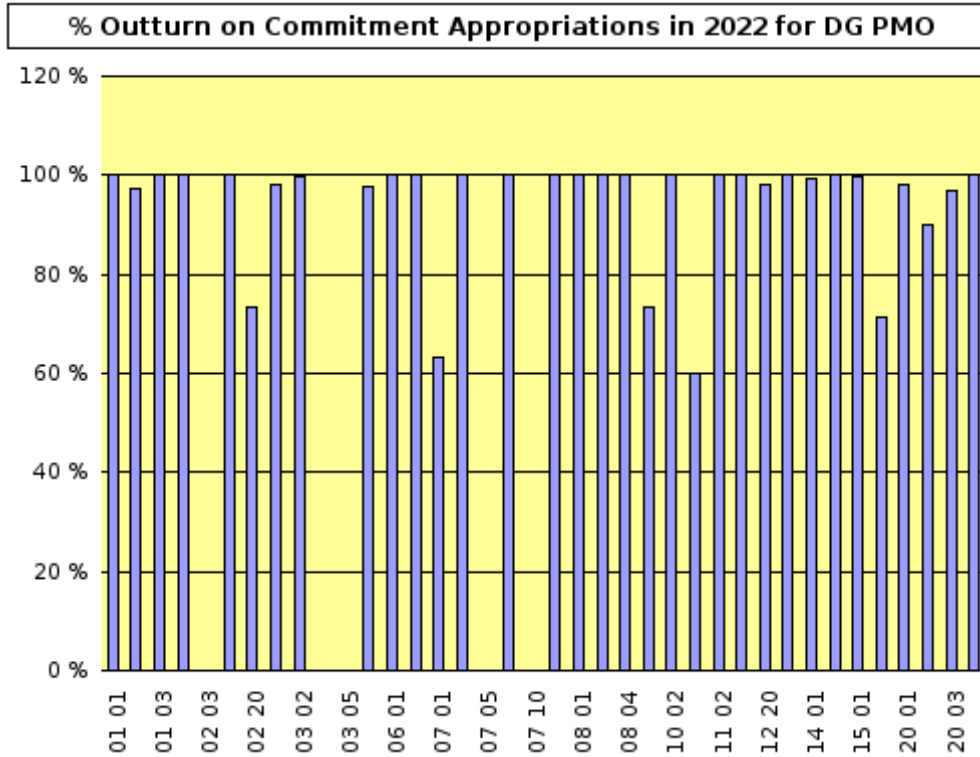
**Table 16 : Commitments co-delegation type 3 in 2022**

<b>TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2022 (in Mio €) for DG PMO</b>					
			<b>Commitment appropriations authorised*</b>	<b>Commitments made</b>	<b>%</b>
			1	2	3=2/1
<b>Title 01 Research and Innovation</b>					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	519,58	519,37	99,96 %
	01 02	Horizon Europe	0,80	0,78	97,38 %
	01 03	Euratom Research and Training Programme	0,01	0,01	100,00 %
<b>Total Title 01</b>			<b>520,39</b>	<b>520,16</b>	<b>99,96 %</b>
<b>Title 02 European Strategic Investments</b>					
02	02 01	Support administrative expenditure of the "European Strategic Investments" cluster	0,62	0,62	100,00 %
	02 03	Connecting Europe Facility (CEF)	0,00	0,00	0,00 %
	02 04	Digital Europe programme	0,09	0,09	100,00 %
	02 20	Pilot projects, preparatory actions, prerogatives and other actions	0,68	0,50	73,20 %
<b>Total Title 02</b>			<b>1,39</b>	<b>1,21</b>	<b>86,82 %</b>
<b>Title 03 Single Market</b>					
03	03 01	Support administrative expenditure of the 'Single Market' cluster	2,87	2,81	97,99 %
	03 02	Single Market Programme	0,47	0,46	99,78 %
	03 04	Cooperation in the field of taxation (FISCALIS)	0,00	0,00	0,00 %
	03 05	Cooperation in the field of customs (Customs)	0,00	0,00	0,00 %
<b>Total Title 03</b>			<b>3,33</b>	<b>3,28</b>	<b>98,24 %</b>
<b>Title 05 Regional Development and Cohesion</b>					
05	05 01	Support administrative expenditure of the 'Regional Development and Cohesion' cluster	6,15	5,96	96,90 %
<b>Total Title 05</b>			<b>6,15</b>	<b>5,96</b>	<b>96,90 %</b>
<b>Title 06 Recovery and Resilience</b>					
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	0,51	0,51	100,00 %
	06 06	EU4Health Programme	0,94	0,94	100,00 %
<b>Total Title 06</b>			<b>1,45</b>	<b>1,45</b>	<b>100,00 %</b>
<b>Title 07 Investing in People, Social Cohesion and Values</b>					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	5,71	5,68	99,58 %
	07 02	European Social Fund PLus (ESF+)	0,84	0,84	100,00 %
	07 05	Creative Europe	0,00	0,00	0,00 %
	07 06	Rights and Values	0,00	0,00	100,00 %
	07 10	Decentralised agencies and European Public Prosecutor's Office (EPPO)	0,00	0,00	0,00 %

	07 20	Pilot projects, preparatory actions, prerogatives and other actions	0,50	0,50	100,00 %
<b>Total Title 07</b>			<b>7,04</b>	<b>7,02</b>	<b>99,66 %</b>
<b>Title 08 Agriculture and Maritime Policy</b>					
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	3,42	3,42	100,00 %
	08 03	European Agricultural Fund for Rural Development (EAFRD)	0,28	0,28	100,00 %
	08 04	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	1,21	1,21	100,00 %
<b>Total Title 08</b>			<b>4,90</b>	<b>4,90</b>	<b>100,00 %</b>
<b>Title 09 Environment and Climate Action</b>					
09	09 01	Support administrative expenditure of the 'Environment and Climate Action' Cluster	0,31	0,31	100,00 %
<b>Total Title 09</b>			<b>0,31</b>	<b>0,31</b>	<b>100,00 %</b>
<b>Title 10 Migration</b>					
10	10 02	Asylum, Migration and Integration Fund (AMIF)	0,20	0,20	100,00 %
<b>Total Title 10</b>			<b>0,20</b>	<b>0,20</b>	<b>100,00 %</b>
<b>Title 11 Border Management</b>					
11	11 01	Support administrative expenditure of the 'Border Management' cluster	0,31	0,18	59,94 %
	11 02	Integrated Border Management Fund (IBMF) - Instrument for financial support for border management and visa	0,10	0,10	100,00 %
<b>Total Title 11</b>			<b>0,41</b>	<b>0,28</b>	<b>69,82 %</b>
<b>Title 12 Security</b>					
12	12 04	Nuclear Safety and decommissioning including for Bulgaria and Slovakia	0,00	0,00	100,00 %
	12 20	Pilot projects, preparatory actions, prerogatives and other actions	2,05	2,01	98,29 %
<b>Total Title 12</b>			<b>2,05</b>	<b>2,01</b>	<b>98,29 %</b>
<b>Title 13 Defence</b>					
13	13 01	Support administrative expenditure of the "Security and Defence" cluster	3,74	3,74	100,00 %
<b>Total Title 13</b>			<b>3,74</b>	<b>3,74</b>	<b>100,00 %</b>
<b>Title 14 External Action</b>					
14	14 01	Support administrative expenditure of the 'External Action' cluster	140,13	138,94	99,16 %
	14 02	Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)	0,50	0,50	99,94 %
<b>Total Title 14</b>			<b>140,62</b>	<b>139,44</b>	<b>99,16 %</b>
<b>Title 15 Pre-accession Assistance</b>					
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	22,66	22,64	99,92 %
<b>Total Title 15</b>			<b>22,66</b>	<b>22,64</b>	<b>99,92 %</b>
<b>Title 16 Expenditure outside the annual ceilings set out in the Multiannual Financial Framework</b>					
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	20,67	14,74	71,34 %
<b>Total Title 16</b>			<b>20,67</b>	<b>14,74</b>	<b>71,34 %</b>

<b>Title 20 Administrative expenditure of the European Commission</b>					
20	20 01	Members, officials and temporary staff	2.582,36	2.531,46	98,03 %
	20 02	Other staff and expenditure relating to persons	224,55	202,27	90,08 %
	20 03	Administrative Operating expenditure	277,42	268,43	96,76 %
<b>Total Title 20</b>			<b>3.084,33</b>	<b>3.002,17</b>	<b>97,34 %</b>
<b>Title 21 European Schools and Pensions</b>					
21	21 01	Pensions	2.438,59	2.438,59	100,00 %
<b>Total Title 21</b>			<b>2.438,59</b>	<b>2.438,59</b>	<b>100,00 %</b>
<b>Total Excluding NGEU</b>			<b>6.258,24</b>	<b>6.168,11</b>	<b>98,56 %</b>
<b>Title 01 Research and Innovation</b>					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	1,17	1,13	96,64 %
<b>Total Title 01</b>			<b>1,17</b>	<b>1,13</b>	<b>96,64 %</b>
<b>Title 02 European Strategic Investments</b>					
02	02 01	Support administrative expenditure of the "European Strategic Investments" cluster	0,16	0,16	100,00 %
<b>Total Title 02</b>			<b>0,16</b>	<b>0,16</b>	<b>100,00 %</b>
<b>Title 05 Regional Development and Cohesion</b>					
05	05 01	Support administrative expenditure of the 'Regional Development and Cohesion' cluster	1,60	1,60	100,00 %
<b>Total Title 05</b>			<b>1,60</b>	<b>1,60</b>	<b>100,00 %</b>
<b>Title 06 Recovery and Resilience</b>					
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	8,51	8,51	100,00 %
<b>Total Title 06</b>			<b>8,51</b>	<b>8,51</b>	<b>100,00 %</b>
<b>Title 07 Investing in People, Social Cohesion and Values</b>					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	4,86	1,00	20,61 %
<b>Total Title 07</b>			<b>4,86</b>	<b>1,00</b>	<b>20,61 %</b>
<b>Title 08 Agriculture and Maritime Policy</b>					
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0,23	0,23	100,00 %
<b>Total Title 08</b>			<b>0,23</b>	<b>0,23</b>	<b>100,00 %</b>
<b>Title 09 Environment and Climate Action</b>					
09	09 01	Support administrative expenditure of the 'Environment and Climate Action' Cluster	1,26	0,84	66,67 %
<b>Total Title 09</b>			<b>1,26</b>	<b>0,84</b>	<b>66,67 %</b>
<b>Total NGEU Only</b>			<b>17,79</b>	<b>13,47</b>	<b>75,71 %</b>
<b>Total DG PMO</b>			<b>6.276,02</b>	<b>6.181,58</b>	<b>98,50 %</b>

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



<b>TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2022 (in Mio €) for DG PMO</b>					
			<b>Payment appropriations authorised *</b>	<b>Payments made</b>	<b>%</b>
			<b>1</b>	<b>2</b>	<b>3=2/1</b>
<b>Title 01 Research and Innovation</b>					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	524,04	503,94	96,17 %
	01 02	Horizon Europe	0,54	0,50	93,94 %
	01 03	Euratom Research and Training Programme	0,01	0,00	40,34 %
<b>Total Title 01</b>			<b>524,58</b>	<b>504,45</b>	<b>96,16%</b>
<b>Title 02 European Strategic Investments</b>					
02	02 01	Support administrative expenditure of the "European Strategic Investments" cluster	0,64	0,42	65,02 %
	02 03	Connecting Europe Facility (CEF)	0,21	0,21	100,00 %
	02 04	Digital Europe programme	0,09	0,08	96,72 %
	02 20	Pilot projects, preparatory actions, prerogatives and other actions	0,44	0,37	83,57 %
<b>Total Title 02</b>			<b>1,38</b>	<b>1,08</b>	<b>78,19%</b>
<b>Title 03 Single Market</b>					
03	03 01	Support administrative expenditure of the 'Single Market' cluster	3,36	2,31	68,81 %
	03 02	Single Market Programme	0,29	0,26	90,37 %
	03 04	Cooperation in the field of taxation (FISCALIS)	0,07	0,01	8,05 %
	03 05	Cooperation in the field of customs (Customs)	0,20	0,01	2,83 %
<b>Total Title 03</b>			<b>3,92</b>	<b>2,58</b>	<b>65,93%</b>
<b>Title 05 Regional Development and Cohesion</b>					
05	05 01	Support administrative expenditure of the 'Regional Development and Cohesion' cluster	6,72	4,96	73,86 %
<b>Total Title 05</b>			<b>6,72</b>	<b>4,96</b>	<b>73,86%</b>
<b>Title 06 Recovery and Resilience</b>					
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	0,70	0,10	14,09 %
	06 06	EU4Health Programme	0,56	0,56	100,00 %
<b>Total Title 06</b>			<b>1,26</b>	<b>0,66</b>	<b>52,49%</b>
<b>Title 07 Investing in People, Social Cohesion and Values</b>					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	7,04	4,64	65,91 %
	07 02	European Social Fund PPlus (ESF+)	0,27	0,27	100,00 %
	07 05	Creative Europe	0,00	0,00	0,00 %
	07 06	Rights and Values	0,00	0,00	100,00 %
	07 10	Decentralised agencies and European Public Prosecutor's Office (EPPO)	0,00	0,00	0,00 %
	07 20	Pilot projects, preparatory actions, prerogatives and other actions	0,19	0,19	96,86 %

<b>Total Title 07</b>			<b>7,51</b>	<b>5,10</b>	<b>67,94%</b>
<b>Title 08 Agriculture and Maritime Policy</b>					
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	3,48	3,37	96,93 %
	08 03	European Agricultural Fund for Rural Development (EAFRD)	0,30	0,08	26,07 %
	08 04	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	1,11	1,04	94,23 %
<b>Total Title 08</b>			<b>4,88</b>	<b>4,49</b>	<b>91,96%</b>
<b>Title 09 Environment and Climate Action</b>					
09	09 01	Support administrative expenditure of the 'Environment and Climate Action' Cluster	0,31	0,05	14,90 %
<b>Total Title 09</b>			<b>0,31</b>	<b>0,05</b>	<b>14,90%</b>
<b>Title 10 Migration</b>					
10	10 02	Asylum, Migration and Integration Fund (AMIF)	0,20	0,20	99,35 %
<b>Total Title 10</b>			<b>0,20</b>	<b>0,20</b>	<b>99,35%</b>
<b>Title 11 Border Management</b>					
11	11 01	Support administrative expenditure of the 'Border Management' cluster	0,31	0,18	59,94 %
	11 02	Integrated Border Management Fund (IBMF) - Instrument for financial support for border management and visa	0,08	0,07	91,62 %
<b>Total Title 11</b>			<b>0,38</b>	<b>0,25</b>	<b>66,19%</b>
<b>Title 12 Security</b>					
12	12 04	Nuclear Safety and decommissioning including for Bulgaria and Slovakia	0,03	0,00	4,24 %
	12 20	Pilot projects, preparatory actions, prerogatives and other actions	2,15	1,76	81,69 %
<b>Total Title 12</b>			<b>2,18</b>	<b>1,76</b>	<b>80,48%</b>
<b>Title 13 Defence</b>					
13	13 01	Support administrative expenditure of the "Security and Defence" cluster	3,74	3,55	95,08 %
<b>Total Title 13</b>			<b>3,74</b>	<b>3,55</b>	<b>95,08%</b>
<b>Title 14 External Action</b>					
14	14 01	Support administrative expenditure of the 'External Action' cluster	140,81	138,00	98,01 %
	14 02	Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)	0,60	0,53	88,85 %
<b>Total Title 14</b>			<b>141,40</b>	<b>138,53</b>	<b>97,97%</b>
<b>Title 15 Pre-accession Assistance</b>					
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	22,76	22,57	99,14 %
<b>Total Title 15</b>			<b>22,76</b>	<b>22,57</b>	<b>99,14%</b>
<b>Title 16 Expenditure outside the annual ceilings set out in the Multiannual Financial Framework</b>					
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	22,35	13,50	60,40 %
<b>Total Title 16</b>			<b>22,35</b>	<b>13,50</b>	<b>60,40%</b>
<b>Title 20 Administrative expenditure of the European Commission</b>					
20	20 01	Members, officials and temporary staff	2.585,26	2.531,55	97,92 %
	20 02	Other staff and expenditure relating to persons	265,73	186,06	70,02 %

	20 03	Administrative Operating expenditure	278,42	268,00	96,26 %
<b>Total Title 20</b>			<b>3.129,41</b>	<b>2.985,60</b>	<b>95,40%</b>
<b>Title 21 European Schools and Pensions</b>					
21	21 01	Pensions	2.438,59	2.438,57	100,00 %
<b>Total Title 21</b>			<b>2.438,59</b>	<b>2.438,57</b>	<b>100,00%</b>
<b>Total Excluding NGEU</b>			<b>6.311,59</b>	<b>6.127,91</b>	<b>97,09%</b>

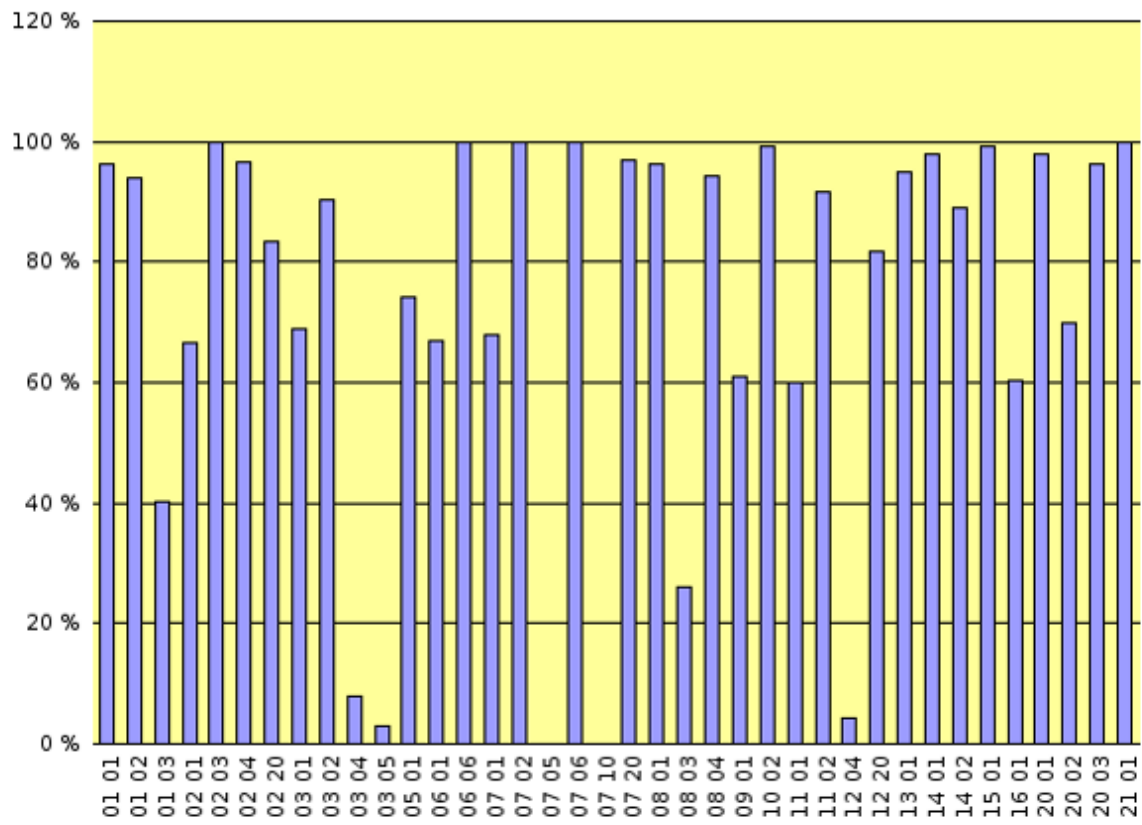
<b>Title 01 Research and Innovation</b>					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	1,25	0,96	76,57 %
<b>Total Title 01</b>			<b>1,25</b>	<b>0,96</b>	<b>76,57%</b>
<b>Title 02 European Strategic Investments</b>					
02	02 01	Support administrative expenditure of the "European Strategic Investments" cluster	0,17	0,12	71,86 %
<b>Total Title 02</b>			<b>0,17</b>	<b>0,12</b>	<b>71,86%</b>
<b>Title 05 Regional Development and Cohesion</b>					
05	05 01	Support administrative expenditure of the 'Regional Development and Cohesion' cluster	1,60	1,20	74,85 %
<b>Total Title 05</b>			<b>1,60</b>	<b>1,20</b>	<b>74,85%</b>
<b>Title 06 Recovery and Resilience</b>					
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	7,75	5,55	71,59 %
<b>Total Title 06</b>			<b>7,75</b>	<b>5,55</b>	<b>71,59%</b>
<b>Title 07 Investing in People, Social Cohesion and Values</b>					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	1,00	0,81	81,24 %
<b>Total Title 07</b>			<b>1,00</b>	<b>0,81</b>	<b>81,24%</b>
<b>Title 08 Agriculture and Maritime Policy</b>					
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0,24	0,21	88,00 %
<b>Total Title 08</b>			<b>0,24</b>	<b>0,21</b>	<b>88,00%</b>
<b>Title 09 Environment and Climate Action</b>					
09	09 01	Support administrative expenditure of the 'Environment and Climate Action' Cluster	0,84	0,66	78,34 %
<b>Total Title 09</b>			<b>0,84</b>	<b>0,66</b>	<b>78,34%</b>
<b>Total NGEU Only</b>			<b>12,85</b>	<b>9,51</b>	<b>73,98%</b>

<b>Total DG PMO</b>			<b>6.324,44</b>	<b>6.137,41</b>	<b>97,04 %</b>
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\* Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).



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



**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	519,37	501,36	8,56	3,47%	0,03	8,59	8,45
	01 02	Horizon Europe	0,78	0,50	0,28	36,07%	0,02	0,30	0,27
	01 03	Euratom Research and Training Programme	0,01	0,00	0,01	59,66%	0,00	0,01	0,00
<b>Total Title 01</b>			<b>520,16</b>	<b>501,87</b>	<b>8,85</b>	<b>3,52%</b>	<b>0,05</b>	<b>8,90</b>	<b>8,72</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
02	02 01	Support administrative expenditure of the "European Strategic Investments" cluster	0,62	0,42	0,20	32,65%	0,00	0,20	0,02
	02 03	Connecting Europe Facility (CEF)	0,00	0,00	0,00	0,00%	0,00	0,00	0,91
	02 04	Digital Europe programme	0,09	0,08	0,00	3,28%	0,00	0,00	0,00
	02 20	Pilot projects, preparatory actions, prerogatives and other actions	0,50	0,30	0,20	40,75%	0,00	0,20	0,51
<b>Total Title 02</b>			<b>1,21</b>	<b>0,80</b>	<b>0,41</b>	<b>33,92%</b>	<b>0,00</b>	<b>0,41</b>	<b>1,44</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
03	03 01	Support administrative expenditure of the 'Single Market' cluster	2,81	2,31	0,38	17,82%	0,00	0,38	0,49
	03 02	Single Market Programme	0,46	0,26	0,21	44,34%	0,10	0,30	0,10
	03 04	Cooperation in the field of taxation (FISCALIS)	0,00	0,00	0,00	0,00%	0,06	0,06	0,07
	03 05	Cooperation in the field of customs (Customs)	0,00	0,00	0,00	0,00%	0,19	0,19	0,20
<b>Total Title 03</b>			<b>3,28</b>	<b>2,57</b>	<b>0,59</b>	<b>21,57%</b>	<b>0,36</b>	<b>0,94</b>	<b>0,86</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			

			1	2	3=1-2	4=1-2/1	5	6=3+5	7
05	05 01	Support administrative expenditure of the 'Regional Development and Cohesion' cluster	5,96	4,69	0,61	21,30%	0,00	0,61	0,57
<b>Total Title 05</b>			<b>5,96</b>	<b>4,69</b>	<b>0,61</b>	<b>21,30%</b>	<b>0,00</b>	<b>0,61</b>	<b>0,57</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	0,51	0,10	0,41	80,68%	0,00	0,41	0,19
	06 06	EU4Health Programme	0,94	0,39	0,55	58,50%	0,36	0,91	1,33
<b>Total Title 06</b>			<b>1,45</b>	<b>0,49</b>	<b>0,96</b>	<b>66,28%</b>	<b>0,36</b>	<b>1,32</b>	<b>1,52</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	5,68	4,51	0,71	20,67%	0,00	0,71	1,34
	07 02	European Social Fund PPlus (ESF+)	0,84	0,27	0,56	67,53%	0,01	0,57	0,23
	07 05	Creative Europe	0,00	0,00	0,00	0,00%	0,00	0,00	0,13
	07 06	Rights and Values	0,00	0,00	0,00	0,00%	0,00	0,00	0,00
	07 10	Decentralised agencies and European Public Prosecutor's Office (EPPO)	0,00	0,00	0,00	0,00%	0,00	0,00	0,00
	07 20	Pilot projects, preparatory actions, prerogatives and other actions	0,50	0,19	0,31	62,84%	0,00	0,31	0,76
<b>Total Title 07</b>			<b>7,02</b>	<b>4,97</b>	<b>1,58</b>	<b>29,25%</b>	<b>0,01</b>	<b>1,59</b>	<b>2,46</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	3,42	3,37	0,02	1,36%	0,00	0,02	0,06
	08 03	European Agricultural Fund for Rural Development (EAFRD)	0,28	0,08	0,20	71,56%	0,00	0,20	0,20
	08 04	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	1,21	0,96	0,25	20,57%	0,00	0,25	0,46
<b>Total Title 08</b>			<b>4,90</b>	<b>4,41</b>	<b>0,47</b>	<b>10,04%</b>	<b>0,00</b>	<b>0,47</b>	<b>0,72</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
09	09 01	Support administrative expenditure of the 'Environment and Climate Action' Cluster	0,31	0,05	0,27	85,10%	0,00	0,27	0,00
<b>Total Title 09</b>			<b>0,31</b>	<b>0,05</b>	<b>0,27</b>	<b>85,10%</b>	<b>0,00</b>	<b>0,27</b>	<b>0,00</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
10	10 02	Asylum, Migration and Integration Fund (AMIF)	0,20	0,19	0,01	2,82%	0,47	0,48	0,48
<b>Total Title 10</b>			<b>0,20</b>	<b>0,19</b>	<b>0,01</b>	<b>2,82%</b>	<b>0,47</b>	<b>0,48</b>	<b>0,48</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
11	11 01	Support administrative expenditure of the 'Border Management' cluster	0,18	0,18	0,00	0,00%	0,00	0,00	0,00
	11 02	Integrated Border Management Fund (IBMF) - Instrument for financial support for border management and visa	0,10	0,05	0,05	46,91%	0,96	1,01	0,98
<b>Total Title 11</b>			<b>0,28</b>	<b>0,24</b>	<b>0,05</b>	<b>16,57%</b>	<b>0,96</b>	<b>1,01</b>	<b>0,98</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
12	12 04	Nuclear Safety and decommissioning including for Bulgaria and Slovakia	0,00	0,00	0,00	0,00%	0,02	0,02	0,03
	12 20	Pilot projects, preparatory actions, prerogatives and other actions	2,01	1,58	0,43	21,28%	0,36	0,79	1,40
<b>Total Title 12</b>			<b>2,01</b>	<b>1,59</b>	<b>0,43</b>	<b>21,26%</b>	<b>0,38</b>	<b>0,81</b>	<b>1,44</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7

13	13 01	Support administrative expenditure of the "Security and Defence" cluster	3,74	3,55	0,03	4,92%	0,00	0,03	0,00
<b>Total Title 13</b>			<b>3,74</b>	<b>3,55</b>	<b>0,03</b>	<b>4,92%</b>	<b>0,00</b>	<b>0,03</b>	<b>0,00</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
14	14 01	Support administrative expenditure of the 'External Action' cluster	138,94	137,99	0,78	0,69%	0,36	1,14	1,99
	14 02	Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI - Global Europe)	0,50	0,39	0,11	21,78%	0,05	0,16	0,23
<b>Total Title 14</b>			<b>139,44</b>	<b>138,38</b>	<b>0,89</b>	<b>0,76%</b>	<b>0,41</b>	<b>1,30</b>	<b>2,22</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	22,64	22,54	0,10	0,45%	0,00	0,10	0,78
<b>Total Title 15</b>			<b>22,64</b>	<b>22,54</b>	<b>0,10</b>	<b>0,45%</b>	<b>0,00</b>	<b>0,10</b>	<b>0,78</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	14,74	13,50	1,25	8,47%	1,68	2,93	8,12
<b>Total Title 16</b>			<b>14,74</b>	<b>13,50</b>	<b>1,25</b>	<b>8,47%</b>	<b>1,68</b>	<b>2,93</b>	<b>8,12</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 01	Members, officials and temporary staff	2.531,46	2.530,06	1,40	0,06%	0,00	1,40	2,91
	20 02	Other staff and expenditure relating to persons	202,27	156,50	45,78	22,63%	0,00	45,78	41,32
	20 03	Administrative Operating expenditure	268,43	267,29	1,14	0,43%	0,00	1,14	0,99
<b>Total Title 20</b>			<b>3.002,17</b>	<b>2.953,85</b>	<b>48,32</b>	<b>1,61%</b>	<b>0,00</b>	<b>48,32</b>	<b>45,23</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
21	21 01	Pensions	2.438,59	2.438,57	0,02	0,00%	0,00	0,02	0,00
<b>Total Title 21</b>			<b>2.438,59</b>	<b>2.438,57</b>	<b>0,02</b>	<b>0,00%</b>	<b>0,00</b>	<b>0,02</b>	<b>0,00</b>
<b>Total Excluding NGEU</b>			<b>6.168,11</b>	<b>6.092,23</b>	<b>64,83</b>	<b>1,23%</b>	<b>4,67</b>	<b>69,51</b>	<b>75,52</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	1,13	0,90	0,23	20,70%	0,00	0,23	0,06
<b>Total Title 01</b>			<b>1,13</b>	<b>0,90</b>	<b>0,23</b>	<b>20,70%</b>	<b>0,00</b>	<b>0,23</b>	<b>0,06</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
02	02 01	Support administrative expenditure of the "European Strategic Investments" cluster	0,16	0,11	0,05	30,72%	0,00	0,05	0,01
<b>Total Title 02</b>			<b>0,16</b>	<b>0,11</b>	<b>0,05</b>	<b>30,72%</b>	<b>0,00</b>	<b>0,05</b>	<b>0,01</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
05	05 01	Support administrative expenditure of the 'Regional Development and Cohesion' cluster	1,60	1,11	0,49	30,79%	0,02	0,51	0,24
<b>Total Title 05</b>			<b>1,60</b>	<b>1,11</b>	<b>0,49</b>	<b>30,79%</b>	<b>0,02</b>	<b>0,51</b>	<b>0,24</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
06	06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	8,51	5,03	3,48	40,90%	0,05	3,53	1,40
<b>Total Title 06</b>			<b>8,51</b>	<b>5,03</b>	<b>3,48</b>	<b>40,90%</b>	<b>0,05</b>	<b>3,53</b>	<b>1,40</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	1,00	0,70	0,30	29,89%	0,00	0,30	0,21
<b>Total Title 07</b>			<b>1,00</b>	<b>0,70</b>	<b>0,30</b>	<b>29,89%</b>	<b>0,00</b>	<b>0,30</b>	<b>0,21</b>

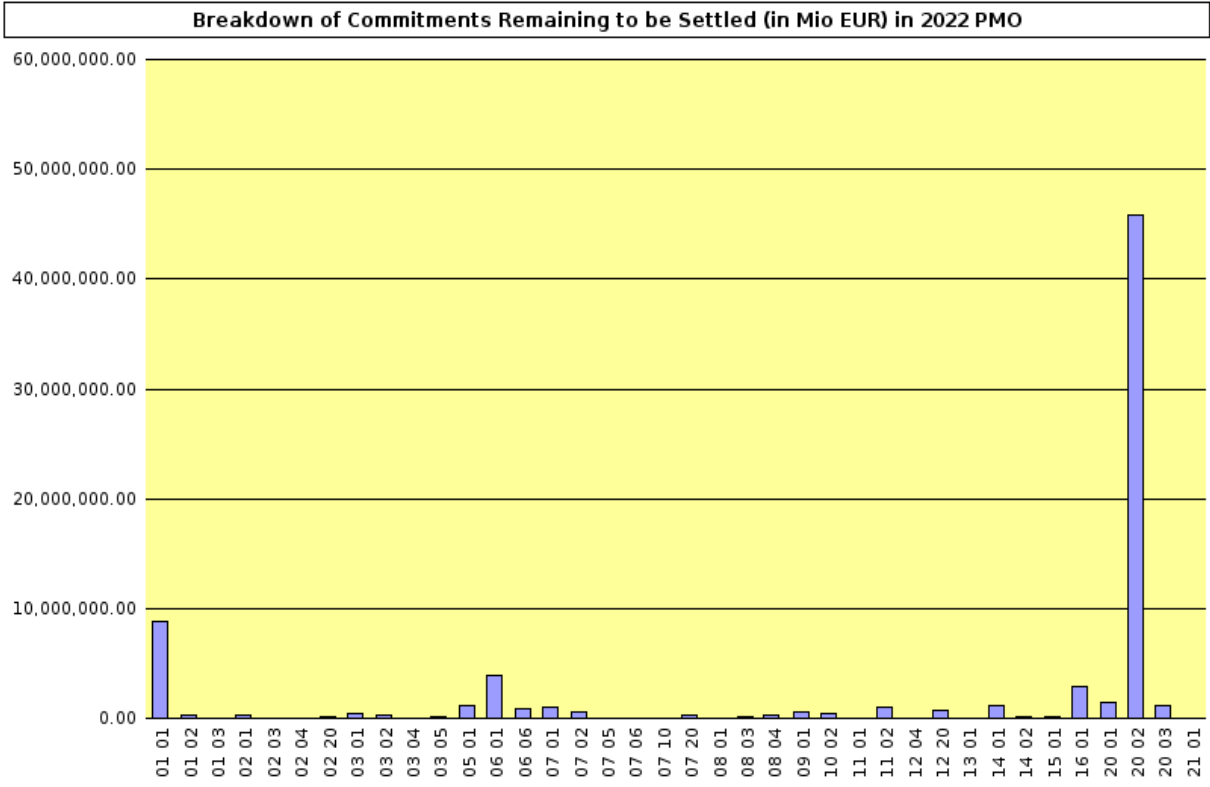
**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0,23	0,20	0,03	12,52%	0,00	0,03	0,01
<b>Total Title 08</b>			<b>0,23</b>	<b>0,20</b>	<b>0,03</b>	<b>12,52%</b>	<b>0,00</b>	<b>0,03</b>	<b>0,01</b>

**TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG PMO**

			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
09	09 01	Support administrative expenditure of the 'Environment and Climate Action' Cluster	0,84	0,61	0,23	27,38%	0,02	0,25	0,13
<b>Total Title 09</b>			<b>0,84</b>	<b>0,61</b>	<b>0,23</b>	<b>27,38%</b>	<b>0,02</b>	<b>0,25</b>	<b>0,13</b>
<b>Total NGEU Only</b>			<b>13,47</b>	<b>8,66</b>	<b>4,81</b>	<b>35,73%</b>	<b>0,09</b>	<b>4,90</b>	<b>2,07</b>

<b>Total for DG PMO</b>			<b>6.181,58</b>	<b>6.100,89</b>	<b>80,69</b>	<b>1,31 %</b>	<b>4,76</b>	<b>74,40</b>	<b>77,59</b>
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**TABLE 4 : BALANCE SHEET for DG PMO**

<b>BALANCE SHEET</b>	<b>2022</b>	<b>2021</b>
<b>A.I. NON CURRENT ASSETS</b>	<b>722.114,05</b>	<b>1.424.417,72</b>
A.I.1. Intangible Assets	722.114,05	1.424.417,72
A.I.2. Property, Plant and Equipment	0,00	0,00
A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverab	0,00	0,00
<b>A.II. CURRENT ASSETS</b>	<b>8.228.679,74</b>	<b>10.704.988,34</b>
A.II.2. Current Pre-Financing	0,00	49.068,34
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	8.211.956,87	10.641.891,98
A.II.6. Cash and Cash Equivalents	16.722,87	14.028,02
<b>ASSETS</b>	<b>8.950.793,79</b>	<b>12.129.406,06</b>
<b>P.I. NON CURRENT LIABILITIES</b>	<b>0,00</b>	<b>0,00</b>
P.I.1. Non-Current Pension & other Empl Benef	0,00	0,00
<b>P.II. CURRENT LIABILITIES</b>	<b>-232.772.208,70</b>	<b>-179.116.872,54</b>
P.II.2. Current Provisions	-196.000,00	-50.000,00
P.II.4. Current Payables	-232.540.538,67	-179.048.088,63
P.II.5. Current Accrued Charges & Defrd Income	-35.670,03	-18.783,91
<b>LIABILITIES</b>	<b>-232.772.208,70</b>	<b>-179.116.872,54</b>
<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>-223.821.414,91</b>	<b>-166.987.466,48</b>
P.III.2. Accumulated Surplus/Deficit	22.354.074.301,96	19723540249
Non-allocated central (surplus)/deficit*	-22.130.252.887,05	-19.556.552.782,43
<b>TOTAL DG PMO</b>	<b>0,00</b>	<b>0,00</b>

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

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

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG PMO

STATEMENT OF FINANCIAL PERFORMANCE	2022	2021
II.1 REVENUES	-1.233.659.369,29	-945.772.436,54
II.1.1. NON-EXCHANGE REVENUES	-1.208.705.807,27	-921.201.670,19
II.1.1.8. OTHER NON-EXCHANGE REVENUES	-1.208.705.807,27	-921.201.670,19
II.1.2. EXCHANGE REVENUES	-24.953.562,02	-24.570.766,35
II.1.2.2. OTHER EXCHANGE REVENUE	-24.953.562,02	-24.570.766,35
II.2. EXPENSES	3.797.850.935,68	3.576.306.489,59
II.2. EXPENSES	3.797.850.935,68	3.576.306.489,59
II.2.10.OTHER EXPENSES	63.924.570,90	24.937.614,39
II.2.2. EXP IMPLM BY COMMISS&EX.AGENC. (DM)	5.453.789,52	4.580.685,25
II.2.6. STAFF AND PENSION COSTS	3.728.457.714,83	3.545.628.981,62
II.2.8. FINANCE COSTS	14.860,43	1.159.208,33
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>2.564.191.566,39</b>	<b>2.630.534.053,05</b>

**TABLE 5bis : OFF BALANCE SHEET for DG PMO**

<b>OFF BALANCE</b>	<b>2022</b>	<b>2021</b>
OB.2. Contingent Liabilities	-8.071.134,01	-7.433.445,80
OB.2.7. CL Legal cases OTHER	-8.071.134,01	-7.433.445,80
OB.4. Balancing Accounts	8.071.134,01	7.433.445,80
OB.4. Balancing Accounts	8.071.134,01	7.433.445,80
<b>OFF BALANCE</b>	<b>0,00</b>	<b>0,00</b>

TABLE 6 : PAYMENT TIMES for DG PMO

Legal Times									
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
30	66.084	60.950	92,23 %	9,66	5.134	7,77 %	42,84	5546016,64	3, %
90	1.493	1.493	100,00 %	14,85				0,00	0, %
<b>Total Number of Payments</b>	<b>67.577</b>	<b>62.443</b>	<b>92,40 %</b>		<b>5.134</b>	<b>7,60 %</b>		<b>5546017</b>	<b>3, %</b>
<b>Average Net Payment Time</b>	<b>12,29422733</b>			<b>9,78</b>			<b>42,84</b>		
<b>Average Gross Payment Time</b>	<b>12,29424212</b>			<b>9,7830982</b>			<b>42,8364</b>		

Suspensions							
Average Report Approval Suspension Days	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
0	1	1	0,00 %	67.577	1.899,87	0,00 %	171.054.353,90

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2022 for DG PMO								
Chapter		Revenue and income recognized			Revenue and income cashed from			Outstanding balance
		Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
		1	2	3=1+2	4	5	6=4+5	
30	Revenue from staff	1.222.002.107,56	1.012.999,77	1.223.015.107,33	1.221.514.855,18	1.012.999,77	1.222.527.854,95	487.252,38
33	Other administrative revenue	22.819.738,53	664.743,79	23.484.482,32	22.818.839,99	329.481,31	23.148.321,30	336.161,02
40	Revenue from investments and accounts	0,00		0,00	0,00		0,00	0,00
66	Other contributions and refunds	235.765.191,76	0,00	235.765.191,76	235.765.191,76	0,00	235.765.191,76	0,00
67	Completion for outstanding recovery orders prior to 2021	-6.312,00	0,00	-6.312,00	-6.312,00	0,00	-6.312,00	0,00
<b>Total DG PMO</b>		<b>1.480.580.725,85</b>	<b>1.677.743,56</b>	<b>1.482.258.469,41</b>	<b>1.480.092.574,93</b>	<b>1.342.481,08</b>	<b>1.481.435.056,01</b>	<b>823.413,40</b>

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

Not applicable

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

	Number at 1/1/2022 1	Number at 12/31/2022	Evolution	Open Amount (Eur) at 1/1/2022 1	Open Amount (Eur) at 12/31/2022	Evolution
2004	1		-100,00 %	6.312,00		-100,00 %
2020	5	1	-80,00 %	220.984,40	204.297,30	-7,55 %
2021	19	1	-94,74 %	1.450.447,16	130.965,18	-90,97 %
2022		11			488.150,92	
	<b>25</b>	<b>13</b>	<b>-48,00 %</b>	<b>1.677.743,56</b>	<b>823.413,40</b>	<b>-50,92 %</b>

**TABLE 10 :Recovery Order Waivers >= 60 000 € in 2022 for DG PMO**

There are 4 waivers below 60 000 € for a total amount of  
-7,711.7

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

Not applicable



**TABLE 12 : Summary of Procedures in 2022 for DG PMO**

**External Procedures > € 20,000**

<b>Procedure Legal base</b>	<b>Number of Procedures</b>	<b>Amount (€)</b>
Open procedure - As provided for in FR 164(1)(a) - Services/Supplies as from EUR 300 000 - Works as from EUR 5 000 000 - publication (Annex 1 - 38.1 (b))	1	501.762,55
<b>Total</b>	<b>1</b>	<b>501.762,55</b>

**Internal Procedures > € 60,000**

<b>Procedure Legal base</b>	<b>Number of Procedures</b>	<b>Amount (€)</b>
Restricted procedure without Dynamic purchasing system (FR 164 (1)(b))	1	415.000,00
<b>Total</b>	<b>1</b>	<b>415.000,00</b>

**TABLE 13 : BUILDING CONTRACTS in 2022 for DG PMO**

Not applicable

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

Not applicable

**TABLE 15 : FPA duration exceeds 4 years – DG PMO**

Not applicable

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

<b>ANNEX 3: PMO COMMITMENTS MADE IN 2020 WITH RESPECT TO THE CO-DELEGATIONS TYPE III</b>	
	<b>Commitments made</b>
<b>Total</b>	<b>6181575095</b>
<b>Of which Co-deleg Type III per giving DG</b>	<b>901715921</b>
<i>AGRI</i>	6148922,39
<i>BUDG</i>	523565
<i>CLIMA</i>	1346266,1
<i>CNECT</i>	12342847,15
<i>COMM</i>	2528244,26
<i>COMP</i>	1015683,42
<i>DEFIS</i>	5238841,75
<i>DGT</i>	403877,73
<i>DIGIT</i>	464186,64
<i>EAC</i>	1887964,36
<i>ECFIN</i>	9143399,55
<i>ECHO</i>	7000515,29
<i>EMPL</i>	10482436,57
<i>ENER</i>	9837452,62
<i>ENV</i>	1595118
<i>ESTAT</i>	4044500
<i>FISMA</i>	816645,9
<i>FPI</i>	10216750,08
<i>GROW</i>	2453268,23
<i>HERA</i>	782284
<i>HOME</i>	3002125,57
<i>HR</i>	5665271,71
<i>IDEA</i>	53000
<i>INTPA</i>	117272520,2
<i>JRC</i>	310050589
<i>JUST</i>	687252,55
<i>MARE</i>	4817525,41
<i>MOVE</i>	4888782,33

<i>NEAR</i>	49879329,65
<i>OIB</i>	668706,44
<i>OIL</i>	130500
<i>OLAF</i>	45676805,4
<i>OP</i>	64529285,24
<i>REFORM</i>	2521435,39
<i>REGIO</i>	8950972,19
<i>RTD</i>	182896737
<i>SANTE</i>	4615690,7
<i>SCIC</i>	1785752,35
<i>SG</i>	960273
<i>SJ</i>	424040
<i>TAXUD</i>	1872000
<i>TRADE</i>	2094557,8

# ANNEX 4 : Financial Scorecard

## PMO

The Annex 4 of each Commission service summarises the annual result of the standard financial indicators measurement. Annexed to the Annual Activity Report 2022, 10 standard financial indicators are presented below, each with its objective and result for the Commission service and for the EC as a whole (for benchmarking purposes)<sup>3</sup>:

<ul style="list-style-type: none"> <li>- <b>Commitment Appropriations (CA) Implementation</b></li> <li>- <b>CA Forecast Implementation</b></li> <li>- <b>Payment Appropriations (PA) Implementation</b></li> <li>- <b>PA Forecast Implementation</b></li> <li>- <b>Global Commitment Absorption</b></li> </ul>	<ul style="list-style-type: none"> <li>- <b>Timely Payments</b></li> <li>- <b>Timely Decommitments</b></li> <li>- <b>Invoice Registration Time</b></li> <li>- <b>Accounting Data Quality</b></li> <li>- <b>Management Data Quality</b></li> </ul>
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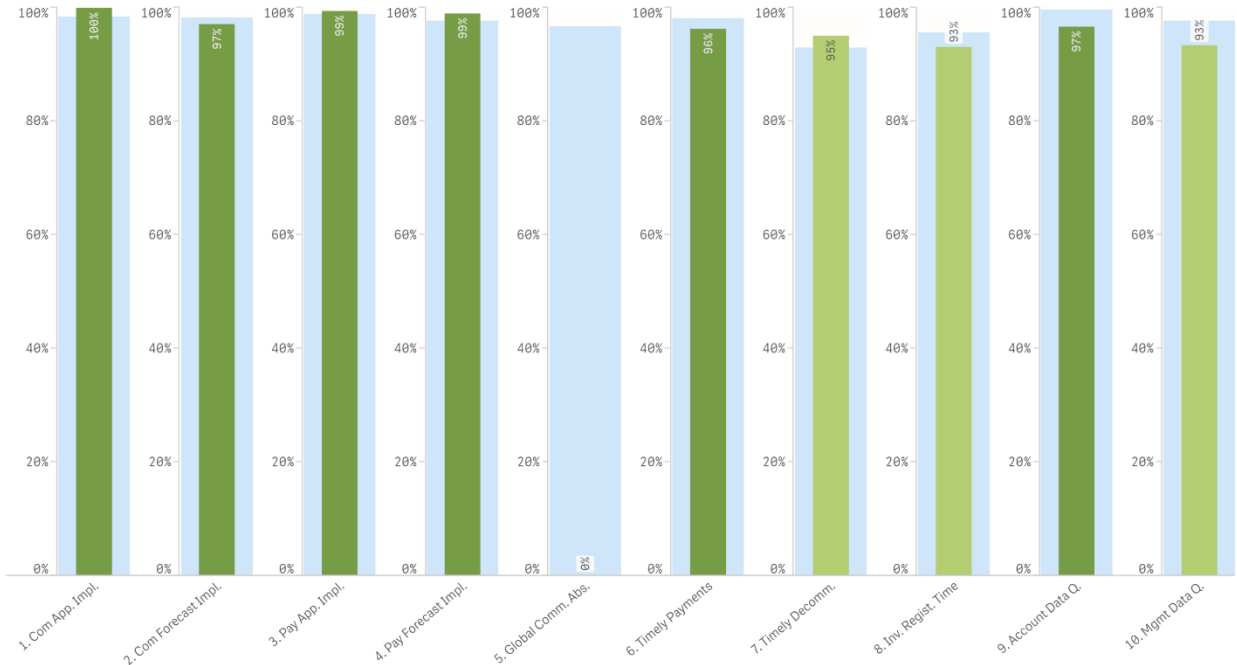
For each indicator, its value (in %) for the Commission service is compared to the common target (in %). The difference between the indicator’s value and the target is colour coded as follows:

- 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 for each indicator’s result in the dedicated comment section below the indicators scores 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.

The detailed definitions of the indicators are available on the internal DG BUDG site (BudgPedia) and managed by unit BUDG.C5 Financial Reporting.

PMO Indicator Scores for 2022 12



*For each indicator the light blue bar denotes the EC score.*

Indicator	Objective	Comment <sup>4</sup>	PMO Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year		100%	98%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		97%	98%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year		99%	99%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year		99%	98%
5. Global Commitment Absorption <sup>5</sup>	Ensure efficient use of already earmarked commitment appropriations (at L1 level)	The indicator is not applicable for PMO in 2022 due to the lack of underlying transactions recorded by DG PMO in 2022.	-	97%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	The delay may vary due to the technical closure of the Commission accounting system ABAC (15 days in January) which has a significant impact on the reimbursement of missions and experts fees.	96%	98%

<sup>4</sup> An explanation behind the indicator result can be provided, e.g. the comment about the achievement itself, reference to the whole Commission performance (better or worse), reasons behind this achievement. The comment is mandatory for the 'Timely payments' indicator. For the rest of indicators the comment is mandatory only if the score is equal or below the target of 80%.

<sup>5</sup> Due to technical limitation: 1. the indicator does not take into account the Com L1 Consumption between the FDC ILC date and the FA FDI allowed as an exception in the external actions for Com L1 of type GF, i.e. with Financing Agreement, under the FR2018 Article 114.2. 2. it is technically not possible to exclude the decommitment of RAL (C8) which is subsequently re-committed for a new purpose. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.

7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle		95%	93%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC		93%	95%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts		97%	100%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions		93%	98%

## ANNEX 5: Materiality criteria

Since 2019<sup>(6)</sup>, a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed.

The implementation of this 'de minimis' threshold applies at the level of the annual activity report reservations, i.e. not at all affecting the detailed reservations at the level of the Payment Agency(s)/Operational Programme(s). Given the amounts involved, this threshold has no effect on the annual activity report reservations of PMO for 2022.

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

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

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

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

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

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<sup>(6)</sup> Agreement of the Corporate Management Board of 30/4/2019.



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Stage 2: Financial transactions

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

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

### Stage 3: Supervisory measures

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

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



### RCS3: Revenue Collection - Establishment and recovery of contributions

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

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

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

**RCS4: Revenue Collection – Charge back mechanism**

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

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

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

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

### - Overview of PMO's estimated cost of controls at Commission (EC) level

#### EXPENDITURE

The absolute values are presented in EUR

PMO	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related payments Made	Ratio (%)** (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)** (g)/(b)
Salaries, post-activity and associated entitlements	2.433.777,20 €	6.034.836.407,84 €	0,04%	404.250,00 €	- €	0,00%	2.838.027,20 €	0,05%
Reimbursement of expert and mission claims	495.088,00 €	56.669.930,79 €	0,87%	101.415,00 €	- €	0,00%	596.503,00 €	1,05%
Other	- €	3.140.881,88 €	0,00%	- €	- €	0,00%	- €	0,00%
PMO operational expenditure	- €	42.765.668,16 €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
<b>OVERALL total estimated cost of control at EC level for expenditure</b>	<b>2.928.865,20 €</b>	<b>6.137.412.888,67 €</b>	<b>0,05%</b>	<b>505.665,00 €</b>	<b>- €</b>	<b>0,00%</b>	<b>3.434.530,20 €</b>	<b>0,06%</b>

#### NON-EXPENDITURE ITEMS \*\*\*\*

PMO	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related amounts	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)
<b>Only applicable for DGs with non-expenditure items</b>								
Reimbursement of medical claims	195.441,00 €	377.613.000,00 €	0,05%	169.025,00 €	- €	N/A	364.466,00 €	0,10%
Unemployment fund	8.491,00 €	21.053.938,00 €	0,04%	1.411,00 €	- €	N/A	9.902,00 €	0,05%
	- €	- €	N/A	- €	- €	N/A	- €	N/A
	- €	- €	N/A	- €	- €	N/A	- €	N/A

\* if the control costs are not attributable to a single RCS and may relate to a 'mix' of expenditure, revenue, assets/liabilities, etc, they may be grouped

\*\* ratio possibly "Not Applicable (N/A)", e.g. if a RCS specifically covers an Internal Control Objective such as safeguarding sensitive information, reliable accounting/reporting, etc

\*\*\* any 'holistic' control elements (e.g. with 'combined' ex-ante & ex-post characteristics) can be reported in the ex-ante column provided that a footnote clarifies this (their nature + their cost). Example: MS system audits in shared management.

\*\*\*\* These include revenue operations (e.g. assigned revenue, fines, interest); assets (e.g. (in) tangible or financial assets, inventories, treasury) and financial liabilities or 'off balance sheet' items (e.g. employee benefits, guarantees offered or other commitments)

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

Not applicable

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

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

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

DG PMO -1	Payments made (2022;MEUR) -2	minus new prefinancing [plus retentions made] (in 2022;MEUR) -3	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2022;MEUR) -4	Relevant expenditure (for 2022;MEUR) -5	Detected error rate or equivalent estimates -6	Estimated risk at payment (2022;MEUR) -7	Adjusted Average Recoveries and Corrections (adjusted ARC, %) -8	Estimated future corrections [and deductions] (for 2022;MEUR) -9	Estimated risk at Closure (2022;MEUR) -10
Management of salaries, post-activity and related entitlements	6 034,84	0,00	0,00	6 034,84	0,50% - 0,50%	30,17 - 30,17	0,00% - 0,00%	0,00 - 0,00	30,17 - 30,17
Management of medical, expert and mission claims	56,67	0,00	0,00	56,67	0,50% - 0,50%	0,28 - 0,28	0,00% - 0,00%	0,00 - 0,00	0,28 - 0,28
PMO expenses	42,77	0,00	0,00	42,77	0,50% - 0,50%	0,21 - 0,21	0,00% - 0,00%	0,00 - 0,00	0,21 - 0,21
Other	3,14	0,00	0,00	3,14	0,50% - 0,50%	0,02 - 0,02	0,00% - 0,00%	0,00 - 0,00	0,02 - 0,02
Prefinancing	0,00	-0,02	0,07	0,05	0,00% - 0,00%	0,00 - 0,00	0,00% - 0,00%	0,00 - 0,00	0,00 - 0,00
<b>DG total</b>	<b>6 137,41</b>	<b>- 0,02</b>	<b>0,07</b>	<b>6 137,46</b>		<b>30,69 - 30,69</b>	<b>0,00% - 0,00%</b>	<b>0,00 - 0,00</b>	<b>30,69 - 30,69</b>
					<b>Overall risk at payment in %</b>	<b>0,50% - 0,50%</b> (7) / (5)		<b>Overall risk at closure in %</b>	<b>0,50% - 0,50%</b> (10) / (5)

## Notes to the table X

(1) Relevant Control Systems, differentiated for the relevant portfolio segments at a level which is lower than the PMO total. The extra budgetary managed funds related to JSIS (RCS2) and the Unemployment Fund (RCS1) amount to 398.666.938 €. They are not included.

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

(3) As regards the line on prefinancing, an amount of 18.991,48 € was incorrectly encoded by DG Trade in a PMO sub-delegated budget line. This amount should be encoded as a normal payment. The total open amount of prefinancing was cleared in ABAC by DG BUDG in order to correct it.

(6) In order to calculate the weighted Average Error Rate (AER) for the total relevant expenditure in the reporting year, the recommended administrative proxy has been used, even if it is way above the error rate as per PMO's ex ante and ex post controls. For low-risk types of expenditure, where there are indications that the equivalent error rate might be close to 'zero' (e.g. administrative expenditure, operating contributions to agencies), the rate which should be used is 0.5% as a conservative estimate, unless the department has a more precise estimate based on evidence.

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

### Human resources management

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

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

**Source of data:** SEC(2020)146

Baseline (2019)	Target (2022) + (2024)	Result (2022)
3 out of 8 (38%)	2022: 2 first female appointments 100% 2024: still to be defined	1 first female appointment in 2022, - 2 since target set (100%)  5 out of 7 (71%) at end 2022

**Indicator 2:** Staff engagement index

**Source of data:** Commission staff surveys of 2018 and 2021

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

### Main outputs in 2022:

Description	Indicator	Target	Latest known results
Promote career advancement and mobility of PMO staff, including for contract agents (Art. 13 of the 2017 Commission Decision on the use of contract agents)	Population covered	18 CA from FGI to FGII and 4 CA from FGIII to FGIV	14 CA from FGI to FGII and 3 CA from FGIII to FGIV
Support the simplification of processes and adapt procedures following the reorganisation of DG HR and the implementation of the HR T transformation project, while ensuring business continuity and quality of service in the three PMO sites (Brussels, Luxemburg and Ispra)	In place	In place	Ongoing

Description	Indicator	Target	Latest known results
Continuing effort in terms of prevention of psychosocial risk for PMO staff to reduce the emotional charge of specific files. The measures will be extended to all PMO staff in the course of 2022, with particular attention to a regular follow up for teams with special needs (very serious illness/survivor pension/handicap/Front office)	Number of training sessions	3 sessions in 2022	3 training sessions organised in 2022.
Establishment of training priorities based on collection and analysis of training needs provided by the units. These priorities are reviewed yearly to best meet the needs of the teams and enable the Office to maintain high quality standards in terms of customer service	Percentage of training needs and team building sessions	100%	70% of requested training needs for 2022 were implemented. 2 unit team building events and 1 all staff event were organised in the course of 2022

## Digital transformation and information management

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

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

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

**Source of data:** PMO IT Unit

Baseline (2018)	Target (2024)	Interim milestone (2022)	Last known value (2022)
5-10%	70%	45%	65%



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

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

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

**Source of data:** PMO IT Unit

Baseline (2020)	Target (2024)	Interim milestone (2022)	Last known value (2022)
25%	80%	40%	60%

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

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

**Source of data:** PMO.Legal

Baseline (2018)	Target (2024)	Interim milestone (2022)	Last known value (2022)
0%	100% of staff trained	90%	95%

### Main outputs in 2022:

Description	Indicator	Target (2022)	Latest known results (2022)
Implementation of the corporate principles and benchmarks for cybersecurity To be considered that all implementations are developed “Security by default”.	% of cybersecurity expenditure compared to the overall IT budget	≥4 %	4%
Rationalisation of the portfolio of Information systems	Number of phased out information systems	9% reduction of systems	The phase-out foreseen has been postponed to 2023

Description	Indicator	Target (2022)	Latest known results (2022)
Data subjects rights	% of data subjects request replied within one month	100%	100%
In-house training sessions on data protection and security	% of staff trained	90%	90%

## Sound environmental management

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

**Indicator 1:** Setup EMAS site coordination

**Source of data:** PMO HR BC/ ECOR

Baseline (2019)	Target (2024)	Result (2022)
10%	100%	Completed, EMAS team reinforced since 2021

### Main outputs in 2022:

#### I. More efficient use of resources (energy, water, paper):

Output	Indicator	Target (2019 as baseline)	Latest known results (2022)
Staff awareness actions Participation in the end of the year energy saving action. Tips and tricks published on the PMO intranet Share good practices with colleagues from the other sites (LUX, ISPRA)	% of staff informed	Address all staff	Publication on MyPMO
	% of reduced energy consumption (%)	Reduce energy consumption (1 %)	PMO is evolving to offices with shared desking facility, on a smaller surface, combined with more flexible working arrangements
Staff awareness on greener way of working (greener events, greener working etc.) Tips and tricks published on the PMO Intranet on a specific page dedicated to EMAS.	% of staff informed	Address all staff	Publication on MyPMO

### III. Reducing and management of waste

Output	Indicator	Target (2019 as baseline)	Latest known results (2022)
Staff awareness actions about waste reduction and sorting in the framework of EMAS corporate campaigns and/or staff awareness actions about DG's waste generation	% of staff informed/participated	Address all staff	Publication on MyPMO
	% of reduced waste generation	Reduce waste generation (2%)	The PMO office space in Mero was redesigned with shared desk facility, combined with more flexible working arrangements

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

Not applicable

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

Not applicable

## **ANNEX 13: Decentralised agencies and/or EU Trust Funds**

Not applicable

## **ANNEX 14: Reporting on the Recovery and Resilience Facility**

Not applicable