



# Annual Activity Report 2021

## Annexes

Office for Infrastructure and Logistics  
in Luxembourg]

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## **ANNEX 1: Statement of the Director(s) 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 OIL to the acting Head of Service.*

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

Luxembourg, 31 March 2022

Signed

Xavier GILQUIN  
Head of Unit  
Finance - Procurement – Reporting

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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 1:** Image of the European Union

**Source of the data:** Standard Eurobarometer

Baseline	Interim Milestone	Target	Latest known results
2019	(2022)	(2024)	(2021)
43% (EU 27)	Increase	Increase	45%

**Impact indicator 2:** Staff engagement index in the Commission

**Source of the data:** European Commission Staff Survey

Baseline	Interim Milestone	Target	Latest known results
2018	(2022)	(2024)	(2018)
69%	Increase	Increase	69%

**Impact indicator 3:** Percentage of female representation in management in the Commission

**Source of the data:** DG HR

Baseline	Interim Milestone	Target	Latest known results
2019	(2022)	(2024)	(2021)
40.5%	Increase	50%	45%

**Impact indicator 4:** Environmental performance in the Commission (percentage reductions compared to 2014 levels)

**Source of the data:** Environmental Statement

Baseline <sup>2</sup>	Interim Milestone	Target	Latest known results
2014	(2020)	(2024)	(2020)
<i>Energy consumption of buildings (MWh / person): 11.6</i>	-5.2	-21% or 9.1 (MWh / person)	8.9
<i>Water use (m<sup>3</sup> / person): 21.7</i>	-5.4%	-21% or 17 (m <sup>3</sup> / person)	13.5
<i>Office paper consumption (sheets / person / day): 30.2</i>	-34%	-47% or 16 (sheets / person / day)	6.8
<i>CO<sub>2</sub> emissions from buildings (tonnes / person): 1.9</i>	-5.1%	-33% or 1.3 (tonnes / person)	1.3

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

<b>Baseline<sup>2</sup></b> 2014	<b>Interim Milestone</b> (2020)	<b>Target</b> (2024)	<b>Latest known results</b> (2020)
<i>Non-hazardous waste generation (tonnes / person): 0.24</i>	-9.7%	-26% or 0.17 (tonnes / person)	0.10

## A. Appropriate and satisfactory building and office space management

### Building management

#### Strategic plan 2020-2024 result indicators:

**Specific objective 1: The Commission's buildings and infrastructures in Luxembourg are in line with the Commission policy in the building sector and with guidelines referring to the modernisation of the Commission and facing security threats, while taking care of the financial interests of the Commission**

**Result indicator:** Publications Office's moving operation to be completed within deadlines and budget

**Source of data:** OIL

<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2023)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
Preparatory works	Completed	Completed	Preparatory works ongoing.

**Result indicator:** JMO2 phase 1 moving operation to be completed within deadlines and budget

**Source of data:** OIL

<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
Excavation works	Concrete structure completed	Completed	Concrete structure ongoing, new delivery schedule: 1 November 2024 <sup>3</sup>

<sup>3</sup> The COVID-19 pandemic continued to impact the progress of the JMO2 construction, with a slower pace of the construction works, unexpected additional costs (in particular related to health protection measures) and supply issues with shortage of construction materials towards the end of 2021

**Result indicator:** JMO2 phase 2 in progress within deadlines and budget

**Source of data:** OIL

<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
Excavation works	Concrete structure completed	Completed	Concrete structure ongoing, new delivery schedule: 1 August 2025 <sup>3</sup>

**Result indicator:** Construction of a new inter-institutional Children’s Centre (CPE VI) in the Kirchberg district (in replacement of CPE I and possibly CPE II) within deadlines and budget

**Source of data:** OIL

<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
Project under preparation	Excavation works	Construction works ongoing	Ongoing discussions with ABP <sup>4</sup> to define capacity, areas and budget.

**Result indicator:** Commission’s real estate portfolio and surface allocation in line with “The Workplace of the Future” communication – “new ways of working”-related projects implemented

**Source of data:** OIL

<b>Baseline</b> (2020)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
Pilot experience for DIGIT (Helios/ex-Drosbach)	Implemented in 1 ‘big’ DG	Implemented for new buildings	Pilot experience finalised. Further refurbishment works for DIGIT completed.

<sup>4</sup> Administration des bâtiments publics - Administration of Public Works (The Luxembourg Government)

## Management plan 2021 expected outputs

<b>Main outputs in 2021:</b>			
<b>Building management</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2021)
Construction of JMO 2 building	Progress on planning of construction phase	Building structure works in progress	Construction works still in progress. New delivery schedule. Phase 1 delivered on 1 November 2024 and phase 2 on 1 August 2025.
CPE VI construction project	Completion of administrative steps with Budgetary Authority and Luxembourg State	Budgetary Authority agreement and signature of agreement with Luxembourg State by Q4-2021.	Pre-information note submitted to the Budgetary Authority in March 2021. Letter with proposals on the main elements of the agreement sent to the Luxembourg Authorities in May 2021.  Document programme submitted to ABP in September.
Data center space	Windhof: contract extension amendment signed (if necessary)	Q4-2021	Postponed - before opting for the extension of the lease, the Commission first needs to assess the impact of two actions undertaken in 2021 (aiming at optimising the available capacity and at renting one additional room) as well as of the finalised medium-to-long term data centre strategy of DIGIT.
Finalisation of the pilot project on dynamic spaces (DG DIGIT in Helios)	CSHT approval of Housing Conditions Manual 3	Q1-2021	Change of scope occurred in 2021. In 2022, OIL will continue to contribute to the ongoing revision of the (single) Housing Condition Manual (resulting from the merge of the previous manuals)
Maison de l'Europe	If required, signature of a new lease contract or contract extension	Q2-2021	No extension of the lease contract: Move of the European Commission Representation in Luxembourg to the new KAD building of the European Parliament by 30 June 2021

## Office space management

### Strategic plan 2020-2024 result indicators:

#### Specific objective 2: Good quality office space and related services are provided in Commission buildings in Luxembourg

**Result indicator:** Satisfaction with office general quality in Luxembourg

**Source of data:** HR Staff Opinion Survey on the services provided by the administrative services: PMO, OIB and OIL

Baseline (2017 – latest year available)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
72%	Positive trend	Continue positive trend	No survey in 2021

**Result indicator:** Satisfaction with office cleaning in Luxembourg

**Source of data:** HR Staff Opinion Survey on the services provided by the administrative services: PMO, OIB and OIL

Baseline (2017 – latest year available)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
69%	Positive trend	Continue positive trend	No survey in 2021

### Management plan 2021 expected outputs

#### Main outputs in 2021:

##### Office space management

Output	Indicator	Target	Latest known results (situation on 31/12/2021)
EUFO: renovation works	EUFO roof works – phase 1	Start of works Q1-2021	Works started in July 2021 and should be completed by Q4-2022.
HELIOS (ex-DROSBACK): conversion works (new office space for DIGIT) <sup>5</sup>	Conversion of Helios office space (floors A1 and A2)	End of works Q1-2021.	Completed.

<sup>5</sup> New dynamic office spaces for DIGIT are under preparation following the move of the training services from Helios to the Fischer building.



**B. Provision of performant, secure and sustainable logistics related services**

**Health and safety at work**

**Strategic plan 2020-2024 result indicators:**

**Specific objective 3: Office space respects the Health and Safety Rules applicable to the Commission sites in Luxembourg and OIL's service-oriented culture is enhanced**

**Result indicator:** EC staff trained in first aid (Percentage of total EC staff)

**Source of data:** OIL

<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
5.7%	≥ 5%	6%	5.7%

**Result indicator:** EC staff trained as fire warden (Percentage of total EC staff)

**Source of data:** OIL

<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
7.9%	8%	8%	7,8%

**Result indicator:** Average number of evacuation exercises per building per year

**Source of data:** OIL

<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
1 exercise in each administrative building. 2 exercises for each CPE building	1 exercise in each administrative building. 2 exercises for each CPE building	1 exercise in each administrative building. 2 exercises for each CPE building	1 exercise in each administrative building. 2 exercises for each CPE building

**Result indicator:** Number of information initiatives on health and safety subjects per year

**Source of data:** OIL

<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
1	1	2	0 (postponed due to the COVID-19 pandemic).

**Result indicator:** Work accident statistics (excluding while commuting)**Source of data:** OIL

<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
Tf <sup>6</sup> = 2.034 Tg <sup>7</sup> = 0.026	Decreasing trend	Decreasing trend	Tf= 0,2452 <sup>8</sup> Tg= 0,00066

**Management plan 2021 expected outputs****Main outputs in 2021:****Health and safety at work**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2021)
Commission staff trained as first aider	See SP 2020-2024 result indicator above.		
Commission staff trained as fire warden	See SP 2020-2024 result indicator above		
Evacuation exercises	See SP 2020-2024 result indicator above		
Workplace risk analysis	Posts analysed as a fraction of total posts.	1/3 of all posts analysed <sup>9</sup>	The risk analysis was carried out for four types of posts (the progress was hampered by COVID-19 as the posts cannot be analysed during telework)
Communication of health and safety at work	See SP 2020-2024 result indicator above		
Work accident (excluding while commuting)	See SP 2020-2024 result indicator above		
Follow up of the health and safety audit on water in Brussels and Luxembourg	Update of procedure 08	Q4-2021	Update of procedure 08 nearly completed (updated in February 2022).

<sup>6</sup> The frequency rate (Tf) is the ratio between the total number of accidents (at the workplace) resulting in death or total incapacity for at least one day (excluding the day of the accident) and the number of hours of exposure to risk, multiplied by 1,000,000.

<sup>7</sup> The actual severity rate (Tg) is the ratio between the number of calendar days actually lost as a result of workplace accidents (at the workplace) and the number of hours of exposure to risk, multiplied by 1,000.

<sup>8</sup> These statistics include accidents during teleworking. With accidents during teleworking excluded, Tf = 0,1471 and Tg = 0,00066.

<sup>9</sup> In agreement with DG Human Resources (including the Medical Service), OIL has categorised all available posts at the Commission in 16 types of posts. A third of these types is analysed during a given year, as requested by the Luxembourgish legislation.

## Environment-related actions

### Strategic plan 2020-2024 result indicators:

#### Specific objective 4: Reduction of the Commission's carbon and ecological footprint in Luxembourg consistent with the objectives of the EU green deal, notably a climate-neutral Commission by 2030

**Result indicator:** EMAS-registered buildings (number)

**Source of data:** Annual EMAS Environmental Statement for the Luxembourg site

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
14 out of 18	15 out of 18 (with Fischer)	All buildings that will be kept in the mid and long-term	15 (all office buildings)

**Result indicator:** Environmental performance in the Commission

**Source of data:** Annual EMAS Environmental Statement (ES) for the Luxembourg site

Baseline (2019 – latest full year available) <sup>10</sup>		Target (2024, data at 31/12/2023) as established in the EMAS GAAP 2021 <sup>11</sup>	Latest known results (EMAS 2021 ES, data at 31/12/2020) <sup>12</sup>
Energy consumption of buildings (MWh / person): 11,5		12,4	10,92
Water use (m <sup>3</sup> / person): 12,4		13	7,86
Office paper consumption (sheets / person / day): 10		9	4
CO <sub>2</sub> emissions from buildings (tonnes / person): 1,36		1,59	1,26

<sup>10</sup> Some of the values indicated below have been revised since the publication of the 2020-2024 Strategic plan

<sup>11</sup> Target to be possibly revised further to the adoption of the Communication on Greening the Commission

<sup>12</sup> 2020 consumption data used as baseline (as noted in the Commission's Environmental Statement 2021, Annex B for Luxembourg)

<b>Baseline</b> (2019 – latest full year available) <sup>10</sup>		<b>Target</b> (2024, data at 31/12/2023) as established in the EMAS GAAP 2021 <sup>11</sup>	<b>Latest known results</b> (EMAS 2021 ES, data at 31/12/2020) <sup>12</sup>
Waste generation (tonnes / person) 0,130		0,13	0,099

**Result indicator:** Percentage of sorted waste

**Source of data:** Annual EMAS Environmental Statement for the Luxembourg site

<b>Baseline</b> (2019 – latest full year available) <sup>13</sup>	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31/12/2020)
64,2	60	65	56% (decrease in the % most probably linked to Covid pandemic and increased teleworking)

**Result indicator:** Transport services average real CO2 emissions

**Source of data:** Annual EMAS Environmental Statement for the Luxembourg site

<b>Baseline</b> (2018 – latest full year available) <sup>14</sup>		<b>Target</b> (2024)	<b>Latest known results</b> (31/12/2020)
251		220	275 <sup>15</sup>

**Result indicator:** Sustainable transport - % of electric and plug-in-hybrid vehicles<sup>16</sup> in the official vehicle fleet

**Source of data:** OIL.01

<b>Baseline</b> 2020	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31/12/2021)
38%	56%	80%	55%

<sup>13</sup> Some of the values indicated below have been revised since the publication of the 2020-2024 Strategic plan, Baseline in OIL's strategic plan 2020-2024 was 57 for 2018 (latest full year available)

<sup>14</sup> Some of the values indicated below have been revised since the publication of the 2020-2024 Strategic plan

<sup>15</sup> The increase is linked to the Covid pandemic. Nearly all missions were cancelled, therefore the hybrid and electric cars were not used or used very little.

<sup>16</sup> Only for official vehicles at this stage

**Result indicator:** Reduction of the number of car park spaces in Luxembourg

**Source of data:** OIL

<b>Baseline</b> (2019)	<b>Target</b> (2024 – post JMO2 removal)	<b>Latest known results</b> (2021)
2,850	2,000	2,850 (no change until the Publications Office move)

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

**Source of data:** OIL.06

<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
100%	100%	100%	100%

**Result indicator:** New environmental friendly projects offered by the catering service

**Source of data:** OIL.04

<b>Baseline</b>	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
1: Replacement of all paper cups at coffee machines by china or glass cups	At least one new project implemented each year	At least one new project implemented each year	Ongoing – to be completed in 2022 (new projects delayed due to the pandemics).

### Management plan 2021 expected outputs

#### Main outputs in 2021:

##### Environment-related actions

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2021)
Implementation of the future Action plan for the greening of the Commission – i.e. the actions to be completed in 2021 where OIL is involved.	Percentage of actions implemented	100%	Pending adoption of the Communication on greening the Commission, no actions to report.
EMAS registered buildings	Number of EMAS-registered buildings	100%.	15 registered buildings, Fischer building registered

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2021)
Commission's environmental performance	Energy-saving measures during holidays	Implemented	Implemented during end of the year holidays.
Sorted waste	Percentage of sorted waste	> 67% (2019 baseline=64%)	56% (end of 2020) <sup>17</sup>
Transport services average real CO2 emissions	CO2 emissions of car fleet. (actual and not manufacturer's)	< 240g/km (2019 baseline=247)	275 g/km <sup>17</sup>
Organisation and/or participation in soft mobility campaigns	Number of campaigns	1	1
<b>Environmental performance in the Commission buildings in Luxembourg</b>			
<b>Explanation:</b> This indicator is part of a corporate impact indicator. It looks at percentage reductions from 2014 levels.			
<b>Source of data:</b> Annual EMAS Environmental Statement for the Luxembourg site			
<b>Baseline</b> (2019)			
<b>See result indicators above</b>			

<sup>17</sup> Targets were not achieved due to the special circumstances caused by Covid pandemic

## Other logistics services

### Strategic plan 2020-2024 result indicators:

#### Specific objective 5: The best working conditions are provided through the good quality of logistics services while ensuring their sound financial management

**Result indicator:** Number of postal delivery rounds per day in line with decreasing volume of mail

**Source of data:** OIL

Baseline (2020)	Interim Milestone (2021)	Target (2024)	Latest known results (2021)
2	1	1	2 in general (although some special arrangements – one delivery round for some DGs and institutions - were implemented due to the COVID-19 crisis).

**Result indicator:** Commission staff satisfaction rate with the quality of office furniture and supplies

**Source of data:** HR Staff Opinion Survey on the services provided by the administrative services: PMO, OIB and OIL

Baseline (2017 – latest year available)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
66%	Positive trend over the period	Continued positive trend	Survey not organised since 2017

**Result indicator:** Commission staff satisfaction rate with moving of furniture, boxes and belongings

**Source of data:** HR Staff Opinion Survey on the services provided by the administrative services: PMO, OIB and OIL

Baseline (2017 – latest year available)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
75%	Positive trend over the period	Continued positive trend	Survey not organised since 2017

### Management plan 2021 expected outputs

**Main outputs in 2021:****Other logistics services**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2021)
Services catalogue	Services catalogue published	Q4-2021	Logistic Proximity Teams catalogue finished
Mail service	Inter-institutional call for tenders (postal delivery between Commission and other EU institutions buildings in Luxembourg) to be launched.	Q4-2021	Completed



**C. Provision of modern and high quality social services and infrastructure**

**Catering**

**Strategic plan 2020-2024 result indicators:**

**Specific objective 6: To offer catering services (Restaurants, canteens, and cafeterias facilities) corresponding to the needs of the staff working in Luxembourg, taking into account the effective use of resources and integrating the requirements of EMAS and the Green deal**

**Result indicator:** Commission staff satisfaction rate with the provision of catering services

**Source of data:** HR Staff Opinion Survey on the services provided by the administrative services: PMO, OIB and OIL

Baseline (2017 – latest year available)	Interim (2021-22)	Milestone	Target (2024)	Latest known results (2021)
Cafeterias: 41%	Positive trend over the period		Continued positive trend	Survey not organised since 2017
Self-service restaurants: 38%	Positive trend over the period		Continued positive trend	Survey not organised since 2017
Restaurant Foyer européen: 72%	Positive trend over the period		Continued positive trend	Survey not organised since 2017

**Result indicator:** Number of meals sold

**Source of data:** OIL

Baseline (2019)	Interim (2022)	Milestone	Target (2024)	Latest known results (2021)
1,600	1550		1,500	Between 150 and 400 according to COVID restrictions level and staff presence on sites.

**Result indicator:** Occupancy rate at the Foyer européen – Number of meetings held

**Source of data:** OIL

Baseline (2019)	Interim (2021)	Milestone	Target (2024)	Latest known results (2021)
180	220		270	28 (essentially covering Q4 after reopening mid-September, due to the COVID-19 crisis)

## Management plan 2021 expected outputs

Main outputs in 2021:			
Catering			
Output	Indicator	Target	Latest known results (situation on 31/12/2021)
Catering services in canteens and cafeterias	Daily average number of meals sold in canteens and cafeterias	150 for Phase 1 450: for Phase 2 1 500: if back to normal situation	Between 150 and 400 according to COVID restrictions level and staff presence on sites.
New software for cash management.	Software is operational and staff are trained	Q4-2021	Points Of Sale <sup>18</sup> solution ordered in 12/2021; software expected to be operational Q2/2022
Promotional actions and events in canteens and cafeterias	Number of actions organised during the year	5 (if the Commission moves to Phase 2)	2 (due to the COVID-19 crisis)
Meetings/seminars held at <i>Foyer européen</i>	Number of meetings organised during the year	12: if Phase 1 36: if Phase 2 120: if back to normal situation <sup>19</sup>	28 (essentially covering Q4 after reopening mid-September due to the COVID-19 crisis)

<sup>18</sup> Points of sale and software for managing the daily cash incomes in the canteens. Slight delay in the implementation was partly due to the pandemic impact.

<sup>19</sup> The target indicated in the strategic plan was revised downwards following the COVID-19 crisis. Its value remains highly dependent on the return-to-office phases.

## Childcare

### Strategic plan 2020-2024 result indicators:

**Specific objective 7: Appropriate child-care infrastructures and good quality, attractive and up-to-date services are offered to staff working in Luxembourg.**

**Result indicator:** Overall satisfaction of parents with childcare facilities as per CPE survey

**Source of data:** OIL CPE Satisfaction Survey

Baseline (2019)	Interim Milestone (2021-22)	Target (2024)	Latest known results (2021)
82%	Positive trend over the period	Continued positive trend	No survey in 2021 (will be held in 2022)

**Result indicator:** Occupancy rate at the CPE

**Source of data:** OIL

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
99%	<100% (Keep the percentage over the period)	<100% (Keep the percentage over the period)	<100% - All school children have been accepted (except for some children of priority 3 – one parent working less than halftime),

**Result indicator:** Percentage of educational staff having completed the compulsory training programme

**Source of data:** OIL/HR

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
n/a	75%	90%	The organisation of compulsory trainings was interrupted due to the COVID-19 crisis

## Management plan 2021 expected outputs

<b>Main outputs in 2021:</b>			
<b>Centre Polyvalent de l'Enfance interinstitutionnel-CPE</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2021)
Sustainable solution for the problem of capacity	Number of children on waiting lists	0 (for priorities 1 and 2 only)	0
Stable financial situation	CPE financial accounts	Balanced budget	To be followed closely due to losses linked to the covid-19 situation (balanced accounts in the financial CPE report 2020, with an exceptional budgetary support from CALUX)

## ANNEX 3: Draft annual accounts and financial reports

AAR 2021 Version 2

### Annex 3 Financial Reports - DG OIL - Financial Year 2021

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

### Additional comments

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

Refresh date : 18/03/2022

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2021 (in Mio €) for DG OIL					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	2.01	2.01	100.00 %
<b>Total Title 01</b>			<b>2.01</b>	<b>2.01</b>	<b>100.00 %</b>
Title 07 Investing in People, Social Cohesion and Values					
07	07 10	Decentralised agencies and European Public Prosecutor's Office (EPPO)	0.00	0.00	0.00 %
<b>Total Title 07</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
Title 20 Administrative expenditure of the European Commission					
20	20 01	Members, officials and temporary staff	10.33	7.73	74.81 %
	20 03	Administrative Operating expenditure	88.06	83.96	95.34 %
<b>Total Title 20</b>			<b>98.40</b>	<b>91.70</b>	<b>93.19 %</b>
<b>Total Excluding NGEU</b>			<b>100.41</b>	<b>93.71</b>	<b>93.32 %</b>
<b>Total DG OIL</b>			<b>100.41</b>	<b>93.71</b>	<b>93.32 %</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).

Note: The reconciled table below includes the appropriations for the catering activities (in Mio €)

	Commitment appropriations authorised	Commitments made
Total OIL TABLE 1	100,41	93,71
Catering activity	1,00	1,00
General total	101,41	94,71

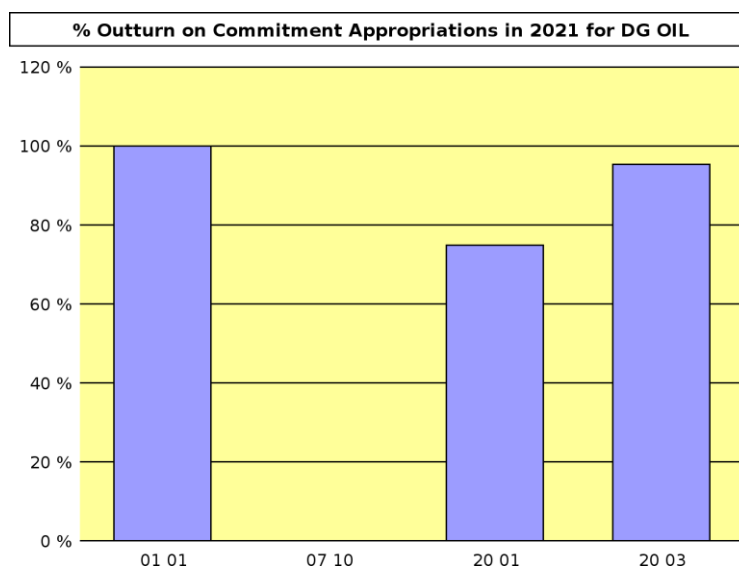


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2021 (in Mio €) for DG OIL					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	2.01	1.49	74.12 %
<b>Total Title 01</b>			<b>2.01</b>	<b>1.49</b>	<b>74.12%</b>
Title 07 Investing in People, Social Cohesion and Values					
07	07 10	Decentralised agencies and European Public Prosecutor's Office (EPPO)	0.36	0.36	100.00 %
<b>Total Title 07</b>			<b>0.36</b>	<b>0.36</b>	<b>100.00%</b>
Title 20 Administrative expenditure of the European Commission					
20	20 01	Members, officials and temporary staff	11.40	6.41	56.22 %
	20 03	Administrative Operating expenditure	97.58	83.75	85.83 %
<b>Total Title 20</b>			<b>108.98</b>	<b>90.16</b>	<b>82.73%</b>
<b>Total Excluding NGEU</b>			<b>111.36</b>	<b>92.01</b>	<b>82.63%</b>

<b>Total DG OIL</b>	<b>111.36</b>	<b>92.01</b>	<b>82.63 %</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).

Note: The reconciled table below includes the payment for the catering activities (in Mio €)		
	Payment appropriations authorised	Payments made
Total OIL TABLE 2	111,36	92,01
Catering activity	1,00	1,00
General total	112,36	93,01

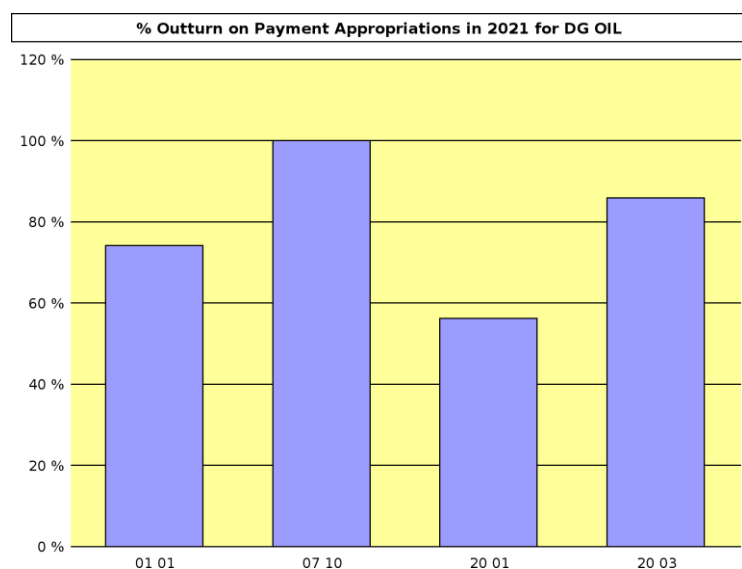
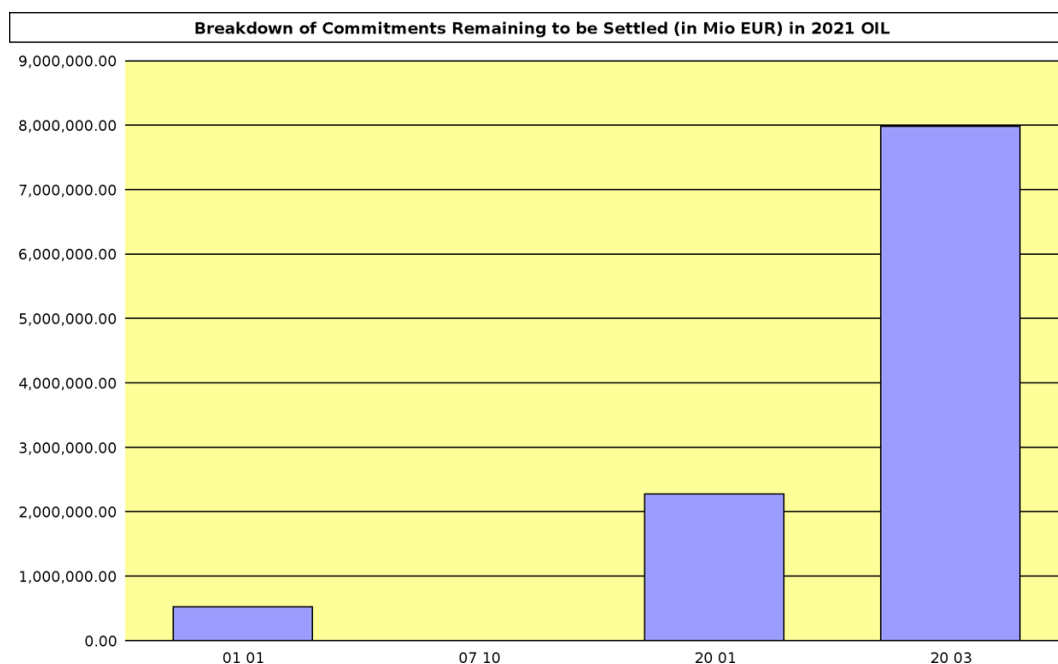




TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG OIL									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			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	2.01	1.49	0.52	25.88%	0.00	0.52	0.00
<b>Total Title 01</b>			<b>2.01</b>	<b>1.49</b>	<b>0.52</b>	<b>25.88%</b>	<b>0.00</b>	<b>0.52</b>	<b>0.00</b>
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG OIL									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 10	Decentralised agencies and European Public Prosecutor's Office (EPPO)	0.00	0.00	0.00	0.00%	0.00	0.00	0.40
<b>Total Title 07</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.40</b>
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG OIL									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			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	7.73	5.49	2.24	29.01%	0.03	2.27	3.00
	20 03	Administrative Operating expenditure	83.96	75.98	7.99	9.51%	0.00	7.99	9.50
<b>Total Title 20</b>			<b>91.70</b>	<b>81.47</b>	<b>10.23</b>	<b>11.15%</b>	<b>0.03</b>	<b>10.26</b>	<b>12.50</b>
<b>Total Excluding NGEU</b>			<b>93.71</b>	<b>82.96</b>	<b>10.75</b>	<b>11.47%</b>	<b>0.03</b>	<b>10.78</b>	<b>12.90</b>
<b>Total for DG OIL</b>			<b>93.71</b>	<b>82.96</b>	<b>10.75</b>	<b>11.47 %</b>	<b>0.03</b>	<b>10.78</b>	<b>12.90</b>



**TABLE 4 : BALANCE SHEET for DG OIL**

<b>BALANCE SHEET</b>	<b>2021</b>	<b>2020</b>
<b>A.I. NON CURRENT ASSETS</b>	<b>180,416,083.96</b>	<b>188,626,565.43</b>
A.I.1. Intangible Assets	248,974.35	349,948.76
A.I.2. Property, Plant and Equipment	180,167,109.61	188,276,616.67
<b>A.II. CURRENT ASSETS</b>	<b>5,987,662.68</b>	<b>6,978,556.92</b>
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	5,592,551.35	6,601,071.45
A.II.6. Cash and Cash Equivalents	395,111.33	377,485.47
<b>ASSETS</b>	<b>186,403,746.64</b>	<b>195,605,122.35</b>
<b>P.I. NON CURRENT LIABILITIES</b>	<b>-89,972,956.33</b>	<b>-95,229,658.67</b>
P.I.3. Non-Current Financial Liabilities	-89,972,956.33	-95,229,658.67
<b>P.II. CURRENT LIABILITIES</b>	<b>-7,645,596.25</b>	<b>-5,831,318.48</b>
P.II.2. Current Provisions	-311,000.00	-311,000.00
P.II.3. Current Financial Liabilities	-5,283,187.38	-4,866,960.09
P.II.4. Current Payables	-2,051,408.87	-653,358.39
P.II.5. Current Accrued Charges & Defrd Income	0.00	0.00
<b>LIABILITIES</b>	<b>-97,618,552.58</b>	<b>-101,060,977.15</b>
<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>88,785,194.06</b>	<b>94,544,145.20</b>
P.III.2. Accumulated Surplus/Deficit	816,666,253.88	722,151,775.62
Non-allocated central (surplus)/deficit*	-905,451,447.94	-816,695,920.82
<b>TOTAL DG OIL</b>	<b>0.00</b>	<b>0.00</b>

**TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG OIL**

<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>2021</b>	<b>2020</b>
II.1 REVENUES	-13,570,169.49	-13,490,021.66
II.1.1. NON-EXCHANGE REVENUES		0
II.1.1.8. OTHER NON-EXCHANGE REVENUES		0.00
II.1.2. EXCHANGE REVENUES	-13,570,169.49	-13,490,021.66
II.1.2.2. OTHER EXCHANGE REVENUE	-13,570,169.49	-13,490,021.66
II.2. EXPENSES	93,017,134.99	108,004,499.92
II.2. EXPENSES	93,017,134.99	108,004,499.92
II.2.10. OTHER EXPENSES	78,671,426.65	89,496,763.16
II.2.6. STAFF AND PENSION COSTS	8,701,818.23	12,924,557.73
II.2.8. FINANCE COSTS	5,643,890.11	5,583,179.03
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>79,446,965.50</b>	<b>94,514,478.26</b>

*Explanatory Notes (facultative):*

*Please enter the text directly (no copy/paste of formatted text which would then disappear when saving the document in pdf), use \\\"ctrl+enter\\\" to go to the next line and \\\"enter\\\" to validate your typing.*

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 5bis : OFF BALANCE SHEET for DG OIL**

<b>OFF BALANCE</b>	<b>2021</b>	<b>2020</b>
OB.1. Contingent Assets	224,203	224,203
GR for performance	224,203.00	224,203.00
OB.3. Other Significant Disclosures	-607,390,927.55	-598,171,776.85
OB.3.3.7. Other contractual commitments	-395,911,474.94	-354,442,612.57
OB.3.5. Operating lease commitments	-211,479,452.61	-243,729,164.28
OB.4. Balancing Accounts	607,166,724.55	597,947,573.85
OB.4. Balancing Accounts	607,166,724.55	597,947,573.85
<b>OFF BALANCE</b>	<b>0.00</b>	<b>0.00</b>

*Explanatory Notes (facultative):*

*Please enter the text directly (no copy/paste of formatted text which would then disappear when saving the document in pdf), use `ctrl+enter` to go to the next line and `enter` to validate your typing.*

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

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

TABLE 6

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	3295	3170	96.21 %	13.48	125	3.79 %	49.02	1,030,760.74	2 %
45	116	115	99.14 %	19.23	1	0.86 %	46	1,203.82	0 %
60	29	29	100.00 %	19.97				0	0 %

<b>Total Number of Payments</b>	<b>3440</b>	<b>3314</b>	<b>96.34 %</b>		<b>126</b>	<b>3.66 %</b>		<b>1,031,964.56</b>	<b>1 %</b>
<b>Average Net Payment Time</b>	<b>15.03</b>			<b>13.74</b>			<b>49</b>		
<b>Average Gross Payment Time</b>	<b>15.23</b>			<b>13.9</b>			<b>50.22</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	20	36	1.05 %	3440	931,094.52	1.01 %	92,014,167.65

Late Interest paid in 2021			
DG	GL Account	Description	Amount (Eur)
OIL	65010100	Interest on late payment of charges New FR	1 358.37
			<b>1 358.37</b>

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

**TABLE 7 : SITUATION ON REVENUE AND INCOME in 2021 for DG OIL**

Chapter		Revenue and income recognized			Revenue and income cashed from			Outstanding balance
		Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
		1	2	3=1+2	4	5	6=4+5	
31	Revenue linked to property	5,084,939.01	4,115,943.00	9,200,882.01	975,884.01	4,115,943.00	5,091,827.01	4,109,055.0
32	Revenue from the supply of goods, services and work - assigned revenue	2,285,050.27	2,272,630.87	4,557,681.14	1,015,642.10	2,272,630.87	3,288,272.97	1,269,408.1
33	Other administrative revenue	5,186,538.44	271,320.23	5,457,858.67	5,054,033.69	130,712.24	5,184,745.93	273,112.7
<b>Total DG OIL</b>		<b>12,556,527.72</b>	<b>6,659,894.1</b>	<b>19,216,421.82</b>	<b>7,045,559.8</b>	<b>6,519,286.11</b>	<b>13,564,845.91</b>	<b>5,651,575.9</b>

**TABLE 8 : RECOVERY OF PAYMENTS in 2021 for DG OIL  
(Number of Recovery Contexts and corresponding Transaction Amount)**

Year of Origin (commitment)	Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
No Link			401	5,013,160.94		
<b>Sub-Total</b>			<b>401</b>	<b>5,013,160.94</b>		

EXPENSES BUDGET	Irregularity		OLAF Notified		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES										
NON ELIGIBLE IN COST CLAIMS										
CREDIT NOTES	4	4,345.15			4	4,345.15	149	1,863,264.56	2.68%	0.23%
<b>Sub-Total</b>	<b>4</b>	<b>4,345.15</b>			<b>4</b>	<b>4,345.15</b>	<b>149</b>	<b>1,863,264.56</b>	<b>2.68%</b>	<b>0.23%</b>
<b>GRAND TOTAL</b>	<b>4</b>	<b>4,345.15</b>			<b>4</b>	<b>4,345.15</b>	<b>550</b>	<b>6,876,425.5</b>	<b>0.73%</b>	<b>0.06%</b>

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

	Number at 1/1/2021 1	Number at 12/31/2021	Evolution	Open Amount (Eur) at 1/1/2021 1	Open Amount (Eur) at 12/31/2021	Evolution
2016	1	1	0.00 %	140,043.39	140,043.39	0.00 %
2020	43	4	-90.70 %	6,519,850.71	564.60	-99.99 %
2021		55			5,510,967.92	
	<b>44</b>	<b>60</b>	<b>36.36 %</b>	<b>6,659,894.10</b>	<b>5,651,575.91</b>	<b>-15.14 %</b>



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

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

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**TABLE 11 : Negotiated Procedures in 2021 for DG OIL****Internal Procedures > € 60,000**

<b>Negotiated Procedure Legal base</b>	<b>Number of Procedures</b>	<b>Amount (€)</b>
Annex 1 - 11.1 (a) - Follow-up of an open/restricted procedure where no (or no suitable) tenders/requests to participate have been submitted	1	945,000.00
Annex 1 - 11.1 (b) - Artistic/technical reasons or exclusive rights or technical monopoly/captive market	1	136,574.40
<b>Total</b>	<b>2</b>	<b>1,081,574.40</b>

**TABLE 12 : Summary of Procedures in 2021 for DG OIL**

**External Procedures > € 20,000**

<b>Procedure Legal base</b>	<b>Number of Procedures</b>	<b>Amount (€)</b>
Competitive procedure with negotiation (Annex 1 - 12.1)	1	533,578.99
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	3,774,000.00
<b>Total</b>	<b>2</b>	<b>4,307,578.99</b>

**Internal Procedures > € 60,000**

<b>Procedure Legal base</b>	<b>Number of Procedures</b>	<b>Amount (€)</b>
Negotiated procedure middle value contract (Annex 1 - 14.2)	1	139,000.00
Negotiated procedure without prior publication (Annex 1 - 11.1)	3	1,420,574.40
Open procedure (FR 164 (1)(a))	6	8,368,000.00
<b>Total</b>	<b>10</b>	<b>9,927,574.40</b>

**Additional Comments:**

**TABLE 13 : BUILDING CONTRACTS in 2021 for DG OIL**

<b>Legal Base</b>	<b>Procedure subject</b>	<b>Contract Number</b>	<b>Contractor Name</b>	<b>Contract Subject</b>	<b>Contracted Amount (€)</b>

**TABLE 14 : CONTRACTS DECLARED SECRET in 2021 for DG OIL**

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

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

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

## ANNEX 4: Financial Scorecard

The Annex 4 of each Commission service summarises the annual result of the standard financial indicators measurement. Annexed to the Annual Activity Report 2021, 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>20</sup>:

- Commitment Appropriations (CA) Implementation
- CA Forecast Implementation
- Payment Appropriations (PA) Implementation
- PA Forecast Implementation
- Global Commitment Absorption
- Timely Payments
- Timely Decommitments
- Invoice Registration Time
- Accounting Data Quality
- Management Data Quality

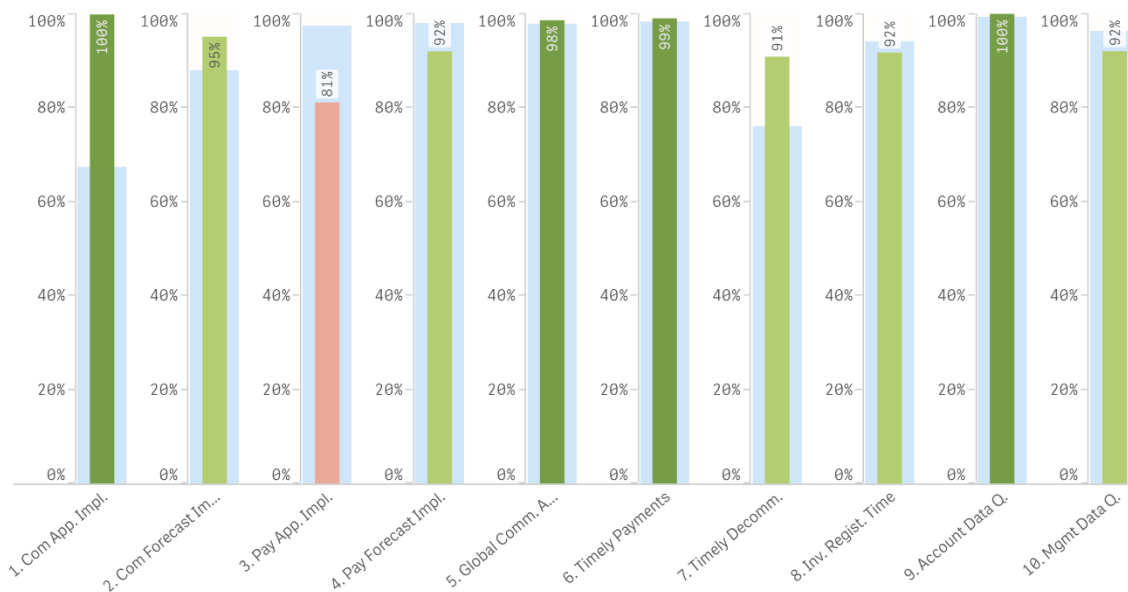
For each indicator, its value (in %) for the Commission service is compared to the common target (in %). The difference between the indicator's value and the target is colour coded as follows:

- 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.

### OIL Indicator Scores 2021



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

<sup>20</sup> If the EC service did not perform any transaction in the area measured by the indicator or the information is not available in the central financial system, the indicator is not calculated (i.e. displayed as “-“ in this Annex.



Indicator	Objective	Comment <sup>21</sup>	OIL Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year		100%	67%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		95%	88%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year	<p>The value of payment appropriations (PA) implementation has been significantly improved in 2021 compared to 2020 (81% in 2021 vs 71% in 2020).</p> <p>Execution on payment appropriations expiring in 2021 was largely due to the fact that budgetary commitments for expenditure related to buildings in Luxembourg were kept at a conservatively high level, in anticipation of final invoicing for 2020 (energy, for example). OIL continues its effort to make precise estimates and decommit any unused budgetary appropriations.</p>	81%	97%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year		92%	98%
5. Global Commitment Absorption <sup>22</sup>	Ensure efficient use of already earmarked commitment appropriations (at L1 level)		98%	98%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	OIL's "Timely payments" indicator for 2021 shows a score of 99%, i.e. 99% of payment accepted amounts were paid on time, which is slightly higher than the whole Commission performance.	99%	98%

<sup>21</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>22</sup> Due to technical limitation, the indicator does not take into account the Com L1 Consumption between the FDC ILC date and the FA FDI allowed as an exception in the external actions for Com L1 of type GF, i.e. with Financing Agreement, under the FR2018 Article 114.2. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.

Indicator	Objective	Comment <sup>21</sup>	OIL Score	EC Score
7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle		91%	76%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC		92%	94%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts		100%	99%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions		92%	96%

# ANNEX 5: Materiality criteria

This annex provides a detailed explanation on how the AOD defined the materiality threshold as a basis for determining whether significant weaknesses should be subject to a formal reservation to his/her declaration of assurance.

## 1. Qualitative criteria

The qualitative criteria OIL used to establish that it had no reservations relate to any factual event or significant weaknesses linked to the use of resources, sound financial management or legality and regularity of underlying transactions, which might:

- Harm the image and reputation of the Commission,
- Entail legal liability for the Commission,
- Relate to serious errors in the Office’s internal control system.

Significant occurrence of errors in the underlying transactions (legality and regularity)	Ex post controls and audits did not point out any major system weaknesses with financial impact.
Significant control system weaknesses	<p>In order to assess the significance of any weaknesses, the following factors have been taken into account by the Office:</p> <ul style="list-style-type: none"> <li>• the nature and scope of the weakness;</li> <li>• the duration of the weakness;</li> <li>• the existence of compensatory measures (mitigating controls which reduce the impact of the weakness);</li> <li>• the existence of effective corrective actions to correct the weaknesses (action plans and financial corrections) which have had a measurable impact.</li> </ul> <p>No significant control weaknesses have been identified for 2021.</p>
Non application of one or more internal control principles	The assessment of the functioning of internal control at OIL does not reveal any issues which have an impact on the declaration of assurance.
Insufficient evidence from internal control systems or audit coverage	In addition to ex-post controls and audits, OIL's exception register, AOSD reports and supervision tools ensure the extensive coverage of the activities of the Office.

Critical issues outlined by the European Court of Auditors or the Internal Audit Service or OLAF	There were no critical issues outlined by the European Court of Auditors or the Internal Audit Service or OLAF in 2021 and no critical issues pending from earlier years.
Significant reputational events	There were no significant reputational events for OIL in 2021. To arrive at this conclusion OIL considered the following three factors: <ul style="list-style-type: none"> <li>• The nature of the impact on reputation</li> <li>• The breadth of awareness of the event</li> <li>• The duration of impact on reputation</li> </ul>
Litigations/potential litigations	No litigations or potential litigations corresponding to the materiality criteria set up by the Commission.

## 2. Quantitative criteria

In line with the guidelines annexed to Communication COM(2003) 28 of 21 January 2003, the Office considered that the materiality of any reservation should be subject, in quantitative terms, to a threshold of 2% of the authorised payments of the reporting year of the ABB activity concerned.

Since 2019<sup>23</sup>, a 'de minimis' threshold for financial reservations has been introduced. Quantified AAR reservations related to residual error rates above the 2% materiality threshold, are deemed not substantial for segments representing less than 5% of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed.

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<sup>23</sup> Agreement of the Corporate Management Board of 30/4/2019.

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

The Office for Infrastructure and Logistics in Luxembourg manages exclusively administrative expenditure in the direct management mode. Procurement mainly relates to three types of contracts: service, supply and works contracts. Contracts duration: generally, framework contracts are signed for a period of 4 years, whilst direct contracts cover a longer time span (generally five years).

### I. Procurement

#### Stage 1

##### **A. Planning of procurement**

Main control objectives: Effectiveness, efficiency and economy, legality and regularity (compliance).

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Cost-Effectiveness indicators (the three E's)</b>
Needs not well defined (operationally and economically) and decision to procure inappropriate to meet the operational objectives	Planning of procedures is regularly reviewed and discussed at management meetings, degrees of priority are defined for tenders to be launched and adjustments to the planning made if necessary.	Coverage All key procurement procedures (> 135.000 € and/or having significant impact on the objectives of OIL) are approved at management level	Effectiveness: - Regular monitoring of procurement procedures and delays indicators - MP objectives followed through several indicators - Budget reporting - Number of projected tenders cancelled - Number of contracts discontinued due to lack of use (poor planning).
Discontinuation of the services provided due to a late contracting (poor planning and organisation of the procurement procedure)	All elements of tender procedures to be launched (technical specifications, selection and award criteria, estimated amount of the market) are systematically approved by the (sub) delegated authorising Officer and checked by at least 2 people in the Finance unit, in close cooperation with the operational units.	Depth (intensity) 100% of the forecasted procurements > 135.000 € are justified in a note addressed by the AOS to the Finance Unit.	Benefits : - reliable procurement planning avoids gaps in business continuity (nq) - rejection of unjustified purchases (nq) - avoiding double calls for tender procedures by coordination with other Commission departments and EU institutions (GTAO)(nq).  Efficiency: - Average cost per tender.

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Cost-Effectiveness indicators (the three E's)</b>
	The current coordination with other institutions and Commission's services at the GAO (Groupe Technique Appels d'Offres) enables synergies by sharing procedures and helps to bring relevant adjustments to the overall planning.		Economy (costs): - Cost of staff involved in operational and procurement units.  (q: quantified; nq: not quantified)

## B. Needs assessment and definition of needs

Main control objectives: Effectiveness, efficiency and economy, legality and regularity (compliance with FR and Vade-mecum on procurement).

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Cost-Effectiveness indicators (the three E's)</b>
<p>The best offers are not submitted due to the poor definition of the tender specifications.</p> <p>Procurement needs for complex works and services designed in a way that does not facilitate the management of the contract.</p>	<p>Procurement procedures, at the exception of buildings procedures, are conducted by the central procurement sector for consistency with the FR and for quality revision of the tender documents.</p> <p>All the specifications are verified so as to avoid technical requirements drafted in a too restrictive way.</p> <p>a) Application of best practice by obtaining technical specifications</p>	<p>Coverage Procurement procedures conducted by central procurement sector</p> <p>Tender specifications submitted by the operational units entirely checked.</p>	<p>Effectiveness: - - Number of procedures and contracts signed - Number of 'open' or procedures where only one or no offers were received. - Number of negative GAMA<sup>24</sup> opinions - Recommendations from ECA, IAS - Register of exceptions - Anti fraud indicators (e.g. OLAF or IDOC investigations opened).</p> <p>Benefits : - Increased competition and</p>

<sup>24</sup> Groupe d'Analyse des Marchés Administratifs

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Cost-Effectiveness indicators (the three E's)</b>
<p>Insufficient number of tenderers or candidates responding to calls for tenders.</p> <p>Risk of discontinued services resulting from procurement procedure.</p>	<p>a) for identical calls for tenders from other DGs and/or other institutions.</p> <p>b) Controls by AOSD (supervision and approval of specifications within the operational units)</p> <p>c) Additional supervisory verification by the finance unit (sector Contracts and Calls for Tenders mainly), in close cooperation with the operational units).</p> <p>For low value markets, more suppliers than required by the norms are consulted.</p> <p>For all new calls for tenders, tender documents are actively revised to simplify them.</p> <p>For markets requiring publication in the OJ and for which proximity is a selection criteria, tender notices give rise to adequate publicity in the neighbouring region's press.</p>	<p>Depth (intensity): Determined by the amount and/or the impact on the operational objectives pursued.</p>	<p>value for money (q)</p> <ul style="list-style-type: none"> <li>- legal certainty (nq)</li> <li>- litigations avoided (nq)</li> <li>- risk of cancellation of a tender limited (nq).</li> </ul> <p>Efficiency:</p> <ul style="list-style-type: none"> <li>- Estimated average cost of a procurement procedure.</li> </ul> <p>Economy (costs):</p> <ul style="list-style-type: none"> <li>- Estimation of cost of staff involved from operational units and procurement sector.</li> </ul> <p>(q: quantified; nq: not quantified)</p>

### C. Selection of the offer and evaluation

Main control objectives: Effectiveness, efficiency and economy; Legality and regularity (compliance with FR and Vade-mecum on procurement); Fraud prevention and detection.

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Cost-Effectiveness indicators (the three E's)</b>
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<p>The most economically advantageous offer not being selected, due to a biased, inaccurate or unfair evaluation process.</p> <p>Risk of fraud, unequal treatment of tenderers, legal action, financial penalties or bad reputation resulting from unethical behaviour, breach of confidentiality rules or non-compliance rules with the procurement rules.</p>	<p>For all tenders above 135.000 €, opening and evaluation committees are systematically appointed and include an external member from other DGs or institutions.</p> <p>Members of opening and evaluation committees sign a declaration of absence of conflict of interest and are aware of their obligations and are reminded by the finance unit of the key procedural steps, in order to reduce the risk of contest by tenderers; systematic measures are being taken to ensure confidentiality as to on-going procedures, including for low value procurement.</p> <p>Evaluation is based exclusively on the criteria set out in the tender specifications.</p> <p>Compulsory trainings for staff involved in procurement.</p> <p>Central services are consulted for advice, including the legal service if necessary.</p> <p>Tenders above 135.000 € are notified to GAMA. After sampling or on request of the authorizing officer</p>	<p>Coverage :</p> <ul style="list-style-type: none"> <li>- All procurement procedures, whatever their amount, are verified from a technical and procedural angle.</li> <li>- Risk based sampling combined with random sampling done by the GAMA group.</li> </ul> <p>Depth (intensity) : All underlying documentation is checked.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> <li>- Procurement reporting (status of procedures,</li> <li>- Number of unsuccessful procurement procedures</li> <li>- Number of negative GAMA opinions</li> <li>- Register of exceptions</li> <li>- Anti fraud indicators</li> <li>- Number of 'valid' complaints or litigation cases filed.</li> </ul> <p>Benefits :</p> <ul style="list-style-type: none"> <li>- Increased legal certainty (nq);</li> <li>- Compliance with FR and vade-mecum on procurement (nq);</li> <li>- Difference between the most onerous offer and the selected one (q)</li> <li>- Potential irregularities/ inefficiencies prevented (nq)</li> <li>- Risk of fraud or litigation reduced (nq).</li> </ul> <p>Efficiency:</p> <ul style="list-style-type: none"> <li>- Average cost of a tendering procedure.</li> <li>- Recommendations from ECA, IAS.</li> </ul> <p>Economy (costs):</p> <ul style="list-style-type: none"> <li>- OIL is a member of the GAMA group (2 people – part of their time)</li> <li>- Participation in the meeting of officers from operational and procurement units for sampled files.</li> </ul> <p>(q: quantified; nq: not quantified)</p>
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	the consultative GAMA committee provides an opinion as to the compliance with FR.		
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## **Stage 2 – Financial transactions**

Expenditure implementation (commitment, validation authorisation and payment of expenditure)

Main control objectives: Ensuring that the implementation of the contract is in compliance with the signed contract; legality and regularity (compliance with FR), fraud prevention and detection, safeguarding of assets

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Cost-Effectiveness indicators (the three E's)</b>
<p>The products, services/works foreseen are not, totally or partially, provided in accordance with the technical description and requirements foreseen in the contract (L&amp;R and SFM).</p> <p>Inefficient management of funds (SFM) including late reinforcement of existing budgetary commitment.</p> <p>Inaccurate reporting leading to wrong management decisions.</p>	<p>All transactions (payments and commitments) are controlled based on financial procedures in place.</p> <p>Delegations of powers (AOSD, CAF ...) are documented and updated.</p> <p>Operational and financial checks are performed in accordance with the financial circuits (four eyes principles). Specialized training sessions are organized to reinforce the quality of financial files.</p> <p>OIL applies additional guidelines to support the CAF process including quality checks for the most complex contracts.</p>	<p>Coverage All transactions (payments and commitments) are controlled based on financial procedures in place.</p> <p>Depth (intensity) Determined by the amount and/or impact on the operational objectives (complexity of services, studies or works, technical equipment, received etc...) as defined in the risk register.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> <li>- % of payments handled outside contractual delays</li> <li>- Value of late interest payments</li> <li>- Average time to pay</li> <li>- Budget reporting</li> <li>- ECA's DAS recommendations</li> <li>- IAS recommendations</li> <li>- % of a posteriori payments</li> <li>- AOSD reports.</li> </ul> <p>Benefits:</p> <ul style="list-style-type: none"> <li>- Errors, frauds and potential litigations prevented or minimized (nq)</li> <li>- Sound financial management and respect of contractual deadlines (q)</li> <li>- Accounting errors identified and corrected at an early stage (q).</li> </ul> <p>Efficiency:</p> <ul style="list-style-type: none"> <li>- Time-to-payment</li> <li>- Late interest payment and damages paid (by the Commission).</li> </ul> <p>Economy (costs):</p> <ul style="list-style-type: none"> <li>- estimation of cost of staff</li> </ul>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
	Controls embedded in the IT applications (ABAC SAM) for budgetary commitments		involved.  (q: quantified; nq: not quantified)
Safeguarding of assets not properly ensured (lost, stolen or written off)	Regular tracking exercises.  Supplementary controls are embedded in the IT application (ABAC SAM) for assets.  Accounting controls on assets.	Coverage: all assets checked every three years (3 yearly inventory), based on the inventory regulation (Règlement d'inventaire).  Depth (intensity) : Include access to underlying documentation.	Effectiveness: - Percentage of non-located assets.  Benefits: - EC property safeguarded (nq).  Efficiency: - Tracking rate.  Economy (costs): - estimation of cost of staff involved (Part of the time of GBIs in the Commission + The team responsible for the inventory + The accounting staff).  (q: quantified; nq: not quantified)

### **Stage 3 - Supervisory measures**

Main control objectives: legality and regularity (FR, ICF...), detection and correction of weaknesses

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Cost- Effectiveness indicators (the three E's)</b>
<p>Reliability of reporting not ensured (decisions made on the basis of erroneous information and data).</p> <p>Sound financial management aspects not adequately monitored.</p> <p>Internal control systems not well defined or applied (internal control framework not correctly implemented): risks not well identified and/or correctly managed.</p> <p>Risk of litigations and reputational damage due to non-compliance with rules in force (FR, accounting).</p> <p>Risks of errors not prevented, detected or corrected by ex-ante control.</p>	<p>Supervisory checks on the management of contracts and related financial transactions by quality cells, under the supervision of AOS.</p> <p>AOSD reports issued every six months, including SFM aspects: financial data submitted by the financial unit and controls by financial correspondents.</p> <p>Register of exceptions, open audit recommendations are analysed, registered and actions taken to address weaknesses.</p> <p>Internal procedures regularly updated.</p> <p>Compliance with Internal Control Framework monitored regularly, risk management performed and risk register implemented (mitigating measures).</p> <p>Antifraud strategy and related anti-fraud controls.</p>	<p>Coverage Any item or transaction (if applicable).</p> <p>Depth (intensity): Controls foreseen in the instructions from central services or in the decision of creation of the Offices (governance aspects).</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> <li>- % of AOSD reports awaited</li> <li>- % of audit recommendations implemented on time</li> <li>- % of a posteriori payments</li> <li>- Number of IC principles not fully compliant or ineffective</li> <li>- Anti fraud indicators (e.g. OLAF or IDOC investigations opened)</li> <li>- Risk assessment results and related mitigated actions.</li> </ul> <p>Benefits:</p> <ul style="list-style-type: none"> <li>- issues are addressed and followed-up (nq);</li> <li>- Processes and procedures improved (nq);</li> <li>- Continuous improvement of the internal control system (nq);</li> <li>- Contributes to the reasonable</li> </ul>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost- Effectiveness indicators (the three E's)
	<p>Quality of reporting assessed (feedback from management board and Commissioner analysed and correction done if needed) three times per year: MAPF, MP, AAR mid-term review.</p>		<p>assurance (nq);</p> <ul style="list-style-type: none"> <li>- Issues are followed up and addressed (nq);</li> <li>- Processes and procedures improved (nq);</li> <li>- Amounts detected associated with fraud &amp; error (q);</li> <li>- Deterrents &amp; systematic weaknesses corrected (nq).</li> </ul> <p>Efficiency:</p> <ul style="list-style-type: none"> <li>- Costs of the ex post controls and supervisory measures with respect to the 'benefits';</li> <li>- Average cost of an ex-post control.</li> </ul> <p>Economy (costs):</p> <ul style="list-style-type: none"> <li>- Estimation of cost of staff involved</li> </ul> <p>(q: quantified; nq: not quantified).</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost- Effectiveness indicators (the three E's)
<p>Risk of litigations and reputational damage due to non-compliance with rules in force (FR, accounting)</p> <p>Risks of errors not prevented, detected or corrected by ex-ante control</p>	<p>Ex post controls cover a representative sample of financial transactions and purchasing procedures.</p>	<p>Coverage Two samples selected by ex post, one risk based (50%) and one random (50%)</p> <p>Depth: Look for any systemic problem in the purchasing procedure and in the financial transaction procedure</p>	<p>Effectiveness: - Number of significant errors highlighted by EPC (errors at level 5)</p> <p>Benefits: - Correction of errors and continuous improvement of the internal control system (nq); - Deterrent &amp; systematic weaknesses corrected (nq); - Operational and financial objectives attained, instructions and policies set up by central services adequately followed, sound internal control environment.</p> <p>Efficiency: - % of the execution of the annual ex post control programme - % of errors vs total checked.</p> <p>Economy (costs):</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost- Effectiveness indicators (the three E's)
			<p>- Estimation of cost of staff involved (mainly management staff).</p> <p>(q: quantified; nq: not quantified)</p>

## II. Revenues

Due to the nature of its activities and its interinstitutional role, the Office recovers allocated revenue either from other institutions/equivalent bodies or from the users of various services. The types of revenue are generated through the sub-letting of property, the provision of office supplies and furniture, catering services, the Interinstitutional Children's Centre (CPE) and the Fitness Centre.

### **Stage 1. Planning**

Main control objectives: Effectiveness, efficiency and economy, legality and regularity (compliance)

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Cost-Effectiveness indicators (the three E's)</b>
<p>Recognition of the revenues is not done at the right moment (e.g. when they become due, when the ownership is transferred, when they become certain) or not for the right amount.</p> <p>Failure to notify the debtor through a pre-information letter or dispute from the debtor of the pre-information letter.</p> <p>Failure/ oversight to initiate the Recovery Order transaction.</p>	<p>Follow up of the recoveries for the interinstitutional budget (CPE and Foyer) and CAS subventions.</p> <p>Separate circuit and controls implemented for the catering activities – Delegated accountant, OSCAR and CIEL software.</p> <p>Timely and accurate follow up of the SLAs and contracts which give rights to recoveries.</p>	<p>Coverage All recovery orders or recoveries for catering activities.</p> <p>Depth (intensity) : Intensive controls including check of underlying documentation.</p>	<p>Effectiveness: - Regular monitoring of the cashing of the recoveries; - Budget reporting.</p> <p>Benefits: - Exhaustiveness of recoveries (q); - Less revenues cashed in with delays (q); - Error and fraud minimized (nq).</p> <p>Efficiency: - MP objectives followed through several indicators.</p> <p>Economy (costs): - Estimation of cost of staff involved in the recovery of revenue.</p> <p>(q: quantified; nq: not quantified)</p>

## **Stage 2 - Financial transactions**

Main control objectives: Ensuring that the implementation of the contract is compliant with the signed contract; legality and regularity (compliance with FR and with the contract signed), fraud prevention and detection, safeguarding of assets

Effectiveness, efficiency and economy, legality and regularity (compliance with FR)

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Cost-Effectiveness indicators (the three E's)</b>
<p>Risk that counterparties do not pay or do not pay in time</p> <p>Risk of bad reputation due to non-compliance with rules in force (FR, accounting)</p> <p>Risk of mismanagement of cash income (specifically for catering activities)</p>	<p>Budget reporting includes revenue operations.</p> <p>A specific procedure for the recovery orders, encompassing all the specific cases managed by OIL: same level of controls and reporting as for expenditure. Recovery orders delays are followed up, on the basis of BO reports and quarterly reporting. Recovery orders exceptions kept in the register of exceptions. AOSD reports on financial matters include Recovery Orders. Specific procedures for the management and reporting of cash processes.</p> <p>Offsetting of unpaid recoveries with the amounts of invoices to be paid.</p>	<p>Coverage All recovery orders or recoveries for catering activities.</p> <p>Depth (intensity) : Intensive controls including check of underlying documentation.</p>	<p>Effectiveness: - Amount of revenue generated - Reports by the catering controller - ECA and IAS audit recommendations - Register of exceptions - AOSD reports.</p> <p>Benefits: - Maximisation of amount of the revenue generated (q) - Less revenues cashed in with delays (q) - Error and fraud minimized (nq).</p> <p>Efficiency: - Percentage of outstanding recovery orders - Error detected by ex post control on the revenue operations.</p> <p>Economy (costs): - Estimation of cost of staff involved in the recovery of revenue. (q: quantified; nq: not quantified)</p>



### **Stage 3. Supervisory measures**

Main control objectives: legality and regularity (FR, ICF), detection and correction of weaknesses

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Cost-Effectiveness indicators (the three E's)</b>
<p>The ex-ante controls fail to prevent, detect and correct negligence, irregularities, errors, losses or attempted fraud.</p>	<p>Ex-post control strategy ("surveillance" performed by independent staff not involved in the operational and financial circuits): carry out desk-reviews of a representative sample of operations to determine effectiveness of ex-ante controls (+ consider ex-post findings for feedback and improving the ex-ante controls)</p> <p>Recommended: to be able to serve multiple purposes (e.g. overall assurance, largest corrections), consider having at least 2 segments in the sampling, respectively random/representative and risk-based (for 'complex' transactions)</p> <p>If error rate over tolerable threshold, control a risk-based sample to lower the residual error rate below the tolerable threshold.</p>	<p>Coverage:</p> <ul style="list-style-type: none"> <li>• Representative sample: random sample sufficiently representative to draw valid management conclusions</li> <li>• Risk-based sample, determined in accordance with the selected risk criteria, aimed to maximise error correction (either higher amounts or expected error rate).</li> </ul> <p>Depth:</p> <p>Desk review of all underlying elements and documents.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> <li>- % of the execution of the annual ex post control programme</li> <li>- number of significant errors highlighted by EPC (errors at level S).</li> </ul> <p>Benefits:</p> <ul style="list-style-type: none"> <li>- Budget value of the errors, detected by the supervisors, which have actually been corrected.</li> </ul> <p>Efficiency:</p> <ul style="list-style-type: none"> <li>- % of errors vs total checked.</li> </ul> <p>Economy (costs):</p> <ul style="list-style-type: none"> <li>- Estimation of cost of staff involved in the supervision strategy (which may include missions and/or contracted services).</li> </ul> <p>(q: quantified; nq: not quantified)</p>

## ANNEX 7: Specific annexes related to "Financial Management"

### 1. Financial Management in OIL – Complementary information content:

#### a. Main financial data - Administrative expenditure and revenue

The sources of OIL's budget were:

Budget appropriations (own credits and co-delegated or sub-delegated credits)	[type C1;C8;E0];
Appropriations from internally assigned revenue: recovery orders from services provided to other Commission services and other institutions	[type C4, C5];
Appropriations from externally assigned revenue: parental contributions to the CPE Due to the COVID-19 health crisis and subsequent teleworking context, this revenue marked again a decrease in 2021. Despite OIL's efforts to rationalise costs in the new setting, the EU institutions were asked to partially compensate the loss of revenue by an additional ad-hoc contribution;	[type R0].
Revenue from the catering activity, including at the Foyer européen. Due to the COVID-19 health crisis and subsequent teleworking context, the latter revenue marked again a decrease in 2021. Despite OIL's efforts to rationalise costs in the new setting, the Commission had to partially compensate the loss of catering revenue by an additional ad-hoc budgetary allocation.	

The implementation of commitment appropriations (budget appropriations, appropriations from internally assigned revenue and from externally assigned revenue) was as follows in 2021:

Type of activity funding source	Commitment appropriations authorised (EUR)	Execution	Ratio	Execution	Ratio
		Commitments (EUR)	Com/Final Budget	Payments (EUR)	Pmt/Com
Budget appropriations (own credits and co-delegated or sub-delegated credits)	81.653.788 €	81.483.808 €	100%	82.070.001 €	101%
Appropriations from internally assigned revenue	12.300.293 €	7.735.168 €	63%	6.437.103 €	83%
Appropriations from externally assigned revenue (parental contributions to the CPE)	6.457.739 €	4.489.896 €	70%	3.507.064 €	78%
<b>Total (Except catering)</b>	100.411.819 €	93.708.872 €	93%	92.014.168 €	98%
Catering	996 016 €	996 016 €	100%	996 016 €	100%
<b>Total (coverage)</b>	101 407 835 €	94 704 888 €	93%	93 010 184 €	98%

#### b. Budget implementation tasks entrusted to other services and entities

The activities concerned by a co-delegation mechanism were recurrent tasks delegated to PMO<sup>25</sup> for the payment of salaries and missions. In addition, OIL co-delegated to DG HR the budget for the interim staff (excluding budget for CPE and catering interim staff, which is managed by OIL) and training, and to DIGIT the budget for the IT infrastructure and ICT support.

Moreover, OIL gave a co-delegation to OIB in the context of the synergies and efficiencies projects OIL-OIB, in particular for the development of the eKidWeb application. A co-delegation type III (payments only) was given to PMO for the payment of missions and mobility subsidies to staff.

<sup>25</sup> Office for the Administration and Payment of Individual Entitlements.

**c. Ex-post controls – additional information**

The results of the ex-post controls of procurement-administrative expenditure are summarised in the following table:

<b>OIL</b>	<b>Payments made (2021; €)</b>	<b>Average Error Rate (weighted AER; %)</b>	<b>Estimated overall amount at risk at payment (FY; €)</b>	<b>Average Recoveries and Corrections (adjusted ARC; %)</b>	<b>Estimated future corrections (2021; €)</b>	<b>Estimated overall amount at risk at closure (€)</b>
Procurement	92.014.167,65 <sup>26</sup>	0,5	460.070,84	0	0	460.070,84

The results of the ex-post controls of revenue are summarised in the following table:

<b>OIL</b>	<b>Revenue made (2021; €)</b>	<b>Average Error Rate (weighted AER; %)</b>	<b>Estimated overall amount at risk at payment (FY; €)</b>	<b>Average Recoveries and Corrections (adjusted ARC; %)</b>	<b>Estimated future corrections (2021; €)</b>	<b>Estimated overall amount at risk at closure (€)</b>
Revenue	13 552 544 <sup>27</sup>	0	0	0	0	0

<sup>26</sup>Catering activities are not included (due to separate financial circuits)

<sup>27</sup> This amount is comprised of: 12 556 528 € "Revenue and income cashed from, Total" (Annex 3, table 7) and 996 016 € revenue from the catering activity managed by OIL.

#### **d. Efficiency indicators – additional information**

##### **OIL Timely payment statistics**

The evolution of the “Timely payments” indicator for OIL over the last three years is available in the table “Time-to-pay indicators (2019 – 2021)” below:

<b>Year</b>	<b>Total number of payments</b>	<b>Timely payments (% of total payment amounts)</b>
2019	4445	98%
2020	3616	99%
2021	3626	99%

##### **Other efficiency aspects**

OIL continued to work on improving the efficiency of its financial circuits in 2021. The Business Objects (BO) reports facilitated reporting by authorising officers by sub-delegation (AOSDs), providing useful information to the members of OIL's internal financial correspondent network.

Specific year-end monitoring of financial transactions was enhanced based on the experience gained in the past years. Furthermore, OIL continued to work closely with DG BUDG for the improvement of financial information systems and data quality.

#### **e. Economy = the estimated cost of controls - details**

##### **Procurement – administrative expenditure**

OIL's public procurement controls are implemented to ensure that tendering and awarding procedures and subsequent administrative follow-up and payment transactions fully comply with applicable rules and provide reasonable assurance to the competent Authorising Officers. Moreover, OIL participates in the inter-service group on public procurement (GAMA). In 2021, OIL submitted ten procurement dossiers to the GAMA, out of which four were selected for analysis. None of them received a negative opinion.

##### **Revenue**

The use of specialised software enables the efficient management of revenues from catering activities: CIEL for accounting and OSCAR for cash and inventory management.

The electronic sending of debit notes to parents of children at the CPE and to other EU institutions continued in 2021.

No case of forced recovery was registered in 2021. The forced recovery case registered in OIL in 2016 (failure of a contractor to carry out the works entrusted through a contract) is followed up closely in cooperation with the Legal Service.

The ageing balance of recovery orders (ROs) indicates a relative increase of major overdue items pending at year-end (see Annex 3, Table 9). The difference between the open amount at 1 January 2021 and the open amount at 31 December 2021 mainly comes from the fact that OIL issued an important number of recovery orders for large amounts at the end of December 2021, in an effort to collect as quickly as possible contributions to the CPE and *the Foyer européen* activities from the other EU institutions. As a result, the amount open at the end of 2021 is larger than at the beginning of the year, but as it is payable in early 2022, it does not point to a deficiency.

**f. Financial management - Performance indicators**

**Strategic plan 2020-2024 result indicators**

<b>Specific objective 9: The authorising officer by delegation has reasonable assurance that resources have been used in accordance with the principles of sound financial management, and that cost-effective controls are in place which give the necessary guarantees concerning the legality and regularity of underlying transactions</b>		
<b>Result indicator: Estimated risk at closure</b>		
<b>Explanation:</b> This indicator is the best, conservative estimation of the expenditure authorised during the year, which would be still in breach of applicable regulatory and contractual provisions, in value terms. It is calculated by subtracting the estimated future corrections from the estimated overall risk at payment. The indicator is expressed in % of the relevant expenditure (or revenue).		
<b>Source of data:</b> OIL ex post control report		
<b>Baseline</b> (2019)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
0,5%	≤ 0,5%	0,5%
<b>Result indicator: Detected error rate</b>		
<b>Explanation:</b> This indicator measures the error rate detected by OIL’s ex post controller. It is calculated as a ratio between the amount of the detected error divided by the total amount of the relevant expenditure (or revenue) controlled.		
<b>Source of data:</b> OIL ex post control report		
<b>Baseline</b> (2019)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
0,5%	≤ 0,5%	0,5%
<b>Result indicator: Overall cost of controls (%)</b>		
<b>Explanation:</b> This indicator measures OIL’s control effort during the ex-ante and ex post control stages. It is calculated as a ratio between the total cost of ex ante and ex post controls divided by the total amount of the relevant expenditure (or revenue) controlled.		
<b>Source of data:</b> Document “Cumulative cost of controls OIL 2019”		
<b>Baseline</b> (2019)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
2,38%	2,5%	2,83% (Total absolute costs (numerator) are comparable to last years’ figures. However the total funds managed (denominator) are

		much lower as no specific payment was made for the JMO2 construction in 2021).
<b>Result indicator: 3-year rolling inventory control of items – percentage of scanned items vs. theoretical inventory (furniture and equipment)</b>		
<b>Explanation:</b> This indicator measures the percentage of assets found during the scanning exercises compared to the theoretical inventory.		
<b>Source of data:</b> OIL.03 – Inventory team – file “Statistiques par bâtiment”		
<b>Baseline</b> (2020)	<b>Target</b> (2023 <sup>28</sup> )	<b>Latest known results</b> (2021)
90%	93%	28% (3-year rolling cycle)

## Management plan 2021 expected outputs

Main outputs in 2020:			
Output	Indicator	Target	Latest known results (situation on 31/12/2021)
Carry out the regular program of annual ex-post controls.	Number of reports	2 per year	2
Reliability of the accounts.	Accounting Observation Letter from ECA.	0	0
Closing of outstanding audit recommendations.	Number of recommendations still open after deadlines agreed with the auditing entity.	0	0
Strengthen procurement through participation in GAMA <sup>29</sup> .	Number of negative opinions from GAMA.	0	0
Effective controls: Legal and regular transactions	Detected error rate	≤ 0,5% of relevant expenditure	0,5%
	Estimated risk at closure	≤ 0,5% of relevant expenditure	0,5%

<sup>28</sup> The target year corresponds to a complete 3-year inventory cycle. The intermediate target value for 2024 will be adapted in the 2024 management plan, taking into account the results of the 2021-2023 inventory cycle.

<sup>29</sup> GAMA = “Groupe d’analyse des marchés administratifs”.

Efficient controls	Budget execution rate	≥ 93% of payment appropriations	97%
Efficient controls	Time-to-pay 1 - in value (amounts paid)	remains 99 % of payments on time, in value	99
Efficient controls	Time-to-pay 2 – in number of payments	remains 97% of number of payments	96%
Efficient controls	Time-to-procure	9 months	8 months
Economical controls	Overall estimated cost of controls	Remains ≤ 2,5% of funds managed	2,8% (Total absolute costs (numerator) are comparable to last years' figures. However the total funds managed (denominator) are much lower as no specific payment was made for the JMO2 construction in 2021.
Awareness-raising sessions regarding internal control and risk management in OIL.	Number of sessions organised	2	0 <sup>30</sup>

### **g. Fraud prevention, detection and correction – additional information**

The three objectives of OIL's new anti-fraud strategy 2020-2022 are to:

- Further fraud-proof OIL's internal procedures and monitor their effectiveness and efficiency in the prevention, detection, and reparation of fraud;
- Raise the level of fraud awareness, including about professional ethics, by training actions and relevant internal communication to OIL staff; and
- Maintain and develop an efficient collaboration in the domain of fraud prevention and detection with the European Public Prosecutor's Office (EPPO), the European Anti-Fraud Office (OLAF), the Investigation and Disciplinary Office of the Commission (IDOC) as well as with other Commission services, including via the Fraud Prevention and Detection Network (FPD Net).

As regards other actions in the fraud risk management area, OIL's annual risk management exercise included the assessment of fraud risks and the adoption of appropriate measures in order to mitigate them.

Following new guidance from DG BUDG, OIL's register of sensitive functions was updated after a process of internal consultation and made available to all staff on MyOIL. After the update, the only

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<sup>30</sup> No session was organised because of the COVID-19 crisis, which did not allow for on-site sessions. Internal communication actions on this subject, in a format suited for teleworking, will be organised in 2021.



genuinely sensitive function at OIL is the function of Head of Service. The other potentially sensitive functions analysed were not considered to be genuinely sensitive after taking into account the mitigating measures implemented.

In the field of fraud awareness raising, two specific training sessions for newly arrived staff were organised via videoconference software and voting application. A new OIL antifraud website was launched in mai 2021 and six news articles regarding fraud prevention and detection subjects were published on the My OIL website.

OIL also participated and provided input when necessary in the meetings of the Fraud Prevention and Detection Network (FPD Net) - CAFS action plan measure n°10 and of the FPD Net subgroups on internal cases and cooperation with the EPPO.

OLAF or IDOC opened no fraud investigation regarding OIL during the reporting period.

**Strategic plan 2020-2024 result indicators**

<b>Specific objective 10: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy aimed at the prevention, detection and correction<sup>31</sup> of fraud</b>		
<b>Result indicator: Implementation of the actions included in OIL’s anti-fraud strategy over the whole strategic plan lifecycle (2020-2024)</b>		
<b>Explanation:</b> This indicator measures the percentage of actions from OIL’s Anti-Fraud Strategy that are implemented in time.		
<b>Source of data:</b> OIL’s annual activity report, OIL’s anti-fraud strategy, OLAF reporting		
<b>Baseline</b> (2019)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
n/a <sup>32</sup>	100% of action points implemented on time	100%
<b>Result indicator: Fraud awareness-raising among target populations (number of training sessions organised for OIL staff)</b>		
<b>Explanation:</b> This indicator measures the intensity of fraud awareness-raising activities at OIL.		
<b>Source of data:</b> OIL’s annual activity report		
<b>Baseline</b> (2019)	<b>Target</b> (2024)	<b>Latest known results</b> (2021)
2/year	2/year	2/year

<sup>31</sup> Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

<sup>32</sup> OIL’s new anti-fraud strategy, based on the methodology provided by OLAF, was adopted in June 2020.

## Management plan 2021 expected outputs

Main outputs in 2021:			
Output	Indicator	Target	Latest known results (situation on 31/12/2021)
Organise training sessions for newcomers on specific ethics issues relevant for OIL	Number of training sessions	2/year	2/year
Raise fraud awareness of OIL staff through specific information about anti-fraud activities and documents published on OIL's intranet (ad-hoc news, OLAF and IDOC annual reports, other anti-fraud documents)	Number of fraud-awareness news items published	3/year	6/year
Participate in FPD Net subgroups – in particular in the subgroup on Internal Fraud, where OIL is enlisted	Number of meetings attended	2/year	OIL participated in 4 plenary meetings of the FPD Net and in 3 FPD Net subgroups meetings
Reporting on the follow-up of the financial recommendations issued by OLAF	Percentage of OLAF financial recommendations followed-up	100%	n/a OIL did not receive any financial or administrative recommendations from OLAF.
Update OIL's Register of sensitive functions OIL's	Register of sensitive functions updated	End of 2021	May 2021

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

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

NB. The absolute values are presented in million EUR.

### EXPENDITURE

OIL	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)
Expenditure	2.544.190,00 €	93.010.183,56 €	2,74%	91.200,00 €	37.699.803,60 €	0,24%	2.635.390,00 €	2,83%
Revenue	256.350,00 €	13.552.543,63 €	1,89%	22.800,00 €	5.515.023,91 €	0,41%	279.150,00 €	2,06%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
<b>OVERALL total estimated cost of control at EC level for expenditure</b>	<b>2.800.540,00 €</b>	<b>106.562.727,19 €</b>	<b>2,63%</b>	<b>114.000,00 €</b>	<b>43.214.827,51 €</b>	<b>0,26%</b>	<b>2.914.540,00 €</b>	<b>2,74%</b>

### SHARED/POOLED CONTROL ACTIVITIES (RTD & REA)

Common Audit Service (only DG RTD)	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
Validation services (only REA)	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
Expert management (only REA)	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%

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

OIL	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>								
	- €	- €	N/A	- €	- €	N/A	- €	N/A
	- €	- €	N/A	- €	- €	N/A	- €	N/A
	- €	- €	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"

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

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

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

DG OIL	'payments made' (2021;MEUR)	minus new prefinancing [plus retentions made] (in 2021;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2021;MEUR)	'relevant expenditure' (for 2021;MEUR)	Detected error rate or equivalent estimates	estimated risk at payment (2021;MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC, %)	estimated future corrections [and deductions] (for 2021;MEUR)	estimated risk at Closure (2021;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
Procurement (non catering)	92,01	0,00	0,00	92,01	0,50% - 0,50%	0,46 - 0,46	0,00% - 0,00%	0,00 - 0,00	0,46 - 0,46
<b>DG total</b>	<b>92,01</b>	<b>0,00</b>	<b>0,00</b>	<b>92,01</b>		<b>0,46 - 0,46</b>	<b>0,00% - 0,00%</b>	<b>0,00 - 0,00</b>	<b>0,46 - 0,46</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 [if possible] differentiated per relevant portfolio segments and at a level which is lower than the DG total

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

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

(3) New pre-financing actually paid by out by the department itself during the financial year (i.e. excluding any pre-financing received as a transfer from another department). as per note 2.5.1 to the Commission annual accounts thus excluding "Other advances to Member States" which are covered on a purely payment-made basis (note 2.5.2). Pre-financing paid/cleared" are always covered by the Delegated DGs, even for Cross-SubDelegations.

Retentions: in Cohesion, the 10% retention applied during the year.

(4) Pre-financing actually cleared during the financial year (i.e. their 'delta' in the Financial Year 'actuals', not their 'cut-off' based estimated 'consumption').

Retentions: in Cohesion, the retentions released during the year by the Commission.

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

(6) In this column, we disclose the detected error rates or equivalent estimates. [*Equivalent might be e.g. the "adjusted error rates", AGRI, or the "residual total error rates", REGIO, EMPL, MARE. In other cases, e.g. DEVCO and NEAR, they are derived by a backwards calculation based on results from the residual error rate studies; i.e. by adding the estimated future corrections (if not assumed to be zero) to the risk at closure.*]

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 DG has a more precise estimate based on evidence.

(8) The adjusted average recovery and corrections percentage is [mostly / to some extent] based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective capacity of the ex-post control systems implemented by the DG over the past years. The AOD [*has adjusted or replaced*] this historic average [*from ... to ...*] to take into account any ex-ante elements, one-off events, (partially) cancelled or waived Recovery Orders, and other factors from the past years that would no longer be relevant for the current programmes (e.g. higher ex-post corrections of previously higher errors in earlier generations of grant programmes, current programmes with entirely ex-ante control systems) or that corresponded to exceptional situations in order to come to the best and most conservative estimate of the ex-post future corrections to be applied to the reporting year's relevant expenditure for the current programmes. [+ *summarize here the approach taken by the DG*]. [*This may include considering less and more recent years than the full 7-years-period [e.g. AGRI, MARE, DEVCO, NEAR], using an alternative estimation basis [e.g. AGRI, REGIO, EMPL, Research family], or even assuming that the ex-post future corrections would be 0.0% [e.g. DGs with entirely ex-ante control systems].*]

(9) For some programmes with no set *closure* point (e.g. EAGF) and for some multiannual programmes for which corrections are still possible afterwards (e.g. EAFRD and ESIF), all corrections that remain possible are considered for this estimate.

## **2) Reservations**

None for OIL

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

### Human resources

#### Strategic plan 2020-2024 result indicators:

<b>Specific objective 8: OIL employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business.</b>				
<b>Result indicator:</b> Number and percentage of first female appointments to middle management positions.				
<b>Source of data:</b> SEC(2020)146				
<b>Baseline</b> (2019)	<b>Target</b> (2022)+(2024)	<b>Latest</b> (2021)	<b>known</b>	<b>results</b>
3 43% of female middle managers	2022: 1 first female appointment to middle management 2024: still to be defined	1 first female appointment in 2021 1 appointment since target set		
<b>Result indicator:</b> OIL staff engagement index				
<b>Source of data:</b> Commission staff survey [DG HR]				
<b>Baseline</b> (2018)	<b>Target</b> (2024)	<b>Latest</b> (2021)	<b>known</b>	<b>results</b>
61%	63%	69%		
<b>Result indicator:</b> Percentage of positive answers to the Staff survey question “I achieve a good balance between my work life and my private life”				
<b>Source of data:</b> Commission staff survey [DG HR]				
<b>Baseline</b> (2018)	<b>Target</b> (2024)	<b>Latest</b> (2021)	<b>known</b>	<b>results</b>
72%	75%	80%		



## Management plan 2021 expected outputs

<b>Main outputs in 2021:</b>				
<b>Human resources</b>				
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest results</b> (situation on 31/12/2021)	<b>known</b> on
Replace CPE interim staff by contract agents	Progress made with selection and recruitment	20 contract agents recruited (educators and nurses)	13 contract agents selected for recruitment (in June) <sup>33</sup>	
Work environment enabling staff to perform optimally	Percentage of positive answers to the Staff survey question "I achieve a good balance between my work life and my private life" (% positive answers)	75%	No data available yet	
First female appointments to middle management positions in OIL	Number of first female appointments to middle management positions	1 <sup>34</sup>	1	
Gender balance in middle management	Ratio: number of women middle managers / total number of middle managers	43%	43%	
Engaged staff	Percentage of positive answers to the Staff survey question "OIL staff engagement index"	63%	69%	

<sup>33</sup> No CAST list for nurses available + a few selections postponed to 2022 to find the best candidates

<sup>34</sup> Target (determined by DG HR / the College) for 2022.

## Digital transformation

### Strategic plan 2020-2024 result indicators:

**Specific objective 11: OIL 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.**

**Result indicator:** Degree of implementation of the digital strategy principles by the most important IT solutions

**Source of data:** Unit OIL.02

Baseline (2019)	Interim milestone (2022)	Target (2024)	Latest known results (2021)
GEPI: 50%	68%	86%	55%
eKidWeb: 50%  Note: OIL's eKidReg tool will be replaced in 2022 by the common OIL/OIB application	60% (revised <sup>35</sup> )	N/A: eKidWeb is an OIB information system. The target will be defined with OIB.	50%
Logipax: 50%	50% (revised) <sup>35</sup>	N/A: Logipax will be replaced by a common OIB/OIL application for Fleet management and Dispatching.	50%

**Result indicator:** Percentage of OIL's key data assets for which corporate principles for data governance have been implemented

**Source of data:** Unit OIL.02

Baseline (2019)	Interim milestone (2022)	Target (2024)	Latest known results (2021)
33%	50%	74%	40%

<sup>35</sup> Some resources issues encountered and impact of the COVID-19 crisis

**Result indicator:** Percentage of staff attending awareness-raising activities on data protection compliance

**Source of data:** Data protection coordinator responsible for OIL

Baseline (2019)	Interim milestone (2022)	Target (2024)	Latest known results (2021)
5%	50%	100%	25% of the target audience (controllers and record editors)

### Management plan 2021 expected outputs

#### Main outputs in 2021:

Output	Indicator	Target	Latest known results (situation on 31/12/2021)
GEPI software: activation of the waste management module	Module is operational	End of Q1 2021	Delays <sup>35</sup> - S1 - 2022
GEPI module « déménagement »	Module is operational	End of 2021	Delays <sup>35</sup> - S2 - 2022
GEPI – Workstation level	Level is implemented	End of 2021	Delays <sup>35</sup> - Q2 - 2022
IT management: new OIL/OIB common application: (eKidWeb)	All OIL 'must have' functionalities developed.	Implementation by Q4-2021	Delays <sup>35</sup> - Q3 - 2022
Fleet Management application LOGIPAX	Application LOGIPAX is operational	S1 2021	Completed.

## Sound environmental management

### Strategic plan 2020-2024 result indicators:

<b>Specific objective 2.E: OIL takes full account of environmental impact in all its actions and actively promotes measures to reduce the day-to-day impact of the administration and its work.</b>				
<b>Result indicator:</b> Number of OIL Staff General Assemblies (GAs) where at least one “Sound environmental management” topic is discussed				
<b>Source of data:</b> OIL				
<b>Baseline</b> (2019)	<b>Target</b> (2024)	<b>Latest</b> (2021)	<b>known</b>	<b>results</b>
2	2	0 <sup>36</sup>		
<b>Result indicator:</b> Number of EMAS training actions dedicated to specific groups of OIL staff such as educators, drivers, catering staff etc.				
<b>Source of data:</b> Unit OIL.01				
<b>Baseline</b> <b>(2019)</b>	<b>Target</b> <b>(2024)</b>	<b>Latest</b> <b>(2021)</b>	<b>known</b>	<b>results</b>
1 group trained per year	1 group trained per year	1 (drivers)		

### Management plan 2021 expected outputs

<b>Main outputs in 2021:</b>				
<b>Human resources</b>				
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest</b> <b>results</b> (situation on 31/12/2021)	<b>known</b> on
Raise staff awareness on sound environmental management by all means available, e.g. MyOIL, plasma screens	Number of awareness-raising campaigns	≥ 1	Completed: EMAS mini site opened on MyOIL; Building environmental passports and videos on waste reduction published on the intranet or displayed on plasma screens.	
EMAS training for CPE educators	Number of training sessions	1	Training postponed due to health crisis.	

<sup>36</sup> Due to the COVID-19 health crisis, no OIL Staff General Assembly (GA) was organised in 2021.

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2021)
Formal EMAS management review (OIL EMAS committee) meeting at least once a year	Number of meetings	≥ 1	1
Contracts over €60k including environmental clauses	Number of contracts	100%	100%
Replace 4 vehicles in the OIL car fleet by better performing models	Cars replaced	55% of the pool full electric or hybrid	In 2021, 3 new plug-in hybrid cars were ordered. The ratio in December 2021 is 55%.

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

Not applicable.

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

Not applicable"

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

Not applicable"



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

Not applicable