



Annual activity report 2022

annexes

I.D.E.A. - Inspire,
Debate, Engage and
Accelerate Action

Table of Contents

ANNEX 1:	Statement of the Director(s) in charge of Risk Management and Internal Control.....	3
ANNEX 2:	Performance tables.....	4
ANNEX 3:	Draft annual accounts and financial reports.....	5
ANNEX 4:	Financial scorecard.....	26
ANNEX 6:	Relevant Control System(s) for budget implementation (RCSs).....	30
ANNEX 7:	Specific annexes related to "financial management".....	34
ANNEX 8:	Specific annexes related to "assessment of the effectiveness of the internal control systems".....	39
ANNEX 9:	Specific annexes related to "Control results" and "Assurance: Reservations".....	40
ANNEX 10:	Reporting – Human resources, digital transformation and information management and sound environmental management.....	42
	Human Resource management.....	43
	Digital Transformation and information management.....	45
	Sound Environmental Management.....	47
ANNEX 11:	Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission (if applicable).....	50
ANNEX 12:	EAMR of the Union Delegations (if applicable).....	51
ANNEX 13:	Decentralised agencies and/or EU Trust Funds.....	52

ANNEX 1: Statement of the Director(s) in charge of Risk Management and Internal Control

“I hereby certify that the information provided in Section 1 of the present Annual Activity Report and in its annexes is, to the best of my knowledge, accurate and complete.”

Sonia Vila Núñez

Head of Unit I.D.E.A. 01 – Management and Resources

Brussels, e-signed in Ares

ANNEX 2: Performance tables

Please refer to part 1 of 2022 AAR - Key results and progress towards the achievement of the Commission's General Objectives and DG'S specific objectives

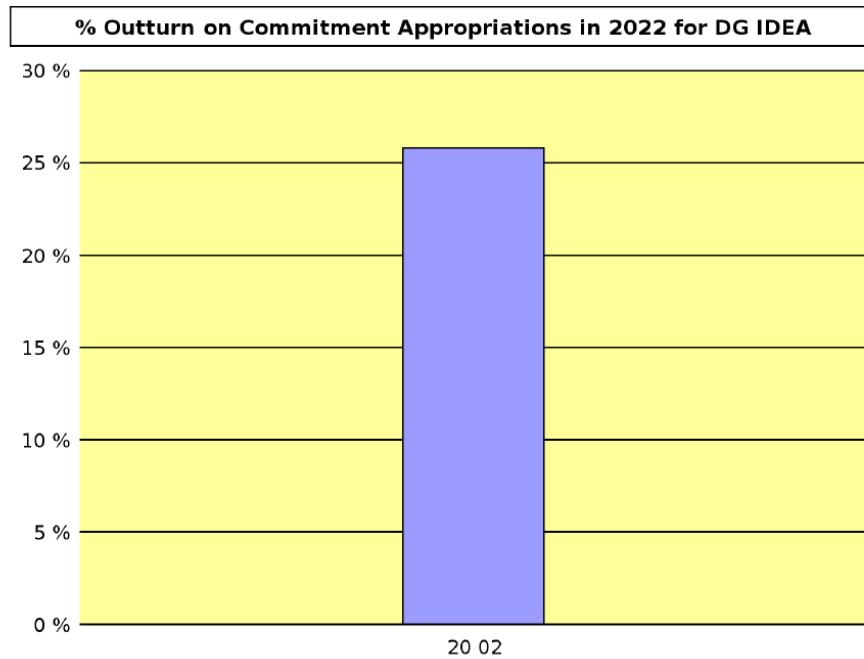
ANNEX 3: Draft annual accounts and financial reports

Annex 3 Financial Reports - DG IDEA - Financial Year 2022**Table 1 : Commitments****Table 2 : Payments****Table 3 : Commitments to be settled****Table 4 : Balance Sheet****Table 5 : Statement of Financial Performance****Table 5 Bis: Off Balance Sheet****Table 6 : Average Payment Times****Table 7 : Income****Table 8 : Recovery of undue Payments****Table 9 : Ageing Balance of Recovery Orders****Table 10 : Waivers of Recovery Orders****Table 11 : Negotiated Procedures****Table 12 : Summary of Procedures****Table 13 : Building Contracts****Table 14 : Contracts declared Secret****Table 15 : FPA duration exceeds 4 years****Table 16 : Commitments co-delegation type 3 in 2022**

Additional comments

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2022 (in Mio €) for DG IDEA					
			Commitment appropriations authorised*	Commitments made	%
			1	2	3=2/1
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0.28	0.07	25.79 %
Total Title 20			0.28	0.07	25.79 %
Total Excluding NGEU			0.28	0.07	25.79 %
Total DG IDEA			0.28	0.07	25.79 %

* 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).

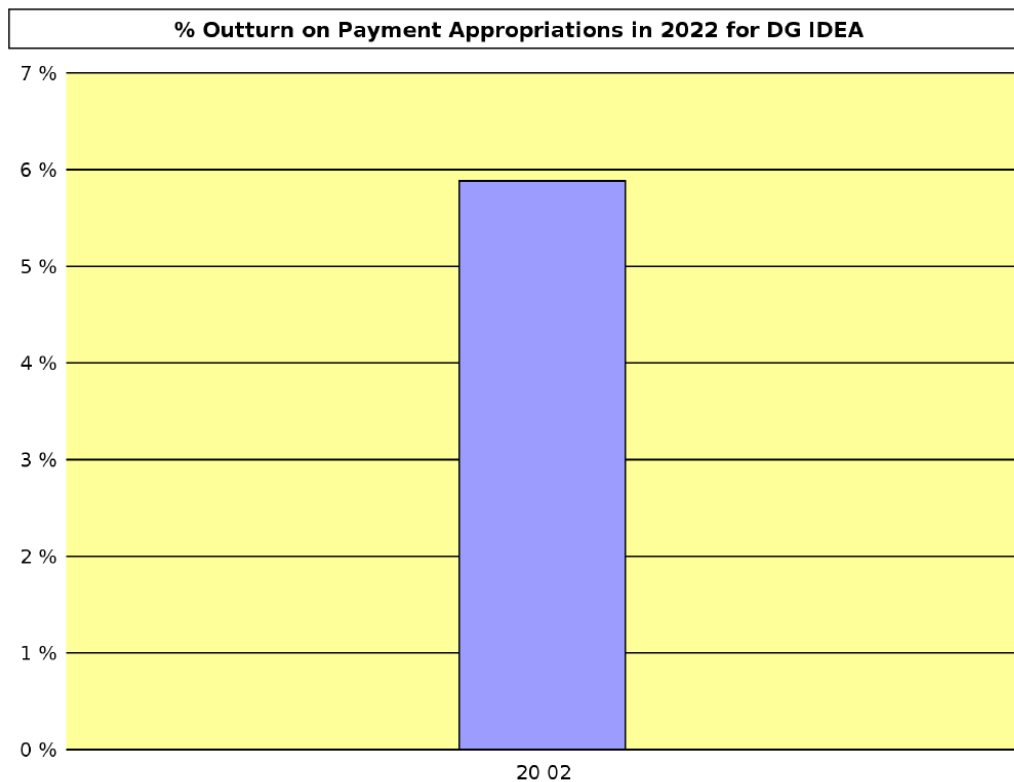


Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 30/01/2023

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2022 (in Mio €) for DG IDEA					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0.29	0.02	5.88 %
Total Title 20			0.29	0.02	5.88%
Total Excluding NGEU			0.29	0.02	5.88%
Total DG IDEA			0.29	0.02	5.88 %

* 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).



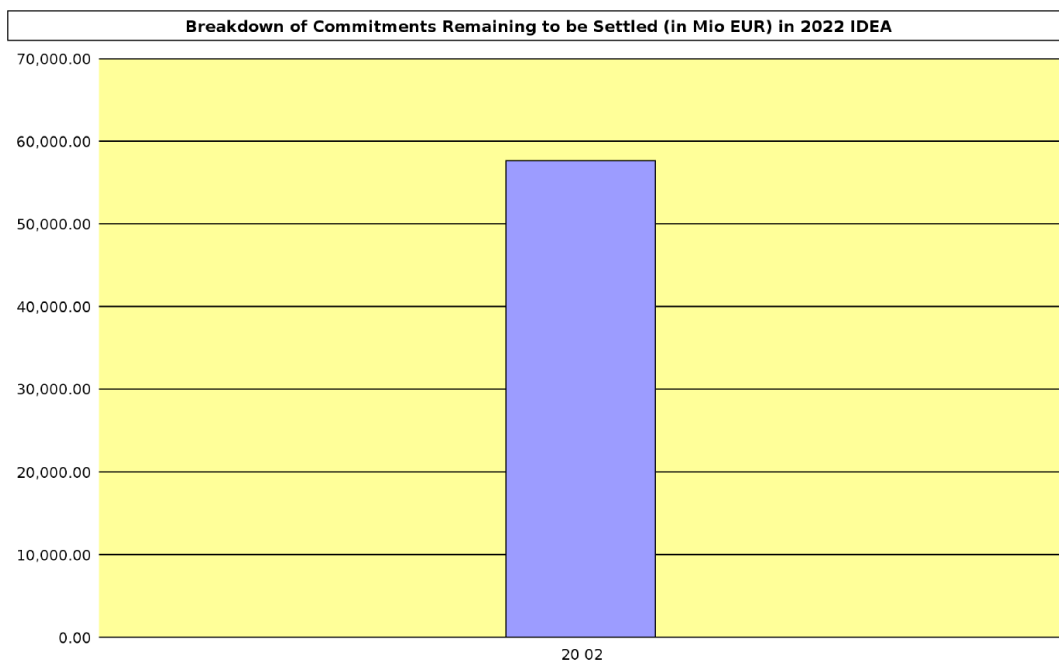
Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 30/01/2023

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG IDEA									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 02	Other staff and expenditure relating to persons	0.07	0.01	0.06	80.73%	0.00	0.06	0.02
Total Title 20			0.07	0.01	0.06	80.73%	0.00	0.06	0.02
Total Excluding NGEU			0.07	0.01	0.06	80.73%	0.00	0.06	0.02
Total for DG IDEA			0.07	0.01	0.06	80.73 %	0.00	0.06	0.02

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

Refresh date : 30/01/2023



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

Refresh date : 30/01/2023

TABLE 4 : BALANCE SHEET for DG IDEA

BALANCE SHEET	2022	2021
P.II. CURRENT LIABILITIES	0.00	0.00
P.II.4. Current Payables	0.00	0.00
LIABILITIES	0.00	0.00
NET ASSETS (ASSETS less LIABILITIES)	0.00	0.00

P.III.2. Accumulated Surplus/Deficit		3,482,862.76
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Non-allocated central (surplus)/deficit*	-3,482,862.76	-3,368,538.64
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TOTAL DG IDEA	0.00	0.00
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It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

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

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

Refresh date : 30/01/2023

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG IDEA

STATEMENT OF FINANCIAL PERFORMANCE	2022	2021
II.1 REVENUES	7,774.80	
II.1.2. EXCHANGE REVENUES	7,774.80	
II.1.2.2. OTHER EXCHANGE REVENUE	7,774.80	
II.2. EXPENSES	9,504.47	114,324.12
II.2. EXPENSES	9,504.47	114,324.12
II.2.10. OTHER EXPENSES	9,504.47	114,324.12
STATEMENT OF FINANCIAL PERFORMANCE	17,279.27	114,324.12

TABLE 5bis : OFF BALANCE SHEET for DG IDEA

OFF BALANCE	2022	2021
OB.4. Balancing Accounts	0.00	0.00
OB.4. Balancing Accounts	0.00	0.00
OFF BALANCE	0.00	0.00

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.

TABLE 6: AVERAGE PAYMENT TIMES for DG IDEA

Legal Times						
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
30	15	15	100.00 %	12.60	0.00	0 %

Total Number of Payments	15	15	100.00 %		0	0 %
Average Net Payment Time	12.6			12.60		
Average Gross Payment Time	13.67			13.67		

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	8	2	13.33 %	15	2,557.79	17.98 %	14,229.27

DG	GL Account	Description	Amount (Eur)

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).

TABLE 7 : SITUATION ON REVENUE AND INCOME in for DG IDEA							
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	
Total DG IDEA							

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

Refresh date : 30/01/2023

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

EX-ANTE CONTROLS		Total undue payments recovered
NON ELIGIBLE IN COST CLAIMS		
CREDIT NOTES		
RECOVERY ORDERS ON PRE-FINANCING		
Sub-total		

EX-POST CONTROLS		Total undue payments recovered
INCOME LINES IN INVOICES		
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING		
Sub-Total		
GRAND TOTAL (EX-ANTE + EX-POST)		

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

	Number at 01/01/2022	Number at 31/12/2022	Evolution	Open Amount (Eur) at 01/01/2022	Open Amount (Eur) at 31/12/2022	Evolution

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

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

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.

TABLE 11 : Negotiated Procedures in 2022 for DG IDEA

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

TABLE 12 : Summary of Procedures in 2022 for DG IDEA

Procedure Legal base	Number of Procedures	Amount (€)
Total		

Additional Comments:

TABLE 13 : BUILDING CONTRACTS in 2022 for DG IDEA

Legal Base	Procedure subject	Contract Number	Contractor Name	Contract Subject	Contracted Amount (€)

TABLE 14 : CONTRACTS DECLARED SECRET in 2022 for DG IDEA

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

TABLE 15 : FPA duration exceeds 4 years - DG IDEA

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

ANNEX 4: Financial scorecard

DG IDEA

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

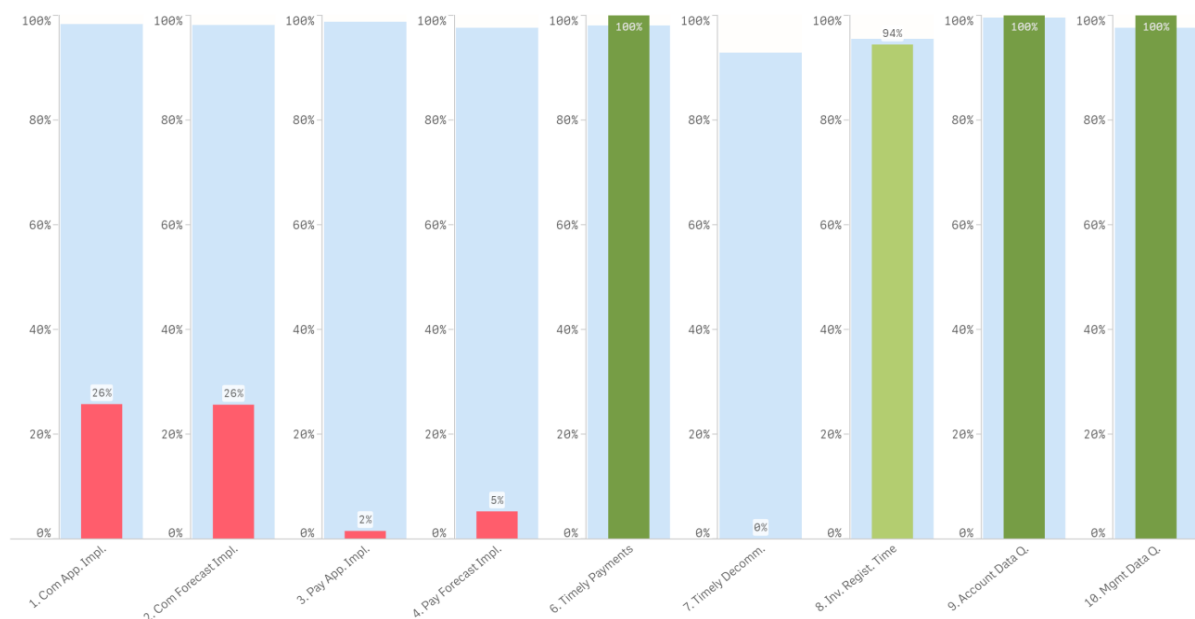
- Commitment Appropriations (CA) Implementation
- CA Forecast Implementation
- Payment Appropriations (PA) Implementation
- PA Forecast Implementation
- Global Commitment Absorption
- Timely Payments
- Timely Decommits
- Invoice Registration Time
- Accounting Data Quality
- Management Data Quality

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

IDEA Indicator Scores for 2022 12



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

Indicator	Objective	Comment ²	IDEA Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year	<p>Since the sanitary crisis, one of the core spending activities of the Service, the organisation of meetings and events, are heavily impacted. Although now resuming, the fact that we are indeed also resourcing more to hybrid and virtual formats for meetings and events reflect as well on the spending.</p> <p>The Service's score is therefore very low, but comparison with the EC overall result is not relevant, as I.D.E.A should, by its nature and mandate, keep a large degree of budgetary flexibility to accommodate to last minute and ad-hoc events requested by the President's Cabinet, in line with the political priorities.</p>	26%	98%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year	<p>Since the sanitary crisis, one of the core spending activities of the Service, the organisation of meetings and events, are heavily impacted. Although now resuming, the fact that we are indeed also resourcing more to hybrid and virtual formats for meetings and events reflect as well on the spending.</p> <p>The Service's score is therefore very low, but comparison with the EC overall result is not relevant, as I.D.E.A should, by its nature and mandate, keep a large degree of budgetary flexibility to accommodate to last minute and ad-hoc events requested by the President's Cabinet, in line with the political priorities.</p>	26%	98%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year	<p>Since the sanitary crisis, one of the core spending activities of the Service, the organisation of meetings and events, are heavily impacted. Although now resuming, the fact that we are indeed also resourcing more to hybrid and virtual formats for meetings and events reflect as well on the spending.</p> <p>The Service's score is therefore very low, but comparison with the EC overall result is not relevant, as I.D.E.A should, by its nature and mandate, keep a large degree of budgetary flexibility to accommodate to last minute and ad-hoc events requested by the President's Cabinet, in line with the political priorities.</p>	2%	99%

4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year	<p>Since the sanitary crisis, one of the core spending activities of the Service, the organisation of meetings and events, are heavily impacted. Although now resuming, the fact that we are indeed also resourcing more to hybrid and virtual formats for meetings and events reflect as well on the spending.</p> <p>The Service's score is therefore very low, but comparison with the EC overall result is not relevant, as I.D.E.A should, by its nature and mandate, keep a large degree of budgetary flexibility to accommodate to last minute and ad-hoc events requested by the President's Cabinet, in line with the political priorities.</p>	5%	98%
5. Global Commitment Absorption ³	Ensure efficient use of already earmarked commitment appropriations (at L1 level)	The indicator is not applicable for DG IDEA in 2022 due to the lack of underlying transactions recorded by DG IDEA in 2022.	-	97%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines		100%	98%
7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle	The indicator is not applicable for DG IDEA in 2022 due to the lack of underlying transactions recorded by DG IDEA in 2022.	-	93%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central		94%	95%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts		100%	100%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions		100%	98%

ANNEX 5: Materiality criteria

In quantitative terms:

In line with the internal guideline agreed centrally, I.D.E.A. applies the recommended threshold of 2% of the total payment budget.

In qualitative terms:

When assessing the significance of any deficiency from a qualitative point of view, I.D.E.A. takes into account the potential reputational consequences of its close relation with the President and his Cabinet.

The other elements analysed are:

- The ex-ante controls,
- The degree of effectiveness of the internal control systems in place based on the results of the annual assessment of the control systems, the audit performed by the IAS and the annual assessment of the Internal Control Framework,
- The analysis of the exceptions/non-compliance events of the register of exceptions.

'De minimis' threshold for financial reservations:

"Since 2019⁴, 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."

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

Procurement in direct management

I.D.E.A. is managing a very small budget falling under heading 5 "Administrative expenditure": the procurement procedures are in general low value contracts (negotiated procedures under the threshold of 15,000 euro) for the production of reflection papers based on a specific expertise or for the provision of services in the frame of conferences organisation. Nevertheless, I.D.E.A. is mainly using existing framework contracts for its regular activities, in particular for conferences' organisation.

STAGE 1: Programming, evaluation and selection of proposals

A- Needs analysis and planning (ex-ante control)

Main internal control objectives: Effectiveness, efficiency and economy

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The needs are not well defined given the flexible approach to planning resulting from the mandate of I.D.E.A.	Decisions taken during management meetings and meetings with the Cabinet Validation by AO(s)D of justification based on a detailed note addressed to the management	Coverage/Frequency: 100 % of the forecast procurements	<u>Effectiveness:</u> Number of planned tenders cancelled <u>Benefits</u> : non-quantifiable benefits <u>Efficiency:</u> average cost per tender <u>Economy:</u> single global indicator = overall cost of control/payments made during the year (%)

B - Needs assessment & definition of needs (ex-ante control)

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The needs are not well defined (operationally and/or economically) in the draft tender specifications documents)	<p>AOsD supervision and approval of the tender specifications</p> <p>Standard templates updated regularly for the preparation of tender specifications</p> <p>Additional supervisory verification of the tender documents by Management and Resources Unit for all procedures launched</p>	Coverage/Frequency: 100 % of the forecast procurements	<p><u>Effectiveness</u>: Number of requests for clarification regarding the tender</p> <p><u>Benefits</u> : limit the risk of litigation</p> <p><u>Efficiency</u>: Estimated average cost of a procurement procedure</p> <p><u>Economy</u>: single global indicator = overall cost of control/payments made during the year (%)</p>

C- Selection of the offer & evaluation (ex-ante control)

Main internal control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity). Fraud prevention and detection

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The evaluation process of the submitted offers by the contractor is biased or inaccurate or "unfair"	<p>Documented evaluation by Management and Resources Unit of all offers received</p> <p>Staff in charge of the evaluation signs the declaration of absence of conflict of interests</p>	Coverage/Frequency: 100 % - all documents transmitted are analysed	<p><u>Effectiveness</u>: Numbers of "valid" complaints or litigations cases</p> <p><u>Benefits</u> : compliance with FR</p> <p>Amount of contracts for which the control prevented the risk of litigation or fraud</p> <p><u>Efficiency</u>: number of complaints or litigation cases</p> <p><u>Economy</u>: single global indicator = overall cost of control/payments made during the year (%)</p>

STAGE 2: CONTRACTING AND IMPLEMENTATION

Main internal control objectives: Ensuring that the implementation of the contract is in compliance with the signed contract (**ex-ante control**)

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The services delivered by the contractor are not, totally or partially in compliance with the contractual terms and/or the amount to be paid is not correct with the applicable contractual provisions.</p>	<p>Operational and financial steps performed in accordance with the financial circuits (segregation of duties)</p> <p>Ex-ante verification performed centrally by Management and Resources Unit based on detailed check-lists</p>	<p>Coverage/Frequency: 100% of the contracts and payments are controlled</p>	<p><u>Effectiveness:</u> minimum error rate (0.5%)</p> <p><u>Benefits :</u> non-quantifiable qualitative benefits (reputational damage)</p> <p><u>Efficiency:</u> Time to payment, Late interest payment and damages paid by the Commission</p> <p><u>Economy:</u> single global indicator = overall cost of control/payments made during the year (%)</p>

STAGE 3: SUPERVISORY MEASURES

Main internal control objectives: Ensuring that any weakness in the procedures (tender and financial transactions) is detected and corrected (**ex-post control**)

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>An error or non-compliance with regulatory and contractual provisions, including technical specifications, or a fraud is not prevented, detected or corrected by ex-ante controls, prior to payment or prior to the awarding decision</p>	<p>Review of any events/problem signalled</p> <p>Review of exceptions and non-compliance reports reported</p>	<p>Review of any significant problem</p> <p>100% at least once a year</p>	<p><u>Effectiveness:</u> amounts associated with errors detected (related to fraud, irregularities and error) in % over total checked.</p> <p><u>Benefits :</u> systematic weaknesses corrected to improve procedures and to better address related risks (not quantifiable)</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
			<p><u>Efficiency</u>: Average cost of an ex-post control</p> <p><u>Economy</u>: <u>single</u> global indicator = overall cost of control/payments made during the year (%)</p>

ANNEX 7: Specific annexes related to "financial management"

1. Free content:

2. Compulsory for all departments :

Table Y on the estimated "cost of controls" at Commission level

Table Y - Overview of IDEA's estimated cost of controls at Commission (EC) level

The absolute values are presented in EUR

EXPENDITURE

IDEA	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)
Procurement	0.05 FTE	17.279,27 €	45,43 %	- €	- €	0,00%	17.279,27 €	45,43%
OVERALL total estimated cost of control at EC level for expenditure	0.05 FTE	17.279,27 €	45,43 %	- €	- €	0,00%	17.279,27 €	45,43%*

*Detailed explanation regarding the total ratio are available in part 3 "Economy of Control" in page 26 of the Annual Activity Report

3. Compulsory for shared management:

- A. Explanation (with visuals) of the control cycle and its implementation during the reporting year

Not applicable for I.D.E.A.

B. Detailed control results for all Operational Programmes / Paying Agencies

Not applicable for I.D.E.A.

20XX-2022 Detailed control results (audit opinion/error rate)

Not applicable for I.D.E.A.

C. Financial corrections and recoveries, suspensions and interruptions of payments carried out during the reporting year per Member State, programming period and fund

Not applicable for I.D.E.A.

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

Not applicable for I.D.E.A.

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

- Estimated risk at payment and at closure

DG IDEA -1	Payments made (2022,MEUR) -2	minus new prefinancing [plus retentions made] (in 2022,MEUR) -3	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2022,MEUR) -4	Relevant expenditure (for 2022,MEUR) -5	Detected error rate or equivalent estimates -6	Estimated risk at payment (2022,MEUR) -7	Adjusted Average Recoveries and Corrections (adjusted ARC; %) -8	Estimated future corrections [and deductions] (for 2022,MEUR) -9	Estimated risk at Closure (2022,MEUR) -10
Administrative Expenditure	0,02	0,00	0,00	0,02	0,50% - 0,50%	0,00 - 0,00	0,00% - 0,00%	0,00 - 0,00	0,00 - 0,00
DG total	0,02	0,00	0,00	0,02		0,00 - 0,00	0,00% - 0,00%	0,00 - 0,00	0,00 - 0,00
					Overall risk at payment in %	0,50% - 0,50% (7) / (5)		Overall risk at closure in %	0,50% - 0,50% (10) / (5)

Notes to the table X

(1) Relevant Control Systems differentiated per relevant portfolio segments and at a level which is lower than the 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 departments. For Cross-SubDelegations (Internal Rules Article 12), the reporting remains with the Delegating departments.

(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. 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

For low-risk types of expenditure, where there are indications that the equivalent error rate might be close to 'zero' (*e.g. administrative expenditure, operating contributions to agencies*), the rate which should be used is 0.5% as a conservative estimate, unless the department has a more precise estimate based on evidence.

(8) The adjusted average recovery and corrections percentage is based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective measures each department applied over the past years as a result of ex post controls. Due its low number of transactions, ex-post controls and recoveries are not applicable for I.D.E.A.

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

Human Resource management

Objective: I.D.E.A. employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business. Indicator			
Indicator 1: Number and percentage of first female appointments to middle management positions Source of data: P(2019) 5			
Baseline	Target	Latest known results	
(12/2019)	(2022)	2022	
100%	The Commission has not adopted any target for I.D.E.A. regarding female middle management positions	Female appointment in middle management in 2020	
Indicator 2: IDEA staff engagement Source of data: Commission staff survey			
Baseline	Target	Latest known results	
2018	2024	2022	
78%	Maintain		
Main outputs in 2022:			
Description	Indicator	Target	Latest known results
Continuation of process of reinforcing and completing different teams in the Service	Number of appointments	Integration of new staff members	1 new appointment
Appointment of women in management positions	Number of appointed women	The Commission has not adopted any target for I.D.E.A. regarding female middle management positions	Female appointment in middle management in 2020
Competency map linked to	Number of staff members with job description	100%	Under development

objectives and skills	linking objectives and skills		
Promote learning and development activities to upgrade knowledge and skills on new technologies linked to hybrid working conditions	Number of corporate trainings linked to IT skills followed by staff members	At least 1 corporate training per member of staff before end of the year	1 corporate training per member of staff
Creation of online administrative guidelines and financial processes for the launch of the IDEA intranet website	Go live of the website	Q3/Q4	Finalisation of all administrative guidelines and financial processes accessible on U/ drive
Internal survey related to IDEA intranet website after the launch	Staff satisfaction rate	80%	Postponed output

Digital Transformation and information management

Objective: I.D.E.A is using innovative, trusted digital solutions for better policy-shaping, information management and administrative processes to forge a truly digitally transformed, user-focused and datadriven Commission			
Indicator 1 degree of implementation of the digital strategy principles by the most important IT solutions'			
Source of data: SG			
Baseline	Target	Latest known results	
2018	2024	2022	
Refer to SG SPP	Refer to SG SPP	<i>Refer to SG 2022 last known results</i>	
Indicator 3: Percentage of staff attending awareness raising activities on data protection compliance			
Source of data: I.D.E.A.			
Baseline	Target	Latest known results	
2020	2024	2022	
All staff newly recruited should be trained as well as current staff 0%	100%	See results below	
Main outputs in 2022:			
Description	Indicator	Target	Latest known results
Training of staff on data protection awareness	Percentage of I.D.E.A staff attending	50 % of staff	100 %
Implementation of Qualified Electronic Signature (QES) for the AOSD signature of I.D.E.A.	Internal procedure linked to ex-ante control before signature of AOSD to be adapted to QES	Q2	Finalisation of internal procedures in Q2

Purchase Order or Contract			
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Sound Environmental Management

Objective: Service I.D.E.A. takes full account of its environmental impact in all its actions and actively promotes measures to reduce the related day-to-day impact of the administration and its work

Main results and outputs in 2022:

Description	Indicator	Target	Latest known results
Paperless working methods at DG level (such as paperless working: e-signatories, financial circuits, collaborative working tools) and staff awareness actions to reduce office paper use in the framework of EMAS corporate campaigns and/or raise awareness about DG's office paper use in collaboration with OIB/OIL where appropriate.	New procedure for the implementation of paperless circuits for financial transactions below 15.000 Euro	Q1	Finalisation of the procedure in Q2
	Number or % of staff informed/participated	100 % of staff informed/participated	100% of staff informed
	Number of new actions introduced	Number of new actions introduced	Not applicable due to the size of the Service
	Number of paper sheets used and paper documents/brochures printed	Reduce paper consumption (30%)	Reduction 49,18 %
Staff awareness actions on reducing GHG emissions (such as actions on sustainable commuting during EU Mobility week and VeloWalk corporate events) and/or raise staff awareness on sustainable commuting in collaboration with OIB or OIL (e.g. availability of bike parking facilities, lockers and showers, promote the reduction of parking spaces' use amongst staff).	Number or % of staff informed/participated	100 % of staff informed/participated	100% of staff informed
	% of staff participating in VeloWalk	30 % increase of staff participating in VeloWalk	No benchmark for the Service in comparison with 2019, because the previous entity EPSC had more staff members
	% of sustainable commuters ⁽¹⁾ at DG/service	25 % of sustainable commuters at DG/service (%) ⁽²⁾	No available data

⁽¹⁾ Sustainable commuting usually refers to environmentally friendly travel modes, such as. Public transport (bus, tram, subway, light rail), walking, cycling, and carpooling.

⁽²⁾ Only for Brussels: Based on the results of the staff mobility surveys conducted by OIB.

Gradual increased use (and number of) VC ⁽³⁾ meeting rooms for meetings with stakeholders (avoiding business trips) in the DG, in collaboration with DG SCIC, OIB and OIL.	Number of VC meeting rooms	1 fully equipped VC meeting room	1 fully equipped VC meeting room
Analysis of DG's missions trends /patterns (based on corporate EC-staff's professional trips (missions) ⁽⁴⁾), optimise and gradually reduce CO ₂ emissions (e.g. by optimising the number of participants in the same mission, promoting more sustainable travelling options, promoting videoconferencing/ virtual events as an alternative).	Number of missions	Number of missions reduced by 50%	34 missions but no possible comparison with 2019 because EPSC, the previous entity, had more staff members than I.D.E.A.
	CO ₂ (t) emissions from DG's missions (% means of transportation used)	Reduce DG's CO ₂ emissions from missions 50 (%)	125,26 t CO ₂ emissions from DG's missions but No available data for the baseline in 2019
Staff awareness on digital pollution and gradual change of behaviours avoiding heavy emails, encouraging the use of ICT platforms, avoiding unnecessary storage of data.	Number of events organised	80% online/hybrid events	6 events organised in total, 1 fully virtual and 1 hybrid
Staff awareness actions about waste reduction and sorting in the framework of EMAS corporate campaigns and/or staff awareness actions about DG's waste generation in collaboration with OIB/OIL where appropriate (for example, promote and label the waste sorting schemes in place).	Number or % of staff informed/participated	100 % of staff informed	100 % staff informed
Implementation of the EC Guidelines for sustainable meetings and events , e.g. reduce/eliminate single-use plastics, gadgets/gifts.	Number of green events	70%	2 events
	Number of actions	100 % of staff informed	

⁽³⁾ VC (Videoconferencing) room

⁽⁴⁾ data provided by HR.D.02

Staff awareness actions on the promotion of “green items” among EC office supplies’ catalogue (for example, introduce a DG-specific office supplies’ catalogue, including only 100% “green items”).	Number or % of staff informed/participated	50 % of “green” items ordered	0 %
	% and value (EUR) of “green” items ordered	% and value (EUR) of “green” items ordered	
Gradual introduction of GPP criteria in contracts and starting to monitor the process ⁽⁵⁾ .	Number of GPP-relevant contracts with green criteria (<i>relevant value in EUR</i>)	70% of GPP-relevant contracts with green criteria (<i>relevant value in EUR</i>)	No relevant contracts for the use of green criteria

⁽⁵⁾ For information, technical support is provided by the [Interinstitutional GPP Helpdesk](#). See also GPP webpage [on MY IC](#) for EU reference/guidelines by DG ENV.

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