Ref. Ares(2025)3329803 - 24/04/2025

European Commission

Annual Activity Report 2024

annexes

Office for Infrastructure and Logistics in Luxembourg

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

"I declare that in accordance with the Commission's communication on the internal control framework ([1])*, 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, 28 February 2025

Signed

Xavier GILQUIN
Head of Unit
Finance – Procurement - Reporting

([1]) 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 2019	**Interim Milestone** (2022)	**Target** (2024)	**Latest known results** (2024)
43% (EU 27)	Increase	Increase	44%
Impact indicator 2: Staff engagement index in the Commission **Source of the data:** European Commission Staff Survey			
Baseline 2018	**Interim Milestone** (2021)	**Target** (2024)	**Latest known results** (2023)
69%	Increase	Increase [2]	73%
Impact indicator 3: Percentage of female representation in management in the Commission **Source of the data:** DG HR			
Baseline 2019	**Interim Milestone** (2022)	**Target** (2024)	**Latest known results** (2024)
40.5%	Increase	50%	49%
Impact indicator 4: Environmental performance in the Commission **Source of the data:** ES_2022_Results_2021_Corporate_Summary (europa.eu)			
Baseline 2019	**Interim Milestone** (2021)	**Target** (2023 and 2030)	**Latest known results** (2023)
Commission Carbon footprint *(tonnes CO2e)[36]: 210 459*	- 40%	-38% in 2030	- 30% 147 849 t
Energy consumption of buildings *(MWh / person): 10.34*	- 14%	-12% in 2023 (-22% in 2030)	- 38% 6.43
Water use (m3 / person): 18.33	-36%	-5% in 2023 (- 10% in 2030)	-39% 11,16
Office paper consumption (sheets / person / day): 18.68	-74%	-15% in 2023 (- 29% in 2030)	-73% 5,08

[2] The next general staff survey is planned for the end of 2025

Baseline 2019	Interim Milestone (2021)	Target (2023 and 2030)	Latest known results (2023)
Non-hazardous waste generation (tonnes / person): 0.22	-45%	- 11% in 2023 (- 16% in 2030)	-50% 0,108

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 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			
Baseline (2019)	**Interim Milestone** (2023)	**Target** (2024)	**Latest known results** (2024)
Preparatory works (IT, printshop)	Completed	Completed	Move and security requirements completed, Printshop still to be formally received

Result indicator: JMO2 phase 1 moving operation to be completed within deadlines and budget **Source of data:** OIL			
Baseline (2019)	**Interim Milestone** (2022)	**Target** (2024)	**Latest known results** (2024)
Excavation works	Concrete structure completed	Completed	Execution phase still ongoing at the end of 2024. The structural works for phases 1 and 2 have been mostly completed, with some minor masonry work to be finalised in 2025.

Result indicator: JMO2 phase 2 in progress within deadlines and budget **Source of data:** OIL			
Baseline (2019)	**Interim Milestone** (2022)	**Target** (2024)	**Latest known results** (2024)
Excavation works	Concrete structure completed	Completed	Execution phase still ongoing at the end of 2024. The structural works for phases 1 and 2 have been mostly completed, with some minor masonry work to be finalised in 2025.

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			
Baseline (2019)	**Interim Milestone** (2022)	**Target** (2024)	**Latest known results** (2024)
Project under preparation	Excavation works	Ongoing	The cost-analysis of the optimised project was made by the *Administration des bâtiments publics* (ABP).

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			
Baseline (2020)	**Interim Milestone** (2022)	**Target** (2024)	**Latest known results** (2024)
Pilot experience for DIGIT (Helios/ex-Drosbach)	Implemented in 1 'big' DG	Implemented for new buildings	Implemented in MERP

Management plan 2024 expected outputs

Main outputs in 2024: **Building management**			
Output	**Indicator**	**Target**	**Latest known results** (situation on 31/12/2024)
Construction of JMO 2 building	Progress on planning of construction phase	Facade works fully completed by Q4 2024. All tenders attributed	Almost all external facade works completed and the glass roof in phase 1 installed. All facade works due for Q3 2025. Most tenders awarded, three in preparation phase (of which one published).
CPE VI construction project	Completion of administrative steps with Budgetary Authority and Luxemburg State	Technical and financial conditions of the project – completed by Q2 2024 Submission of request for approval of Budgetary Authority by Q3 2024.	In 2024, the cost-analysis of the optimised project was made by the *Administration des bâtiments publics* (ABP). The 2024 target will be postponed to 2025.
CPE V Purchase option	Decision on the exercise of the purchase option	Q2 2024	Decision taken in Q2 2024.

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 general quality of office space 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** (2023)
72%	Positive trend	Continue positive trend	3.97 ([3])
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** (2023)
69%	Positive trend	Continue positive trend	4.06 ([4])

Management plan 2024 expected outputs

Main outputs in 2024:			
Office space management			
Output	**Indicator**	**Target**	**Latest known results** (situation on 31/12/2024)
Leave the Laccolith building and accommodate the staff in other buildings	Building left	Q4 2024	Building emptied in June 2024. End of renting contract November 2024. Negotiated with the owner no more rent paid from July 2024.
Installation of new IT racks for DIGIT in the data centres (WIND, BETZ)	Completion of works	Q4 2024	Project to be completed end of March 2025.
Satisfaction with office general quality	Percentage of staff satisfaction (very satisfied + satisfied)	Positive trend	3.97 ([4])
Office cleaning quality	Average third party audit results	Over 85%	4.06 ([5])

Provision of performant, secure and sustainable logistics related services

([3]) Due to different measurement/reporting by the contractor, we do not have a figure comparable with 72%. However, we have a mean satisfaction of 3.97, to be compared with 3.90 in 2017, and 3.43 in 2015. So there is still a clear positive trend. Scale from 1 (do not agree at all) to 5 (agree completely).

([4]) Due to different measurement/reporting by the contractor, we do not have a figure comparable with 69%. However, we have a mean satisfaction of 4.06, to be compared with 3.79 in 2017, and 3.76 in 2015. So there is still a clear positive trend. Scale from 1 (do not agree at all) to 5 (agree completely).

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			
Baseline (2019)	**Interim Milestone** (2022)	**Target** (2024)	**Latest known results** (2024)
5.7%	≥ 5%	6%	6.0%
Result indicator: EC staff trained as fire warden (Percentage of total EC staff) **Source of data:** OIL			
Baseline (2019)	**Interim Milestone** (2022)	**Target** (2024)	**Latest known results** (2024)
7.9%	8%	8%	9.5%
Result indicator: Average number of evacuation exercises per building per year **Source of data:** OIL			
Baseline (2019)	**Interim Milestone** (2022)	**Target** (2024)	**Latest known results** (2024)
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			
Baseline (2019)	**Interim Milestone** (2022)	**Target** (2024)	**Latest known results** (2024)
1	1	2	1 (Personalised communication towards EPIs/ECIs reminding them to follow the required training in order to keep their current status as EPI/ECI was issued.)

Management plan 2024 expected outputs

Main outputs in 2024: **Health and safety at work**			
Output	**Indicator**	**Target**	**Latest known results** (situation on 31/12/2024)
Commission staff trained as first aider	Percentage of Commission staff trained as first-aiders	≥ 5%	6.0% (211 colleagues)
Commission staff trained as fire warden	Percentage of Commission staff trained as fire wardens	8%	9.5% (348 colleagues)
Evacuation exercises	Average number of evacuation exercises per building per year	1 exercise for each administrative building 2 exercises for each CPE building	1 exercise for each administrative building 2 exercises for each CPE building
Workplace risk analysis	Posts analysed as a fraction of total posts.	1/3 ([5])	5 posts were analysed: educators from CPE Kirchberg, librarian from DGT in Ariane building, driver, cooks and waiters from MERP.

([5]) In agreement with DG Human Resources (including the Medical Service), OIL has categorised all available posts at the Commission in 14 types of posts. A third of these types is analysed during a given year, as requested by the Luxembourgish legislation.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Communication of health and safety at work	Number of communications (incl. OIL-vous-informe emails) on health and safety at work issues	≥1	*OIL-vous-informe* emails sent to staff whenever the need arises, for example, after each unscheduled evacuation explaining the reason of the evacuation and the safety advice to follow (17 in total)
Work accident (excluding while commuting)	Work accident statistics (Tf) ([6]) Tg ([7])	Decreasing trend	Data not available
Revision and update of the emergency intervention plans (Plan Intervention Pompiers-PIP) for all buildings remaining after opening JMO2	One PIP per year established/revised	PIP of MercierPost for 2025, CPE5 for 2025, CPE3 for 2026 and JMO2 for 2026	2024 target achieved. Evacuation plans and *Plan d'Urgence* of MercierPost updated. Working together with CGDIS (*Corps Grand-Ducal d'Incendie et de Secours*) to redefine the scope of PIP plans for all buildings remaining after opening JMO2.

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 (2024)
14 out of 18	15 (CPE 3, CPE 5, T2, BECH, DRB, ARIANE, EUFO, LACC, HITEC, HITEC IT, WIND, BETZ, FISH, HEI) + MERP out of 18 (+ CPE 1, CPE 2, EUROFFICE/MERP)	All buildings that will be kept in the mid and long-term	11 buildings (after leaving HITEC, Data Center HITEC, LACC) out of 14. Preparation works for MERP EMAS certification started.

([6]) 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.

([7]) 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.

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) ([8])	**Interim Milestone** (2022)	**Target** (2024, data at 31/12/2023) as established in the EMAS GAAP 2022 ([9])	**Latest known results** (2023)
Energy consumption of buildings	11.5 (MWh / person)	11.4	8.0 (MWh/person)
Water use	12.4 (m3 / person)	13	10.69 (m3/person)
Office paper consumption	10 sheets / person / day)	9	2.77 (sheet/person /day)
CO2 emissions from buildings (tonnes / person): 1,36	1.26 (tonnes / person)	1.29	0.85 (tonnes/person)
Non-hazardeous waste generation	0.130 (tonnes / person)	0.12	0.129 (tonnes /person)
Result indicator: Percentage of sorted waste **Source of data:** Annual EMAS Environmental Statement for the Luxembourg site			
Baseline (2019 – latest full year available) ([10])	**Interim Milestone** (2022)	**Target** (2024)	**Latest known results** (2023)
64.2	> 67%	65%	78%
Result indicator: Transport services average real CO2 emissions **Source of data:** Annual EMAS Environmental Statement for the Luxembourg site			
Baseline (2019)	**Interim Milestone** (2022)	**Target** (2024)	**Latest known results** (2023)
247g/km	< 240g/km	220g/km	234g/km
Result indicator: Sustainable transport - % of electric and plug-in-hybrid vehicles ([11]) in the official vehicle fleet **Source of data:** OIL			
Baseline (2020)	**Interim Milestone** (2022)	**Target** (2024)	**Latest known results** (2023)
38%	55%	80%	64%

([8]) Some of the values indicated below have been revised since the publication of the 2020-2024 Strategic plan.
([9]) Target to be possibly revised further to the adoption of the Communication on Greening the Commission.
([10]) Some of the values indicated below have been revised since the publication of the 2020-2024 Strategic plan.
([11]) Only for official vehicles at this stage.

Result indicator: Reduction of the number of car park spaces in Luxembourg **Source of data:** OIL		
Baseline (2019)	**Target** (2024 – post JMO2 removal)	**Latest known results** (2022)
2,850	2,000	N/A

Result indicator: Green Public Procurement criteria in contracts **Source of data:** OIL			
Baseline (2019)	**Interim Milestone** (2022)	**Target** (2024)	**Latest known results** (2023)
71%	100%	100%	58%

Result indicator: New environmental friendly projects offered by the catering service **Source of data:** OIL			
Baseline (2019)	**Interim Milestone** (2022)	**Target** (2024)	**Latest known results** (2024)
N/A	At least one new project implemented each year	At least one new project implemented each year	1 project: prioritization of food stuff purchases from local suppliers, promoting thus short supply chains.

Management plan 2024 expected outputs

Main outputs in 2024: **Environment-related actions**			
Output	**Indicator**	**Target**	**Latest known results** (situation on 31/12/2024)
Sorted waste	Percentage of sorted waste	66% in 2024	78%
Implementation of OIL mobility plan	Mobility plan	Q1 2024	Q1 2024
Transport services average real CO2 emissions	CO_2 emissions of car fleet. (actual and not manufacturer's)	< 240 g/km (2019 baseline = 247)	234 g/km
Sustainable transport	% of electric and plugin-hybrid vehicles in the official vehicle fleet	55%	64%
Organisation and/or participation in sustainable mobility campaigns	Number of campaigns	1	1

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
New environmentally friendly projects offered by the catering service	Number of new projects implemented	1	1 project: prioritization of food stuff purchases from local suppliers, promoting thus short supply chains
Implementation of the Action plan for the Greening the Commission	Close Laccolith building and move of current staff	Q4	Q3 and Q4 2024
Environmental performance in the Commission buildings in Luxembourg **Explanation**: This indicator is part of a corporate impact indicator. It looks at percentage reductions from 2014 levels. **Source of data**: 2023 "Annual Environmental Statement"			
Improved environmental performance	Energy consumption of buildings	12.12 MWh/person	8.0 (MWh/person)
	Water use	13.23 m^3/person	10.69 (m^3/person)
	Office paper consumption	4.8 sheets/person/day	2.77 (sheet/person/day)
	CO2 emissions from buildings	1.6 t/person	0.85 (tonnes/person)
	Non-hazardous waste generation	0.16 t/person	0.129 (tonnes/person)

Other logistics services

Strategic plan 2020-2024 result indicators and MP 2024:

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** (2024)
2	1	1	Target met. With the new interinstitutional contract, the number of deliveries is limited to one delivery per day, or even less for some institutions.

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** (2023)
66%	Positive trend over the period	Continued positive trend	3.95 ([12])
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** (2023)
75%	Positive trend over the period	Continued positive trend	Not available

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 Milestone** (2021-22)	**Target** (2024)	**Latest known results** (2023)
Cafeterias: 41%	Positive trend over the period	Continued positive trend	38%
Self-service restaurants: 38%	Positive trend over the period	Continued positive trend	41%

([12]) Due to different measurement/reporting by the contractor, we do not have a figure comparable with 66%. However, we have a mean satisfaction of 3.95 for furniture, to be compared with 3.65 in 2017, and 3.53 in 2015. So there is still a clear positive trend. For office supplies, we have a satisfaction of 3.77, to be compared with 3.77 in 2017 (no figure for 2015 available).

Baseline (2017 – latest year available)	**Interim Milestone** (2021-22)	**Target** (2024)	**Latest known results** (2023)
Restaurant *Foyer européen*: 72%	Positive trend over the period	Continued positive trend	66%
Result indicator: Number of meals sold **Source of data:** OIL			
Baseline (2019)	**Interim Milestone** (2022)	**Target** (2024)	**Latest known results** (2024)
1,600	1,550	1,500	771
Result indicator: Occupancy rate at the *Foyer européen* – Number of meetings held **Source of data:** OIL			
Baseline (2019)	**Interim Milestone** (2021)	**Target** (2024)	**Latest known results** (2024)
180	220	270	224

Management plan 2024 expected outputs

Main outputs in 2024: **Catering**			
Output	**Indicator**	**Target**	**Latest known results** (situation on 31/12/2024)
Staff satisfaction rate with the provision of catering services	Percentage of staff satisfaction (very satisfied + satisfied)	Cafeterias: positive trend (38% in Q1/2023) Self-service restaurants: positive trend (41% in Q1/2023) Banqueting: positive trend (52% in Q1/2023) Restaurant *Foyer européen*: positive trend (66% in Q1/2023)	There was no staff satisfaction survey in 2024
Catering services in canteens and cafeterias	Daily average number of meals sold in canteens and cafeterias	850 in 2024	771 in 2024
Strict limitation of single use products in canteens and cafeterias	Zero single use products in cafeterias	2024	Progress has been made, and efforts continue toward achieving the goal of a strict limitation of single-use items in cafeterias.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Promotional actions and events in canteens and cafeterias	Number of actions organised during the year	5	8
Meetings/seminars held at *Foyer européen*	Number of meetings organised during the year	160	224

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** (2024)
82%	Positive trend over the period	Continued positive trend	89%
Result indicator: Occupancy rate at the CPE **Source of data:** OIL			
Baseline (2019)	**Interim Milestone** (2022)	**Target** (2024)	**Latest known results** (2024)
99%	<100% (Keep the percentage over the period)	<100% (Keep the percentage over the period)	100%
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** (2024)
n/a	75%	90%	85%, due to late recruitments in CPE V, to be trained in 2025

Management plan 2024 expected outputs

Main outputs in 2024: Centre Polyvalent de l'Enfance interinstitutionnel-CPE			
Output	**Indicator**	**Target**	**Latest known results** (situation on 31/12/2024)
Overall satisfaction of parents with childcare facilities	Percentage of staff satisfaction (very satisfied + satisfied)	Positive trend (82% in 2019)	89%
Training programme for educational staff	Percentage of educational staff having completed the compulsory training	75%	85%
CPE organisation adapted to its current environment.	Admission and implementing rules modernised	Agree on common basis for the new rules with OIB	Rules of admission for CPE were drafted and presented to CCPE. They are under discussion in the CCPE specialised working group.
Pedagogical strategy up to date with the latest educational standards	Inclusion action plan over 5 years Clear pedagogical objectives for staff	Pedagogical project gradually implemented, clear rules for inclusion policy	Implementation ongoing, inclusion being stimulated transversally, whether in the areas of (dis)abilities, multiculturalism, gender, emotional and behavioural profiles.
CPE budget adapted to the challenges over the medium and long term	Stable financial situation	Balanced budget	Decreased financial performance in comparison with 2022(-581k in 2023/-69k in 2022).
Performant and supportive IT tool (eKidWeb)	Decreasing number of incidents, continuous improvements	Modern IT tool in line with user´s needs and expectations. Active follow up of incidents.	eKidWeb was put in production in Q1 2023, output globally achieved, followed by OIB in December 2024. Corrective and preventive maintenance carried out throughout 2024.

ANNEX 3: Draft annual accounts and financial reports

Annex 3 Financial Reports - DG OIL - Financial Year 2024

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

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

Refresh date : 20/03/2025

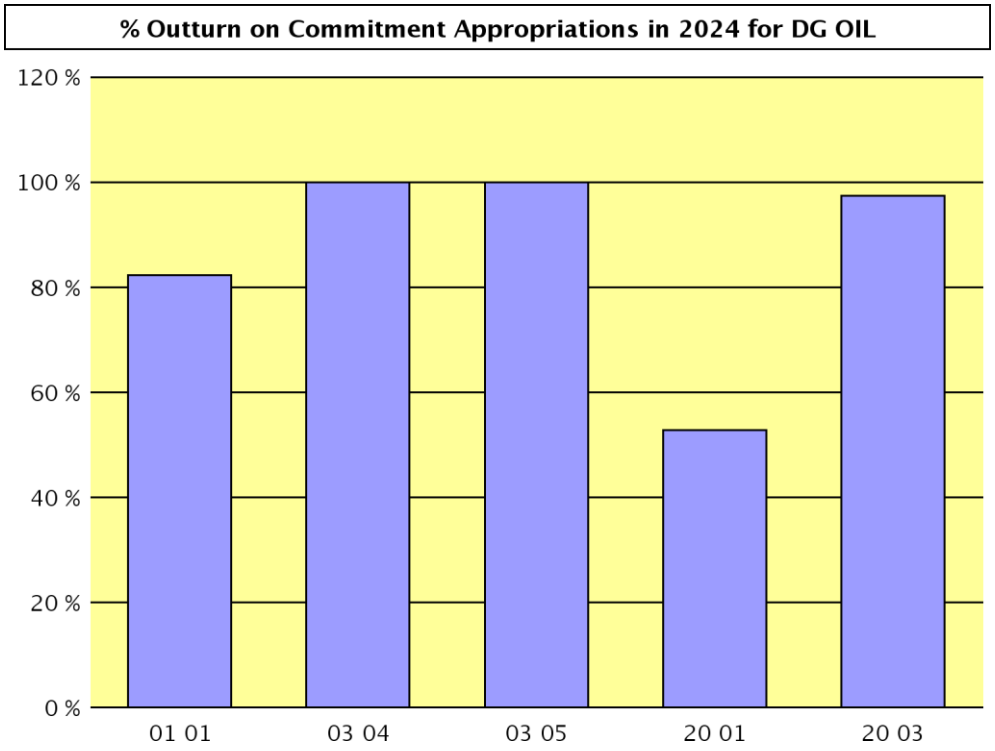
Additional comments

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

Refresh date : 20/03/2025

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2024 (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	2.54	2.09	82.29 %
Total Title 01			**2.54**	**2.09**	**82.29 %**
Title 03 Single Market					
03	03 04	Cooperation in the field of taxation (Fiscalis)	0.88	0.88	100.00 %
	03 05	Cooperation in the field of customs (Customs)	1.28	1.28	100.00 %
Total Title 03			**2.17**	**2.17**	**100.00 %**
Title 20 Administrative expenditure of the European Commission					
20	20 01	Members, officials and temporary staff	11.68	6.17	52.83 %
	20 03	Administrative operating expenditure	108.60	105.78	97.41 %
Total Title 20			**120.28**	**111.95**	**93.08 %**
Total Excluding NGEU			**124.98**	**116.20**	**92.98 %**

** 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

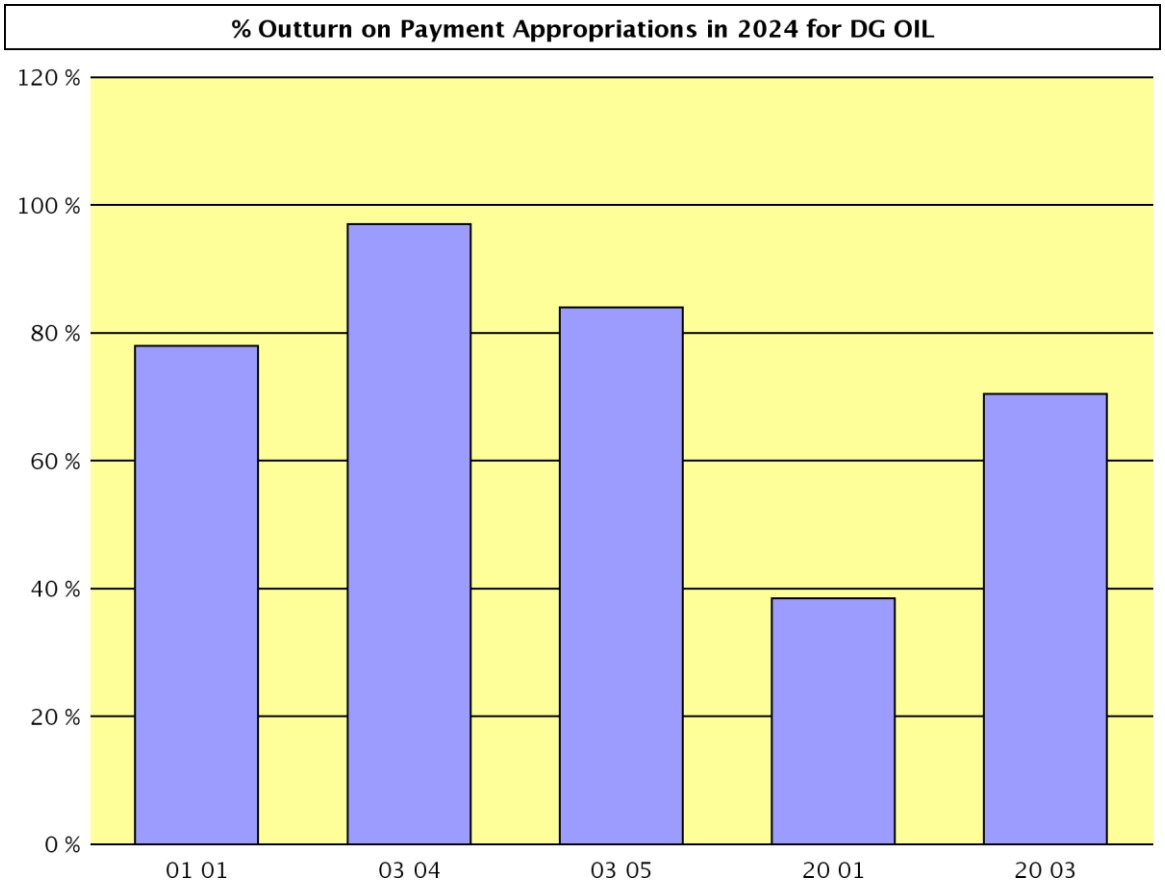
Refresh date : 20/03/2025

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2024 (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	2.57	2.00	77.94 %
Total Title 01			**2.57**	**2.00**	**77.94%**
Title 03 Single Market					
03	03 04	Cooperation in the field of taxation (Fiscalis)	0.78	0.76	97.02 %
	03 05	Cooperation in the field of customs (Customs)	1.28	1.08	84.00 %
Total Title 03			**2.07**	**1.84**	**88.95%**
Title 20 Administrative expenditure of the European Commission					
20	20 01	Members, officials and temporary staff	13.05	5.01	38.44 %
	20 03	Administrative operating expenditure	124.36	87.66	70.48 %
Total Title 20			**137.41**	**92.67**	**67.44%**
Total Excluding NGEU			**142.04**	**96.51**	**67.94%**

** 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 : 20/03/2025



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

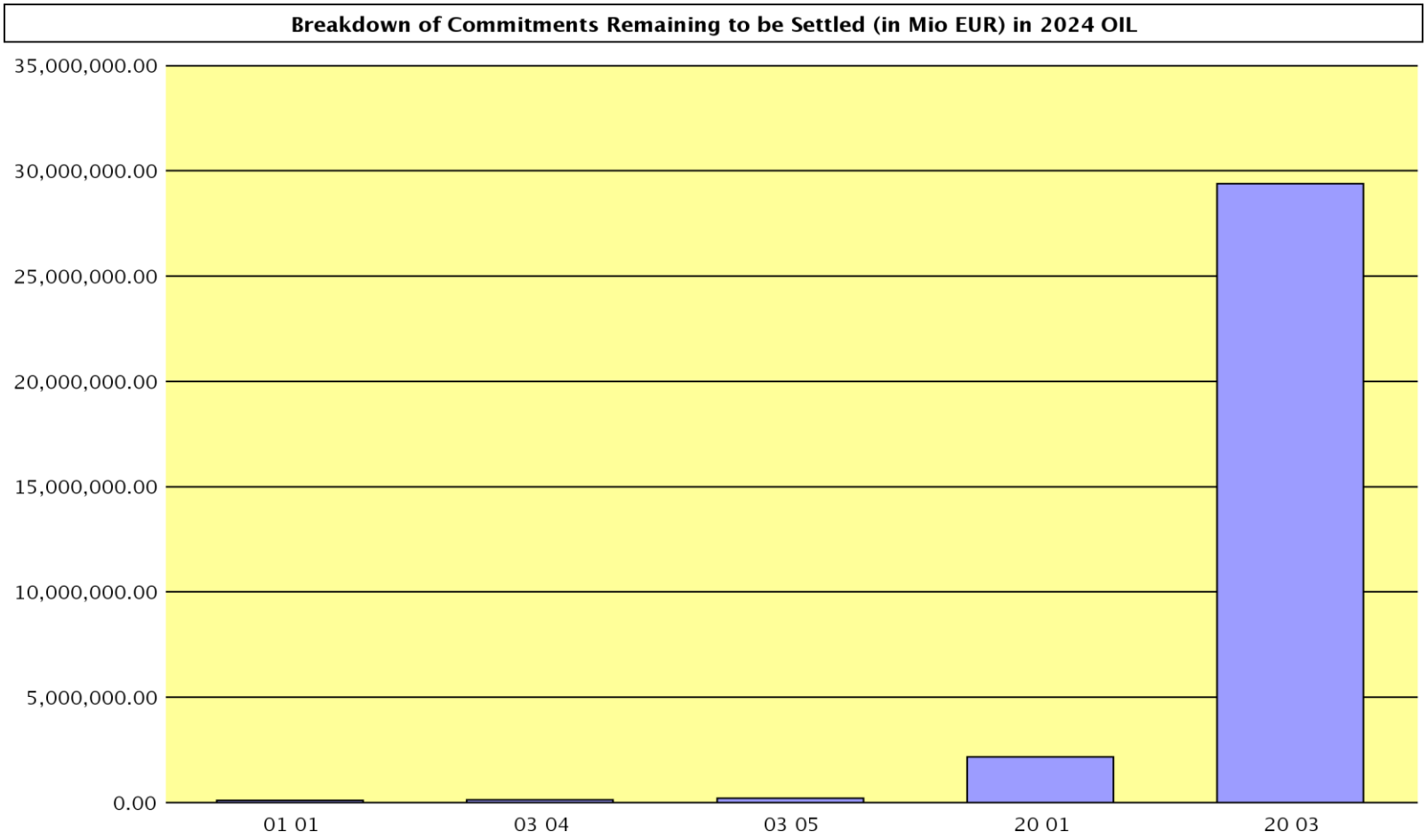
Refresh date : 20/03/2025

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG OIL									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	2.09	1.98	0.11	5.15%	0.00	0.11	0.03
Total Title 01			**2.09**	**1.98**	**0.11**	**5.15%**	**0.00**	**0.11**	**0.03**

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG OIL									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
03	03 04	Cooperation in the field of taxation (Fiscalis)	0.88	0.76	0.12	13.95%	0.00	0.12	0.00
	03 05	Cooperation in the field of customs (Customs)	1.28	1.08	0.20	16.00%	0.00	0.20	0.00
Total Title 03			**2.17**	**1.84**	**0.33**	**15.16%**	**0.00**	**0.33**	**0.00**

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG OIL									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 01	Members, officials and temporary staff	6.17	4.03	2.14	34.64%	0.03	2.16	3.10
	20 03	Administrative operating expenditure	105.78	76.39	29.39	27.79%	0.00	29.39	15.77

Total Title 20	**111.95**	**80.42**	**31.53**	**28.16%**	**0.03**	**31.56**	**18.87**
Total Excluding NGEU	**116.20**	**84.24**	**31.97**	**27.51%**	**0.03**	**31.99**	**18.89**
Total for DG OIL	**116.20**	**84.24**	**31.97**	**27.51 %**	**0.03**	**31.99**	**18.89**
Total for DG OIL	**116.20**	**84.24**	**31.97**	**27.51 %**	**0.03**	**31.99**	**18.89**



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

Refresh date : 20/032025

TABLE 4 : BALANCE SHEET for DG OIL

BALANCE SHEET	2024	2023
A.I. NON CURRENT ASSETS	331,644,440.32	259,424,794.41
A.I.1. Intangible Assets	0.00	47,025.53
A.I.2. Property, Plant and Equipment	331,644,440.32	259,377,768.88
A.II. CURRENT ASSETS	3,473,036.92	2,097,560.08
A.II.3. Curr Exch Receiv &Non-Ex Recoverables	3,036,342.25	1,459,668.66
A.II.6. Cash and Cash Equivalents	436,694.67	637,891.42
ASSETS	**335,117,477.24**	**261,522,354.49**
P.I. NON CURRENT LIABILITIES	-58,353,357.65	-63,306,607.19
P.I.2. Non-Current Provisions	-35,400.00	-32,000.00
P.I.3. Non-Current Financial Liabilities	-58,317,957.65	-63,274,607.19
P.II. CURRENT LIABILITIES	-171,349,998.38	-89,474,829.14
P.II.2. Current Provisions	-311,000.00	-311,000.00
P.II.3. Current Financial Liabilities	-4,956,649.53	-4,537,062.41
P.II.4. Current Payables	-161,139,690.79	-84,626,766.73
P.II.5. Current Accrued Charges &Defrd Income	-4,942,658.06	0.00
LIABILITIES	**-229,703,356.03**	**-152,781,436.33**
NET ASSETS (ASSETS less LIABILITIES)	**105,414,121.21**	**108,740,918.16**

P.III.2. Accumulated Surplus/Deficit	1,057,649,429.66	965,940,665.4

Non-allocated central (surplus)/deficit*	-1,163,063,550.87	-1,074,681,583.56

TOTAL DG OIL	**0.00**	**0.00**

The accounting situation presented in the Balance Sheet and Statement of Financial Performance does not include the accruals and deferrals calculated centrally by the services of the Accounting Officer

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 : 20/03/2025

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG OIL

STATEMENT OF FINANCIAL PERFORMANCE	2024	2023
II.1 REVENUES	-13,107,780.56	-14,524,723.76
II.1.1. NON-EXCHANGE REVENUES		-1,887,553.45
II.1.1.8. OTHER NON-EXCHANGE REVENUES		-1,887,553.45
II.1.2. EXCHANGE REVENUES	-13,107,780.56	-12,637,170.31
II.1.2.2. OTHER EXCHANGE REVENUE	-13,107,780.56	-12,637,170.31
II.2. EXPENSES	96,981,457.54	106,233,488.02
II.2. EXPENSES	96,981,457.54	106,233,488.02
II.2.11.OTHER EXPENSES	83,391,891.02	93,675,546.89
II.2.6. STAFF AND PENSION COSTS	9,973,223.30	8,692,814.50
II.2.8. FINANCE COSTS	3,616,343.22	3,865,126.63
STATEMENT OF FINANCIAL PERFORMANCE	**83,873,676.98**	**91,708,764.26**

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

Refresh date : 20/03/2025

TABLE 5bis : OFF BALANCE SHEET for DG OIL

OFF BALANCE	2024	2023
OB.1. Contingent Assets	199,203.00	199,203.00
GR for performance	199,203.00	199,203.00
OB.3. Other Significant Disclosures	-611,076,083.57	-692,021,464.69
OB.3.3.7.Other contractual commitments	-422,372,786.58	-493,508,530.80
OB.3.5. Operating lease commitments	-188,703,296.99	-198,512,933.89
OB.4. Balancing Accounts	610,876,880.57	691,822,261.69
OB.4. Balancing Accounts	610,876,880.57	691,822,261.69
OFF BALANCE	**0.00**	**0.00**

The accounting situation presented in the Balance Sheet and Statement of Financial Performance does not include the accruals and deferrals calculated centrally by the services of the Accounting Officer

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 : 20/03/2025

TABLE 6: AVERAGE PAYMENT TIMES for DG OIL

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	2,983	2,907	97.45 %	13.93	76	2.55 %	56.14	960,372.27	2 %
45	72	72	100.00 %	11.92				0.00	0 %
60	35	35	100.00 %	13.63				0.00	0 %

Total Number of Payments	**3,090**	**3,014**	**97.54 %**		**76**	**2.46 %**		**960,372.27**	**1 %**
Average Net Payment Time	**14.92**			**13.88**			**56.14**		
Average Gross Payment Time	**15.65**			**14.6**			**57.01**		

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	31	72	2.33 %	3,090	1,006,985.81	1.04 %	96,493,286.93

Late Interest paid in 2024

DG	GL Account	Description	Amount (Eur)
OIL	65010100	Interest on late payment of charges New FR	1,109.24
			1,109.24

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

Refresh date : 20/03/2025

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2024 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	7=3-6
31	Revenue linked to property	1,902,118.78	0.00	1,902,118.78	802,291.78	0.00	802,291.78	1,099,827.00
32	Revenue from the supply of goods, services and work - assigned revenue	2,817,458.23	252,608.24	3,070,066.47	1,348,844.56	252,608.24	1,601,452.80	1,468,613.67
33	Other administrative revenue	5,598,026.09	1,231,057.98	6,829,084.07	5,270,930.94	1,091,014.59	6,361,945.53	467,138.54
Total DG OIL		**10,317,603.10**	**1,483,666.22**	**11,801,269.32**	**7,422,067.28**	**1,343,622.83**	**8,765,690.11**	**3,035,579.21**

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

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

EX-ANTE CONTROLS BY TRANSACTION	Irregularity	Total ex-ante amounts
NON ELIGIBLE IN COST CLAIMS		
CREDIT NOTES	288.90	**288.90**
RECOVERY ORDERS ON PRE-FINANCING		
Sub-Total	**288.90**	**288.90**

EX-POST CONTROLS BY TRANSACTION	Irregularity	Total ex-post amounts
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING		
INCOME LINES IN INVOICES		
Sub-Total		
GRAND TOTAL (EX-ANTE + EX-POST)	**288.90**	**288.90**

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2024 for DG OIL

	Number at 01/01/2024	Number at 31/12/2024	Evolution	Open Amount (Eur) at 01/01/2024	Open Amount (Eur) at 31/12/2024	Evolution
2016	1	1	0.00 %	140,043.39	140,043.39	0.00 %
2023	74		-100.00 %	1,343,622.83		-100.00 %
2024		42			2,895,535.82	
	75	**43**	**-42.67 %**	**1,483,666.22**	**3,035,579.21**	**104.60 %**

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

Refresh date : 20/03/2025

TABLE 10 :Recovery Order Waivers >= 60 000 € in 2024 for DG OIL

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

Total DG OIL	

Number of RO waivers	

There are no waivers below 60 000 €

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

Refresh date : 20/03/2025

TABLE 11 : Negotiated Procedures in 2024 for DG OIL

The procedures are presented in the Annual Management and Performance Report of 2024

TABLE 12 : Summary of Procedures in 2024 for DG OIL

The procedures are presented in the Annual Management and Performance Report of 2024

TABLE 13 : BUILDING CONTRACTS in 2024 for DG OIL

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

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

Refresh date : 20/03/2025

TABLE 14 : CONTRACTS DECLARED SECRET in 2024 for DG OIL

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

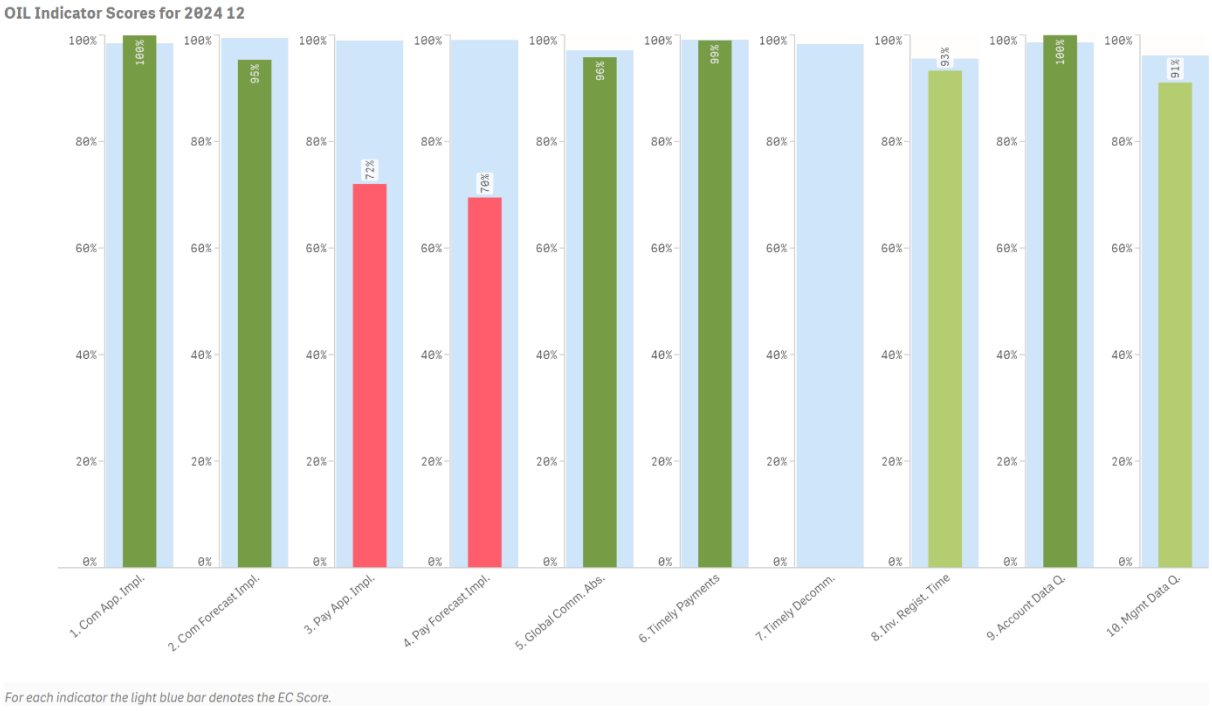
Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

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TABLE 15 : FPA duration exceeds 4 years - DG OIL

TABLE 16 : Commitments co-delegation type 3 in 2024 for DG OIL

ANNEX 4: Financial scorecard



Indicator	Objective	Comment	OIL Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year		100%	99%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		95%	99%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year	OIL kept budgetary commitments for expenditure relating to buildings at year end 2023 at a conservatively high level enabling the office to honour important outstanding final invoices (e.g. final billing for energy) and thus to be in line with the budgetary annuality principle. OIL continues its effort to make precise estimates and decommit any unused budgetary appropriations. Fewer credits will be made available to initiating agents for allocation. Consequently, it will be easier to move the credits that are still available to other lines, so that they can be redirected to other expenses and/or made available to DG BUDG.	72%	99%

4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year	This can be explained by the unexpected low payment execution, which is due, in part, to the decrease in the price of energy during 2024 and to the fact that, when leaving the Laccolith building in December. OIL successfully negotiated a reduction in the total cost of rent for the year. The number of clearing exercises during the year will be increased for the lines that will be identified as critical, in order to refine the results of our forecasts.	70%	99%
5. Global Commitment Absorption	Ensure efficient use of already earmarked commitment appropriations (at L1 level)		96%	97%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	OIL's "Timely payments" indicator for 2024 is the same as the whole Commission performance. The evolution of this indicator over the last 3 years, available in the Annex 7 table "Time-to-pay indicators (2022 – 2024)", indicates the same score since 2021. This proves that OIL's financial circuit is functioning effectively.	99%	99%
7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle	The indicator is not applicable for OIL in 2024 due to the lack of underlying transactions recorded by OIL in 2024.	-	98%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC		93%	96%
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		91%	96%
11. Timely Invoice PF clearing	Ensure efficient clearing by invoices of prefinancing payments within the	The indicator is not applicable for OIL in 2024 due to the lack of underlying transactions recorded by OIL in 2024.	-	100%

	invoice payment time limit			

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	In order to assess the significance of any weaknesses, the following factors have been taken into account by the Office: • the nature and scope of the weakness; • the duration of the weakness; • the existence of compensatory measures (mitigating controls which reduce the impact of the weakness); • the existence of effective corrective actions to correct the weaknesses (action plans and financial corrections) which have had a measurable impact. No significant control weaknesses have been identified for 2024.
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, the Internal Audit Service or	There were no critical issues outlined by the European Court of Auditors, the Internal Audit Service or OLAF in 2024 and no critical issues pending from earlier years.

OLAF	
Significant reputational events	There were no significant reputational events for OIL in 2024. To reach this conclusion, OIL considered the following three factors: • The nature of the impact on reputation • The breadth of awareness of the event • The duration of impact on reputation
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 considers 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 ([13]), a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a Department's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed. Cases where the 'de minimis' threshold applies this year are reported in Annex 9.

([13]) 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. Contract duration: generally, framework contracts are signed for a period of 4 years, whilst direct contracts cover a longer time span (generally 5 years).

I. Procurement

Stage 1

A. Planning of procurement

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

Main risks It may happen (again) that…	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
Needs not well defined (operationally and economically) and decision to procure inappropriate to meet the operational objectives Discontinuation of the services provided due to a late contracting (poor planning and late launch of the procurement procedure)	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. 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.	**Coverage:** All key procurement procedures (> threshold € and/or having significant impact on the objectives of OIL) are approved at management level. **Depth** (intensity:) 100% of the forecasted procurements > threshold € are justified in a note addressed by the AOS to the Finance Unit.	**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). **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).

Main risks It may happen (again) that…	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
	The current coordination with other institutions and Commission's services at the GTAO (Groupe Technique Appels d'Offres) enables synergies by sharing procedures and helps to bring relevant adjustments to the overall planning.		**Efficiency**: - Average cost per tender. **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).

Main risks It may happen (again) that…	**Mitigating controls**	**Coverage, frequency and depth of controls**	**Cost-Effectiveness indicators (the three E's)**
The best offers are not submitted due to the poor definition of the tender specifications. Procurement needs for complex works and services designed in a way that does not facilitate the management of the contract.	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. All the specifications are verified so as to avoid technical requirements drafted in a too restrictive way.	**Coverage** Procurement procedures conducted by central procurement sector. Tender specifications submitted by the operational units entirely checked.	**Effectiveness**: - Number of procedures and contracts signed - Number of 'open' or procedures where only one or no offers were received. - Number of negative GAMA ([14]) opinions - Recommendations from ECA, IAS - Register of exceptions - Anti-fraud indicators (e.g. OLAF or IDOC investigations opened). **Benefits**: - Increased competition and value for money (q)

([14]) Groupe d'Analyse des Marchés Administratifs.

Main risks It may happen (again) that…	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
Insufficient number of tenderers or candidates responding to calls for tenders. An important reason is the lack of visibility of the contract notices, as well as of the AO OIL internet page. Another reason is the diminishing interest towards public contract due to the administrative burden. Risk of discontinued services resulting from procurement procedure.	a) Application of best practice by obtaining technical specifications for identical calls for tenders from other DGs and/or other institutions. b) Controls by AOSD (supervision and approval of specifications within the operational units) c) Additional supervisory verification by the finance unit (sector Contracts and Calls for Tenders mainly), in close cooperation with the operational units). For low-value markets, more suppliers than required by the norms are consulted. For all new calls for tenders, tender documents are actively revised to simplify them. For markets requiring publication in the OJ and for which proximity is a selection criteria, tender notices give rise to adequate publicity in the	**Depth** (intensity): Determined by the amount and/or the impact on the operational objectives pursued.	- legal certainty (nq) - litigations avoided (nq) - risk of cancellation of a tender limited (nq). **Efficiency**: - Estimated average cost of a procurement procedure. **Economy** (costs): - Estimation of cost of staff involved from operational units and procurement sector. (q: quantified; nq: not quantified)

Main risks It may happen (again) that…	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
	neighbouring region's press.		

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.

Main risks It may happen (again) that…	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
The most economically advantageous offer not being selected, due to a biased, inaccurate or unfair evaluation process. 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	For all tenders above the threshold, opening and evaluation committees are systematically appointed and include an external member from other DGs or institutions. 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	**Coverage**: - All procurement procedures, whatever their amount, are verified from a technical and procedural angle. -Risk-based sampling combined with random sampling done by the GAMA group. **Depth** (intensity): All underlying documentation is checked.	**Effectiveness**: - Procurement reporting (status of procedures) - Number of unsuccessful procurement procedures - Number of negative GAMA opinions - Register of exceptions - Anti-fraud indicators - Number of 'valid' complaints or litigation cases filed. **Benefits**: - Increased legal certainty (nq); - Compliance with FR and vade-mecum on procurement (nq); - Difference between the most onerous offer and the selected one (q) - Potential irregularities/ inefficiencies prevented (nq) - Risk of fraud or litigation reduced (nq).

procurement rules.	tenderers; systematic measures are being taken to ensure confidentiality as to ongoing procedures, including for low value procurement. Evaluation is based exclusively on the criteria set out in the tender specifications. Compulsory trainings for staff involved in procurement. Central services are consulted for advice, including the legal service if necessary. Tenders above the threshold are notified to GAMA. After sampling or on request of the authorizing officer the consultative GAMA committee provides an opinion as to the compliance with FR.		**Efficiency**: - Average cost of a tendering procedure; - Recommendations from ECA, IAS. **Economy** (costs): - OIL is a member of the GAMA group (1 person – part of his time) - Participation in the meeting of officers from operational and procurement units for sampled files. (q: quantified; nq: not quantified)

<u>Stage 2 – Financial transactions</u>

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

Main risks It may happen (again) that…	Mitigating controls	Coverage, frequency and depth of controls	**Cost-Effectiveness indicators (the three E's)**
The products, services/works foreseen are not, totally or partially, provided in accordance with the technical description and requirements foreseen in the contract (L&R and SFM). Inefficient management of funds (SFM) including late reinforcement of existing budgetary commitment. Inaccurate reporting leading to wrong management decisions.	All transactions (payments and commitments) are controlled based on financial procedures in place. Delegations of powers (AOSD, CAF …) are documented and updated. 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. OIL applies additional guidelines to support the CAF process including quality checks for the most complex contracts. Controls embedded in the IT applications (ABAC SAM) for budgetary commitments	**Coverage:** All transactions (payments and commitments) are controlled based on financial procedures in place. **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.	**Effectiveness**: - % of payments handled outside contractual delays - Value of late interest payments - Average time to pay - Budget reporting - ECA's DAS recommendations - IAS recommendations - % of a posteriori payments - AOSD reports. **Benefits**: - Errors, frauds and potential litigations prevented or minimized (nq) - Sound financial management and respect of contractual deadlines (q) - Accounting errors identified and corrected at an early stage (q). **Efficiency**: - Time-to-payment - Late interest payment and damages paid (by the Commission). **Economy** (costs): - estimation of cost of staff involved. (q: quantified; nq: not quantified)
Safeguarding of assets not properly ensured (lost, stolen or written off)	Regular tracking exercises. Supplementary controls are	**Coverage**: all assets checked every three years (3 yearly inventory), based on the inventory	**Effectiveness**: - Percentage of non-located assets. **Benefits**: - EC property

Main risks It may happen (again) that…	Mitigating controls	Coverage, frequency and depth of controls	**Cost-Effectiveness indicators (the three E's)**
	embedded in the IT application (ABAC SAM) for assets. Accounting controls on assets.	regulation (Règlement d'inventaire). **Depth** (intensity): Include access to underlying documentation.	safeguarded (nq). **Efficiency**: - Tracking rate. **Economy** (costs): - estimation of cost of staff involved: + 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

Main risks It may happen (again) that…	Mitigating controls	Coverage, frequency and depth of controls	**Cost-Effectiveness indicators (the three E's)**
Reliability of reporting not ensured (decisions made on the basis of erroneous information and data). Sound financial management aspects not adequately monitored. Internal control systems not well defined or applied (internal control framework not correctly implemented): risks not well identified and/or correctly managed. Risk of litigations and reputational damage due to non-compliance with rules in force (FR, accounting).	Supervisory checks on the management of contracts and related financial transactions by quality cells, under the supervision of AOS. AOSD reports issued every six months, including SFM aspects: financial data submitted by the financial unit and controls by financial correspondents. Register of exceptions, open audit recommendations are analysed, registered and actions taken to address weaknesses. Internal procedures regularly updated. Compliance with Internal Control Framework monitored regularly, risk management performed and risk register	**Coverage:** Any item or transaction (if applicable). **Depth** (intensity): Controls foreseen in the instructions from central services or in the decision of creation of the Offices (governance aspects).	**Effectiveness**: - % of AOSD reports awaited - % of audit recommendations implemented on time - % of a posteriori payments - Number of IC principles not fully compliant or ineffective - Anti fraud indicators (e.g. OLAF or IDOC investigations opened) - Risk assessment results and related mitigated actions. **Benefits**: - issues are addressed and followed-up (nq); - Processes and procedures improved (nq); - Continuous improvement of the internal control system (nq); - Contributes to the reasonable assurance (nq);

Main risks It may happen (again) that…	Mitigating controls	Coverage, frequency and depth of controls	**Cost-Effectiveness indicators (the three E's)**
Risks of errors not prevented, detected or corrected by ex-ante control.	implemented (mitigating measures). Anti-fraud strategy and related anti-fraud controls. 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.		- Issues are followed up and addressed (nq); - Processes and procedures improved (nq); - Amounts detected associated with fraud & error (q); - Deterrents & systematic weaknesses corrected (nq). **Efficiency**: - Costs of the ex-post controls and supervisory measures with respect to the 'benefits'; - Average cost of an ex-post control. **Economy** (costs): - Estimation of cost of staff involved (q: quantified; nq: not quantified).

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

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

II. Revenues

Due to the nature of its activities and its interinstitutional role, the Office recovers allocated revenue from other institutions/equivalent bodies and 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 and the Interinstitutional Children's Centre (CPE).

Stage 1. Planning

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

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

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).

Main risks It may happen (again) that…	Mitigating controls	Coverage, frequency and depth of controls	**Cost-Effectiveness indicators (the three E's)**
Risk that counterparties do not pay or do not pay in time Risk of bad reputation due to non-compliance with rules in force (FR, accounting) Risk of mismanagement of cash income (specifically for catering activities)	Budget reporting includes revenue operations. 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. Offsetting of unpaid recoveries with the amounts of invoices to be paid.	**Coverage**: All recovery orders or recoveries for catering activities. **Depth** (intensity): Intensive controls including check of underlying documentation.	**Effectiveness**: - Amount of revenue generated - Reports by the catering controller - ECA and IAS audit recommendations - Register of exceptions - AOSD reports. **Benefits**: - Maximisation of amount of the revenue generated (q) - Less revenues cashed in with delays (q) - Error and fraud minimized (nq). **Efficiency**: - Percentage of outstanding recovery orders - Error detected by ex-post control on the revenue operations. **Economy** (costs): - Estimation of cost of staff involved in the recovery of revenue. (q: quantified; nq: not quantified)

Stage 3. Supervisory measures

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

Main risks It may happen (again) that…	Mitigating controls	Coverage, frequency and depth of controls	**Cost-Effectiveness indicators (the three E's)**
The ex-ante controls fail to prevent, detect and correct negligence, irregularities, errors, losses or attempted fraud.	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) 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) If error rate over tolerable threshold, control a risk-based sample to lower the residual error rate below the tolerable threshold.	**Coverage**: • Representative sample: random sample sufficiently representative to draw valid management conclusions • Risk-based sample, determined in accordance with the selected risk criteria, aimed to maximise error correction (either higher amounts or expected error rate). **Depth**: Desk review of all underlying elements and documents.	**Effectiveness**: - % of the execution of the annual ex-post control programme - number of significant errors highlighted by EPC (errors at level S). **Benefits**: - Budget value of the errors, detected by the supervisors, which have actually been corrected. **Efficiency**: - % of errors vs total checked. **Economy** (costs): - Estimation of cost of staff involved in the supervision strategy (which may include missions and/or contracted services). (q: quantified; nq: not quantified)

ANNEX 7: Specific annexes related to "financial management"

A. Financial Management in OIL – Complementary information content:

a. Additional information on co-delegation mechanisms

The activities concerned by a co-delegation mechanism were recurrent tasks delegated to PMO ([15]) 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), training and guarding of buildings, 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.

b. Financial management - Performance indicators

Strategic plan 2020-2024 result indicators

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		
Result indicator: Estimated risk at closure **Explanation:** This indicator is the best, conservative estimation of the expenditure authorised during the year, which would be still in breach of applicable regulatory and contractual provisions, in value terms. It is calculated by subtracting the estimated future corrections from the estimated overall risk at payment. The indicator is expressed in % of the relevant expenditure (or revenue). **Source of data:** OIL ex post control report		
Baseline (2019)	**Target** (2024)	**Latest known results** (2024)
0,5%	≤ 0,5%	0,5%
Result indicator: Detected error rate **Explanation:** 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. **Source of data:** OIL ex post control report		
Baseline (2019)	**Target** (2024)	**Latest known results** (2024)

([15]) Office for the Administration and Payment of Individual Entitlements.

0,5%	≤ 0,5%	0,5%
Result indicator: Overall cost of controls (%) **Explanation:** 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. **Source of data:** Document "Cumulative cost of controls OIL 2019"		
Baseline (2019)	**Target** (2024)	**Latest known results** (2024)
2,38%	2,5%	2,78% ([16])
Result indicator: 3-year rolling inventory control of items – percentage of scanned items vs. theoretical inventory (furniture and equipment) **Explanation:** This indicator measures the percentage of assets found during the scanning exercises compared to the theoretical inventory.		
Source of data: OIL.03 – Inventory team – file "Statistiques par bâtiment"		
Baseline (2020)	**Target** (2024)	**Latest known results** (2024)
90%	31%	31% (3-year rolling cycle)

Management plan 2024 expected outputs

Main outputs in 2024:			
Sound financial management			
Output	**Indicator**	**Target**	**Latest known results (situation on 31/12/2024)**
Effective controls: Legal and regular transactions	Risk at payment (error rate)	≤ 0,5% of relevant expenditure	remains 0,5%
	Estimated risk at closure	≤ 0,5% of relevant expenditure	remains 0,5%
Efficient controls: safeguarded assets	3-year rolling inventory control of items – percentage of scanned items vs. theoretical inventory (furniture and equipment)	92% end 2026 ([17])	31% (i.e. on target for first year of the rolling cycle)
Efficient controls	Budget execution	90% of payment appropriations	72%
Efficient controls	Time-to-pay 1 - in value (amounts paid)	remains 99% of payments on time, in value	99%

([16]) OIL has a separate financial circuit for catering. The percentage of costs of controls for catering is 8,10%. In catering, there is a considerable number of transactions with small amounts which leads to higher costs of control. Please see table Y for details.

([17]) A new cycle starts in 2024.

Efficient controls	Time-to-pay 2 – in number of payments	remains 97% of number of payments	97%
Efficient controls	Time-to-procure	9 months	8,1 months
Economical controls	Overall estimated cost of controls	remains ≤ 2,5% of funds managed	becomes 2,78% ([18])

c. Fraud prevention, detection and correction – additional information

Strategic plan 2020-2024 result indicators

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 ([19]) of fraud		
Result indicator: Implementation of the actions included in OIL's anti-fraud strategy over the whole strategic plan lifecycle (2020-2024) **Explanation:** This indicator measures the percentage of actions from OIL's Anti-Fraud Strategy that are implemented in time. **Source of data:** OIL's annual activity report, OIL's anti-fraud strategy, OLAF reporting		
Baseline (2020)	**Target** (2024)	**Latest known results** (2024)
n/a ([20])	100% of action points implemented on time	4 out of 7 action points (57%) were completed. In particular, awareness-raising activities and the update of OIL's anti-fraud strategy were not implemented.
Result indicator: **Fraud awareness-raising among target populations (number of training sessions organised for OIL staff)** **Explanation:** This indicator measures the intensity of fraud awareness-raising activities at OIL. **Source of data:** OIL's annual activity report		
Baseline (2019)	**Target** (2024)	**Latest known results** (2024)
2/year	2/year	0 ([21])

Management plan 2024 expected outputs

([18]) OIL has a separate financial circuit for catering. OIL has a separate financial circuit for catering. The percentage of costs of controls for catering is 12,67%. In catering, there is a considerable number of transactions with small amounts which leads to higher costs of control. Please see table Y for details. Please see table Y for details.
([19]) Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.
([20]) OIL's new anti-fraud strategy, based on the methodology provided by OLAF, was adopted in June 2020.
([21]) Due to the issue of human resources the training session was not considered a priority in 2024.

Main outputs in 2024:			
Fraud risk management			
Output	**Indicator**	**Target**	**Latest known results (situation on 31/12/2024)**
Organise training sessions for newcomers on specific ethics issues relevant for OIL	Number of training sessions	100% of newcomers trained	0 ([22])
Update the service's anti-fraud strategy and its action plan	OIL's anti-fraud strategy and its action plan adopted	First semester of 2024	Postponed to 2025.
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 Percentage of newcomers having followed an internal training session	3/year 100%	0 0 ([23])
Participate in FPD Net subgroups – in particular in the subgroup on Internal Fraud, where OIL is enlisted	Number of meetings attended	4/year	OIL participated in all 3 of the plenary meetings of the FPD Net.
Reporting on the follow-up of the financial recommendations issued by OLAF	Percentage of OLAF financial recommendations followed-up	100%	OIL did not receive any financial recommendations from OLAF.
Fraud-proofing of OIL's procedures	Percentage of OIL's internal procedures reviewed from an anti-fraud perspective	100%	100%

B. Compulsory for all departments:

1. Reports and documentation considered for the assessment of the DG's functioning in view of the AOD's assurance:

1. reports from Authorising Officers by sub-delegation (AOSDs);
2. the contribution by the Head of Unit in charge of Risk Management and Internal Control, including the results of internal control monitoring at OIL level;

([22]) Due to the issue of human resources the training session was not considered a priority in 2024.

([23]) Due to the issue of human resources the training session was not considered a priority in 2023. A common approach with OIB (a common training session) is being considered.

3. the reports of the ex-post controls;
4. the reports on recorded exceptions, non-compliance events and any cases of 'confirmation of instructions' (FR art.92.3);
5. the limited conclusion of the Internal Auditor on the state of internal control, and the observations and recommendations reported by the Internal Audit Service (IAS);
6. the observations and recommendations reported by the European Court of Auditors (ECA).

2. Financial Regulation: Additional reporting requirements resulting from the 2018 and 2024 revisions.

In line with the requirements of the Financial Regulation, OIL reports for the year 2024:

1) cases of any in-kind donation made to the Union, for the purposes of humanitarian aid, emergency support, civil protection or crisis management aid (FR art 25.3) – no such cases for the department
2) cases of "confirmation of instructions" (FR art 92.3) – no such cases for the department
3) cases of financing not linked to costs (FR art 125.3) – no such cases for the department
4) Financial Framework Partnerships >4 years (FR art 131.4) – no such cases for the department
5) cases of flat-rates >7% for funding indirect costs (FR art 184.6) – no such cases for the department
6) derogations from the principle of non-retroactivity pursuant to Article 196 of the Financial Regulation – no such cases for the department
7) cases of financial support to third parties >EUR 60 000 (FR art 207) – no such cases for the department
8) 1 case of non-financial donations provided in the form of services, supplies or works (FR art 244.3)

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

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

EXPENDITURE — The absolute values are presented in EUR

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)*
Procurement	2.665.461,00 €	96.506.122,05 €	2,76%	70.160,00 €	43.716.080,02 €	0,16%	2.735.621,00 €	2,83%
OVERALL total estimated cost of control at EC level for expenditure	**2.665.461,00 €**	**96.506.122,05 €**	**2,76%**	**70.160,00 €**	**43.716.080,02 €**	**0,16%**	**2.735.621,00 €**	**2,83%**

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)*
Only applicable for DGs with non-expenditure items								
Catering - payments	237.020,00 €	2.678.708,00 €	8,85%	- €	- €	N/A	237.020,00 €	8,85%
Catering - revenue	176.995,00 €	2.483.710,00 €	7,13%	4.385,00 €	78.165,00 €	5,61%	181.380,00 €	7,30%
			N/A			N/A	- €	N/A
Revenue - ABAC	224.818,00 €	10.317.603,00 €	2,18%	8.770,00 €	2.173.929,00 €	0,40%	233.588,00 €	2,26%

Details of the estimated cost of controls related to shared/pooled control activities carried out by REA are reported in the Annual activity reports of REA.

ANNEX 8: Reporting on the internal and external audits and assessing the effectiveness of Internal control systems

OIL's internal control framework is effective and functioning as intended.

OIL has one 'Very Important' recommendation, issued by IAS in December 2023, concerning the management of large-scale building projects involving works. It concerns the approach and procurement activities linked to the management of large-scale building projects i.e. the requirement of having systematically documented the negotiation sessions and the limits (mandate) to ensure transparency of the procedure for building contracts while taking appropriate confidentiality safeguards, as necessary. It calls for a strengthening of the definition of the key concept 'structural renovation', the early identification of clients' needs, the monitoring and reporting of progress to senior management, and the competitiveness of procurement methods.

In 2024, based on an agreed action plan, OIL implemented this recommendation. IAS launched a follow-up audit which is currently ongoing.

This recommendation does not have a material impact on the effectiveness of the internal control system and achievement of the internal control objectives, and therefore does not impact the assurance.

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

A. 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 (amounts in EUR mios)

DG OIL	Payments made (2024;MEUR)	minus new prefinancing [plus retentions made] (in 2024;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2024;MEUR)	Relevant expenditure (for 2024;MEUR)	Detected error rate or equivalent estimates	Estimated risk at payment (2024;MEUR)	Adjusted Average Recoveries and Corrections (*adjusted* ARC; %)	Estimated future corrections [and deductions] (for 2024;MEUR)	Estimated risk at Closure (2024;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
Procurement	96,51	0,00	0,00	96,51	0,50% - 0,50%	0,48 - 0,48	0,00% - 0,00%	0,00 - 0,00	0,48 - 0,48
DG total	**96,51**	**0,00**	**0,00**	**96,51**		**0,48 - 0,48**	**0,00% - 0,00%**	**0,00 - 0,00**	**0,48 - 0,48**
					Overall risk at payment in %	**0,50% - 0,50%** *(7)/(5)*		**Overall risk at closure in %**	**0,50% - 0,50%** *(10)/(5)*

(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.

(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 departments, even for Cross-SubDelegations.

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

(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 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.

For low-risk types of expenditure, where there are indications that the equivalent error rate might be close to 'zero' (*e.g. administrative expenditure)*, 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) There were no corrective measures further to ex-post controls over the last 3 years.

B. 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:

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		
Result indicator: Number and percentage of first female appointments to middle management positions **Source of data:** SEC(2020)146 and SEC(2023)200		
Baseline (2019)	**Target** (2022)+(2024)	**Latest known results** (2024)
3 female middle managers (i.e. 43%)	Period 2020-2022: 1 first female appointment to middle management Period 2023-2024: no target	2020-2022: Target met 33% female representation end of 2024 (43% after first female appointment on 1 March 2025)
Result indicator: OIL staff engagement index **Source of data:** European Commission staff survey		
Baseline (2018)	**Target** (2024)	**Latest known results** (2023)
61%	63%	66%
Result indicator: Percentage of positive answers to the Staff survey question "I achieve a good balance between my work life and my private life" **Source of data:** Commission staff survey [DG HR]		
Baseline (2018)	**Target** (2024)	**Latest known results** (2023)
72%	75%	68%

Management plan 2024 expected outputs

Main outputs in 2024:			
Human resources			
Output	**Indicator**	**Target**	**Latest known results** (situation on 31/12/2024)
Gender balance in middle management	Number of female middle managers	In line with the assigned Commission target	33% female representation end of 2024 (43% after first female appointment on 1 March 2025)
Organise a general assembly	Organised Y/N	Yes	Yes
Organisation of technical and specific training	Learning and development budget execution rate	90%	94%
Upgrade opportunities for contract agents	Upgrade round organised Y/N	Yes	Yes

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:** OIL			
Baseline (2019)	**Interim milestone** (2022)	**Target** (2024)	**Latest known results** (2024)
GEPI ([24]): 50%	68%	86%	80%
KiddyWeb Front Office (eKidWeb) and Back Office (KWBO) ([25])	/	Deliver	OIB delivered the eKidWeb solution.
EC Transport (replacing LOGIPAX) ([26])	/	Deliver	A new version of EC Transport was delivered in 2024, offering a new interface to end-users as well as new reporting capabilities.

([24]) Estimated. Accurate figures are calculated by DIGIT.01 during the first semester of 2023.
([25]) Child care solution solution system (common OIB/OIL). OIB/OIL are system owner and OIB is the system provider.
([26]) Fleet management and Dispatching (common OIB/OIL). OIB/OIL are system owner and OIB is the system provider.

Result indicator: Percentage of OIL's key data assets for which corporate principles for data governance have been implemented **Source of data:** OIL			
Baseline (2019)	**Interim milestone** (2022)	**Target** (2024)	**Latest known results** (2024)
33%	50%	74%	50%
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** (2023)	**Target** (2024)	**Latest known results** (2024)
5%	50%	100%	80%

Management plan 2024 expected outputs

Main outputs in 2024: **Digital transformation**			
Output	**Indicator**	**Target**	**Latest known results** (situation on 31/12/2024)
Implementation of the most important IT solutions that OIL owns	Degree of implementation of the digital strategy principles by the most important IT solution	GEPI: 100%	80%
Raise staff awareness on data protection compliance	Percentage of operational controllers attending awareness raising activities on data protection compliance.	100%	100%
Implementation of the IT Security Strategy 2023-2024	Status of implementation by the DG	100% implemented by end 2024	100%
Approved IT Security plans	Number of systems having a security plan drafted and approved	100% of OIL CIS covered by an ITSP with less than two years	5 of 5 = 100%
CyberSecurity awareness raising	% of staff having followed an awareness training session	60%. EC target is set to 35%.	19%
IT Security compliance	Attestation for the 55 IT priority controls	100 % of OIL CIS attested by end 2024	100%
Convergence REMIS/GEPI	Progress of the global analysis towards convergence	Options described SWOT performed Blocking factors identified and solutions documented	Completed during 2024 in cooperation with OIB

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Convergence REMIS/GEPI	Alignment of ARCHIBUS versions between REMIS/GEPI	Upgrade of GEPI completed Native DCS implemented	Upgrade of GEPI completed Native DCS under implementation.
Digital transformation of workplace management	BIM and Smartoffice	Cross-offices (OIB/OIL) project initiated Business requirements are being developed Market solutions are being identified and evaluated against requirements Governance structure is defined	BIM and Smart Building/Office projects have been launched in OIL in the frame of the JM02 building. Information sharing will take place with OIB to identify potential synergies.
Governance of Digital transformation	Cross offices (OIB/OIL) governance structure	Steering committees are planned for projects with synergies among the two offices	Steering Committees took place for the key systems with Synergies (eKibWeb, Cares), as well as a joint OIB/OIL IT Steering Committee
Adoption of M365	% of staff having attended a training session on Teams	60%. This target seems ambitious.	30%

Sound environmental management

Strategic plan 2020-2024 result indicators:

Specific objective 12: 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		
Result indicator: Number of OIL Staff General Assemblies (GAs) where at least one "Sound environmental management" topic is discussed **Source of data:** OIL		
Baseline (2019)	**Target** (2024)	**Latest known results** (2024)
2	2	1

Result indicator: Number of EMAS training actions dedicated to specific groups of OIL staff such as educators, drivers, catering staff etc. **Source of data:** OIL		
Baseline (2019)	**Target** (2024)	**Latest known results** (2024)
1 group trained per year	1 group trained per year	1 (drivers)

Management plan 2024 expected outputs

Main outputs in 2024:			
I. More efficient use of resources (energy, water, paper):			
Output	**Indicator**	**Target (2019 as baseline)**	**Latest known results** (situation on 31/12/2024)
Reduced emissions from staff missions ([27])	% of electric and plug-in-hybrid vehicles in the official vehicle fleet	55%	64%
II. Reducing resource use in buildings and workspace (energy) **More efficient use of resources (energy)**			
Output	**Indicator**	**Target (2019 as baseline, as appropriate)**	**Latest known results** (situation on 31/12/2024)
Participation in corporate energy-saving actions through building closure.	Number of department's buildings participating in: - end of year energy saving action - summer energy saving action	1 building in Luxembourg participating in - end of year energy saving action - summer energy saving action Optimisation of comfort hours and/or comfort temperature in 100% of office buildings in Luxembourg	All office buildings participated in the end-of-year energy savings actions (weekend temperature from 21 December to 5 January) and in summer energy savings (optimisation of comfort hours /comfort temperature)
III. Circular economy (public procurement (GPP), waste, biodiversity and sustainable food			
Output	**Indicator**	**Target (2019 as baseline, as appropriate)**	**Latest known results** (situation on 31/12/2024)
Gradual introduction of GPP criteria in contracts and starting to monitor the process ([28])	% of contracts above 60,000 EUR with "green" provisions (relevant value in EUR)	100%	100%

([27]) Data provided by PMO/MiPs.
([28]) 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 and the Vade-mecum on Public Procurement by DG BUDG.

Output	**Indicator**	**Target (2019 as baseline, as appropriate)**	**Latest known results** (situation on 31/12/2024)
Awareness actions in the framework of EMAS corporate campaigns: • Staff awareness actions to **reduce energy use** in the framework of EMAS corporate campaigns and/or awareness actions about DG/service's total energy consumption in collaboration with OIB where appropriate. • Staff awareness actions to **reduce water use** (for example ensuring that staff use the technical services hotline (19) to report leaks) in the framework of EMAS corporate campaigns and/or awareness raising actions about DG/service's water consumption in collaboration with OIB where appropriate	Number of awareness/participatory actions Number (or %) of participants	Maintain or improve the present situation (please be specific) 1 1	1 0

ANNEX 11: Implementation through non EU entrusted entities and/or EU Trust Funds

This is not appliable to OIL.

ANNEX 12: EAMR of the Union Delegations

This is not appliable to OIL.

ANNEX 13: Decentralised agencies and other EU bodies

This is not appliable to OIL.

ANNEX 14: Reporting on the Recovery and Resilience Facility

This is not appliable to OIL.