



European
Commission

Annual Activity Report 2021

Annexes

Office for Infrastructure and Logistics
in Brussels

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

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

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

Date 2 May 2022

[e-signed]

Marc Séguinot

Head of Unit responsible for Risk Management and Internal Control

⁽¹⁾ C(2017)2373 of 19.04.2017.

ANNEX 2: Performance tables

General objective: A modern, high-performing and sustainable European Commission			
Impact indicator: Image of the European Union			
Explanation: This indicator is based on the question 'In general, does the EU conjure up for you a very positive, fairly positive, neutral, fairly negative or negative image?' The indicator gives the share of positive and fairly positive views on this question			
Source of the data: Standard Eurobarometer 95			
Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
43% (EU 27)	Increase	Increase	45%
Impact indicator: Staff engagement index in the Commission			
Explanation: Staff engagement measures staff's emotional, cognitive and physical connection to the job, organisation and the people within it			
Source of the data: European Commission			
Baseline (2018)	Interim Milestone (2021)	Target (2024)	Latest known results (2021)
69%	Increase	Increase	72%
Impact indicator: Percentage of female representation in management in the Commission			
Explanation: This indicator gives the percentage of female representation at middle and senior management level in the European Commission			
Source of the data: DG HR			
Baseline (2019)	Interim milestone (2022)	Target (2024)	Latest known value (2021)
40.5%	Increase	50%	45%
Impact indicator: Environmental performance in the Commission			
Explanation: This indicator looks at percentage reductions compared to 2014 levels. It gives the weighted average for eight Commission sites participating in the Eco-Management and Audit Scheme (EMAS) on specific core parameters. The sites are Commission buildings in Brussels and Luxembourg, as well as JRC sites Geel (Belgium), Petten (the Netherlands), Seville (Spain), Karlsruhe (Germany), and Ispra (Italy), along with DG SANTE at Grange (Ireland)			
Source of data: Environmental Statement_2021_Results_2020_Corporate_Summary (europa.eu) (Page 17)			
Baseline ² (2018)	Interim milestone (2020)	Target (2024)	Latest known value (2020)
Energy consumption of buildings (MWh / person): 11,6	-5.2%	Achieve greater reduction	8.9 MWh/person
Water use (m³ / person): 21.7	-5.4%	Achieve greater reduction	13,5 m ² /person

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

Office paper consumption (sheets / person / day): 30.2	-34%	Achieve greater reduction	6.8 sheets/person
CO₂ emissions from buildings (tonnes / person): 1.9	-5.1%	Achieve greater reduction	1.3 tonnes/person
Waste generation (tonnes / person): 0.24	-9.7%	Achieve greater reduction	0.10 tonnes/person

Specific objective 7.1: The Commission's buildings and infrastructures are managed in line with the Commission Buildings Policy and needs

Specific objective 7.1: The Commission's buildings and infrastructures are managed in line with the Commission Buildings Policy and needs.

Related to spending programme(s): No

Result indicator: % of projects delivered within deadline and budget

Explanation: The state of play on the delivery of new projects (acquisition/redevelopment) on time and within budget.

Source of data: OIB.RE.1

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
0	100%	100%	100% for the project: L107 – completed; the CC-2.0 delayed: Due to the change in the urban planning strategy for the area, the permit was refused by the Brussels Capital Region. At present, the developer is revising the plans of the whole project (including the offices part) and intends to submit a new permit request.

Result indicator: Number of staff placed in a co-working / dynamic office environment³

Explanation: Measures rationalisation of office space.

Source of data: OIB.RE.1

³ These figures are solely based on the number of Commission staff members with a job in Brussels and which are entitled to a workstation based on their job title or their statutory link. The data originates from COMREF/SYSPER as encoded by DG HR and based on the address of the staff member in COMREF/SYSPER it is determined from the OIB REMIS system if the staff member is working on a collab. space floor or not.

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
0	Increase	Increase ⁴	4499
<p>Result indicator: Percentage of Commission staff with office entitlement working in a dynamic collaborative space environment</p> <p>Explanation: Occupancy rate of dynamic office workstations out of total number of staff members entitled to a workstation in Brussels.</p> <p>Source of data: OIB.RE.1</p>			
Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
0%	85%	90% ⁵	No result available due to pandemic

Main outputs in 2021:			
Output	Indicator	Target	Latest known results (situation on 31/12/2021)
New Conference Centre CC-2.0: competitive dialogue concluded	Delivery	Presentation to the Budgetary Authority (BA) expected in December 2020; Signature of the contract January 2021; Permit expected Mid 2021 Works expected start End 2021; Delivery April 2025.	Presentation of the file to Budgetary Authority in January 2021, approved on 18/01/2021, the contract for the construction and acquisition of the new centre was signed on 29.01.2021. Delays of the planning due to delayed delivery of building permit (ongoing).
Additional project: Refurbishments of the Schuman roundabout information centre ("RP14"), in cooperation with DG COMM	Delivery	2021	Preliminary acceptance of the works 22/03/2021. Opening of the exhibition centre "Experience Europe" in RP14 planned for February 2022.
Additional project: BERL Welcome Centre construction , in close cooperation with DG HR.DS	Delivery	2021	Preliminary acceptance of the works 29/01/2021. Opening to the public on 18 October 2021.
CHAR: renovation of facades	Works by phases	Completion by mid-2022	A first Call for tender was launched in September 2021, but no offers were

⁴ Indicative values might be reviewed and adjusted in the future, depending on the forthcoming Green Deal action plan

⁵ Indicative values might be reviewed and adjusted in the future, depending on the forthcoming Green Deal action plan

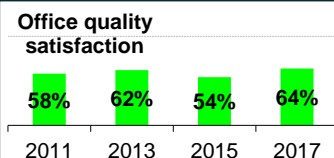
			received. A negotiated procedure is expected to be launched in April/May 2022 to the 8 to 10 pre-selected candidates having manifested their interest. Works are foreseen to start in September/October 2022.
Redevelopment of PALM launched.	Decision on the future of the project	As consequence of the new normal the need for this project will be re-assessed.	Based on the re-assessed needs by OIB.CPE, the possibility of selling PALM is being investigated. In parallel, and for any future projects, discussions on selling methodology are ongoing with DG BUDG and the Legal Service in particular, since end 2021.
L130	Decision on the future of the project	As consequence of the new normal and of the expected reduction of office surface the need for this project will be re-assessed. New Real Estate Strategy is under preparation.	The new real estate strategy was presented to the College in February 2021 and the College cancelled the redevelopment project based on the architectural competition in July 2021.
Prospecting Brussels real estate market	Preparation of a new procedure and its publication. New publication of a notice for the real estate market on Commission surface needs for 2021 to 2025.	31/12/2020 Q1: 2021	The notice of real estate prospection for the attention of the real estate market was launched in May 2021. As a result, 2 suitable projects were pre-selected for negotiations. They became unavailable in the meantime. The preparations of 2 new publications started, to be launched in February 2022 : - Notice of real estate prospection for the attention of the real estate market - Forecasts of multi-year real estate needs in terms of offices for the years 2022 to 2026 - Notice of real estate prospection for the attention of the real estate market - Forecasts of multi-year real estate needs in terms of logistics infrastructure for the years 2022 to 2026
Negotiations	KORT and DAV1 Negotiation for an extension are under preparation. An analysis of the construction of a logistic	Signature of the extension by end 2021. New Real estate strategy is	KORT: CIS in progress DAV1: negotiation of extension to be foreseen towards the end of 2022;

	pole is on-going. Potential short-term prolongation will start for the J27, L56, LUX 40 and COVE buildings according to the long term strategy.	under preparation, taking into account the Green Deal, the New Normal, the MFF. Some prolongations are necessary in order to allow a smooth transfer to environmentally friendly offices.	end of lease September 2023. J27 : leaving of the building as planned – end of contract June 2024. L56 : contract has been extended until December 2024. LX40 : CIS in progress. COVE : it is still being evaluated in order to possibly exempt these surfaces from PLAGE regulation. In parallel, in the process of preparing documents to proceed with the transfer of leases from the Agencies to OIB. Converting the interior of the COV2 to DCS planned; The provisional calendar runs from mid-August 2022 to December 2024.
Dynamic offices	Finalise BRE2 dynamic collaborative spaces offices.	Deliver on time	BRE2 : Office fit-out works and dynamic collaborative spaces for offices successfully delivered on time in 2021 for DG ENV.
	Prepare dynamic offices for new building L107 for delivery in Q1.	June 2021	L107 : Office fit-out works and dynamic offices delivered; building in exploitation since March 2021.
	Prepare dynamic collaborative spaces for L51.	September 2021	L51 : Office fit-out works being completed and preparation of dynamic collaborative spaces on-going. Additional projects : B28 : dynamic offices successfully implemented as of August 2021. CSM1 : dynamic offices successfully implemented in November 2021 (phase 1).

Specific Objective 7.2: Provide good quality office space to all Commission sites in Brussels.

Specific objective 7.2: Provide good quality office space to all Commission sites in Brussels.	Related to spending programme(s): No
Result indicator: Commission staff satisfaction rate with the general quality of their office (space, light, noise, temperature).	
Explanation: The general satisfaction level of staff, and its perception on the quality of office in term of space, light, noise, temperature. Criteria: % of staff satisfaction (<i>very satisfied</i> + <i>satisfied</i>).	

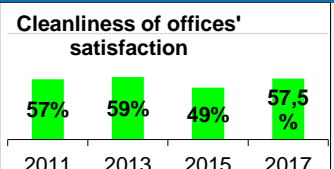
Source of data: DG HR/ the general staff opinion survey conducted by DG HR related to the services of PMO, OIB and OIL (the survey is addressed to all Commission staff and it is organised on a 2-year basis).

Baseline (2017)	Interim Milestone (2020)	Target (2024)	Latest known results (31/12/2021)								
 <p>Office quality satisfaction</p> <table border="1"> <tr> <td>2011</td> <td>2013</td> <td>2015</td> <td>2017</td> </tr> <tr> <td>58%</td> <td>62%</td> <td>54%</td> <td>64%</td> </tr> </table>	2011	2013	2015	2017	58%	62%	54%	64%	Keep stable	Keep stable	No survey was carried out in 2021 (planned in 2022)
2011	2013	2015	2017								
58%	62%	54%	64%								

Result indicator: Commission staff satisfaction rate with the cleaning of their office & the building they work in.

Explanation: The general satisfaction level of staff, and its perception as regard to cleaning services provided to the office and building they work in. Criteria: % of staff satisfaction (*very satisfied + satisfied*).

Source of data: DG HR/the general staff opinion survey conducted by DG HR related to the services of PMO, OIB and OIL (the survey is addressed to all Commission staff and it is organised on a 2-year basis).

Baseline (2017)	Interim milestone (2020)	Target (2024)	Latest known results (31/12/2021)								
 <p>Cleanliness of offices' satisfaction</p> <table border="1"> <tr> <td>2011</td> <td>2013</td> <td>2015</td> <td>2017</td> </tr> <tr> <td>57%</td> <td>59%</td> <td>49%</td> <td>57.5%</td> </tr> </table>	2011	2013	2015	2017	57%	59%	49%	57.5%	Keep stable	Keep stable	No survey was carried out in 2021 (planned in 2022)
2011	2013	2015	2017								
57%	59%	49%	57.5%								

Result indicator: Building accessibility for Persons with Reduced Mobility (PMR).

Explanation: The improvement programme includes external and internal podotactil tiles, and PMR lifts.

Source of data: OIB.RE.2

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2021)
External podotactil tiles: 35 Internal podotactil tiles: only partially in some buildings PMR lifts: 23	External podotactil tiles: 55 Internal podotactil tiles: 20 PMR lifts: 35	External podotactil tiles: 100% of buildings; Internal podotactil tiles: 50% of buildings; PMR lifts: At least one lift in every building;	Podotactil tiles: project on hold: further clarifications to be received from the Brussels Capital Region regarding works on pavement. PMR lifts: works are ongoing in several buildings; no new realisations in 2021.

Main outputs in 2021:			
Output	Indicator	Target	Latest known results (31/12/2021)
DM24 BEBA	Delivery to the satisfaction of the users of any DG which	Completion early 2022.	Audit concluded in December 2021.

	will occupy this building from mid-2021.		
BREY BEBA	Delivery to the satisfaction of the users DEFIS and GROW.	Completion by end 2021.	Audit concluded in December 2021.
J70 BEBA	Delivery to the satisfaction of the users EAC.	Completion by mid-2022.	Project cancelled during the year, due to change of the Real Estate Strategy introduced in February 2021.
Convert BRE2 into a collaborative space building	Delivery to the satisfaction of users who will occupy this building from mid-2021.	Completion by December 2021.	Phase 1 (moving DG ENV to BRE2) successfully completed; Phase 2 (moving DG CLIMA to BRE2) under way for delivery in 2022.

Specific Objective 7.3: Modern logistics domain and related services through a united logistics approach.

Specific objective 7.3: Modern logistics domain and related services through a updated logistics approach.		Related to spending programme(s): No	
Result indicator: Improve client experience			
Explanation: % of modernisation actions achieved.			
Source of data: OIB.04			
Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2021)
50% Key on-going actions: 1. Digitalised service catalogue; 2. Single point of contact; 3. KPIs on client satisfaction; 4. Visual design & printing activities; 5. Centralisation of archive activities.	75%	100%	100% (4 actions out of 4) 1. Digitalised service catalogue - done; 1. Single point of contact - done; 3. KPIs on client satisfaction – done; 4. Visual design & printing activities – done. 5. Centralisation of archive activities – ongoing: a new corporate archives management system will enter into the development phase in 2022.

Main outputs in 2021:			
Output	Indicator	Target	Latest known results (situation on 31/12/2021)
Catalogue of services	On-line publication	2021	Completed: November 2021.
Monitoring of service delivery, client experience & domain performance	KPI implementation	2021	KPIs produced: December 2021.
Gap-analysis for an ISO or similar certification	Report prepared	2021	Delayed due to the Covid pandemic: planned for Q3 2022.
Proposal for an updated logistics approach	Proposal prepared	2021	Delayed due to the Covid pandemic: planned for Q4 2022.

Development of a new office and home office equipment policy	Milestone of policy approval	2021	Delayed due to the Covid pandemic: planned for Q4 2022.
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Specific Objective 7.4: Reduction of the Commission's carbon and ecological footprint consistent with the objectives of the EU Green Deal, notably a climate-neutral Commission by 2030.

Specific objective 7.4: Reduction of the Commission's carbon and ecological footprint consistent with the objectives of the EU Green Deal, notably a climate-neutral Commission by 2030.	Related to spending programme(s): No
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Result indicator: EMAS registered buildings.

Explanation: The number of EMAS registered buildings in the Commission's real estate portfolio

Source of data: OIB.RE.3

Baseline (2020)	Interim Milestone (2021)	Target (2024)	Latest known results (31/12/2021)
The latest (2018 data) EMAS statement declares 58 buildings; 2019 statement includes two more buildings: MERO and MO15, which will be verified in June 2020.	All Commission buildings have EMAS registration. All buildings will have undergone at least one spot-check.	All Commission buildings have EMAS registration. All buildings will have undergone at least one spot-check.	All Commission buildings are EMAS registered.

Result indicator: Energy consumption optimised

Explanation: Energy Performance of Buildings (EPB), measured in kWh Primary Energy /m²/ year

Source of data: OIB.RE.3

Baseline (2019)	Interim milestone (2022)	Target (2024)	Latest known results (31/12/2021)
323.45 kWh/m ² EPB	Realisation of action plan towards reduction of energy consumption (by 5% at the end of 2022).	Reduction by 10% of the energy consumption by 2025 according to the 'PLAGE' legislation.	239.4 kWh/m ² EPB

Result indicator: Water consumption optimised

Explanation: Waterconsumption (in m³/person)

Source of data: OIB.RE.3

Baseline (2018)	Interim milestone (2023)	Target (2030)	Latest known results (31/12/2021)
11,0 m ³ /person	Target is defined in line with EMAS objectives.	Target is defined in line with EMAS objectives.	7.7 m ³ /person (latest data available)
	10.8 m ³ /person	10.2 m ³ /person ⁶	

Result indicator: Indicator related to reduction of CO2 emissions in Commission buildings

Explanation: CO2 emissions (in tonnes/person) from buildings are calculated on the basis of the energy (electricity and gas) consumptions.

Source of data: OIB.RE.3

Baseline (2018)	Interim milestone (2023)	Target (2030)	Latest known results (31/12/2021)
CO2 buildings (Tonnes/p) 0.687 (2018)	Target is defined in line with EMAS objectives.	Target is defined in line with EMAS objectives.	0.61 tons/person
	CO2 buildings (Tonnes/p) 0.611 (- 15%).	CO2 buildings (Tonnes/p) 0.5 (- 25%) ⁷ .	

Result indicator: Green Public Procurement criteria in contracts.

Explanation: Green procurement means purchasing products and services that cause minimal adverse environmental impact.

⁶ Indicative values might be reviewed and adjusted in the future, depending on the forthcoming Green Deal action plan

⁷ Indicative values might be reviewed and adjusted in the future, depending on the forthcoming Green Deal action plan

It incorporates human health and environmental concerns into the search for high quality products and services at competitive price.
Source of data: OIB.RE.3/OIB.02

Baseline (2019)	Interim milestone (2021)	Target (2024)	Latest known results (31/12/2021)
100% 11 contracts had been considered to calculate this value (contracts in the Green Public Procurement fields and contracts beyond the Green Public Procurement definition).	100%	100% (where applicable)	100% (where applicable)

Result indicator: Sustainable transport
 Explanation: % of electric and plug-in hybrid vehicles in the official vehicle fleet
Source of data: OIB.05.2

Baseline (2020)	Interim milestone (2022)	Target (2024)	Latest known results (31/12/2021)
33%	39%	60% ⁸	64%

Result indicator: Sustainable Mobility
 Explanation: % of personnel using sustainable modes of transport to commute to work
Source of data: PDE survey

Baseline (2020)	Interim milestone (2022)	Target (2024)	Latest known results (31/12/2021)
68%	Increase ⁹	Increase	PDE survey postponed

Main outputs in 2021:			
Output	Indicator	Target	Latest known results (situation on 31/12/2021)
Contribution to the Commission Action plan on Green buildings	Adoption by the end of 2021.	31.12.2021	Adoption by the CMB and the College expected in the first quarter 2022. Contribution to the draft given by OIB early 2022.
Application of Brussels-Region Energy reduction “PLAGE” legislation for the Commission buildings	1. PLAGE legislation working plan adoption for its practical implementation for the Commission in Brussels - implies completion of the “patrimony/portfolio analysis” & coordination of BEBA and maintenance renovation planning. 2. Deepened technical/energy studies for priority buildings to evaluate the potential of in-depth renovations/replacement of technical installations (if financially feasible, following a cost-benefit analysis). 3. Replacing old and	PLAGE: 31/12/2021- on-going Energy study: 31/12/2021- list of buildings approved : J30, JS4, DM24.	PLAGE: Preliminary study likely to be launched and to be completed with a CO2 LCA study in 2022.

⁸ Indicative values might be reviewed and adjusted in the future, depending on the forthcoming Green Deal action plan

⁹ A more detailed target cannot be defined at this stage. It will depend on the evolution of several policies (mobility, teleworking, building,...) further to (i) the Covid-crisis, and, ii) the Green Deal action plan for the Commission itself.

	inefficient buildings by modern environmentally friendly buildings or technical improvements of old buildings /other solutions- list of buildings (or % of buildings will be defined).		
Application of Art. 5 Energy Efficiency Directive	Update of the action plan towards the new objectives of the EED completed.	31.12.2021	Analysis of the impact of the future EED completed. Action plan to be updated in 2022, in line with the upcoming action plan on green buildings.
Environmental compliance (Permits & COBRACE rules [parking spaces reduction])	All renewals of environmental permits for the buildings realized.	8 buildings are concerned (CSM1, J30, J54, DM24, J-99, MAD0, C25, DAV1) – different deadlines during the year.	L130 : eco-mobility hub completed. COBRACE works carried out in B232, J70, G1 and BRE2. All extensions and renewals of environmental permits were performed.
Increase biodiversity	Inventory of existing green spaces in buildings portfolio completed.	31.12.2021	Biodiversity study for real estate in Brussels initiated in June 2021.
End of year / Winter Holiday action	Number of buildings open/% of m ² closed	3 buildings open	Preliminary results show that 3 office buildings remained completely open (BERL, B28, L84/86), while 4 others were partially open (J79, L41, MERO, CDMA)
Analysis of Covid impact on energy consumption and proposals for reaction measures	Energy consumed	At least no increase in energy consumption.	No data available yet.
Approval, implementation & monitoring of the new EC mobility plan in line with the 'Green Deal' objectives	Approval	Depends on political decision.	Communication on the new Mobility plan depends of the decision by the CAB.
Electric and plug-in hybrid vehicles in the official vehicle fleet	% of hybrid and electric cars	36%	64% of Commission fleet cars were hybrid or electric compared to 33% in 2020.

Specific Objective 7.5: Respect of rules of Prevention and Protection at Work applicable to the Commission sites in Brussels.

Specific objective 7.5: Respect of rules of Prevention and Protection at Work applicable to the Commission sites in Brussels.		Related to spending programme(s): No	
Result indicator: Number of awareness-raising and communication actions carried out			
Explanation: Number of presentation about prevention and protection at work, ergonomics and psychosocial risks			
Source of data: OIB.03 (SIPP)			
Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2021)
5	15	30	9 actions (progressive results for the year 2020 and 2021)
Result indicator: Number of training courses carried out			
Explanation: The indicator measures the number of basic training for new first aiders and the number of annual refresh trainings for practicing first aiders - Number of annual training days per calendar year.			

Source of data: OIB.03 (SIPP)			
Baseline (2020)	Interim milestone (2022)	Target (2024)	Latest known results (31/12/2021)
+/-30 days annually	+/-100 days annually	+/-100 days annually	77 training courses/days
Result indicator: Number of evacuation exercises carried out			
Explanation: % of evacuation exercises carried out in one calendar year. At least one evacuation exercise per building each calendar year			
Source of data: OIB.03 (SIPP)			
Baseline (2020)	Interim milestone (2022)	Target (2024)	Latest known results (31/12/2021)
100%	100%	100%	30% (as requested during the Covid restrictions; 19 number of evacuations; 63 virtual information sessions)

Main outputs in 2021:			
Output	Indicator	Target	Latest known results (situation on 31/12/2021)
Prevention at the work place	1. Number of awareness-raising and communication actions carried out.	5	4
	2. Number of training in the field of ergonomics	10	11
	3. Number of first aid in the workplace training courses	100	77
	4. Conducted building evacuation exercises	+/- 60 and at least one per building	63 virtual information sessions + 19 evacuation exercises from October to December 2021
Buildings safety	1. Delivered inspections of technical installations	100% of the planning executed	97%
	2. Fire risk analysis	2 buildings in 2021	30% of the risk assessment completed
	3. Adaptation of global plan according to action plans proposed following the OHSAS water and air quality audit	100% of action plans drafted & 100% adaptation of the global plan	100% revision of water and air quality action plans; and 30% adaptation of the global plan
	4. Preventive measures resulting from these OHSAS audits		Second phase of the OHSAS audits yet to be implemented. The preventive measures: water management plans – preparation is ongoing; deployment of CO ² in meeting rooms and childcare - ongoing, upon request.

Specific Objective 7.6: Good social infrastructure is provided at Brussels and Ispra sites.

Specific objective 7.6: Good social infrastructure is provided at Brussels and Ispra sites.	Related to spending programme(s): No
Result indicator: Number of sites which obtained the Good Food Canteen label, number of forks reached (from 1 to 5)	
Explanation: The Good Food Canteen labels are granted by 'Brussels Environment' according to a check list and a target score	

to obtain between 1 and 5 forks Source of data: OIB.OS.4			
Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2021)
Zero	2 or 3	4 or 5	Change of catering model: good food label or equivalent will be implemented at a later date.
Result indicator: % of staff satisfaction with the provision of cafeterias and self-service restaurants			
Explanation: Staff satisfaction with quality and sustainability of the offer			
Source of data: OIB.OS.4/DG HR			
Baseline (2018)	Interim milestone (2022)	Target (2024)	Latest known results (31/12/2021)
Bxl Cafeterias: Satisfied: 68% Dissatisfied: 32%	Increase. ¹⁰	Increase	+/-90% customer satisfaction rate in the MyIntracomm surveys assessing the new catering model;
Bxl Self-service restaurants: Satisfied: 51% Dissatisfied: 49%	Increase	Increase	+/-90% customer satisfaction rate in the MyIntracomm surveys assessing the new catering model;
Ispra cafeteria: Satisfied: 93% Dissatisfied: 5,5% The answers: "don't know": 1,5%	Keep stable	Keep stable	No survey in 2021.
Ispra Self-service restaurant: Satisfied: 90% Dissatisfied: 9% The answers: "don't know": 1%	Keep stable	Keep stable	No survey in 2021.
Result indicator: Users attendance of the sports facilities in CIE Overijse and Clubhouse Ispra			
Source of data: OIB.OS.4/OIB.OS.3 (Ispra)			
Baseline (2019)	Interim milestone (2022)	Target (2024)	Latest known results (31/12/2021)
CIE Overijse: ~15 000 Ispra: ~8 000	Increase	Increase	~14,000

Main outputs in 2021:			
Output	Indicator	Target (2022)	Latest known results (situation on 31/12/2021)
New catering concession contracts	Finalise the tender and sign the new contract	31/12/2021	Cancelled call for tender to renew catering concession in April 2021 as the conditions of the call were no longer applicable.
Introduced an innovative catering model to offer the catering services for the Commission's staff in Brussels: Its an internal management with the support of an external contractor	Launch of numerous calls for tender at OIB level (multi-services contract.	31/12/2021	Launched: several calls for tenders to provide dedicated catering staff, vending machines, drinks, food, cash registers, terminal payments; Coordination and synergies with OIL was ensured;

¹⁰ A more detailed target will be defined once the new catering contract comes into force

<p>Catering in Brussels:</p> <ul style="list-style-type: none"> Gradual reopening of cafeterias Gradual reopening of canteens 	<p>20</p> <p>5</p>	<p>100%</p> <p>100%</p>	<p>From June to December 2021 the catering facilities were open: 6 cafeterias (L107, BRE2, MO15, L-41 and BERL: Both 2 cafeterias were continued by OIB at the end of previous concession contract (January 2021));</p> <p>2 canteens (BERL; L-41)</p>
<p>Functionality of the new catering model</p>	<p>Meals delivered</p>	<p>In the course of 2021</p>	<p>June-December 2021: 54,114 meals were served in the canteens; 83,400 visits were made to the cafeterias,</p>
<p>Catering in Ispra:</p> <ul style="list-style-type: none"> Banqueting service in the conference centre New Mensa project 	<p>Milestone</p>	<p>January 2021</p>	<p>Despite the fact that the new JRC conference centre in building 36 is not yet fully operational to host meetings and events and that the access for the catering service is not totally finished, we have had the opportunity to start using our catering service area. From September to December 2021, we proposed 7 catering services in our refectory (coffee breaks and buffets).</p>
<p>New Mensa project Ispra</p>	<p>Project validation</p>	<p>Q4 2021</p>	<p>The project is still under discussion at a higher level. The alternative, to refurbish and renovate the current structures, represents an option, which could nevertheless have a high impact on the OIB catering activity in Ispra.</p>

Specific Objective 7.7: Good social childcare infrastructure is provided at Brussels and Ispra sites.

<p>Specific objective 7.7: Good social childcare infrastructure is provided at Brussels and Ispra sites.</p>			<p>Related to spending programme(s): No</p>
<p>Result indicator: Number of refusals for lack of capacity Explanation: This number corresponds to the number of people on the waiting list who did not get a place despite registering in time. Source of data: OIB.CPE.3</p>			
<p>Baseline (2019)</p>	<p>Interim Milestone (2022)</p>	<p>Target (2024)</p>	<p>Latest known results (31/12/2021)</p>
<p>Zero: no waiting list nurseries/ kindergartens</p>	<p>Keep stable</p>	<p>Keep stable</p>	<p>No children on waiting list</p>
<p>Zero: no waiting list afterschool childcare</p>	<p>Keep stable</p>	<p>Keep stable</p>	<p>No children on waiting list</p>
<p>Result indicator: Overall satisfaction of parents with the childcare services provided in Brussels Explanation: Satisfaction surveys for nurseries/kindergartens and childminding facilities located in Brussels;</p>			

Maintain a high percentage of overall satisfaction			
Source of data: OIB.CPE.3/DG HR			
Baseline	Interim milestone	Target	Latest known results
2019 (nurseries/kindergartens) 2017 (childminding facilities)	(2022)	(2024)	(31/12/2021)
Nurseries/Kindergartens: 91% in 2019 Childminding facilities: ~90 % in 2017	Maintain a high level of satisfaction.	Maintain a high level of satisfaction.	No survey in 2021

Main outputs in 2021:			
Output	Indicator	Target	Latest known results (situation on 31/12/2021)
Sufficient nursery and afterschool childcare capacity	Number of children enrolled vs number of requests	Capacity equals demand	Nominal capacities exceeded the number of enrolment requests received for CPE services: on 31/12/2021 1436 nominal places vs 1038 requests in nurseries and kindergartens and 2492 nominal places for 2257 requests received for the afterschool.

ANNEX 3: Annual accounts and financial reports

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.

OIB states that no cases such as:

- the cases of 'confirmation of instructions' (Art. 92.3 FR),
- cases of financing not linked to costs (Art. 125.3 FR),
- cases of flat rates >7% for indirect costs (Art. 181.6 FR),
- Financial Framework Partnerships >4 years, (Art. 130.4 FR),
- cases of non-respect of non-retroactivity (Art. 193.2 FR).

Annex 3 Financial Reports - DG OIB - Financial Year 2021

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures**Table 13 : Building Contracts****Table 14 : Contracts declared Secret****Table 15 : FPA duration exceeds 4 years****Table 16 : Commitments co-delegation type 3 in 2021 for DG OIB**

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

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.

Table 1: Commitments

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2021 (in Mio €) for DG OIB					
			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	32,58	31,50	96,69 %
Total Title 01			32,58	31,50	96,69 %
Title 05 Regional Development and Cohesion					
05	05 01	Support administrative expenditure of the Regional Development and Cohesion cluster	0,00	0,00	0,00 %
Total Title 05			0,00	0,00	0,00 %
Title 07 Investing in People, Social Cohesion and Values					
07	07 20	Pilot projects, preparatory actions, prerogatives and other actions	0,20	0,20	100,00 %
Total Title 07			0,20	0,20	100,00 %
Title 20 Administrative expenditure of the European Commission					
20	20 01	Members, officials and temporary staff	22,19	15,02	67,70 %
	20 03	Administrative Operating expenditure	373,54	342,58	91,71 %
	20 04	Information and communication technology related expenditure	0,14	0,14	100,00 %
Total Title 20			395,87	357,75	90,37 %
Total Excluding NGEU			428,66	389,46	90,85 %
Total DG OIB			428,66	389,46	90,85 %

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

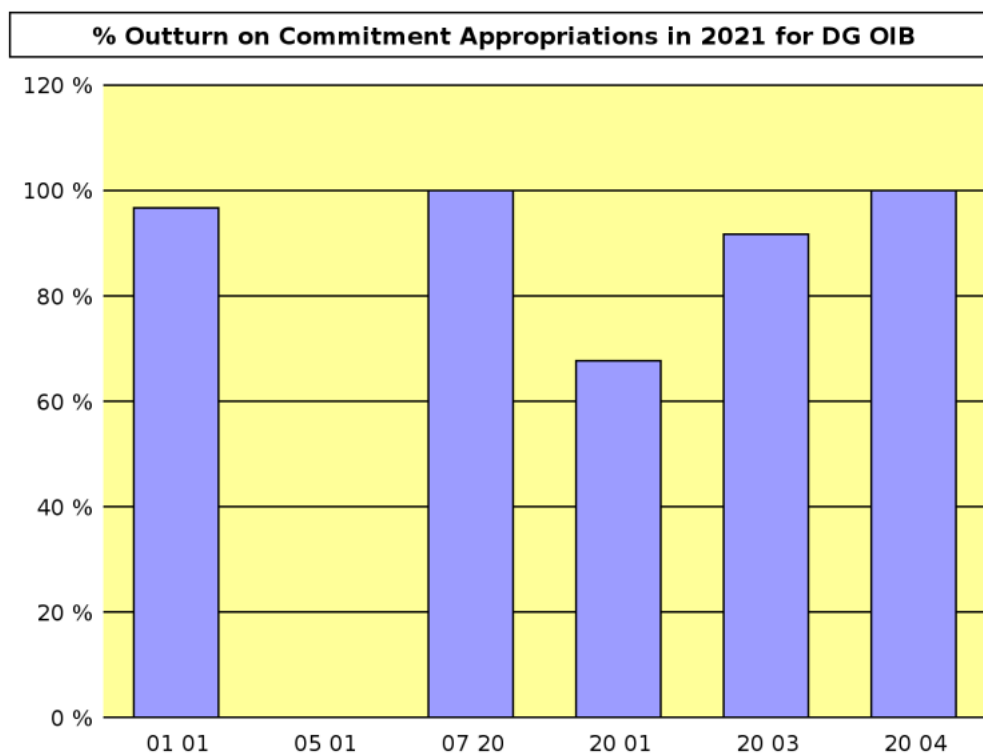


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2021 (in Mio €) for DG OIB					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" Cluster	34,03	29,85	87,71 %
Total Title 01			34,03	29,85	87,71%
Title 05 Regional Development and Cohesion					
05	05 01	Support administrative expenditure of the 'Regional Development and Cohesion' cluster	0,06	0,06	100,00 %
Total Title 05			0,06	0,06	100,00%
Title 07 Investing in People, Social Cohesion and Values					
07	07 20	Pilot projects, preparatory actions, prerogatives and other actions	0,88	0,88	100,00 %
Total Title 07			0,88	0,88	100,00%
Title 20 Administrative expenditure of the European Commission					
20	20 01	Members, officials and temporary staff	27,99	13,54	48,38 %
	20 03	Administrative Operating expenditure	434,79	338,33	77,81 %
	20 04	Information and communication technology related expenditure	0,16	0,05	33,38 %
Total Title 20			462,95	351,93	76,02%
Total Excluding NGEU			497,91	382,71	76,86%
Total DG OIB			497,91	382,71	76,86 %

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

% Outturn on Payment Appropriations in 2021 for DG OIB

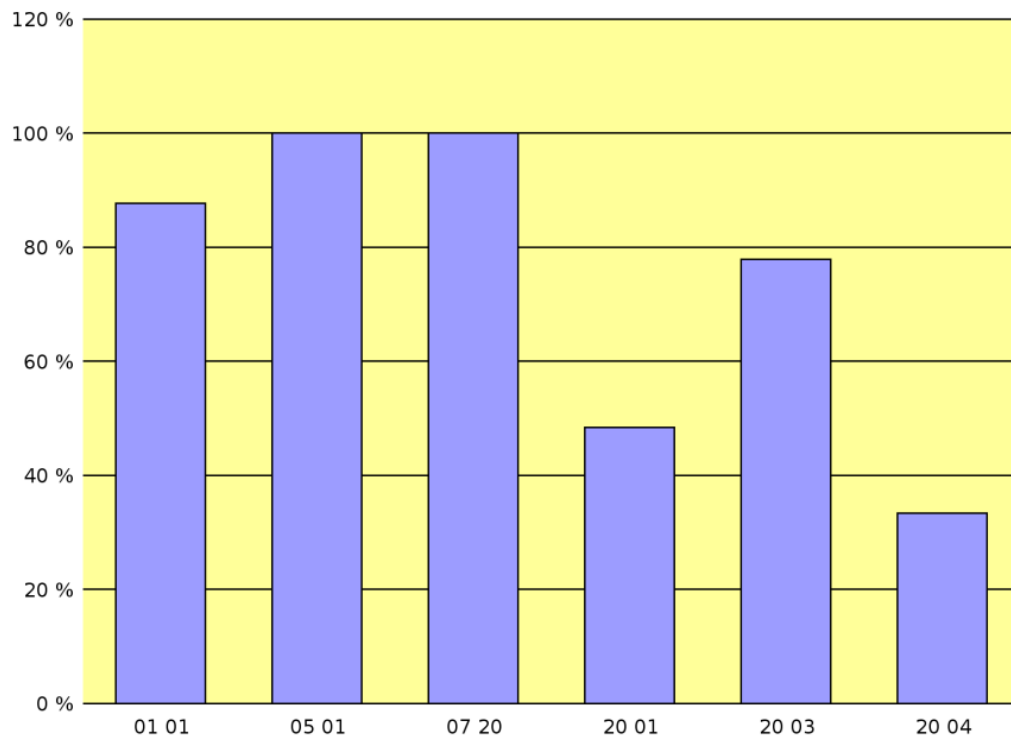


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG OIB									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
01	01 01	Support administrative expenditure of the "Research and Innovation" Cluster	31,50	28,74	2,76	8,77%	0,00	2,76	1,45
Total Title 01			31,50	28,74	2,76	8,77%	0,00	2,76	1,45
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG OIB									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
05	05 01	Support administrative expenditure of the Regional Development and Cohesion cluster	0,00	0,00	0,00	0,00%	0,00	0,00	0,06
Total Title 05			0,00	0,00	0,00	0,00%	0,00	0,00	0,06
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG OIB									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 20	Pilot projects, preparatory actions, prerogatives and other actions	0,20	0,16	0,05	24,17%	0,00	0,05	0,73
Total Title 07			0,20	0,16	0,05	24,17%	0,00	0,05	0,73

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG OIB									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 01	Members, officials and temporary staff	15,02	7,74	7,28	48,48%	0,00	7,28	5,80
	20 03	Administrative Operating expenditure	342,58	277,46	65,12	19,01%	0,00	65,12	61,25
	20 04	Information and communication technology related expenditure	0,14	0,04	0,11	75,52%	0,00	0,11	0,02
Total Title 20			357,75	285,24	72,51	20,27%	0,00	72,51	67,07
Total Excluding NGEU			389,46	314,13	75,32	19,34%	0,00	75,32	69,30
Total for DG OIB			389,46	314,13	75,32	19,34 %	0,00	75,32	69,30

Breakdown of Commitments Remaining to be Settled (in Mio EUR) in 2021 OIB

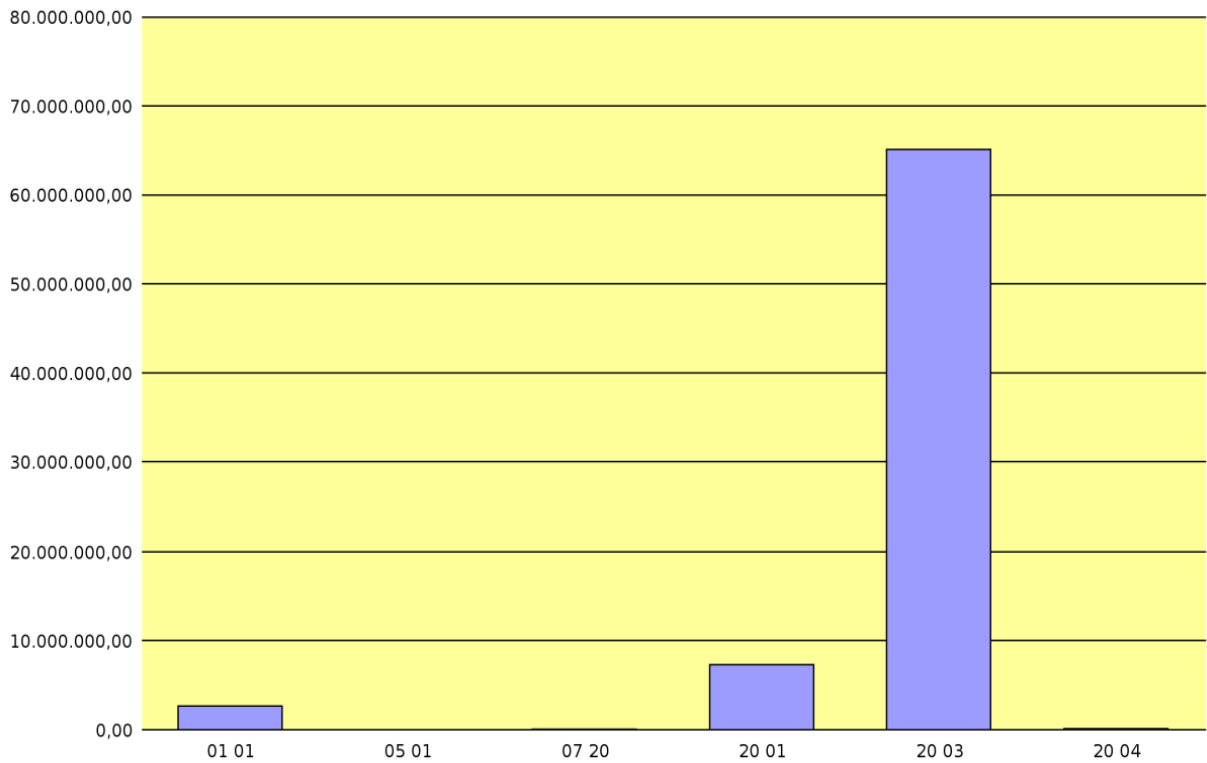


TABLE 4 : BALANCE SHEET for DG OIB

BALANCE SHEET	2021	2020
A.I. NON CURRENT ASSETS	875086936.8	939534399.1
A.I.1. Intangible Assets	0.00	0.00
A.I.2. Property, Plant and Equipment	875,085,932.96	939,533,395.24
A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverab	1,003.86	1,003.86
A.II. CURRENT ASSETS	2904687.04	4588058.79
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	2,612,050.45	4,269,369.93
A.II.4. Inventories	251,244.41	277,858.13
A.II.6. Cash and Cash Equivalents	41,392.18	40,830.73
ASSETS	877991623.9	944122457.9
P.I. NON CURRENT LIABILITIES	-720488866.5	-813427458.9
P.I.3. Non-Current Financial Liabilities	-720,488,866.46	-813,427,458.85
P.II. CURRENT LIABILITIES	-104682101.5	-96312309.22
P.II.3. Current Financial Liabilities	-92,121,115.84	-86,416,130.84
P.II.4. Current Payables	-12,560,985.63	-9,896,178.38
P.II.5. Current Accrued Charges & Defrd Income	0.00	0.00
LIABILITIES	-825170967.9	-909739768.1
NET ASSETS (ASSETS less LIABILITIES)	52820655.93	34,382,689.82
P.III.2. Accumulated Surplus/Deficit	3,589,152,011.91	3277661273
Non-allocated central (surplus)/deficit*	-3,641,972,667.84	-3312043963
TOTAL DG OIB	0.00	0.00

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium. Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG OIB

STATEMENT OF FINANCIAL PERFORMANCE	2021	2020
II.1 REVENUES	-49766675.57	-48578067.88
II.1.1. NON-EXCHANGE REVENUES	-4000	-5400
II.1.1.8. OTHER NON-EXCHANGE REVENUES	-4,000.00	-5,400.00
II.1.2. EXCHANGE REVENUES	-49762675.57	-48572667.88
II.1.2.2. OTHER EXCHANGE REVENUE	-49,762,675.57	-48,572,667.88
II.2. EXPENSES	379660729.5	360068806.4
II.2. EXPENSES	379660729.5	360068806.4
II.2.10. OTHER EXPENSES	318,340,328.26	294,427,884.97
II.2.2. EXP IMPLEM BY COMMISS&EX.AGENC. (DM)	26,613.72	-47,657.59
II.2.6. STAFF AND PENSION COSTS	13,908,615.31	14,083,867.85
II.2.8. FINANCE COSTS	47,385,172.25	51,604,711.17
STATEMENT OF FINANCIAL PERFORMANCE	329,894,053.97	311,490,738.52

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium. Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

TABLE 5bis : OFF BALANCE SHEET for DG OIB

OFF BALANCE	2021	2020
OB.1. Contingent Assets	17587442.17	15886555.17
GR for performance	5,209,863.03	4,244,443.88
OB.1.3. CA Other	12,377,579.14	11,642,111.29
OB.2. Contingent Liabilities	-328286.54	-367994.05
OB.2.7. CL Legal cases OTHER	-328,286.54	-367,994.05
OB.3. Other Significant Disclosures	-571372952.1	-628686770.1
OB.3.3.7. Other contractual commitments	-13,597,832.33	-35,255,309.06
OB.3.5. Operating lease commitments	-557,775,119.73	-593,431,461.07
OB.4. Balancing Accounts	554113796.4	613168209
OB.4. Balancing Accounts	554,113,796.43	613,168,209.01
OFF BALANCE	0.00	0.00

Table 6 : Average Payment Times

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	5456	5373	98.48 %	16.43849	83	1.52 %	110.2651	1355368.07	1. %
45	280	280	100.00 %	17.075				0	0. %
60	116	115	99.14 %	43.62609	1	0.86 %	176	86000	0. %

Total Number of Payments	5852	5768	98.56 %		84	1.44 %		1441368.07	0. %
Average Net Payment Time	18.36124402			17.01144			111.0476		
Average Gross Payment Time	20.36346548			18.92597			119.0714		

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	25	468	8.00 %	5852	22,452,305.40	5.87 %	382,446,467.90

Late Interest paid in 2021			
DG	GL Account	Description	Amount (Eur)
OIB	65010100	Interest on late payment of charges New FR	3 397.01
			3 397.01

NB: Table 6 only contains payments relevant for the time statistics.

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2021 for DG OIB								
Chapter		Revenue and income recognized			Revenue and income cashed from			Outstanding balance
		Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
		1	2	3=1+2	4	5	6=4+5	
31	Revenue linked to property	15.028.895,47	3.540.355,80	18.569.251,27	12.376.880,00	3.540.355,80	15.917.235,80	2.652.015,47
32	Revenue from the supply of goods, services and work - assigned revenue	20.709.200,01	33.172,27	20.742.372,28	20.676.874,68	33.172,27	20.710.046,95	32.325,33
33	Other administrative revenue	13.444.270,83	776.671,91	14.220.942,74	13.301.188,88	772.030,04	14.073.218,92	147.723,82
66	Other contributions and refunds	1.440.713,60	0,00	1.440.713,60	1.438.713,60	0,00	1.438.713,60	2.000,00
67	Completion for outstanding recovery orders prior to 2021	0,00	5.600,00	5.600,00	0,00	5.600,00	5.600,00	0,00
Total DG OIB		50.623.079,91	4.355.799,98	54.978.879,89	47.793.657,16	4.351.158,11	52.144.815,27	2.834.064,62

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

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2021	Irregularity		Total undue payments recovered		Total transactions in recovery context(incl. non- qualified)		% Qualified/Total RC	
	Year of Origin (commitment)	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr
2017					1	16226.42		
2018					3	65544.48		
2019	1	4319.38	1	4319.38	5	14062.11	20.00%	30.72%
2020	3	2792.02	3	2792.02	52	105673	5.77%	2.64%
2021	1	1935.29	1	1935.29	11	28731.48	9.09%	6.74%
No Link					1518	3551976.62		
Sub-Total	5	9046.69	5	9046.69	1590	3782214.11	0.31%	0.24%

EXPENSES BUDGET	Irregularity		OLAF Notified		Total undue payments recovered		Total transactions in recovery context(incl. non-qualified)		% Qualified/Total RC	
	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES										
NON ELIGIBLE IN COST CLAIMS										
CREDIT NOTES	363	205637.35			363	205637.35	1634	2,713,664.83	22.22%	7.58%
Sub-Total	363	205637.35			363	205637.35	1634	2713664.83	22.22%	7.58%
GRAND TOTAL	368	214684.04			368	214684.04	3224	6495878.94	11.41%	3.30%

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

	Number at 1/01/2021	Number at 31/12/2021	Evolution	Open Amount (Eur) at 1/01/2021	Open Amount (Eur) at 31/12/2021	Evolution
2019	4	3	-25,00 %	1.743,57	1.367,22	-21,59 %
2020	130	3	-97,69 %	4.354.056,41	3.274,65	-99,92 %
2021		165			2.829.422,75	
	134	171	27,61 %	4.355.799,98	2.834.064,62	-34,94 %

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

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

Total DG OIB	
---------------------	--

Number of RO waivers	
-----------------------------	--

TABLE 11 : Negotiated Procedures in 2021 for DG OIB		
Internal Procedures > € 60,000		
Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Annex 1 - 11.1 (a) - Follow-up of an open/restricted procedure where no (or no suitable) tenders/requests to participate have been submitted	1	310.000,00
Annex 1 - 11.1 (b) - Artistic/technical reasons or exclusive rights or technical monopoly/captive market	4	25.201.000,00
Annex 1 - 11.1 (c) - Extreme urgency caused by unforeseeable events not attributable to the contracting authority	1	645.560,00
Art. 134.1(b) (Without prior publication) Technical or artistic reasons, or reasons connected with the protection of exclusive rights	1	81.728,66
Total	7	26.238.288,66

TABLE 12 : Summary of Procedures in 2021 for DG OIB		
Internal Procedures > € 60,000		
Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Competitive procedure with negotiation (Annex 1 - 12.1)	3	52.430.000,00
Exceptional Negotiated Procedure without publication of a contract notice (Art. 134 RAP)	1	81.728,66
Negotiated procedure middle value contract (Annex 1 - 14.2)	4	735.660,11
Negotiated procedure without prior publication (Annex 1 - 11.1)	6	26.156.560,00
Negotiated Procedure without publication of a contract notice Art. 126 IR	1	1.600.000,00
Open Procedure (Art. 104(1) (a) FR)	1	425.007,6
Open procedure (FR 164 (1)(a))	28	115.244.372,88
Total	44	196.673.329,25

TABLE 12 : Summary of Procedures in 2021 for DG OIB

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Competitive procedure with negotiation (Annex 1 - 12.1)	2	34,637,000.00
Negotiated procedure middle value contract (Annex 1 - 14.2)	3	365,328.00
Negotiated procedure without prior publication (Annex 1 - 11.1)	6	26,156,560.00
Open Procedure (Art. 104(1) (a) FR)	1	425,007.60
Open procedure (FR 164 (1)(a))	21	98,382,394.39
Total	33	159,966,289.99

TABLE 13 : BUILDING CONTRACTS in 2021 for DG OIB

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

TABLE 14 : CONTRACTS DECLARED SECRET in 2021 for DG OIB

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

TABLE 15 : FPA duration exceeds 4 years – DG OIB

None

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

ANNEX 3: OIB COMMITMENTS MADE IN 2020 WITH RESPECT TO THE CO-DELEGATIONS TYPE III	
	Commitments made
Total	389456350.7
Of which Co-deleg Type III per giving DG	1181150.1
<i>OLAF</i>	1181150.1

ANNEX 4: Financial Scorecard

Indicator	Definition	Comments	OIB score	EC score
1. CA Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial year	n/a	100%	67%
2. CA Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year	n/a	97%	88%
3. PA Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year	n/a	97%	97%
4. PA Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year	OIB has authorised 23% of its commitments of the year n on C1, C4, C5 and E0 credits to be paid beyond 31/12/2021 and before 31/12/2022 and will be included in the 2022 forecast.	80%	98%
5. Global Commitment Absorption ¹	Ensure efficient use of already earmarked commitment appropriations (at L1 level)	n/a	100%	98%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	Despite the difficulties due to the COVID-19 situation and namely concerning the monitoring of invoices' validation flow, OIB managed, based on a well-structured organisation, flexibility, resilience and close monitoring (monthly reporting and follow up) to keep its proportion of timely payments at a very high	100%	98%

		level. For 2021, the OIB's indicator "Timely payments" shows a score of 99%, i.e. 99% of payment accepted amounts were paid on time.		
7. Timely Decommittments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle	In order to avoid budgetary a posteriori, OIB only decommits outstanding RAL when new commitment on fresh credits are concluded and process both decommitment and re-commitment in the same file.	89%	76%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC	n/a	91%	94%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts	n/a	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	n/a	93%	96%

ANNEX 5: Materiality criteria

In order to decide whether a weakness is significant and must entail a reservation in the AAR, the Authorised Officer by Delegation of OIB bases his judgement on the following materiality criteria, which apply to the entire budget of OIB (no segmentation):

1. The weakness falls within the **scope** of the AOD annual declaration: it relates to the reasonable assurance regarding the legality and regularity of financial transactions, the true and fair view, the use of resources for their intended purposes, the sound financial management, the non-omission of significant information, the efficiency, the safeguarding of assets and the prevention and detection of fraud.

2. The weakness is assessed as significant in **qualitative** terms. Qualitative assessment includes an analysis of the causes and the types of error(s), considering also mitigating controls and/or corrective actions taken:

➤ Significant control system weaknesses.

The following is considered: the nature of the weakness: does it relate to a key control element or imply the risk of errors or loss of efficiency; the scope of the weakness: is it isolated or systematic; the duration of the weakness; the compensatory measures: what mitigating controls effectively reduce the exposure; the corrective actions: what corrections have been made to eliminate/reduce the related exposure.

➤ Non-compliance with one or more internal control principles.

If any, actions to mitigate the weakness have been taken so that it does not have an impact on the declaration of assurance.

➤ Insufficient evidence from internal control systems or audit coverage.

If any, the impact of the lack of evidence should be considered and the evidence from other similar areas of the internal control system will be sought.

➤ Critical issues outlined by the ECA, IAS or OLAF.

The term "critical recommendation" includes recommendations rated by the auditor as "critical" as well as not "critical" but assessed as having a critical impact on the assurance. In addition, recommendations rated "very important" and for which there is a significant delay in the implementation of the action plan are assessed to determine how significant they are and what impact they have on the AOD annual declaration.

➤ Significant reputational events.

The assessment of the impact of a reputational event is based on a professional judgment of experts in a given domain. Significance of the reputational events is measured as the impact on the Commission reputation. The judgment of the significance includes: (1) the nature of the impact on reputation, expressed in terms of political consequences (2) the scale of the awareness of the event (a measure of how many stakeholders¹¹ know about it (3) the duration of the impact on reputation (in months).

3. The weakness is assessed as significant in **quantitative** terms, i.e. the monetary value of the problem or the amount considered at risk is above the acceptable level. OIB applies

¹¹ Member States, the Council and Parliament, the European Court of Auditors, contractors, the staff of the Institution (including pensioners and candidates/laureates of competitions), the media, and the wider general public.

the guidelines provided in the communication COM(2003)28 of 21st January 2003 which sets the recommended threshold of residual error rate to a maximum of 2% of the authorized payments¹².

- Significant occurrence of errors in the underlying transactions (legality and regularity).
- No major error with financial impact (> 2% of the payments) is raised by the internal control and reporting systems, by the ex-post controls and audit bodies.

Since 2019 (13), a 'de minimis' threshold for financial reservations has been introduced. Quantified AAR reservations related to residual error rates above the 2% materiality threshold, are deemed not substantial for segments representing less than 5% of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed.

4. Even if the weakness is assessed as being quantitatively not significant (i.e. financial impact < 2%), it still remains material if the **reputation** of the Commission or of the Office is impacted. Such reputational event for the Office could be for example a major safety incident in a Commission building, a serious issue in the childcare activities or an important fraud case in procurement (public tenders,...). Nevertheless, it is considered that these events have not materialised and continued mitigating measures are taken.

¹² The 2% materiality threshold refers to the level of the residual rate of error. The residual error rate represents the rate of error remaining after corrections (recoveries, off settings) have been made.

(¹³) Agreement of the Corporate Management Board of 30/4/2019.

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

1. Building Procurement in direct management

Stage 1: Planning

Main internal 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 (three E's)
<ul style="list-style-type: none"> • The needs are not well defined (operationally & economically) and the decision to procure is inappropriate to meet the operational objectives; • Complexity of the tender procedure (which may prevent market response, difficultly to choose a contractor, result in long procedure timing, be misapplied or entail cost increase); • Discontinuation of the services provided due to a late contracting (poor planning and organisation of the procurement process); • Financial risk for the Institutions; • Budget availability not sufficient to meet the objectives. 	<ul style="list-style-type: none"> • Internal instructions (sec(2004)62), financial Regulations art.266 and Communication from the EC on building policy and infrastructure in Brussels COM(2003)755; • Methodology on planning and selection process of building contractors; • Multi-annual policy framework (MAPF), which establishes the building needs (10 years planning); • Estimated needs published on the Commission's website & Official Journal; • Prospection notice (API- "avis de prospection immobilière") for each building procurement procedure; • AOSD supervision & approval; Validation by Real Estate Committee (OIB, DG HR, DG DIGIT, SG, OIL); • Objectives are defined in the Strategic Plan and Management Plan and monitored in the AAR & mid-term review; • All important issues regularly discussed at weekly management meetings; • Regular meetings on the implementation of the building policy held with the Commissioner and DG HR; • AOSD reports on financial matters, including building aspects twice per year. 	<p>Coverage: 100% - all building acquisition projects (including renting projects)</p> <p>Depth (intensity): Level 1 control: minimal administrative / arithmetic control with no reference to supporting documents (for registry of the procedures)</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - Ratio of the Commission's real estate portfolio and surface needs authorised by the budgetary authority - Percentage of overall projects delivered within deadline and budget. <p>Efficiency:</p> <ul style="list-style-type: none"> - Average cost per tender. <p>Economy/Costs:</p> <ul style="list-style-type: none"> - Cost of staff involved in the building procurement process; - Cost of systems / software. <p>Benefits:</p> <ul style="list-style-type: none"> - Building needs are properly planned and addressed; - Continuity of activity; - Compliance (Kallas communication); - Reduce the risks of litigation, of cancellation of a tender; - Transparency towards the market; - Better value for money.

Stage 2: Needs assessment and definition of needs

Main internal 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 (three E's)
<ul style="list-style-type: none"> • The best offers are not submitted due to the poor definition of the tender specifications • Complexity of the tender procedure (which may prevent market response, difficulty to choose a contractor, result in long procedure timing, be misapplied or entail cost increase); • Risk of discontinued services or legal action resulting from delayed procurement procedures, captivity or absence of competition. 	<ul style="list-style-type: none"> • Needs are identified in two ways: <ul style="list-style-type: none"> - according to the follow-up of the building contract terms and according to the staff evolution; - following a specific request linked to a specific need. • For each building procurement procedure, there is a prospection notice (API) including the technical and legal requirements, the list of conformity with MIT ("Manuel de l'Immeuble Type"), contract aspects and exclusion and prospection criteria. • Prospection reviewed and validated by the hierarchy (AOD) and approved by Real Estate Committee • Annual publication of the EC building needs (transparency) • All prospection notices published in the Official Journal and on the EC website; • Real Estate Committee validates the documents before publication; • Inter-Service Consultation for each project and information note to the Budget Authority; • OIB is part of the Inter-Institutional Working Group (ILISWG) dealing with the evolution of the real estate market and the needs of the institutions. • Anti-fraud strategy and related anti-fraud controls. 	<p>Coverage: 100% - all building acquisition projects (including renting projects)</p> <p>Depth (intensity): Level 2 control: control with reference to corroborative information incorporating an element of independent oversight.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - Percentage of overall projects delivered within deadline and budget; - AOSD reports (include procurement issues); - Register of exceptions; - Anti-fraud indicators; - Recommendations from ECA, IAS. <p>Efficiency:</p> <ul style="list-style-type: none"> - Estimated average cost of a procurement procedure/upon the needs. <p>Economy/Cost:</p> <ul style="list-style-type: none"> - People involved in the building procurement unit; - External experts. <p>Benefits:</p> <ul style="list-style-type: none"> - Safeguarding the reputation of the Commission and its assets; - Continuity of activity; - Compliance; - Reduce the risks of fraud, litigation and of cancellation of a tender; - Transparency.

Stage 3: Selection of the offer and evaluation

Main internal control objectives: effectiveness, efficiency and economy; legality and regularity (Kallas communication, FR, IR, Procurement vademecum).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> The most economically advantageous offer not selected, due to a biased, inaccurate or 'unfair' evaluation process. <p>Risk of unequal treatment of tenderers, litigation and bad reputation due to non-compliance with procurements rules, conflicts of interest, collusion, solidary responsibility etc.</p>	<ul style="list-style-type: none"> Conformity check between the offers and the requirements defined in the API; Analysis based on the prospection criteria: quality, effectiveness, location, feasibility, financial conditions; 3 offers are preselected and submitted to the Real Estate Committee; Negotiation phase with the selected candidates; Final decision taken by the AOD based on favourable opinion of the Real Estate Committee (DG HR, DG HR.DS, OIB, DIGIT); ISC Budgetary authority consulted for significant investments; Project costs analysed throughout the entire cycle of the project, from the pre-selection until the closure phases; Anti-fraud strategy and related anti-fraud controls. 	<p>Coverage: 100% - all building acquisition projects (including renting projects)</p> <p>Depth (intensity): Level 2 control: control with reference to corroborative information incorporating an element of independent oversight.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> % of overall projects delivered within deadline and budget; AOSD reports (include procurement issues); Register of exceptions; Anti-fraud indicators; Recommendations from ECA, IAS. <p>Efficiency: Average cost of a tendering procedure.</p> <p>Economy/Costs:</p> <ul style="list-style-type: none"> People involved in the building procurement unit; External experts; Other Commission Services; Extending leases; Litigation costs. <p>Benefits: Avoidance of wrongly awarded tenders, thereby safeguarding EU funds and reputation.</p>

2. Non-Building Procurement

Stage 1: Planning

Main internal 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 (three E's)
<ul style="list-style-type: none"> The needs are not well defined (operationally & economically) and the decision to procure is inappropriate to meet the operational objectives; <p>Risk of discontinued services resulting from</p>	<ul style="list-style-type: none"> A 4-year work programme (rolling plan) is defined and followed through the IT application PPMT; This plan is approved by OIB's Head of Service; Procurement Project Framework updated in 	<p>Coverage:</p> <ul style="list-style-type: none"> All procedures ≥ €139.000 (>€500.000 for works) conducted by central procurement unit All major objectives (SPP) IT steering twice per year 	<p>Effectiveness:</p> <ul style="list-style-type: none"> MP objectives followed through several indicators Regular monitoring of progress of procurement procedures and delays indicators

<p>delayed procurement procedure (poor planning and poor organisation of the procurement process).</p>	<p>2017 in line with PPMT application.</p> <ul style="list-style-type: none"> Objectives are defined in the MP and monitored in the AAR & mid-term review (SPP docs). Budget programming is approved at the beginning of the year and regular updates/revisions are carried out during the year; Procurement planning is regularly discussed at management meetings. 	<p>Depth (intensity): Level 3 control with reference to fully independent corroborative information</p>	<ul style="list-style-type: none"> Average time to inform Budget reporting <p>Efficiency: Average cost per tender.</p> <p>Economy/Costs: Cost of staff involved in procurement procedures in operational and central units</p> <p>Benefits:</p> <ul style="list-style-type: none"> Reliable procurement planning avoids gaps in business continuity; IT projects follow-up ensures that priorities are followed and processes are automatized; Rejection of unjustified purchases.
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Stage 2: Needs assessment and definition of needs

Main internal control objectives: effectiveness, efficiency and economy; legality and regularity (compliance with FR, IR, vademecum on procurement); fraud prevention and detection.

<p>Main risks It may happen (again) that...</p>	<p>Mitigating controls</p>	<p>Coverage, frequency and depth of controls</p>	<p>Cost-Effectiveness indicators (three E's)</p>
<ul style="list-style-type: none"> The best offers are not submitted due to the poor definition of the tender specifications Complexity of the tender procedure which may: prevent market response, make difficult the choice of contractors, result in long procedure time, be misapplied or entail cost increase ; Risk of discontinued services resulting from delayed procurement procedure; Lack of contractors or dependency towards contractors. 	<ul style="list-style-type: none"> Tenders ≥ €139.000 (>€500.000 for works) are conducted by the central procurement unit for consistency with the Financial Regulation and for quality revision of the tender documents; The "orientation document" (containing the main elements of the tender) is approved by AOD; Contracts in cascade are used whenever appropriate Continuous support to technical units is provided ex. specific trainings ("How to write a coherent tender specifications") are held; manuals on the market procedures available on MyOIB and updated if needed, models of OIB tender documents available on MyOIB; Helpdesk to ensure consistency in replies to questions received; Anti-fraud strategy and related anti-fraud 	<p>Coverage:</p> <ul style="list-style-type: none"> All procedures ≥ €139.000 (>€500.000 for works) conducted by central procurement unit; On a case by case basis regarding the complexity and contracts in cascade. <p>Depth (intensity): Level 4 control: with reference to and including access to the underlying documentation.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> Number of OLAF cases followed-up; Number of negative GAMA opinions; Number of procedures and contracts signed; Average time to inform; Recommendations from ECA, IAS; AOSD reports (include procurement issues); Register of exceptions; Anti-fraud indicators. <p>Efficiency: Estimated average cost of a procurement procedure.</p> <p>Economy/Costs: Staff cost from the operational units and from the procurement central team are involved.</p> <p>Benefits:</p> <ul style="list-style-type: none"> Increased competition and value for money; Legal certainty; Litigations avoided; Limit the risk of cancellation of a tender.

	<p>controls.</p> <p>A "Guide for tenderers" on how to participate on OIB's tenders is published online for all possible candidates;</p>		
	<ul style="list-style-type: none"> • Calls for tenders are published in the Official Journal, Europa website; targeted local publicity is used where appropriate; extra publicity via Euro Info Centres (EIC) in coordination with DG ENTR; • Preliminary information sheet required (to reduce the risk of slicing) and registration of all procedures above €15.000; • Procurement central team gives also support and advice for procedures below €139.000. 	<p>Coverage:</p> <ul style="list-style-type: none"> - All tenders ≥ €1.000 (>€500.000 for works) conducted by central procurement unit; - All tenders above €15.000 registered. <p>Depth (intensity):</p> <p>Level 4 control: with reference to and including access to the underlying documentation.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - % of unsuccessful procurement procedures. <p>Efficiency:</p> <p>Estimated average cost of a procurement procedure.</p> <p>Economy/Costs:</p> <p>Staff cost from the operational units and from the procurement central team are involved.</p> <p>Benefits:</p> <ul style="list-style-type: none"> - Increased competition; - Transparency; - Limit the risk of cancellation of a tender and of litigation.

Stage 3: Selection of the offer and evaluation

Main internal control objectives: effectiveness, efficiency and economy; legality and regularity (compliance with FR, IR, vademecum on procurement).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> • The most economically advantageous offer not 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 staff behaviour, breach of confidentiality or non-compliance with the procurement rules. 	<ul style="list-style-type: none"> • A central register of procedures exists to ensure consistency with planning (for the HR family); • Tenders above ≥€139.000 are notified to GAMA (Group d'Analyse des Marches Administratifs). GAMA examines sampled files and gives an opinion; • For all tenders ≥€139.000, opening and evaluation committees are systematically appointed and evaluation committees is made up of at least three persons representing at least two organizational entities with no hierarchical link between them; • Evaluation based exclusively on the criteria set out in the tender specifications; • Early Detection and Exclusion System (EDES) 	<p>Coverage:</p> <ul style="list-style-type: none"> - All procurement procedures above €15.000 (registry) - Risk based sampling combined with random sampling done by the GAMA group - All tenders ≥€139.000 (opening and evaluation committee) <p>Depth (intensity):</p> <p>Level 4 control: with reference to and including access to the underlying documentation.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - Number of negative opinions from GAMA; - Recommendations from ECA, IAS; - Register of exceptions; - AOSD reports (include procurement issues); - Procurement reporting (status of procedures, delays vs planning); - Average time to inform; - % of unsuccessful procurement procedures; - Anti-fraud indicators. <p>Efficiency:</p> <p>Average cost of a tendering procedure.</p> <p>Economy/Cost:</p> <ul style="list-style-type: none"> - OIB is a member of the GAMA group (2 people - part of their time). - Participation in the meetings of desk officers from central and operational units for sampled files.

	<p>is always consulted before taking a decision;</p> <ul style="list-style-type: none"> • Compulsory trainings for all staff involved in procurement (technical, ethics & integrity); • All exceptions and non-compliance cases are documented and approved by the Authorising Officer; • Anti-fraud strategy and related anti-fraud controls. 		<p>Benefits:</p> <ul style="list-style-type: none"> - Increased legal certainty; - Compliance with FR, IR and vademecum on procurement; - Difference between the most onerous offer and the selected one; - Potential irregularities / inefficiencies prevented; - Risk of fraud or litigation reduced.
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3. Financial transactions

Stage 1: Expenditure implementation (commitment, validation, authorization and payment of expenditure)

Main internal control objectives: legality and regularity (compliance with FR & IR and with the contract signed), 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 (three E's)
<ul style="list-style-type: none"> • Risk that counterparties do not pay or do not pay in time; • Risk of fraud and bad reputation due to non-compliance with rules in force (FR & RAP, accounting). 	<ul style="list-style-type: none"> • Direct centralised management mode (a central cell centralizes all requests for recovery orders); • Key issues discussed during weekly management meetings; • Close monitoring of R.O planning over the year; • A specific procedure is in place regarding the planning of recovery orders related to SLAs; • Budget reporting includes revenue operations; • Recovery order delays are followed up and regularly reported to management; • Use of ABAC system to register all recovery orders • Each recovery order or forecast is submitted to the normal validation procedure as for expenditure (four eyes principle); • Regular exchange of information and notes with the counterparty to fix practical arrangements; • Recovery orders exceptions are kept in the register of exceptions; • AOSD reports on financial matters include recovery 	<p>Coverage: All recovery orders</p> <p>Depth (intensity): Level 4 control: with reference to and including access to the underlying documentation.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - Amount of revenue generated; - Percentage of outstanding recovery orders; - Significant error detected by ex-post control on the revenue operations; - ECA, IAS audit recommendations; - Register of exceptions; - AOSD reports (with recovery order issues). <p>Efficiency:</p> <ul style="list-style-type: none"> - Time-to-payment; - Late interest payment and damages paid (by the Commission). <p>Economy/Costs: All agents involved in the recovery of revenues</p> <p>Benefits:</p> <ul style="list-style-type: none"> - Amount of the revenue generated; - Less Revenues cashed in with delays; - Errors and fraud are minimized.

	<p>order issues;</p> <ul style="list-style-type: none"> • Same level of controls and reporting as for expenditure. • Local Proximity Teams providing the inventory checks and reporting to the central OS department for further coordination. • Accounting controls: OIB's accounting control programme consists of different types of controls: reconciliation, imputation control on expenses, assets, bank guarantees, recovery orders and other miscellaneous operations. The accounting controls also provide assurance as to the accuracy of the financial transaction processing. • Guidance to operational units regarding the proper accounting treatment & encoding of various transactions is provided. 		
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Stage 2: Revenue Operations

Main internal control objectives: effectiveness, efficiency and economy; legality and regularity (compliance with FR & IR).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> • Risk that counterparties do not pay or do not pay in time; • Risk of fraud and bad reputation due to non-compliance with rules in force (FR & RAP, accounting). 	<ul style="list-style-type: none"> • Direct centralised management mode (a central cell centralizes all requests for recovery orders); • Key issues discussed during weekly management meetings; • Close monitoring of R.O planning over the year; • A specific procedure is in place regarding the planning of recovery orders related to SLAs; • Budget reporting includes revenue operations; • Recovery order delays are followed up and regularly reported to management; • Use of ABAC system to register all recovery orders; • Each recovery order or forecast is submitted to the normal validation procedure as for 	<p>Coverage: All recovery orders</p> <p>Depth (intensity): Level 4 control: with reference to and including access to the underlying documentation.</p>	<p>Effectiveness</p> <ul style="list-style-type: none"> - Amount of revenue generated; - Percentage of outstanding recovery orders; - Significant error detected by ex-post control on the revenue operations; - ECA, IAS audit recommendations; - Register of exceptions; - AOSD reports (with recovery order issues). <p>Efficiency</p> <ul style="list-style-type: none"> - Time-to-payment; - Late interest payment and damages paid (by the Commission). <p>Economy/Costs: All agents involved in the recovery of revenues</p> <p>Benefits:</p> <ul style="list-style-type: none"> - Amount of the revenue generated;

	expenditure (four eyes principle); <ul style="list-style-type: none"> • Regular exchange of information and notes with the counterparty to fix practical arrangements; • Recovery orders exceptions are kept in the register of exceptions; • AOSD reports on financial matters include recovery order issues; • Same level of controls and reporting as for expenditure. 		<ul style="list-style-type: none"> - Less Revenues cashed in with delays; - Errors and fraud are minimized.
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4. Supervisory measures

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> • Risk of litigations and reputational damage due to non-compliance with legal provisions. • Risk of fraud, litigations and reputational damage due to non-compliance with legal provisions. • Risk of an error or non-compliance not prevented, detected or corrected by ex-ante control prior to payment. 	EPC covers a representative sample of financial transactions and procurement procedures (high and low value tenders)	Coverage: Representative sample (based on the methodology) Depth (intensity): Level 4 control: with reference to and including access to the underlying documentation.	Effectiveness: <ul style="list-style-type: none"> - % annual EPC programme execution; - % EPC recommendations implemented by units; - Number of significant errors found by EPC; - % of errors vs total checked. Efficiency: <ul style="list-style-type: none"> - 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. Benefits: <ul style="list-style-type: none"> - Correction of errors and continuous internal control improvements; - Contributes to the reasonable assurance.
As above: <ul style="list-style-type: none"> • Risk of litigations and reputational damage due to non-compliance with legal provisions. • Risk of fraud, litigations and reputational damage due to non-compliance with legal provisions. • Risk of an error or non-compliance not 	<ul style="list-style-type: none"> • Exceptions, open audit recommendations and significant AOSD issues are registered, followed up and sent twice a year to senior management so that actions can be taken to address weaknesses. • Recommendations from discharge are follow-up. • Litigations and the status of internal procedures are 	Coverage: Any transaction (if applicable) Depth (intensity): Level 3 control: with reference to fully independent corroborative information (e.g. databases).	Effectiveness: <ul style="list-style-type: none"> - ECA, IAS audit recommendations; - AOSD reports (with recovery order issues); - Register of litigations; - Risk Register; - ICF indicators. Efficiency: Costs of the staff controls and supervisory measures

<p>prevented, detected or corrected by ex-ante control prior to payment.</p>	<p>monitored through regularly updated inventories.</p> <ul style="list-style-type: none"> • Compliance with Internal Control Framework is monitored regularly; • Anti-fraud strategy and related anti-fraud controls; • Risk management; • Monitoring of sensitive functions. 		<p>with respect to the 'benefits'.</p> <p>Economy/Costs: Internal control team and concerned management.</p> <p>Benefits:</p> <ul style="list-style-type: none"> - Issues are followed up and addressed; - Processes and procedures improved; - Continuous improvement of the internal control system; - Contributes to the reasonable assurance.
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ANNEX 7: Specific annexes related to "Financial Management"

Overview of DG's/EA's estimated cost of controls at Commission (EC) level:

Regarding the cost of control for **procurement**, an estimated € 4.5 million was invested in controlling procurement procedures for a total value of € 131.4 million. Thus 3.4% of the total contract value was dedicated to controls.

For transactions of the **financial circuits**, an estimated €8,8 million was invested in controlling financial transactions worth approximately €382.7 million. Thus 2.3% of the total amount of financial transactions carried out during the year was dedicated to controls.

For supervisory measures (**ex-post controls**), an estimated €0,6 million were invested in controlling financial transactions worth approximately €270.07 million. Thus 0.2% of the total value of transactions checked ex-post was dedicated to controls.

Overall, in 2021 OIB dedicated an estimated total of €15.1 million to controls financial transactions worth €382.7 million corresponding to 3.9% of the 2021 expenditure and remains stable compare to the year 2020 (estimated at 3.8%).

Table Y - Overview of OIB's estimated cost of controls at Commission (EC) level
The absolute values are presented in EUR

EXPENDITURE

OIB	Ex ante controls***			Ex post controls			Total	
	(a) EC total costs	(b) related payments Made	(c) Ratio (%)** (a)/(b)	(d) EC total costs	(e) total value verified and/or audited	(f) Ratio (%) (d)/(e)	(g) EC total estimated cost of controls (a)+(d)	(h) Ratio (%)** (g)/(b)
Building Procurement	659.600,00 €	- €	0,00%	- €	- €	0,00%	659.600,00 €	0,00%
Non-Building Procurement	3.812.650,00 €	- €	0,00%	- €	- €	0,00%	3.812.650,00 €	0,00%
Financial Transactions	8.781.800,00 €	382.714.364,49 €	2,29%	- €	- €	0,00%	8.781.800,00 €	2,29%
Supervisory Measures	- €	- €	0,00%	583.800,00 €	270.077.446,00 €	0,22%	583.800,00 €	0,00%
Horizontal control tasks - not attributable to RCS	1.178.866,67 €	- €	0,00%	- €	- €	0,00%	1.178.866,67 €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
OVERALL total estimated cost of control at EC level for expenditure	14.432.916,67 €	382.714.364,49 €	3,77%	583.800,00 €	270.077.446,00 €	0,22%	15.016.716,67 €	3,92%

1. Financial circuits

The budget is largely implemented on a centralised basis; OIB has three financial circuits in place:

- ✓ the fully decentralised model for legal commitments, for procurement below €139k and for all OIB.OS.3 transactions at Ispra (excluding procurement equal to or above €139k);
- ✓ the partially decentralised model (with counterweight) for budgetary commitments;

- ✓ the fully centralised model for all payments, recoveries and for procurement equal or above €139k (including for OIB.OS.3 at Ispra).

The OIB.RE department has a sector, which provides financial, budgetary and procurement coordination for the three RE operational units. The sector manages operational initiation and verification of payments and recovery orders, legal and budgetary commitments. It manages procurement procedures inside the department (all below €500k for works and below €139k for furniture and services) and provides the management and the financial follow-up of the service level agreements signed by OIB (except for SLA signed for the services provided by the CPE).

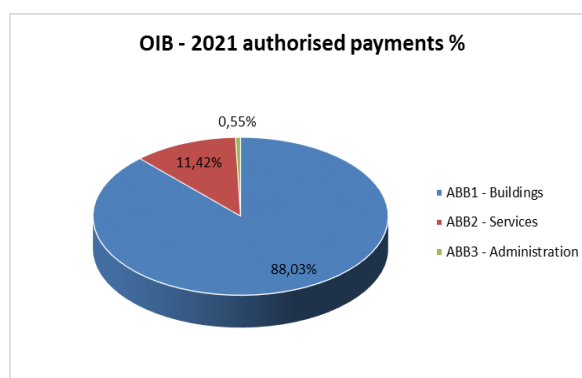
For the CPE department, unit CPE.3 is responsible for financial and procurement activities. The operational initiation and procurement management (below €139k) is embedded in the units of the OS department and in the horizontal unit OIB.O2 is responsible for procurements equal or above €139k.

The circuits are based on the three basic models of Financial Circuits proposed by DG BUDG, which OIB adapted to its own needs and requirements. They are set up in conformity with the principles established by the Financial Regulation and its rules of application (in particular the principle of separation of responsibilities between initiation and verification).

2. Financial resources:

Total payments authorised for the year 2021¹⁴ and their relative weight in each significant budget activity:

Budget areas	Authorised payments (€ million)
ABB1 – Buildings	336.9 (88%)
ABB2 – Services	43.7 (11%)
ABB3 – Administration	2.1 (1%)
Total OIB	382.7



OIB budget is annual; there is no multi-annual expenditure programme¹⁵.

Financial Resources by ABB activity (EUR million) implementation of Commitment Appropriations (CA)				
Code ABB	ABB Activity	Operational expenditure	Administrative expenditure (*)	Total (**)

¹⁴ On credits C1, C4, C5, E0 and C8, including credits cross-delegated from OIB to other DGs and credits co-delegated from other DGs to OIB, see table 2 in annex 3.

¹⁵ The budget annuality is not adapted to the multi-annual real estate projects managed by OIB (the value of such projects has to be financed by appropriations from several years).

ABB.1	Real Estate	0,00	303.893.709,04	303.893.709,04
ABB.2	Services	0,00	40.103.253,99	40.103.253,99
ABB.3	Horizontal activities	0,00	2.431.702,03	2.431.702,03
Total		0,00	346.428.665,06	346.428.665,06

(*) Heading 7: appropriations managed by OIB (global envelope) – OIB has no BA lines and only administrative expenditure.

(**) Excluding credits cross-sub-delegated and co-delegated to OIB by other DGs / Offices.

Payments versus commitments (C1, C4, C5 & E0 credits) on 31/12/2021, per ABB activity, were as follows:

ABB	Type of credit	Administrative Budget		COMM co-delegated credits	ENER co-delegated credits	EPSO co-delegated credits	JRC co-delegated credits	OIL co-delegated credits	PMO co-delegated credits	OLAF co-delegated credits (type III)	OP co-delegated credits	RTD co-delegated credits	SG co-delegated credits	to PMO co-delegated credits (type III)	to DIGIT cross subdelegated credits	to OIL cross subdelegated credits	Grand Total
		budget opérationnel	budget de fonctionnement - 20.031602.O														
ABB.1		294.972.453,99	8.921.255,05	568.621,50	280.000,00	3.400.000,00	640.000,00	0,00	3.845.000,00	996.150,10	90.000,00	28.907.000,00	0,00	0,00		0,00	342.620.480,64
ABB.2		35.326.481,22	4.776.772,77	45.700,00		50.000,00	1.674.923,38	0,00	265.000,00	185.000,00	4.000,00	0,00	0,00	700.000,00	1.767.723,34	49.765,44	42.327.877,37
ABB.3		1.565,24	2.430.136,79	0,00		0,00		115.690,00	0,00	0,00	0,00	0,00	142.982,00	94.614,44			2.784.988,47
Commitments		330.300.500,45	16.128.164,61	614.321,50	280.000,00	3.450.000,00	2.314.923,38	115.690,00	4.110.000,00	1.181.150,10	94.000,00	28.907.000,00	142.982,00	794.614,44	1.767.723,34	49.765,44	390.250.835,26
ABB.1		248.042.302,66	8.238.000,00	433.593,80	261.174,00	3.016.000,00	555.975,16	0,00	3.178.067,24	212.532,36	68.561,46	26.824.094,14	0,00	0,00		0,00	290.830.300,82
ABB.2		19.458.975,92	1.617.636,52	0,00		19.938,26		0,00	206.462,10	128.114,00	0,00	0,00	0,00	81.114,40	824.516,00	15.140,35	22.351.897,55
ABB.3		1.565,24	992.268,39	0,00		0,00		2.925,88	0,00	0,00	0,00	0,00	35.000,00	74.544,00		0,00	1.106.303,51
Payments		267.502.843,82	10.847.904,91	433.593,80	261.174,00	3.035.938,26	555.975,16	2.925,88	3.384.529,34	340.646,36	68.561,46	26.824.094,14	35.000,00	155.658,40	824.516,00	15.140,35	314.288.501,88
ABB.1		84,09%	92,34%	76,25%	93,28%	88,71%	86,87%		82,65%	21,34%	76,18%	92,79%					84,88%
ABB.2		55,08%	33,86%	0,00%		39,88%			77,91%	69,25%	0,00%			11,59%	46,64%	30,42%	52,81%
ABB.3		100,00%	40,83%					2,53%					24,48%	78,79%			39,72%
Payments vs Commitments		80,99%	67,26%	70,58%	93,28%	88,00%	24,02%	2,53%	82,35%	28,84%	72,94%	92,79%	24,48%	19,59%	46,64%	30,42%	80,53%

The reconciliation with table 16 of annex 3 related to OLAF co-delegated credits (type III) is included (Commitments level);

3. Cross-delegated credits

DG	Budget line	Amount
PMO Salaries of statutory staff, national experts and costs for missions	B2021-20.031602.0010101-C1-OIB>PMO	Amount and Commitment: € 31.965.395,47 Payment: € 31.965.395,47
	B2021-20.031602.0010101-C5-OIB>PMO	Amount and Commitment: € 1.000.000,00 Payment: € 1.000.000,00
	B2021-20.031602.0010102-C1-OIB>PMO	Amount and Commitment: € 150.373,91 Payment: € 150.373,91
	B2021-20.031602.0010201-C1-OIB>PMO	Amount and Commitment: € 17.730.337,90 Payment: € 17.730.337,90
	B2020-20.031602.0010201-C5-OIB>PMO	Amount and Commitment: € 6.000.000,00 Payment: € 6.000.000,00
	B2021-20.031602.0010202-C1-OIB>PMO	Amount and Commitment: € 13.835.948,18 Payment: € 13.835.948,18
	B2021-20.031602.0010202-C5-OIB>PMO	Amount and Commitment: € 4.770.627,64 Payment: € 4.770.627,64
	B2021- 20.031602.00102-C1-OIB:PMO	Amount and Commitment: € 20.000,00 Payment: € 18.985,08 RAL: € 1.014,92
	B2021-20.031602.0010301-C1-OIB:PMO	Amount and Commitment: € 73.970,30 Payment: € 54.914,96 RAL: € 19.055,34
	B2021-20.031602.0010301-C4-OIB:PMO	Amount: € 23,40 Commitment: € 0,00 Payment: € 0,00 RAL: € € 0,00
	B2021-20.031602.0010301-C5-OIB:PMO	Amount and Commitment: € 644,14 Payment: € 643,96 RAL: € 0,18
	On B2020-20.031602.0010301-C8-OIB:PMO budget line	Amount/report from 2020 commitment not consumed Commitment: € 992,10 Payment: € 992,10 RAL: € 0,00
	PMO Reimbursement of season tickets	B2021-618.885,60-C1-OIB:PMO
B2021-618.885,60-C8-OIB:PMO		Amount/report from 2020 commitment not consumed Commitment: € 569.999,47 Payment: € 569.999,47
PMO Reimbursement of home office equipment	B2021-20.030103.03-C1-OIB>PMO	Amount: € 2.421.386,75 Commitment: € 2.420.206,76 Payment: € 2.420.206,76
	B2021-20.030103.03-C8-OIB>PMO	Amount/report from 2020 commitment not consumed Commitment: € 106.417,58 Payment: € 106.417,58

DIGIT IT support, software and Telecommunications	B2021-20.031602.0010901-C1- OIB>DIGIT	Amount: € 328.241,09 Commitment: € € 327.932,10 Payment: € 0,00 RAL: € 327.932,10
	B2021-20.031602.0010902-C1- OIB>DIGIT	Amount: € 1.573.000,00 Commitment: € 1.572.999,99 Payment: € 0,00 RAL: € 1.572.999,99
	B2021-20.031602.0010903-C1- OIB>DIGIT	Amount and Commitment: € 2.619.000,00 Payment: € 322.714,67 RAL: € 2.296.285,33
	B2021-20.031602.0010901-C8- OIB>DIGIT	Amount/report from 2020 commitment not consumed Commitment: € 8.754,98 Payment: € 8.754,98
	B2021-20.031602.0010902-C8- OIB>DIGIT	Amount: - (report from 2020 commitment not consumed) Commitment: € 1.237.580,34 Payment: € 1.189.243,59 RAL: € 48.336,75
	B2021-20.031602.0010903-C8- OIB>DIGIT	Amount/report from 2020 commitment not consumed Commitment: € 322.740,54 Payment: € 322.740,54
DIGIT Reimbursement of home office equipment	B2021- 20.030103.01-C1-OIB/DIGIT	Amount: € 1.767.750,00 Commitment: € 1.767.723,34 Payment: € 824.516,00 RAL: € 943.207,34
HR External Staff	B2021-20.031602.00102-C1-OIB>HR	Amount and Commitment: € 458.000,00 Payment: € 376.420,61 RAL: € 81.579,39
	B2020-20.031602.00102-C8-OIB>HR	Amount/report from 2020 commitment not consumed Commitment: € 50.243,44 Payment: € 44.723,42 RAL: € 5.520,02
HR Training costs	B2021- 20.031602.0010303-C1- OIB>HR	Amount and Commitment: € 239.000,00 Payment: 21.701,75 RAL: € 105.873,42
	B2020-20.031602.0010303-C8-OIB>HR	Amount/report from 2020 commitment not consumed Commitment: € 157.363,45 Payment: € 157.363,45
HR Security and Health &	B2021-20.031602.0010500-C1-OIB>HR	Amount and Commitment: €1.075.000,00 Payment: € 1.075.000,00

Safety		
HR Welcome Centre Berlaymont	B2021-20.030102.04-C1-OIB>HR	Amount and Commitment: € 79.471,28 Payment: € 0,00 RAL: € 79.471,28
	B2020-20.030102.04-C8-OIB>HR	Amount/report from 2020 commitment not consumed Commitment: € 336.521,72 Payment: € 336.521,72
COMM Task force Greece	B2021-20.030101-C1-OIB>COMM	Amount and Commitment: € 198.482,08 Payment: € 190.551,45 RAL: € 7.930,63
	B2021-20.030102-C1-OIB>COMM	Amount and Commitment: € 77.759,01 Payment: € 37.659,62 RAL: € 40.099,39
	B2021-20.030103-C1-OIB>COMM	Amount and Commitment: € 1.983,27 Payment: € 660,00 RAL: € 1.323,27
	B2021-20.030104-C1-OIB>COMM	Amount and Commitment: € 1.440,00 Payment: € 539,20 RAL: € 900,80
	B2021- 20.030101-C8-OIB>COMM	Amount/report from 2020 commitment not consumed Commitment: € 35.843,13 Payment: € 19.192,36 RAL: € 16.650,77
	B2021- 20.030102-C8-OIB>COMM	Amount/report from 2020 commitment not consumed Commitment: € 49.108,37 Payment: € 39.666,06 RAL: € 9.442,31
	B2021- 20.030103-C8-OIB>COMM	Amount/report from 2020 commitment not consumed Commitment: € 32.022,72 Payment: € 32.022,72
OIL Transport equipment	B2021- 20.030103.02-C1-OIB>OIL	Amount and Commitment: € 11.360,64 Payment: € 10.641,97 RAL: € 718,67
OIL Reimbursement of home office equipment	B2021- 20.030103.03-C1-OIB/OIL	Amount and Commitment: € 49.895,27 Payment: € 15.140,35 RAL: € 34.625,09

The credits that were also cross-sub-delegated or co-delegated in 2021, on a permanent or on a temporarily basis, to OIB by the following DGs/Services:

	Purpose	Amount
DG COMM	Services delivered to the representation of the European Commission in Belgium	€ 409.400,00
DG COMM	Implementation of the RP14 Europa Experience project	€ 204.921,51
DG ENER	Buildings expenditure	€ 280.000,00
PMO	Building, logistics and supplies expenditures	€ 4.110.000,00
EPSO	Building, logistics and supplies expenditures	€ 3.450.000,00
JRC	Buildings expenditure	€ 640.000,00
JRC	Cover of part of the functional costs of OIB at ISPRA	€ 2.753.910,31
OIL	Development of KiddyWeb and PRESTO application and the purchase of the Logipax application for the fleet management	€ 115.690,00
OIL	Postal charges	€ 120.000,00
OP	Building, logistics and supplies expenditures	€ 94.000,00
DG RTD ENER	Buildings expenditure	€ 28.907.000,00
OLAF	Buildings and logistic services	€ 1.181.150,10
SG	Expenses related to the information system "ARCHIS"	€ 142.982,00

These co/sub delegated credits to OIB were included to the entire budget managed by OIB and submitted to the same range of internal controls as OIB's own budget.

4. Recovery orders

In 2021, € 44.81 million revenues from the Service Level Agreements (SLAs), as a charge-back procedure, as a compensation for the services provided by OIB to other Commission services or other institutions, had been invoiced before the end of the year, of which around € 42.36 million cashed before the end year and of the remaining € 2.44 million the deadline for 96.5% of the payments has not been reached as of 31.12.2021.

Recovery orders issued in 2021 and cashed in 2021	€47.79 million¹⁶
Recovery orders issued before 2021 and cashed in 2021	€ 4.35 million ¹⁷
Other revenues from: <ul style="list-style-type: none"> - parental contributions, - JRC for cafeterias /canteens/ childcare facilities in Ispra; - protocol restauration¹⁸ 	€11.94 million
Total	€64.08 million

An important part of this amount is carried forward to the next following year (C5: € 36.9 million). Comparable amounts of revenues were carried over in 2020.

5. Controls:

Ex-ante control:

OIB's ex-ante controls focus on compliance of all budget implementation transactions with the rules and procedures in place (i.e. Financial and other regulations, procedures, contractual clauses, etc.) Special attention is paid to data quality as well as to coherence and completeness of supporting documents. In function of the transaction category, OIB applies three different types of financial circuits: a totally decentralised circuit for OS.3 transactions, a partially decentralised circuit with counterweight for the budgetary commitments and a centralised circuit, albeit with an operational initiating and verifying component (including the "certified correct"), for payments and recovery orders. Legal commitments are fully processed by the operational units. All commitments, contracts, payments and recovery orders undergo a fixed set of checklist-supported ex-ante controls before validation by the sub-delegated authorising officer (AOSD) concerned.

Ex-post control:

The OIB ex-post control methodology is detailed in a specific manual and is based on a sample of six types of transactions which include budgetary commitments, payments, recovery orders, low value procurement procedures, middle value procurement procedures, and high value procurement procedures. The sample method has been reviewed and is now 100% random and statistically representative for payments and recovery orders (using the MUS sample methodology), allowing to extrapolate the ex-post sample results to the entire population of the respective type of transactions. Additional transactions are sampled, based on specific risk factors as well as for the decentralised financial circuit for OIB.OS.3 (Ispra), when necessary.

In 2021, 80 transactions were controlled: 61 payments, 8 recovery orders, 10 budgetary commitments. Based on in-depth revision, none of controlled transactions was classified

¹⁶ Column 4 in table 7 annex 3

¹⁷ Column 5 in table 7 annex 3

¹⁸ More information may be found in table 7 of annex 3.

with error level 1¹⁹, providing a detected error rate of 0.003% (€ 1183) of representative transactions.

The findings relate mainly to the correctness or lack of available supporting documents, lack of justification / explanation of calculation done and no full correspondence with the contractual basis. All ex-post findings were discussed with the units in question and an agreement on the findings and on the corrective actions were reached in most cases.

The main observations are subject to a series of awareness actions addressed to all units and departments. In order to ensure further improvements in this area, the ex-post control team will follow up on the issues raised in the course of 2022.

The management of the OIB monitors the progress in corrective actions' implementation and main observations are discussed with the OIB Head of Service, including bilateral meetings with the OIB management in the context of AAR preparation, when necessary.

Ex-post controls relied on the existing processes which, for a number of years, are carried out electronically.

Authorising Officers by Sub-Delegation reporting:

Authorising Officers by Sub-Delegation (AOSD) reports are one of the supervisory measures in place in OIB. The main issues raised in these reports are brought to the attention of relevant Heads of Department and/or Heads of Unit and serve as a tool contributing to the assessment of internal control and budget/financial management. The provision of reports is also monitored and where needed appropriate reminders issued. 100% of the AOSD 2021 reports were received by 24 February 2022. No serious issues were reported.

Indicators in the financial management:

Objective: The authorising officer by delegation has reasonable assurance that resources have been used in accordance with the principles of sound financial management, and that cost-effective controls are in place which give the necessary guarantees concerning the legality and regularity of underlying transactions

Indicator: 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 by the end of implementation of the programme, 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: ABAC

Baseline (2019)	Target (2024)	Latest known results (situation on 31/12/2021)	
0.4%	< 2% of relevant expenditure	0.5%	
Main outputs in 2021:			
Description	Indicator	Target	Latest known results (situation on

¹⁹ Serious error that should be considered by the AOD when giving its assurance in the AAR.

			31/12/2021)
Effective controls: Legal and regular transactions	1. Risk at payment	Remains < 2 % of relevant expenditure	0.5%
	2. Estimated risk at closure	Remains < 2 % of relevant expenditure	0.5%
Effective controls: Safeguarded assets	The triennial inventory-scanning of all movable assets started	25%	66%
Efficient controls: Finances	1. Budget execution	1. Remains 100% of appropriations	1. 100%
	2. Time-to-pay	2. Remains 100% of payments done (in value) on time	2. 100%
Efficient controls: Procurement	1. Time-to-inform ²⁰	≤122 days	115 days
	2. Contracts signed on time (%)	100%	57%
Economical controls	Overall estimated cost of controls	Remains 3,3% of funds managed	3.8%

Procurement indicators:

OIB is maintaining its **key role in the field of e-procurement**, participating in working group for e-Procurement (preparation, submission, evaluation and contract management) and anticipating the setting up of e-procurement IT tools. Following the prior implementation of e-submission for all open procurement procedures, this approach was extended to other procedures (restricted and negotiated procedures) as soon as they become available. To be highlighted that OIB took part in the pilot for negotiated procedures.

The indicator '**Respect of target schedules**' for high value tenders was 54% in 2021 compared to 50% in 2020, 73% in 2019 and 44% in 2018. The target could not be met due to late start of some procedures (resulting from late drafting of technical specification), due to extensions of the submission deadlines following long negotiations (in case of 4 negotiated procedures) and due to the complexity of evaluations in some procedures.

The indicator '**Percentage of contracts signed on time**' performance was at 57% by the end of 2021 compared to 53% by the end of 2020 (33% in 2019 and 39% in 2018) due to i.e. late start of some procedures, long negotiations, complex evaluation processes and extensions of deadlines. It should also noted that the target schedules were defined ambitiously (corresponding to a minimum time to inform²¹) in order to motivate and promote operational and administrative collaboration of all parties involved.

²⁰The indicator has been defined as the time between the publication of the contract notice and signature of the award decision and providing relevant information to all parties involved.

²¹ The indicator has been defined as the time between the publication of the contract notice and signature of the award decision and providing relevant information to all parties involved.

In 2021, 36 procedures (corresponding to 44 lots) above the threshold were finalised, of which 28 attributions were submitted to GAMA corresponding to 33 lots awarded (€172.6 million), eight procedures and one lot of another procedure were unsuccessful (for multiple reasons: irregular offers, offers non-compliant, lack of offers; offers financially unacceptable; annulment due to substantial changes needed in the Tender specifications due to pandemic covid-19). Out of the 28 procedures submitted to GAMA, 12 procedures (representing €114.5 million) were selected for review; all received a positive opinion.

In 2021, 37 contracts were signed for a total value of € 131.4 million, among which 16 were inter-institutional (for a value of €37.9 million). At the end of December 2021, six other contracts resulting from four procedures were in a final stage (for signature). Regular follow-ups and consistent supervision are in place (e.g. reports on calls for tender procedures to the management).

Fraud prevention, detection and correction:

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy²² aimed at the prevention, detection and correction²³ of fraud

Main outputs in 2021:

Description	Indicator	Target	Latest known results (situation on 31/12/2021)
Anti-fraud action plan implemented	Percentage of implemented actions planned for the current year in the anti-fraud strategy of OIB.	100%	100%
Anti-fraud training for OIB staff organised together with OLAF	% of staff trained	Q1-2021	Carried out in Q2 2021.
Review the sensitive functions in OIB in line with new DG BUDG guidelines.	Revision and workshop organised	31/12/2021	OIB's revised sensitive functions procedure is awaiting the Director's signature.
Closely follow up all recommendations made by OLAF and IAS, and systematically put action plans and corrective measures in place.	% of recommendations implemented	100%	100%

²² Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM(2019) 176 of 29 April 2019 – 'the CAFS Communication' – and the accompanying action plan, SWD(2019) 170 – 'the CAFS Action Plan'.

²³ Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

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

1. Risk management:

OIB risk management is a systematic process focused on identifying and mitigating risks in line with the accepted risk level and is an integral part of the management of OIB's activities.

In June 2021, the OIB risk register was updated following desk review consultations. In the context of preparation of the Management Plan 2022, a dedicated management meeting was carried out online in November 2021.

The 2021/2022 OIB's Risk Register includes 19 risks and none of them are classified as critical. The majority of OIB risks are inherent risks resulting from the operational nature of the activities are related to (i) procurement activities in OIB, e.g. dependency towards contractors, (ii) HR risks and (iii) fraud risks.

OIB has put high emphasis on safety and security of children and organisation of childcare services, which might be jeopardised by some not-updated internal rules. Important consideration was given to the impact of COVID-19: the risk of shutting down some essential OIB activities (childcare, catering), the risk that contractors might not fulfill their obligations due to 'force majeure', or bankruptcy of contractors in the context of post-pandemic economic crises. The majority of defined mitigating measures are well structured and are in place. In the course of 2021, none of OIB's risks materialised.

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

1) Table X: Estimated risk at payment and at closure

Table X : Estimated risk at payment and at closure

DG OIB	'payments made' (2021;MEUR)	minus new prefinancing [plus retentions made]	plus cleared prefinancing [minus retentions released and	'relevant expenditure' (for 2021;MEUR)	Detected error rate or equivalent estimates	estimated risk at payment (2021;MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC; %)	estimated future corrections [and deductions] (for 2021;MEUR)	estimated risk at Closure (2021;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
Procurement	349,00	0,00	0,00	349,00	0,00% - 0,50%	0,00 - 1,74	0,00% - 0,00%	0,00 - 0,00	0,00 - 1,74
Revenue	33,72	0,00	0,00	33,72	0,00% - 0,50%	0,00 - 0,17	0,00% - 0,00%	0,00 - 0,00	0,00 - 0,17
DG total	382,71	0,00	0,00	382,71		0,00 - 1,91	0,00% - 0,00%	0,00 - 0,00	0,00 - 1,91
					Overall risk at payment in %	0,00% - 0,50% (7) / (5)		Overall risk at closure in %	0,00% - 0,50% (10) / (5)

Notes to the table X

(1) Relevant Control Systems differentiated per relevant portfolio segments and at a level which is lower than the DG total

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

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

(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 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, operating contributions to agencies), the rate which should be used is 0.5% as a conservative estimate.

(8) The adjusted average recovery and corrections percentage is based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective capacity of the ex-post control systems implemented by the DG over the past years. The AOD has adjusted this historic average to 0,5%. Any ex-ante elements, one-off events, (partially) cancelled or waived Recovery Orders, and other factors from the past years that would no longer be relevant for the current programmes have been adjusted in order to come to the best and most conservative estimate of the ex-post future corrections to be applied to the reporting year's relevant expenditure for the current programmes. Most EPC corrections are done during the reporting year.

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

This is the annex of section 2.2 "Modern and efficient administration – other aspects".

Human resource management

Objective: OIB employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business			
Indicator 1: Number and percentage of first female appointments to middle management positions			
Explanation: the number and percentage of first female appointments (out of total appointments) to middle management positions (i.e. women who were not in a management position before).			
Source of data: OIB.01/DG HR.C.2			
Baseline (1 December 2019)	Target (2022)	Latest known results (situation on 31/12/2021)	
7 out of 18 posts (41%)	1 out of 18 posts (6%)	50% (2 female appointments)	
Indicator 2: OIB's staff engagement index			
Source of data: DG HR / European Commission staff survey			
Baseline (2018)	Target (2024)	Latest known results (situation on 31/12/2021)	
63%	≥ EC average	63% (no changes to the 2018 data)	
Main outputs in 2021:			
Description	Indicator	Target	Latest known results (situation on 31/12/2021)
Local HR management in line with the corporate HR strategy.	Adaptation of local HR strategy aligned to the new corporate HR strategy.	31/12/2021	Timely delivery of a local HR strategy.
Local communication actions in line with the corporate internal communication strategy.	Adaptation of local communication strategy to the new corporate internal communication strategy.	31/12/2021	OIB's internal communication strategy for 2021-2024 was adopted early 2021 and is accompanied by a yearly communication workplan.
Increase staff motivation and well-being	Staff engagement index increased (on the basis of the DG HR staff survey); last survey: 63%.	≥EC average	63% for EC staff in 2021 survey (the same results as in former survey) Participation rate: 29% of OIB-colleagues participated.
Staff structure ensured in line with the business objectives.	1.Recruitment, including new female appointment for middle management positions; deputy HoU recruitments for all		47% of middle management posts occupied by women (8 out of the 17; 1 position HoD was vacant); .

	middle managers ensuring continued gender balance.		54% of deputy HoU positions filled by women (7 out of the 13)
	2. Succession planning for functions at all levels.	In the course of year	Followed -up through specialised competitions for officials and for contract agents (CAST).
	3. Re-allocation and mobility ensured.	In the course of year	2 AST posts upgraded to AD category. (the transformation of AST posts into AD posts was pursued to strengthen management capacity).
A work culture in line with OIB's core values (transparency, recognition, kindness, trust and teamwork).	'OIBValues' communication campaign launched.	31/12/2021	The <u>OIB values</u> ' 2021 communications were launched: -the 'OIB Oscars': 139 nominations were presented during the award ceremony early 2022; -'OIB this week'; and -'OIB success stories' presented the values in practice.
Professionalisation of OIB staff	1. Deliver training catalogue with availability of training courses for specific work profiles bearing in mind Covid and potential online trainings.	31/12/2021	Delivered the training catalogue with the availability of training courses; OIB specific trainings were provided: 'OIB United' and; 'Faire face au changement' included individual coaching session to deal with change and uncertainty.
	2. Regular sessions of OIB's bespoke competency-based courses.	31/12/2021	Delivered majority of courses online e.g. coaching for managers, Heads of Sectors and Team Leaders. Suspended trainings for specific professions: nursery nurses;drivers, where a physical presence is needed. Limited availability of staff in the crèches and kindergartens due to strict application of the sanitary norms.
	3. Coaching sessions to improve leadership skills for managers.	31/12/2021	10 individual coaching sessions provided to the managers.

Digital transformation and information management

Objective: OIB is using innovative, trusted digital solutions for better policy-shaping, information

management and administrative processes to forge a truly digitally transformed, user-focused and data-driven Commission

Indicator 1: Degree of implementation of the digital strategy principles by the most important IT solutions²⁴

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

Source of data: OIB.01 (IT)

Baseline (2020)	Target (2024)	Latest known results (situation on 31/12/2021)
Estimated - close to 30	100% 60 (upon 66 points max)	92% (55 points)

Indicator 2: Percentage of OIB’s key data assets²⁵ for which corporate principles for data governance²⁶ have been implemented

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

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

²⁴ The European Commission Digital Strategy (C(2018)7118) calls on Commission services to digitally transform their business processes by developing new innovative digital solutions or make evolve the existing ones in line with the principles of the strategy. At the beginning of the year N+1, the Solution Owner and IT Investments Team will assess the progress made on the basis of the proposed modernisation plan. For each of the 3 solutions, a table will reflect – per principle – the progress achieved during the last year.

²⁵ A key data asset is defined as any entity that comprises a source of data based on projects or administrative processes, structured or semi-structured in an information system, a database or a repository of data or corpora of text. A data asset can include multiple datasets or files somehow linked, e.g. by common codes or metadata. Commission key data assets have been documented in the data inventory Ares(2019)2586155.

²⁶ This indicator follows up on the progress of services in implementing corporate data governance and data policies for their key data assets included in the EC data inventory. See [Ares\(2019\)4441343](#) in the context of the [DataStrategy@EC action plan](#). In summary, this means that for each key data asset, services should assess if the following principles have been respected:

- Identify and designate the data owner and the data steward(s).
- Instruct their data stewards to share the metadata of their data assets in the Commission's data catalogue and to keep them up to date.
- Design and document processes for data collection/creation, acquisition, access, sharing, use, processing preservation, deletion, quality, protection and security. Information concerning these processes should be made available to anyone interested, as long as any confidentiality restrictions are respected.
- Make any necessary changes and updates to the IT systems used for storing, managing and disseminating these data assets to implement the aforementioned requirements and processes.

A data governance hub will shortly offer a single point of access on the intranet for related guidance and information. It will be complemented by further practical guidance in the course of 2020.

asset.			
Source of data: OIB.01			
Baseline (2020)	Target (2024)	Latest known results (situation on 31/12/2021)	
30%	80%	80%	
Indicator 3: Percentage of staff attending awareness raising activities on data protection compliance			
Explanation: This indicator includes participation in general trainings organised by each Commission service for its staff and participation in centrally-organised trainings on data protection organised by the Data Protection Officer of the Commission, in the year of reference or before. This should be quantified as percentage of staff having taken part in such training activities since the entry into force of Regulation (EU) 2018/1725 on 11 December 2018.			
Source of data: OIB.05			
Baseline (2020)	Target (2024)	Latest known results (situation on 31/12/2021)	
30%	100%	100%	
Main outputs in 2021:			
Description	Indicator	Target	Latest known results (situation on 31/12/2021)
OIB's key data assets aligned with corporate principles for data governance.	Percentage of OIB's key data assets for which corporate principles for data governance have been implemented.	10% -15% (an average).	80% of IT environment covered (remaining 20% planned to be covered in 2022).
ColdFusion phased out.	Advanced status versus state of play December 2020.	100% of IT environment covered.	80% of IT environment covered (remaining 20% planned to be covered in 2022).
Digital archives repository of the EC			
Contribute to the development of a new archives management system for the EC.	Milestone of project initiation.	31/12/2021	Fulfilled (Project approved by ITCB and contract for the development of the new AMS signed on 21/12/2021. First phase of development starting as of February 2022).
Implementation of the Digital Preservation Strategy and start transfer of Adonis content to digital repository (a-REP) for long term preservation.	Number of Adonis databases assessed and transferred to a-REP.	3 databases by 31/12/2021	Exceeded: The first points of the strategy's action plan are being rolled out. The specific operational action on the archiving of Adonis has been concluded: ingest of 4 databases (Cabinet Byrne, Liikanen (including Figel and Rehn), Almunia (including Solbes Mira) and Balazs).

Processing, valorisation and digitisation of historical archives of high historical value.	Number of digitised pages.	3 million pages by Q4 31/12/2021.	Exceeded: 7,1 million pages digitised.
Staff awareness on the data protection raised.	<ol style="list-style-type: none"> 1. General training courses for OIB staff. 2. Training courses on data protection organised by the Data Protection Officer of the Commission. 3. Report and action plan updated. 	100% completion.	100% completed.

Sound environmental management

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

Main results and outputs in 2021:

Output	Indicator	Target	Latest know results 31/12/2021
Staff awareness actions about optimal energy use in line with the EMAS corporate action on resource efficiency	<p>Number of actions carried out</p> <p>Number of staff informed</p>	<p>100%</p> <p>All staff informed</p>	<p>100%</p> <p>Multiple contacts with DGs and EMAS Correspondents, including communication of Building Environmental Charts; display of Building Environmental Profile posters at the entrance of each building.</p>
Participate in the end of year to the energy saving action by closing down buildings during the end of year holiday period	Number of buildings participating in the action	Reduce number of buildidngs open during the end of year holiday period	Preliminary results show that 3 office buildings remained completely open (BERL, B-28, L-84/86), while 4 others were partially open (J-79, L-41, MERO, CDMA).
Staff awareness actions about optimal office paper use in line with the EMAS corporate action on resource efficiency during March	Number of staff informed	<p>100%</p> <p>All staff informed</p>	<p>50% realization due to Covid pandemic.</p> <p>Paper consumption is included in the Building Environmental Charts distributed to the EMAS Correspondents. Other actions were postponed due to Phases 0 and 1 of the response to the COVID pandemic.</p>
Introduce paperless working methodologies e.g. e-signatories,	Number of new actions introduced	<p>100%</p> <p>Introduce qualified electronic signatures</p>	<p>100%</p> <p>Thanks to paperless circuits which have been in place, the available tools to facilitate teleworking and virtual meetings as well as the</p>

financial circuits, etc.			rapid introduction of flexibility measures (e.g. to accept both exchanges of scanned and signed copies of contracts and invoices in pdf format by email), the adaptation to the newly imposed ways of working went very smoothly.
Staff awareness actions about sustainable commuting during EU Mobility week and VeloMai corporate events	Number of staff informed	100% All staff informed	Around 50% of actions due to Covid pandemic some actions were cancelled. The eco-environmental friendly mobility actions were organised in presential and virtual settings with trainings & information sessions, workshops, and conferences in the frame of the mobility week with in 560 participants (69 in 2020). Other actions were cancelled due to Covid pandemic.
Staff awareness actions about waste reduction and sorting in line with the corporate EMAS waste reduction campaign	Number of staff informed	100% All staff informed	Waste collection has been reduced by 50% but data not relevant as not based on real weight collected. which – in general - should be very low due COVID pandemic.
Green Public Procurement	% of environmental criteria introduced into tender contracts where feasible	100%	100%

ANNEX 11: Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission - not applicable

ANNEX 12: EAMR of the Union Delegations - not applicable

**ANNEX 13: Decentralised agencies and/or EU Trust Funds
- not applicable**