



# Annual Activity Report 2020

## 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<sup>1</sup>, 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 31 March 2021*

*"e-signed"*

**Marc Séguinot**

**Head of Unit responsible for Risk Management and Internal Control**

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

## ANNEX 2: Performance tables

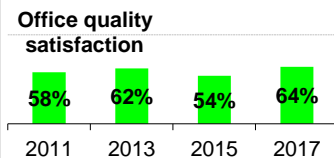
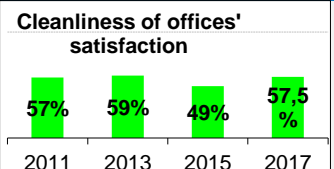
General objective: <b>A modern, high-performing and sustainable European Commission</b>			
<b>1. Impact indicator: Image of the European Union</b>			
<p><b>Explanation:</b> This indicator is based on the question 'In general, does the EU conjure up for you a very positive, fairly positive, neutral, fairly negative or negative image?' The indicator gives the share of positive and fairly positive views on this question</p> <p><b>Source of the data:</b> Standard <a href="#">Eurobarometer</a> 93</p>			
Baseline (2019)	Latest known value (2020)	Interim milestone (2022)	Target (2024)
43% (EU 27)	40% (EU 27)	Increase	Increase
<b>2. Impact indicator: Staff engagement index in the Commission</b>			
<p><b>Explanation:</b> Staff engagement measures staff's emotional, cognitive and physical connection to the job, organisation and the people within it</p> <p><b>Source of the data:</b> <a href="#">European Commission</a></p>			
Baseline/latest known value (2018)	Latest known value (2020)	Interim milestone (2021)	Target (2024)
69%	68% for OIB; DG HR pulse survey 2020/2021	Increase	Increase
<b>3. Impact indicator: Percentage of female representation in management in the Commission</b>			
<p><b>Explanation:</b> This indicator gives the percentage of female representation at middle and senior management level in the European Commission</p> <p><b>Source of the data:</b> DG HR</p>			
Baseline (2019)	Latest known value (2020)	Interim milestone (2022)	Target (2024)
40.5%	42.79%	Increase	50%
<b>4. Impact indicator: Environmental performance in the Commission</b>			
<p><b>Explanation:</b> 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)</p> <p><b>Source of data:</b> <a href="#">Environmental Statement 2019 results (pg. 22)</a></p>			
Baseline (2018)	Latest known value (2019)	Interim milestone (2020)	Target (2024)
<i>Energy consumption of buildings (MWh / person):</i>  -8.8%	-8.2% (2020 target met)	-5.2%	Achieve greater reduction

Water use (m <sup>3</sup> / person): -9.5%	-25% (2020 target met)	-5.4%	Achieve greater reduction
Office paper consumption (sheets / person / day):  -32%	-37% (2020 target met)	-34%	Achieve greater reduction
CO <sub>2</sub> emissions from buildings (tonnes / person): -24%	-22% (2020 target met)	-5.1%	Achieve greater reduction
Waste generation (tonnes / person):  -15%	-17% (2020 target met)	-9.7%	Achieve greater reduction

Main outputs in 2020:			
Output description	Indicator	Target 2020	Latest known results (situation on 31/12/2020)
<b>New Conference Centre CC-2.0: competitive dialogue concluded</b>	Finalise contract	Contract signed by 31/12/2020	Contract signature postponed to early 2021 due to delay of internal validation
<b>Redevelopment of PALM launched.</b>	Finalise tender procedure for works	November 2020	Tender finalised as planned. Execution of the works is reassessed in the frame of the real estate needs.
<b>Prospecting Brussels real estate market</b>	Preparation of a new procedure and its publication.	31/12/2020.	The notice publication intended to look for office buildings meeting the space needs of the Commission and its economic and environmental requirements will take place early 2021.
<b>Dynamic office environment</b>	Finalise BRE2 dynamic offices for DG BUDG Prepare dynamic offices for new building L107 for delivery in Q1 2021	Deliver on time	The BRE2 project was submitted to the CPPT on March 2020 with no vote being expressed. Due to the subsequent phases 0 and 1 of the COVID 19 pandemic the project is pending.

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

<b>Specific objective 7.2: Provide good quality office space to all Commission sites in Brussels.</b>	Related to spending programme(s): No
<b>Result indicator: Commission staff satisfaction rate with the general quality of their office (space, light, noise,</b>	

<b>temperature).</b>													
<b>Explanation:</b> 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 + satisfied</i> ).													
<b>Source of data:</b> 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).													
<b>Baseline</b> (2017)	<b>Interim Milestone</b> (2020)	<b>Target</b> (2024)	<b>Latest known results</b> (31/12/2020)										
 <table border="1"> <caption>Office quality satisfaction</caption> <thead> <tr> <th>Year</th> <th>Satisfaction %</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>58%</td> </tr> <tr> <td>2013</td> <td>62%</td> </tr> <tr> <td>2015</td> <td>54%</td> </tr> <tr> <td>2017</td> <td>64%</td> </tr> </tbody> </table>	Year	Satisfaction %	2011	58%	2013	62%	2015	54%	2017	64%	Keep stable	Keep stable	No survey in 2020.
Year	Satisfaction %												
2011	58%												
2013	62%												
2015	54%												
2017	64%												
<b>Result indicator: Commission staff satisfaction rate with the cleaning of their office &amp; the building they work in.</b>													
<b>Explanation:</b> 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 ( <i>very satisfied + satisfied</i> ).													
<b>Source of data:</b> 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).													
<b>Baseline</b> (2017)	<b>Interim milestone</b> (2020)	<b>Target</b> (2024)	<b>Latest known results</b> (31/12/2020)										
 <table border="1"> <caption>Cleanliness of offices' satisfaction</caption> <thead> <tr> <th>Year</th> <th>Satisfaction %</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>57%</td> </tr> <tr> <td>2013</td> <td>59%</td> </tr> <tr> <td>2015</td> <td>49%</td> </tr> <tr> <td>2017</td> <td>57,5%</td> </tr> </tbody> </table>	Year	Satisfaction %	2011	57%	2013	59%	2015	49%	2017	57,5%	Keep stable	Keep stable	No survey in 2020
Year	Satisfaction %												
2011	57%												
2013	59%												
2015	49%												
2017	57,5%												
<b>Result indicator: Building accessibility for Persons with Reduced Mobility (PMR).</b>													
<b>Explanation:</b> The improvement programme includes external and internal podotactil tiles, and PMR lifts.													
<b>Source of data:</b> OIB.RE.2													
<b>Baseline</b> (2020)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31/12/2020)										
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;	External podotactils programme is at standstill due to coordination issues with the local authorities.  4 test projects are ongoing for the internal podotactil tiles but due to very low attendance in our buildings, it is difficult to make any assessment on the different materials.										

			Orders have been placed for a PMR upgrade of 25 lifts in 10 buildings.
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<b>Main outputs in 2020:</b>			
Output description	Indicator	Target 2020	Latest known results (situation on 31/12/2020)
<b>Replacement of lifts</b>	Lifts are replaced in buildings: L-15, F101, MADO service lift	31/12/2020	Tender documentation is not yet finalised. Tender process to be organized in 2021.
<b>Technical installations:</b>  <b>Fire detection</b>  <b>Data cabling</b>	Installations delivered in the buildings:  Fire detection: in VM18, DM24,  Data cabling: in BU29, BU31, BU33, J-70, B232.	31/12/2020	Studies have been finalised for the fire detection installation in DM24 and are ongoing for VM18.  Studies for data cabling have been finalised for all these buildings.
<b>Buildings accessibility for persons with reduced mobility</b>	External podotactil tiles  Internal podotactil tiles  PMR lift	External podotactil tiles: all buildings by end of 2020;  Internal podotactil tiles: 10 buildings by end of 2020;  PMR lift: 5 additional buildings by end of 2020;	External podotactils: the issues with the local authorities.  Internal podotactil tiles: ongoing.  PMR upgrade of 25 lifts in 10 buildings: ongoing.
<b>Staff satisfaction with quality of office furniture</b>	Good level of staff satisfaction with quality of office furniture in comparison to the 2017 staff survey:  Quality of office furniture: 56.7%  (Weighing the results by the number of respondents – 2017 staff survey)	Improve	No survey in 2020

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

updated logistics approach.			programme(s): No
<b>Result indicator: Improve client experience</b>			
<b>Explanation:</b> % of modernisation actions achieved.			
<b>Source of data:</b> OIB.04			
Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2020)
50% Key on-going actions: 1. Digitalised service catalogue; 2. Single point of contact; 3. KPIs on client satisfaction. 4. Visual design & printing activities	75%	100%	80% (3 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 – modernised as planned

Main outputs in 2020:			
Output description	Indicator	Target	Latest known results (situation on 31/12/2020)
<b>Catalogue of Services</b>	Catalogue made available online	31/12/2020	Catalogue is being integrated into MITS
<b>KPIs on client satisfaction</b>	Introduce relevant indicators on the client satisfaction	31/12/2020	Delivered.
<b>Central Mail Services</b>	Strategy to digitise mail services to be developed.	31/12/2020	Delivered: OIB's Digitalisation working group is established and preliminary market research carried out. The project was taken on board in the DIGIT's module "Paperless Cluster".
<b>Modernisation of printing services</b>	Acquisition of an UV flatbed printer and of a cutting table.	31/12/2020	Delivered.
<b>Harmonisation of the visual and signs policy in the Commission buildings</b>	Number of projects/number of buildings taken on board	17 ongoing signage and environmental graphics projects completed by end 2020	17
<b>Assist DGs in management of files, reduce unnecessary paper archives transfers and eliminate archives of no value</b>	Number of visits and support actions	15	Visits to Services were cancelled but the actions to support archives management activities have switched online.



<b>Processing and valorisation and digitisation of historical archives of high historical value</b>	Number of received linear metres	900	750 lm
	Number of eliminated linear metres	2 000	1734 lm
	Number of processed linear metres	250	141 lm and 217 lm transferred to Florence
	Volume of digitised pages	1 000 000	1 770 000 pages

**Specific Objective 7.4: Reduction of the Commissions carbon and ecological footprint consistent with the objectives of the EU Green Deal, notably a climate-neutral Commission by 2030.**

<b>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.</b>			Related to spending programme(s): No
<b>Result indicator: EMAS registered buildings.</b>			
<b>Explanation:</b> The number of EMAS registered buildings in the Commission's real estate portfolio			
<b>Source of data:</b> OIB.RE.3			
<b>Baseline</b> (2020)	<b>Interim Milestone</b> (2021)	<b>Target</b> (2024)	<b>Latest known results</b> (31/12/2020)
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
<b>Result indicator: Energy consumption optimised</b>			
<b>Explanation:</b> Energy Performance of Buildings (EPB), measured in kWh Primary Energy /m <sup>2</sup> / year			
<b>Source of data:</b> OIB.RE.3			
<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31/12/2020)
323.45 kWh/m <sup>2</sup> 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.	-14% (reduction obtained due to massive teleworking)
<b>Result indicator: Water consumption optimised</b>			
<b>Explanation:</b> Water consumption (in m <sup>3</sup> /person).			
<b>Source of data:</b> OIB.RE.3			
<b>Baseline</b> (2018)	<b>Interim Milestone</b> (2023)	<b>Target</b> (2030)	<b>Latest known results</b> (31/12/2020)
	Target is defined in line with EMAS objectives	Target is defined in line with EMAS objectives	

11,0 m <sup>3</sup> /person	10.8 m <sup>3</sup> /person	10.2 m <sup>3</sup> /person <sup>2</sup>	9.02m <sup>3</sup> /person
<p><b>Result indicator: Indicator related to reduction of CO2 emissions in Commission buildings</b></p> <p><b>Explanation:</b> CO2 emissions (in tonnes/person) <b>from buildings</b> are calculated on the basis of the energy (electricity and gas) consumptions.</p> <p><b>Source of data:</b> OIB.RE.3</p>			
<b>Baseline</b> (2018)	<b>Interim Milestone</b> (2023)	<b>Target</b> (2030)	<b>Latest known results</b> (31/12/2020)
CO2 buildings (Tonnes/p) 0.687 (2018)	CO2 buildings (Tonnes/p) 0.611 (- 15%)	CO2 buildings (Tonnes/p) 0.5 (- 25%) <sup>3</sup>	0.574 tonnes/p (reduction obtained due to massive teleworking)
<p><b>Result indicator: Green Public Procurement criteria in contracts.</b></p> <p><b>Explanation:</b> Green procurement means purchasing products and services that cause minimal adverse environmental impact. It incorporates human health and environmental concerns into the search for high quality products and services at competitive price.</p> <p><b>Source of data:</b> OIB.RE.3/OIB.02</p>			
<b>Baseline</b> (2019)	<b>Target</b> (2024)		<b>Latest known results</b> (31/12/2020)
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% (where applicable)		100%
<p><b>Result indicator: Sustainable transport</b></p> <p><b>Explanation:</b> % of electric and plug-in hybrid vehicles in the official vehicle fleet</p> <p><b>Source of data:</b> OIB.05.2</p>			
<b>Baseline</b> (2020)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31/12/2020)
33%	39%	60% <sup>4</sup>	33%
<p><b>Result indicator: Sustainable Mobility</b></p> <p><b>Explanation:</b> % of personnel using sustainable modes of transport to commute to work</p> <p><b>Source of data:</b> PDE survey</p>			
<b>Baseline</b> (2020)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31/12/2020)
68%	Increase <sup>5</sup>	Increase	68%

<sup>2</sup> Indicative values might be reviewed and adjusted in the future, depending on the forthcoming Green Deal action plan

<sup>3</sup> Indicative values might be reviewed and adjusted in the future, depending on the forthcoming Green Deal action plan

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

<b>Main outputs in 2020:</b>			
Output description	Indicator	Target	Latest known results (situation on 31/12/2020)
<b>Action plan green buildings</b>	Adoption by the end of 2020	31/12/2020	Action plan delivered
<b>PLAGE legislation in force</b>	1. Analysis of the PLAGE legislation and its practical implementation for the Commission in Brussels.	31/12/2020	The PLAGE 1 (Programming Phase) was initiated in 23/12/2020
	2. Technical studies / energy audits the Commission-owned buildings to evaluate the potential of in-depth renovations/ replacement of technical installations if financially feasible following a cost-benefit analysis.	31/12/2020	More ambitious energy audits + (renovation) will be conducted according to real state priorities to support the building strategy decision taking. First 2 audits in 2021 for buildings DM24 and BREY in preparation.
	3. Replacing old and inefficient buildings by modern environmentally-friendly buildings or technical improvements of old buildings / other solutions – list of buildings (or % of buildings will be defined).	On-going	On-going
<b>COBRACE rules</b>	Renewal of environmental permits for the buildings, in 2020.	8 buildings are concerned (B232, L130, J-70, G-6, L-15, BRE2, G-1, L-86)	Delivered renewal of the permits of buildings SC11, L-41, J-54, J-27, J-30, DM24, J-99, MAD0, C-25, CSM1
<b>Staff Mobility Plan</b>	Plan adopted	2020 (subject to political decision)	Due to COVID adoption of the plan postponed to 2021
<b>Environmental-friendly mode of transport</b>	1. Organise mobility week– increase number of participants.	Number of participants:465 <sup>6</sup>	0 All EU Mobility week events were cancelled due to Covid
	2. Safe cycling training courses and multimodality visits	Number of participants: 220 <sup>7</sup>	69 (All other planning training and visits were cancelled).
	3. Increase the EC fleet of e-bikes	Number of service e-bikes: 75	75

<sup>5</sup> 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.

<sup>6</sup> Actual figure will drop sharply due to the COVID-19 pandemic and cancelled courses

<sup>7</sup> Actual figure will drop sharply due to the COVID-19 pandemic and cancelled courses

**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
<b>Result indicator: Number of awareness-raising and communication actions carried out</b>			
<b>Explanation:</b> Number of presentation about prevention and protection at work, ergonomics and psychosocial risks			
<b>Source of data:</b> OIB.03 (SIPP)			
Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2020)
5	15	30	5
<b>Result indicator: Number of training courses carried out</b>			
<b>Explanation:</b> 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.			
<b>Source of data:</b> OIB.03 (SIPP)			
Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2020)
+/-30 days annually	+/-100 days annually	+/-100 days annually	11.5 days before March 2020. Suspended after that date
<b>Result indicator: Number of evacuation exercises carried out</b>			
<b>Explanation:</b> % of evacuation exercises carried out in one calendar year. At least one evacuation exercise per building each calendar year			
<b>Source of data:</b> OIB.03 (SIPP)			
Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2020)
100%	100%	100%	Suspended

Main outputs in 2020:			
Output description	Indicator	Target	Latest known results (situation on 31/12/2020)
<b>Prevention at the workplace ensured</b>	1. Organised first aid in the workplace training courses.	30 training days executed	11,5 training days executed till March 2020 following COVID crisis
	2. Conducted building evacuation exercises.	+/- 30 exercises, and at least one per building	Not applicable, during COVID crisis
<b>Safety of the buildings</b>	1. Delivered inspections of the technical installations, following the planning.	100% of the planning executed	80 % of the planning executed
	2. Fire Risk analysis.	2 buildings	0 buildings
	3. Adaptation of the global plan according to the actions plans proposed following the OHSAS audit on lifts and water.	100% of actions plans drafted and 100% adaptation of the global plan	100% of actions plans drafted and 100% adaptation of the global plan

## 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
<p><b>Result indicator: Number of sites which obtained the Good Food Canteen label, number of forks reached (from 1 to 3)</b></p> <p><b>Explanation:</b> The Good Food Canteen labels are granted by 'Brussels Environment' according to a check list and a target score to obtain between 1 and 3 forks</p> <p><b>Source of data:</b> OIB.OS.4</p>			
Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2020)
Zero	1 or 2 for the BERL	2 for all the existing catering sites	Suspended No current catering contract and analysis of the future of the catering offer is still on-going.
<p><b>Result indicator: % of staff satisfaction with the provision of cafeterias and self-service restaurants</b></p> <p><b>Explanation:</b> Staff satisfaction with quality and sustainability of the offer</p> <p><b>Source of data:</b> OIB.OS.4/DG HR</p>			
Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2020)
<p><b>Bxl Cafeterias:</b> Satisfied: 68% Dissatisfied: 32%</p> <p><b>Bxl Self-service restaurants:</b> Satisfied: 51% Dissatisfied: 49%</p> <p><b>Ispra cafeteria:</b> Satisfied: 93% Dissatisfied: 5,5% The answers: "don't know": 1,5%</p> <p><b>Ispra Self-service restaurant:</b> Satisfied: 90% Dissatisfied: 9% The answers: "don't know": 1%</p>	<p>Increase.<sup>8</sup></p> <p>Increase</p> <p>Keep stable</p> <p>Keep stable</p>	<p>Increase.</p> <p>Increase</p> <p>Keep stable</p> <p>Keep stable</p>	<p>No survey in 2020</p>

Main outputs in 2020:			
Output description	Indicator	Target	Latest known results (situation on 31/12/2020)
<b>Catering offer</b>	Continuity of service ensured	Maintain	Service fully ensured for the protocol restaurant

<sup>8</sup> A more detailed target will be defined once the new catering contract comes into force

			Partially suspended and adjusted for childminding facilities (crèches and garderies) Almost entirely suspended for cafeterias and self-service restaurants.
<b>Waste management in catering facilities</b>	Reduce general waste	Decrease by further 1.3% as compared to 2019 ( $\leq 199,8$ kg/p)	Significantly reduced; As a result of the important reduction in activity in 2020, the general waste considered by OIB at low level.

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

<b>Specific objective 7.7: Good social childcare infrastructure is provided at Brussels and Ispra sites.</b>			Related to spending programme(s): No
<b>Result indicator: Number of refusals for lack of capacity</b>			
<b>Explanation:</b> This number corresponds to the number of people on the waiting list who did not get a place despite registering in time.			
<b>Source of data:</b> OIB.CPE.3			
<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31/12/2020)
Zero: no waiting list nurseries/ kindergartens	Keep stable	Keep stable	Nurseries: no waiting list 93% of the nominal capacity used
Zero: no waiting list afterschool childcare	Keep stable	Keep stable	Afterschool childcare: no waiting list
<b>Result indicator: Overall satisfaction of parents with the childcare services provided in Brussels</b>			
<b>Explanation:</b> Satisfaction surveys for nurseries/kindergartens and childminding facilities located in Brussels; Maintain a high percentage of overall satisfaction			
<b>Source of data:</b> OIB.CPE.3/DG HR			
<b>Baseline</b> 2019 (nurseries/kindergartens) 2017 (childminding facilities)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31/12/2020)
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 2020
<b>Result indicator: Users attendance of the sports facilities in CIE Overijse and Clubhouse Ispra</b>			
<b>Explanation:</b> Number of members of the facility			
<b>Source of data:</b> OIB.OS.4/OIB.OS.3 (Ispra)			
<b>Baseline</b> (2019)	<b>Interim Milestone</b> (2022)	<b>Target</b> (2024)	<b>Latest known results</b> (31/12/2020)

CIE Overijse: ~15 000 Ispra: ~8 000	Increase	Increase	The attendance decreased given the sanitary situation.
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<b>Main outputs in 2020:</b>			
Output description	Indicator	Target	Latest known results (situation on 31/12/2020)
<b>Sufficient nursery and afterschool childcare capacity</b>	Number of children enrolled vs number of requests	Capacity equals demand	Capacity exceeds demand: <b>Nursery:</b> 1.564 places available (93% of the nominal capacity used) <b>Afterschool childcare:</b> 2.588 places (93% used)

### **ANNEX 3: Draft 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.”**

#### **Annex 3 Financial Reports - DG OIB - Financial Year 2020**

**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 2020 for DG OIB**

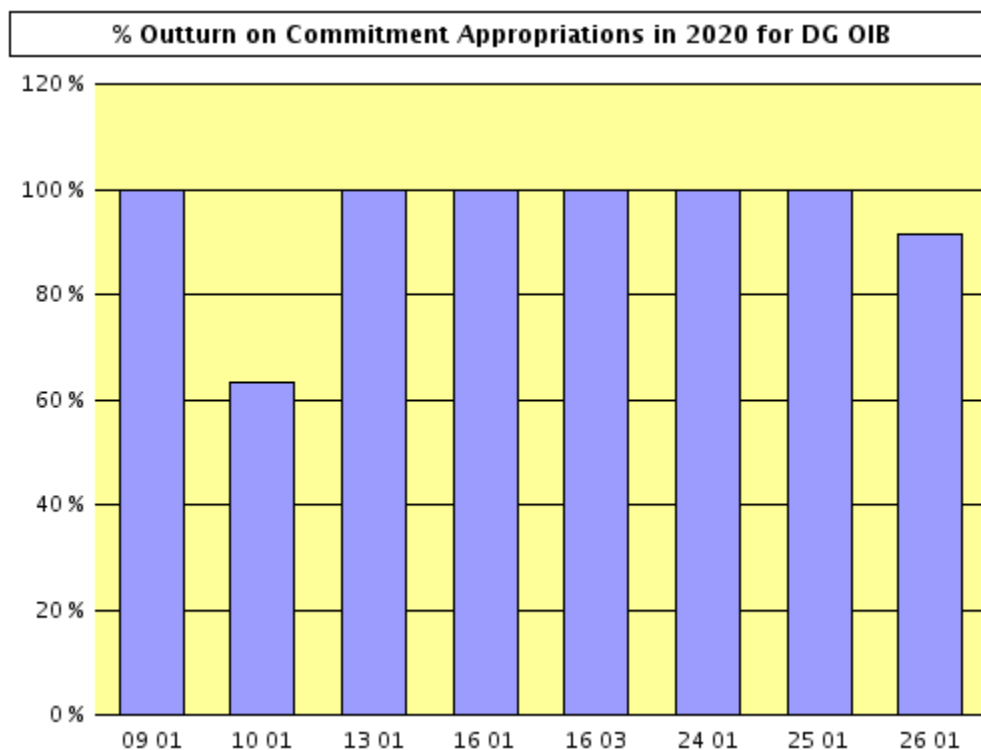
Note: The figures are those related to the provisional accounts and not yet audited by the Court of Auditors



**Table 1: Commitments**

<b>TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2020 (in Mio €) for DG OIB</b>					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
<b>Title 09 Communications networks, content and technology</b>					
09	09 01	Administrative expenditure of the 'Communications networks, content and technology' policy area	0,05	0,05	100,00 %
<b>Total Title 09</b>			<b>0,05</b>	<b>0,05</b>	<b>100,00 %</b>
<b>Title 10 Direct research</b>					
10	10 01	Administrative expenditure of the 'Direct research' policy area	3,56	2,25	63,31 %
<b>Total Title 10</b>			<b>3,56</b>	<b>2,25</b>	<b>63,31 %</b>
<b>Title 13 Regional and urban policy</b>					
13	13 01	Administrative expenditure of the 'Regional and urban policy' policy area	0,06	0,06	100,00 %
<b>Total Title 13</b>			<b>0,06</b>	<b>0,06</b>	<b>100,00 %</b>
<b>Title 16 Communication</b>					
16	16 01	Administrative expenditure of the 'Communication' policy area	0,37	0,37	100,00 %
	16 03	Communication actions	0,30	0,30	100,00 %
<b>Total Title 16</b>			<b>0,68</b>	<b>0,68</b>	<b>100,00 %</b>
<b>Title 24 Fight against fraud</b>					
24	24 01	Administrative expenditure of the 'Fight against fraud' policy area	1,19	1,19	100,00 %
<b>Total Title 24</b>			<b>1,19</b>	<b>1,19</b>	<b>100,00 %</b>
<b>Title 25 Commission's policy coordination and legal advice</b>					
25	25 01	Administrative expenditure of the 'Commission's policy coordination and legal advice' policy area	0,04	0,04	100,00 %
<b>Total Title 25</b>			<b>0,04</b>	<b>0,04</b>	<b>100,00 %</b>
<b>Title 26 Commission's administration</b>					
26	26 01	Administrative expenditure of the 'Commission's administration' policy area	426,79	389,68	91,30 %
<b>Total Title 26</b>			<b>426,79</b>	<b>389,68</b>	<b>91,30 %</b>
<b>Total DG OIB</b>			<b>432,36</b>	<b>393,94</b>	<b>91,11 %</b>

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



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

<b>TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2020 (in Mio €) for DG OIB</b>					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
<b>Title 09 Communications networks, content and technology</b>					
09	09 01	Administrative expenditure of the 'Communications networks, content and technology' policy area	0,06	0,01	14,96 %
<b>Total Title 09</b>			<b>0,06</b>	<b>0,01</b>	<b>14,96%</b>
<b>Title 10 Direct research</b>					
10	10 01	Administrative expenditure of the 'Direct research' policy area	4,07	1,34	32,97 %
<b>Total Title 10</b>			<b>4,07</b>	<b>1,34</b>	<b>32,97%</b>
<b>Title 13 Regional and urban policy</b>					
13	13 01	Administrative expenditure of the 'Regional and urban policy' policy area	0,06	0,01	9,82 %
<b>Total Title 13</b>			<b>0,06</b>	<b>0,01</b>	<b>9,82%</b>
<b>Title 16 Communication</b>					
16	16 01	Administrative expenditure of the 'Communication' policy area	0,46	0,37	79,99 %
	16 03	Communication actions	0,91	0,91	100,00 %
<b>Total Title 16</b>			<b>1,37</b>	<b>1,28</b>	<b>93,22%</b>
<b>Title 24 Fight against fraud</b>					
24	24 01	Administrative expenditure of the 'Fight against fraud' policy area	1,72	1,41	82,20 %
<b>Total Title 24</b>			<b>1,72</b>	<b>1,41</b>	<b>82,20%</b>
<b>Title 25 Commission's policy coordination and legal advice</b>					

25	25 01	Administrative expenditure of the 'Commission's policy coordination and legal advice' policy area	0,07	0,05	73,74 %
<b>Total Title 25</b>			<b>0,07</b>	<b>0,05</b>	<b>73,74%</b>
<b>Title 26 Commission's administration</b>					
26	26 01	Administrative expenditure of the 'Commission's administration' policy area	483,38	379,00	78,41 %
<b>Total Title 26</b>			<b>483,38</b>	<b>379,00</b>	<b>78,41%</b>
<b>Total DG OIB</b>			<b>490,74</b>	<b>383,10</b>	<b>78,07 %</b>

\* 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).

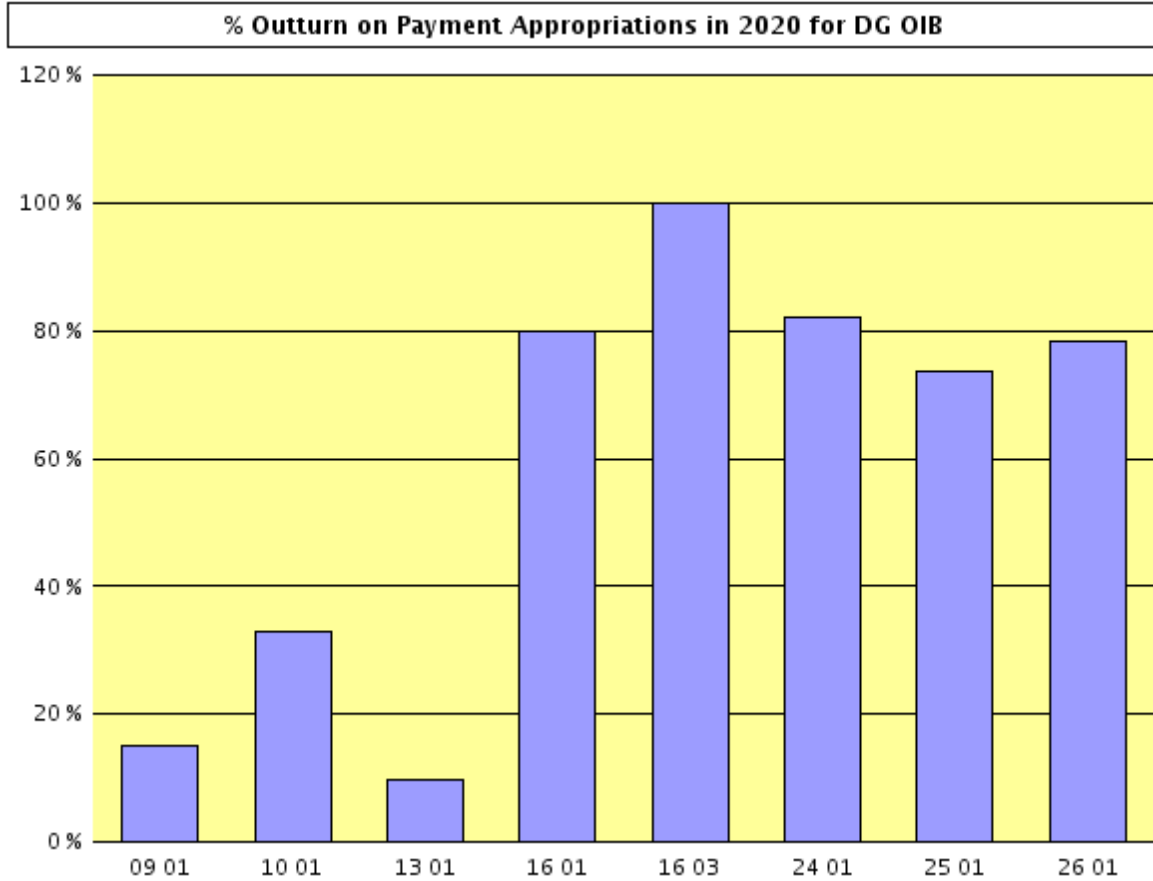


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG OIB									
			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
09	09 01	Administrative expenditure of the 'Communications networks, content and technology' policy area	0,05	0,00	0,05	100,00%	0,00	0,05	0,01
<b>Total Title 09</b>			<b>0,05</b>	<b>0,00</b>	<b>0,05</b>	<b>100,00%</b>	<b>0,00</b>	<b>0,05</b>	<b>0,01</b>

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG OIB									
			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
10	10 01	Administrative expenditure of the 'Direct research' policy area	2,25	0,86	1,40	61,96%	0,00	1,40	0,51
<b>Total Title 10</b>			<b>2,25</b>	<b>0,86</b>	<b>1,40</b>	<b>61,96%</b>	<b>0,00</b>	<b>1,40</b>	<b>0,51</b>

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG OIB									
			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
Chapter			Commitments	Payments	RAL	% to be settled			

			1	2	3=1-2	4=1-2/1	5	6=3+5	7
13	13 01	Administrative expenditure of the 'Regional and urban policy' policy area	0,06	0,00	0,06	100,00%	0,00	0,06	0,01
<b>Total Title 13</b>			<b>0,06</b>	<b>0,00</b>	<b>0,06</b>	<b>100,00%</b>	<b>0,00</b>	<b>0,06</b>	<b>0,01</b>

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG OIB									
			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
16	16 01	Administrative expenditure of the 'Communication' policy area	0,37	0,28	0,09	24,93%	0,00	0,09	0,09
	16 03	Communication actions	0,30	0,00	0,30	100,00%	0,42	0,73	1,33
<b>Total Title 16</b>			<b>0,68</b>	<b>0,28</b>	<b>0,40</b>	<b>58,67%</b>	<b>0,42</b>	<b>0,82</b>	<b>1,42</b>

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

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG OIB									
			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
24	24 01	Administrative expenditure of the 'Fight against fraud' policy area	1,19	0,89	0,30	25,62%	0,00	0,30	0,53
<b>Total Title 24</b>			<b>1,19</b>	<b>0,89</b>	<b>0,30</b>	<b>25,62%</b>	<b>0,00</b>	<b>0,30</b>	<b>0,53</b>

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG OIB									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
25	25 01	Administrative expenditure of the 'Commission's policy coordination and legal advice' policy area	0,04	0,02	0,02	54,56%	0,00	0,02	0,04
<b>Total Title 25</b>			<b>0,04</b>	<b>0,02</b>	<b>0,02</b>	<b>54,56%</b>	<b>0,00</b>	<b>0,02</b>	<b>0,04</b>

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

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2020 (in Mio €) for DG OIB									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2019	Total of commitments to be settled at end of financial year 2020	Total of commitments to be settled at end of financial year 2019
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
26	26 01	Administrative expenditure of the 'Commission's administration' policy area	389,68	322,91	66,76	17,13%	0,00	66,76	56,59
<b>Total Title 26</b>			<b>389,68</b>	<b>322,91</b>	<b>66,76</b>	<b>17,13%</b>	<b>0,00</b>	<b>66,76</b>	<b>56,59</b>

<b>Total for DG OIB</b>			<b>393,94</b>	<b>324,95</b>	<b>68,99</b>	<b>17,51 %</b>	<b>0,42</b>	<b>69,41</b>	<b>59,11</b>
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**Breakdown of Commitments Remaining to be Settled (in Mio EUR) at 31/12/2019 for DG OIB**

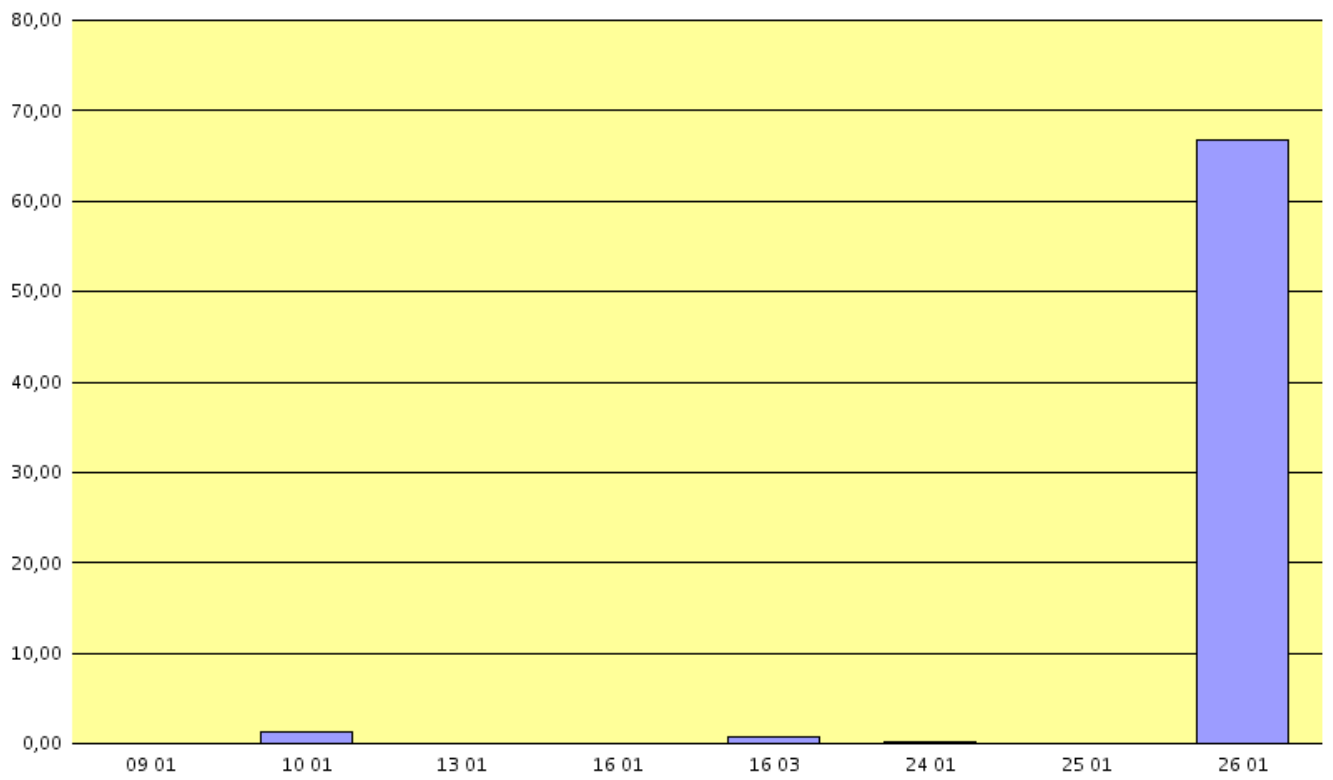


TABLE 4 : BALANCE SHEET for DG OIB

BALANCE SHEET	2020	2019
<b>A.I. NON CURRENT ASSETS</b>	<b>939.534.399,1</b>	<b>1.006.321.327,54</b>
A.I.1. Intangible Assets	0,00	1.250,00
A.I.2. Property, Plant and Equipment	939.533.395,24	1.006.319.073,68
A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverah	1.003,86	1.003,86
<b>A.II. CURRENT ASSETS</b>	<b>4.588.058,79</b>	<b>4.175.073,79</b>
A.II.3. Curr Exch Receiv & Non-Ex Receivah	4.269.369,93	3.886.620,85
A.II.4. Inventories	277.858,13	230.200,54
A.II.6. Cash and Cash Equivalentents	40.830,73	58.252,40
<b>ASSETS</b>	<b>944.122.457,89</b>	<b>1.010.496.401,33</b>
<b>P.I. NON CURRENT LIABILITIES</b>	<b>-813.427.458,85</b>	<b>-900.265.643,28</b>
P.I.3. Non-Current Financial Liabilities	-813.427.458,85	-900.265.643,28
<b>P.II. CURRENT LIABILITIES</b>	<b>-96.312.309,22</b>	<b>-90.159.344,37</b>
P.II.3. Current Financial Liabilities	-86.416.130,84	-80.465.295,94
P.II.4. Current Payables	-9.896.178,38	-9.694.048,43
P.II.5. Current Accrued Charges & Defrd Income	0,00	0,00
<b>LIABILITIES</b>	<b>-909.739.768,07</b>	<b>-990.424.987,65</b>
<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>34.382.689,82</b>	<b>20.071.413,68</b>
P.III.2. Accumulated Surplus/Deficit	3.277.661.273,39	2.948.634.460,23
Non-allocated central (surplus)/deficit*	-3.312.043.963,21	-2.968.705.873,91
<b>TOTAL DG OIB</b>	<b>0,00</b>	<b>0,00</b>

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

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the

Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

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



<b>TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG OIB</b>		
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>2020</b>	<b>2019</b>
II.1 REVENUES	-48.578.067,88	-51.361.144,92
II.1.1. NON-EXCHANGE REVENUES	-5.400	-2.400
II.1.1.6. OTHER NON-EXCHANGE REVENUES	-5.400,00	-2.400,00
II.1.2. EXCHANGE REVENUES	-48.572.667,88	-51.358.744,92
II.1.2.2. OTHER EXCHANGE REVENUE	-48.572.667,88	-51.358.744,92
II.2. EXPENSES	360.068.806,4	380.387.958,08
II.2. EXPENSES	360.068.806,4	380.387.958,08
II.2.10. OTHER EXPENSES	294.427.884,97	308.445.581,38
II.2.2. EXP IMPLM BY COMMISS&EX.AGENC	-47.657.59	27.275,05
II.2.6. STAFF AND PENSION COSTS	14.083.867,85	15.985.376,50
II.2.8. FINANCE COSTS	51.604.711,17	55.929.725,15
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>311.490.738.52</b>	<b>329.026.813,16</b>

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

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

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

<b>TABLE 5bis : OFF BALANCE SHEET for DG OIB</b>		
<b>OFF BALANCE</b>	<b>2020</b>	<b>2019</b>
OB.1. Contingent Assets	15.886.555,17	16.529.261,17
GR for performance	4.244.443,88	4.887.149,88
OB.1.3. CA Other	11.642.111,29	11.642.111,29
OB.2. Contingent Liabilities	-367.994,05	-97.946,85
OB.2.7. CL Legal cases OTHER	-367.994,05	-97.946,85
OB.3. Other Significant Disclosures	-628.686.770,13	-516.994.095,18
OB.3.3.7. Other contractual commitments	-35.255.309,06	-26.751.278,87
OB.3.5. Operating lease commitments	-593.431.461,07	-490.242.816,31
OB.4. Balancing Accounts	613.168.209,01	500.562.780,86
OB.4. Balancing Accounts	613.168.209,01	500.562.780,86
<b>OFF BALANCE</b>	<b>0,00</b>	<b>0,00</b>

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

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

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

**TABLE 6: AVERAGE PAYMENT TIMES in 2020 for OIB**

Legal Times									
Maximum Payment Time (Days)	Total Number 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	5522	5428	98,30 %	15,43	94	1,70 %	56,35	2.034.067,43	1 %
45	330	329	99,70 %	16,57	1	0,30 %	81	117.144	8 %
60	133	132	99,25 %	41,42	1	0,75 %	77	6.616,82	0 %

Total Number of Payments	5985	5889	98,40 %		96	1,60 %		2.157.828,25	1 %
Average Net Payment Time	16,73			16,07			56,82		
Average Gross Payment Time	19,6			18,91			61,78		

**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	40	428	7,15 %	5985	21.329.556,37	5,60 %	380.914.550,23

**Late Interest paid in 2020**

DG	GL Account	Description	Amount (Eur)
OIB	65010100	Interest on late payment of charges New FR	5 943,00
			<b>5 943,00</b>

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2020 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	
50	PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY	2.566.383,26	47.468,17	2.613.851,43	2.566.383,26	47.468,17	2.613.851,43	0,00
51	PROCEEDS FROM LETTING AND HIRING	15.228.260,36	3.516.740,41	18.745.000,77	11.654.732,29	3.516.740,41	15.171.472,70	3.573.528,07
55	REVENUE FROM THE PROCEEDS OF SERVICES SUPPLIED AND WORK CARRIED OUT	17.921.839,95	344.626,76	18.266.466,71	17.921.839,95	344.626,76	18.266.466,71	0,00
57	OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	13.305.242,74	87.034,99	13.392.277,73	12.530.314,40	85.291,42	12.615.605,82	776.671,91
58	MISCELLANEOUS COMPENSATION	25.133,70	0,00	25.133,70	25.133,70	0,00	25.133,70	0,00
66	OTHER CONTRIBUTIONS AND REFUNDS	1.252.693,06	356,62	1.253.049,68	1.247.093,06	356,62	1.247.449,68	5.600,00
<b>Total DG OIB</b>		<b>50.299.553,07</b>	<b>3.996.226,95</b>	<b>54.295.780,02</b>	<b>45.945.496,66</b>	<b>3.994.483,38</b>	<b>49.939.980,04</b>	<b>4.355.799,98</b>

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

**TABLE 8 : RECOVERY OF PAYMENTS in 2020 for DG OIB  
(Number of Recovery Contexts and corresponding Transaction Amount)**

Income Budget  
Recovery  
Orders issued  
In 2020

	Irregularity		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
<b>2019</b>					38	85.299,25		
<b>2020</b>	1	1.454,6	1	<b>1.454,6</b>	25	33.785,32	4,00%	4,31%
<b>No Link</b>					1585	26.762.812,04		
<b>Sub-Total</b>	<b>1</b>	<b>1.454,6</b>	<b>1</b>	<b>1.454,6</b>	<b>1648</b>	<b>26.881.896,61</b>	<b>0,06%</b>	<b>0,01%</b>

Expenses Budget

	Irregularity		OLAF Notified		Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES										
NON ELIGIBLE IN COST CLAIMS										
CREDIT NOTES	216	146.371,8			<b>216</b>	<b>146.371,8</b>	1.021	30.340.975,75	21,16%	0,48%
<b>Sub-Total</b>	<b>216</b>	<b>146.371,8</b>			<b>216</b>	<b>146.371,8</b>	<b>1.021</b>	<b>30.340.975,75</b>	<b>21,16%</b>	<b>0,48%</b>

<b>GRAND TOTAL</b>	<b>217</b>	<b>147.826,4</b>			<b>217</b>	<b>147.826,4</b>	<b>2.669</b>	<b>57.222.872,36</b>	<b>8,13%</b>	<b>0,26%</b>
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Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

**TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2020 for DG OIB**

	Number at 1/01/2020	Number at 31/12/2020	Evolution	Open Amount (Eur) at 1/01/2020	Open Amount (Eur) at 31/12/2020	Evolution
2018	4		-100,00 %	2.333,47		-100,00 %
2019	64	4	-93,75 %	3.993.893,48	1.743,57	-99,96 %
2020		130			4.354.056,41	
	<b>68</b>	<b>134</b>	<b>97,06 %</b>	<b>3.996.226,95</b>	<b>4.355.799,98</b>	<b>9,00 %</b>

**TABLE 10 : Recovery Order Waivers >= 60 000 € in 2020 for DG OIB**

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

Number of RO waivers

There are 13 waivers below 60 000 € for a total amount of – 2.525,03

**TABLE 11 : Negotiated Procedures in 2020 for DG OIB**

**Internal Procedures > € 60,000**

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Annex 1 - 11.1 (h) - Document verification and authentication services provided by a notary	1	324.000,00
Annex 1 - 11.1 (b) - Artistic/technical reasons or exclusive rights or technical monopoly/captive market	2	23.520.000,00
Annex 1 - 12.1 (a) - Follow-up of an open/restricted where only irregular/unacceptable tenders have been submitted	1	1.307.500,00
<b>Total</b>	<b>4</b>	<b>25.151.500,00</b>

**TABLE 12 : Summary of Procedures in 2020 for DG OIB****Internal Procedures > € 60,000**

<b>Negotiated Procedure Legal base</b>	<b>Number of Procedures</b>	<b>Amount (€)</b>
Competitive procedure with negotiation (Annex 1 - 12.1)	2	1.307.500,00
Negotiated procedure middle value contract (Annex 1 - 14.2)	6	1.406.452,00
Negotiated procedure without prior publication (Annex 1 - 11.1)	3	23.844.000,00
Open procedure (FR 164 (1)(a))	17	55.389.936,70
<b>Total</b>	<b>28</b>	<b>81.947.888,70</b>

**TABLE 13 : BUILDING CONTRACTS in 2020 for DG OIB**

None

**TABLE 14 : CONTRACTS DECLARED SECRET in 2020 for DG OIB**

None

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

None

**TABLE 16 : Commitments co-delegation type 3 in 2020 for DG OIB**

<b>OIB COMMITMENTS MADE IN 2020 WITH RESPECT TO THE CO-DELEGATIONS TYPE III</b>	
	<b>Commitments made</b>
<b>Total</b>	<b>393.935.599,75</b>
<b>Of which Co-deleg Type III per giving DG</b>	<b>1.190.076</b>
<i>OLAF</i>	1.190.076

## ANNEX 4 : Financial Scorecard

<b>Indicator</b>	<b>CA Implementation</b> Ensure efficient use of commitment appropriations
<b>Category</b>	Efficiency Controls / Budget
<b>Objective</b>	Ensure efficient use of commitment appropriations
<b>Results</b>	<p>DG OIB achieved <b>100%</b> compared to the EC result of <b>99%</b></p> <p>0%                      20%                      40%                      60%                      80%                      100%</p> <p>EC (99%) 100%</p> <p><i>CA Implementation higher than 100% is a result of DG OIB consuming commitment appropriations of a different DG under a co-delegation, which were not transferred to DG OIB.</i></p>
<b>Comment</b>	n/a
<b>Definition</b>	<p><b>Formula:</b> Value A / Value B</p> <ul style="list-style-type: none"> <li>- Value A: Committed L1 Accepted Amount + Direct Committed L2 Accepted Amount (Eur)</li> <li>- Value B: Credit Accepted Com Amount (Eur)</li> </ul> <p><b>Scope:</b></p> <p>Commitments on all relevant Fund Sources, except for:</p> <ul style="list-style-type: none"> <li>- Internal assigned revenue in first year (C4)</li> <li>- Internal assigned revenue from lettings and sale of buildings and lands (CL)</li> <li>- Repaid advances (structural funds) (C6)</li> <li>- External assigned revenue except for EFTA (FCA ,FRT, PO, RO, TCA, TF5, TFC)</li> </ul>

<b>Indicator</b>	<b>PA Implementation</b> Ensure efficient use of payment appropriations
<b>Category</b>	Efficiency Controls / Budget
<b>Objective</b>	Ensure efficient use of payment appropriations
<b>Results</b>	<p>DG OIB achieved <b>97%</b> compared to the EC result of <b>99%</b></p> <p>0%                      20%                      40%                      60%                      80%                      100%</p> <p>EC (99%) 97%</p>
<b>Comment</b>	n/a


<b>Definition</b>	<p><b>Formula:</b> Value A / Value B</p> <ul style="list-style-type: none"> <li>- Value A: Payment Accepted Amount (Eur)</li> <li>- Value B: Credit Accepted Pay Amount (Eur)</li> </ul> <p><b>Scope:</b> Payments on all relevant Fund Sources, except for:</p> <ul style="list-style-type: none"> <li>- Internal assigned revenue in first year (C4)</li> <li>- Internal assigned revenue from lettings and sale of buildings and lands (CL)</li> <li>- Repaid advances (structural funds) (C6)</li> <li>- External assigned revenue except for EFTA (FCA ,FRT, PO, RO, TCA, TFS, TFC)</li> </ul> <p>Payments stemming from C1, C5, E0 outstanding commitments on the non-staff budget positions that will be carried-forward as C8 to the next financial year</p>
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<b>Indicator</b>	<p><b>CA Forecast Implementation</b></p> <p>Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year</p>
<b>Category</b>	Efficiency Controls / Budget
<b>Objective</b>	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year
<b>Results</b>	<p>DG OIB achieved <b>100%</b> compared to the EC result of <b>98%</b></p> <p>0%      20%      40%      60%      80%      100%</p> <p>EC (98%) 100%</p>
<b>Comment</b>	n/a
<b>Definition</b>	<p><b>Formula:</b> Value A / Value B**,**</p> <ul style="list-style-type: none"> <li>- Value A: Committed L1 Accepted Amount + Direct Committed L2 Accepted Amount (Eur)</li> <li>- Value B: Commitment Forecast Amount (Eur)</li> </ul> <p>*if Value A / Value B between 100 and 200% then the result indicator will be equal to <math>1 - (ABS(Value B - Value A) / Value B)</math></p> <p>**if Value A / Value B &gt; 200 % then the result indicator will be equal to 0%</p> <p><b>Scope:</b></p> <ul style="list-style-type: none"> <li>- Commitments on all relevant Fund Sources</li> <li>- Commitment Forecast Amount (Eur) from the most up to date forecast version (Initial Mar-Aug, Revised Sep-Dec)</li> </ul>


<b>Indicator</b>	<p><b>PA Forecast Implementation</b></p> <p>Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year</p>
<b>Category</b>	Efficiency Controls / Budget
<b>Objective</b>	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year
<b>Results</b>	<p>DG OIB achieved <b>84%</b> compared to the EC result of <b>99%</b></p> <p>0%      20%      40%      60%      80%      100%</p> <p>84%      EC (99%)</p>



<b>Comment</b>	This indicator compares the payment implementation with payments forecasted on all relevant fund sources of the year. For non-dissociated credits as the credits of OIB are concerned, payments on commitments of the year n can be done until 31/12 of the year n+1 (in this case until 31/12/2021). Thus OIB has authorised 16% of its commitments forecast of the year n on C1, C4 and C5 credits to be paid beyond 31/12/2020 and before 31/12/2021.
<b>Definition</b>	<b>Formula:</b> Value A / Value B*,** - Value A: Payment Accepted Amount (Eur) - Value B: Payment Forecast Amount (Eur) *if Value A / Value B between 100 and 200% then the result indicator will be equal to 1 - (ABS(Value B - Value A) / Value B) **if Value A / Value B > 200 % then the result indicator will be equal to 0% <b>Scope:</b> - Payments on all relevant Fund Sources - Payment Forecast Amount (Eur) from the most up to date forecast version (Initial Mar-Aug, Revised Sep-Dec)

<b>Indicator</b>	<b>Global Commitment Absorption</b> Ensure efficient use of already earmarked commitment appropriations (at L1 level)
<b>Category</b>	Efficiency Controls / Absorption
<b>Objective</b>	Ensure efficient use of already earmarked commitment appropriations (at L1 level)
<b>Results</b>	DG OIB achieved - compared to the EC result of <b>98%</b> 
<b>Comment</b>	The indicator is not applicable for DG OIB in 2020 due to the lack of underlying transactions recorded by DG OIB in 2020.
<b>Definition</b>	<b>Formula:</b> - Value A: Com L1 Consumption amount (Eur) - Value B: Com L1 Initial amount (Eur) + Com L1 Complementary Amount (Eur) + (Com L1 Decommitment Amount (Eur) on all Fund Sources except for C8 and C9) <b>Scope:</b> - Com L1 with FDC ILC date from 01/01 to 31/12 of the current year - No movements to the Com L1 Consumption amount (Eur) after the FDC ILC date is taken into account (Generally decommitments of L2 which decrease the Com L1 consumption)  <b>Remark:</b> Due to technical limitation, the indicator does not take into account the Com L1 Consumption between the FDC ILC date and the FA FDI allowed as an exception in the external actions for Com L1 of type GF, i.e. with Financing Agreement, under the FR2018 Article 114.2. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.

<b>Indicator</b>	<b>Timely Payments</b> Ensure efficient processing of payments within the legal deadlines
<b>Category</b>	Efficiency Controls / Timeliness
<b>Objective</b>	Ensure efficient processing of payments within the legal deadlines
<b>Results</b>	DG OIB achieved <b>99%</b> compared to the EC result of <b>99%</b>

	
<b>Comment</b>	<p>Despite the difficulties due to the COVID-19 situation and namely concerning the monitoring of the invoices' validation flow, OIB managed based on a well-structured organisation, flexibility, resilience and a close monitoring (monthly reporting and follow up) to keep its proportion of timely payments at a very high level. At the end of 2020, OIB succeeded to keep the late payments rate limited to 1%.</p>
<b>Definition</b>	<p><b>Formula:</b> Value A / Value B</p> <ul style="list-style-type: none"> <li>- Value A: Payment Accepted Amount (Eur) in time <ul style="list-style-type: none"> <li>o In Time: Payment Bank Value Date &lt; = Payment legal deadline</li> </ul> </li> <li>- Value B: Payment Accepted Amount (Eur)</li> </ul> <p><b>Scope:</b></p> <ul style="list-style-type: none"> <li>- Payments made in the current year</li> <li>- Payments valid for payment statistics (DWH Flag "Payment Time Status OK?" = "Y")</li> </ul>

## 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 stakeholders<sup>9</sup> 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 the guidelines provided in the communication COM(2003)28 of 21<sup>st</sup> January 2003 which sets the recommended threshold of residual error rate to a maximum of 2% of the authorized payments<sup>10</sup>.

- 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<sup>11</sup>, a 'de minimis' threshold for financial reservations has been introduced. Quantified AAR reservations related to residual error rates above the 2% materiality threshold, are deemed not substantial for segments representing less than 5% of a OIB'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 security or safety incident in one building of the Commission, 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.

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<sup>9</sup> 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.

<sup>10</sup> 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.

<sup>11</sup> Agreement of the Corporate Management Board of 30/4/2019.

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

### 1. Building Procurement

#### 1.1 Planning

**Main control objectives:** effectiveness, efficiency and economy; legality and regularity (compliance).

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's) Effectiveness Efficiency Economy
	<p>the implementation of the building policy held with the Commissioner and DG HR;</p> <ul style="list-style-type: none"> <li>• AOSD reports on financial matters, including building aspects twice per year.</li> </ul>		

### 1.2 Needs assessment and definition of needs

**Main control objectives:** effectiveness, efficiency and economy; legality and regularity (compliance).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's) Effectiveness Efficiency Economy
<ul style="list-style-type: none"> <li>• The best offers are not submitted due to the poor definition of the tender specifications</li> <li>• 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);</li> <li>• Risk of discontinued services or legal action resulting from delayed procurement procedures, captivity or absence of competition.</li> </ul>	<ul style="list-style-type: none"> <li>• Needs are identified in two ways: <ul style="list-style-type: none"> <li>- according to the follow-up of the building contract terms and according to the staff evolution;</li> <li>- following a specific request linked to a specific need.</li> </ul> </li> <li>• 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.</li> <li>• Prospection reviewed and validated by the hierarchy (AOD) and approved by Real Estate Committee</li> <li>• Annual publication of the EC building needs (transparency)</li> <li>• All prospection notices published in the Official Journal and on the EC website.</li> </ul>	<p><b>Coverage:</b> 100% - all building acquisition projects (including renting projects)</p> <p><b>Depth (intensity):</b> Level 2 control: control with reference to corroborative information incorporating an element of independent oversight</p>	<p><b>Costs:</b></p> <ul style="list-style-type: none"> <li>- People involved in the building procurement unit</li> <li>- External experts</li> </ul> <p><b>Benefits:</b></p> <ul style="list-style-type: none"> <li>- Safeguarding the reputation of the Commission and its assets;</li> <li>- Continuity of activity;</li> <li>- Compliance;</li> <li>- Reduce the risks of fraud, litigation and of cancellation of a tender;</li> <li>- Transparency.</li> </ul> <p><b>Control indicators</b></p> <ul style="list-style-type: none"> <li>- Percentage of overall projects delivered within deadline and budget</li> <li>- AOSD reports (include procurement issues)</li> <li>- Register of exceptions</li> <li>- Anti-fraud indicators</li> <li>- Recommendations from ECA, IAS.</li> </ul>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's) Effectiveness Efficiency Economy
	<ul style="list-style-type: none"> <li>• Real Estate Committee validates the documents before publication;</li> <li>• Inter-Service Consultation for each project and information note to the Budget Authority</li> <li>• 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.</li> <li>• Anti-fraud strategy and related anti-fraud controls.</li> </ul>		

### 1.3 Selection of the offer and evaluation

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's) Effectiveness Efficiency Economy
	<ul style="list-style-type: none"> <li>• Project costs analysed throughout the entire cycle of the project, from the pre-selection until the closure phases</li> <li>• Anti-fraud strategy and related anti-fraud controls.</li> </ul>		

## 2. Non-Building Procurement

### 2.1 Planning

**Main control objectives:** effectiveness, efficiency and economy; legality and regularity (compliance).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's) Effectiveness Efficiency Economy
<ul style="list-style-type: none"> <li>• The needs are not well defined (operationally &amp; economically) and the decision to procure is inappropriate to meet the operational objectives;</li> <li>• Risk of discontinued services resulting from delayed procurement procedure (poor planning and poor organisation of the procurement process).</li> </ul>	<ul style="list-style-type: none"> <li>• 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;</li> <li>• Procurement Project Framework implemented since 2012 was reviewed in 2016 and updated in 2017 in line with PPMT application.</li> <li>• Objectives are defined in the MP and monitored in the AAR &amp; mid-term review (SPP docs).</li> <li>• Budget programming is approved at the beginning of the year and regular updates/revisions are carried out during the year;</li> <li>• Procurement planning is regularly discussed at management meetings.</li> </ul>	<p><b>Coverage:</b></p> <ul style="list-style-type: none"> <li>- all procedures <math>\geq</math> €144.000 (&gt;€500.000 for works) conducted by central procurement unit</li> <li>- all major objectives (SPP)</li> <li>- IT steering twice per year</li> </ul> <p><b>Depth (intensity):</b> Level 3 control with reference to fully independent corroborative information</p>	<p><b>Costs:</b> Cost of staff involved in procurement procedures in operational and central units</p> <p><b>Benefits:</b></p> <ul style="list-style-type: none"> <li>- Reliable procurement planning avoids gaps in business continuity;</li> <li>- IT projects follow-up ensures that priorities are followed and processes are automatized;</li> <li>- Rejection of unjustified purchases.</li> </ul> <p><b>Control indicators</b></p> <ul style="list-style-type: none"> <li>- MP objectives followed through several indicators</li> <li>- Regular monitoring of progress of procurement procedures and delays indicators</li> <li>- Average time to inform</li> <li>- Budget reporting</li> </ul>



## 2.1 Needs assessment and definition of needs

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's) Effectiveness Efficiency Economy
<ul style="list-style-type: none"> <li>• The best offers are not submitted due to the poor definition of the tender specifications</li> <li>• 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 ;</li> <li>• Risk of discontinued services resulting from delayed procurement procedure;</li> <li>• Lack of contractors or dependency towards contractors.</li> </ul>	<ul style="list-style-type: none"> <li>• Tenders ≥ €144.000 (&gt;€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;</li> <li>• The "orientation document" (containing the main elements of the tender) is approved by AOD;</li> <li>• Contracts in cascade are used whenever appropriate</li> <li>• 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;</li> <li>• Helpdesk to ensure consistency in replies to questions received;</li> <li>• Anti-fraud strategy and related anti-fraud controls.</li> <li>• A "Guide for tenderers" on how to participate on OIB's tenders is published online for all possible candidates;</li> </ul>	<p><b>Coverage:</b></p> <ul style="list-style-type: none"> <li>- all procedures ≥ €144.000 (&gt;€500.000 for works) conducted by central procurement unit</li> <li>- on a case by case basis regarding the complexity and contracts in cascade.</li> </ul> <p><b>Depth (intensity):</b> Level 4 control: with reference to and including access to the underlying documentation.</p>	<p><b>Costs:</b> Various people from the operational units and from the procurement central team are involved.</p> <p><b>Benefits:</b></p> <ul style="list-style-type: none"> <li>- Increased competition and value for money;</li> <li>- Legal certainty;</li> <li>- Litigations avoided;</li> <li>- Limit the risk of cancellation of a tender.</li> </ul> <p><b>Control indicators</b></p> <ul style="list-style-type: none"> <li>- number of OLAF cases followed-up</li> <li>- number of negative GAMA opinions</li> <li>- number of procedures and contracts signed</li> <li>- average time to inform</li> <li>- recommendations from ECA, IAS</li> <li>- AOSD reports (include procurement issues)</li> <li>- Register of exceptions</li> <li>- Anti-fraud indicators.</li> </ul>
	<ul style="list-style-type: none"> <li>• Calls for tenders are published in the Official Journal, Europa website; targeted local publicity is used</li> </ul>	<p><b>Coverage:</b></p> <ul style="list-style-type: none"> <li>- all tenders ≥ €1.000 (&gt;€500.000 for works) conducted by central procurement unit</li> </ul>	<p><b>Costs:</b> Cost of staff involved in procurement procedures in operational and central units.</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's) Effectiveness Efficiency Economy
	where appropriate; extra publicity via Euro Info Centres (EIC) in coordination with DG ENTR <ul style="list-style-type: none"> <li>• Preliminary information sheet required (to reduce the risk of slicing) and registration of all procedures above €15.000</li> <li>• Procurement central team gives also support and advice for procedures below €144.000.</li> </ul>	- all tenders above €15.000 registered <b>Depth (intensity):</b> Level 4 control: with reference to and including access to the underlying documentation.	<b>Benefits:</b> <ul style="list-style-type: none"> <li>- Increased competition;</li> <li>- Transparency;</li> <li>- Limit the risk of cancellation of a tender and of litigation.</li> </ul> <b>Control indicators</b> <ul style="list-style-type: none"> <li>- % of unsuccessful procurement procedures.</li> </ul>

### 2.3 Selection of the offer and evaluation

**Main 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) Effectiveness Efficiency Economy
<ul style="list-style-type: none"> <li>• The most economically advantageous offer not selected, due to a biased, inaccurate or 'unfair' evaluation process.</li> <li>• 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.</li> </ul>	<ul style="list-style-type: none"> <li>• A central register of procedures exists to ensure consistency with planning (for the HR family)</li> <li>• Tenders above ≥€144.000 are notified to GAMA (Group d'Analyse des Marches Administratifs). GAMA examines sampled files and gives an opinion.</li> <li>• For all tenders ≥€144.000, 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;</li> </ul>	<b>Coverage:</b> <ul style="list-style-type: none"> <li>• all procurement procedures above €15.000 (registry)</li> <li>• risk based sampling combined with random sampling done by the GAMA group</li> <li>• All tenders ≥€144.000 (opening and evaluation committee)</li> </ul> <b>Depth (intensity):</b> <ul style="list-style-type: none"> <li>• Level 4 control: with reference to and including access to the underlying documentation.</li> </ul>	<b>Costs:</b> <ul style="list-style-type: none"> <li>- OIB is a member of the GAMA group (2 people - part of their time)</li> <li>- participation in the meetings of desk officers from central and operational units for sampled files</li> </ul> <b>Benefits:</b> <ul style="list-style-type: none"> <li>- Increased legal certainty;</li> <li>- Compliance with FR, IR and vademecum on procurement;</li> <li>- Difference between the most onerous offer and the selected one;</li> <li>- Potential irregularities / inefficiencies prevented;</li> <li>- Risk of fraud or litigation reduced.</li> </ul> <b>Control indicators</b> <ul style="list-style-type: none"> <li>- number of negative opinions from GAMA</li> <li>- recommendations from ECA, IAS</li> <li>- Register of exceptions</li> <li>- AOSD reports (include</li> </ul>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's) Effectiveness Efficiency Economy
	<ul style="list-style-type: none"> <li>• Evaluation based exclusively on the criteria set out in the tender specifications;</li> <li>• Early Detection and <a href="#">Exclusion</a> System (EDES) is always consulted before taking a decision.</li> <li>• Compulsory trainings for all staff involved in procurement (technical, ethics &amp; integrity);</li> <li>• All exceptions and non-compliance cases are documented and approved by the Authorising Officer</li> <li>• Anti-fraud strategy and related anti-fraud controls.</li> </ul>		procurement issues) - Procurement reporting (status of procedures, delays vs planning) - average time to inform - % of unsuccessful procurement procedures - Anti-fraud indicators.

### 3. Financial transactions

#### 3.1 Expenditure implementation (commitment, validation, authorization and payment of expenditure)

**Main 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) Effectiveness Efficiency Economy
<ul style="list-style-type: none"> <li>• Products / services / works not in line with the contract clauses;</li> <li>• Amounts paid exceed what is contractually due;</li> <li>• Risk of late interest payment and discontinuity of business because contractor fails to deliver due to delayed payments;</li> <li>• Risk of fraud, litigation and bad reputation due to non-compliance with rules in force (FR &amp; RAP, accounting, etc.);</li> <li>• Risk of loss of</li> </ul>	Close monitoring of every step in the payment process, in particular payment delays (i.e. through OIB's IT application ParaphOIB)	<b>Coverage:</b> All financial transactions <b>Depth (intensity):</b> Level 4 control: with reference to and including access to the underlying documentation.	<b>Costs:</b> All agents involved in financial transactions <b>Benefits:</b> Sound financial management and respect of contractual deadlines. <b>Control indicators</b> - % of payments handled outside contractual delays - value of late interest payments - average time to pay budget reporting
	<ul style="list-style-type: none"> <li>• Four eyes principle: at least 2 people (and in a vast majority of the transactions 4 or 5) are involved in each</li> </ul>	<b>Coverage:</b> All financial transactions <b>Depth (intensity):</b> - Level 4 control: with reference to and	<b>Costs:</b> All agents involved in financial transactions & accounting staff <b>Benefits:</b> - Errors, frauds and

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's) Effectiveness Efficiency Economy
assets.	financial transaction: initiating and verifying agents, both at operational and financial level; <ul style="list-style-type: none"> <li>• Delegation of powers (AOSD, CAF) published;</li> <li>• Centralised financial circuit for payments and partially decentralised model for commitments;</li> <li>• Supplementary controls are made by the IT application (ABAC SAM) for OIB budgetary and legal commitments, as well as for payments; a specific IT application (Regex) is used for the follow-up of exceptions;</li> <li>• Accounting controls are carried out regularly (monthly, quarterly and yearly, depending on type of transactions);</li> </ul>	including access to the underlying documentation. <ul style="list-style-type: none"> <li>- Level 3 control: with reference to fully independent corroborative information (i.e. database which justifies certain elements of the claim).</li> </ul>	potential litigations are prevented or minimized. <ul style="list-style-type: none"> <li>- Accounting errors are identified and corrected at an early stage</li> </ul> <b>Control indicators</b> <ul style="list-style-type: none"> <li>- number of OLAF cases followed-up</li> <li>- ECA's DAS recommendations</li> <li>- IAS audit recommendations</li> <li>- % of a posteriori payments</li> <li>- Accounting quality</li> <li>- AOSD reports (include financial issues).</li> </ul>
	<ul style="list-style-type: none"> <li>• Regular tracking exercises of plant and machinery;</li> <li>• Supplementary controls are made by the IT application (ABAC SAM) for assets;</li> <li>• Accounting controls are carried out regularly (monthly, quarterly and yearly, depending on type of transactions);</li> <li>• Daily cashiers controls in internally managed restaurants and cafeterias.</li> </ul>	<b>Coverage:</b> All assets <b>Depth (intensity):</b> Level 4 control: with reference to and including access to the underlying documentation.	<b>Costs:</b> <ul style="list-style-type: none"> <li>- Part of the time of the GBIs in the Commission</li> <li>- The team responsible for this inventory</li> <li>- The accounting staff.</li> </ul> <b>Benefits:</b> Community property safeguarded <b>Control indicators</b> <ul style="list-style-type: none"> <li>- Value of non-located assets (percentage);</li> <li>- Tracking rate.</li> </ul>

### 3.2 Revenue Operations

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's) Effectiveness Efficiency Economy
	expenditure.		

#### 4. Supervisory measures

**Main 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) Effectiveness Efficiency Economy
<ul style="list-style-type: none"> <li>• Risk of litigations and reputational damage due to non-compliance with legal provisions.</li> <li>• Risk of fraud, litigations and reputational damage due to non-compliance with legal provisions.</li> <li>• Risk of an error or non-compliance not prevented, detected or corrected by ex-ante control prior to payment.</li> </ul>	<p>EPC covers a representative sample of financial transactions and procurement procedures (high and low value tenders)</p>	<p><b>Coverage:</b> Representative sample (based on the methodology)</p> <p><b>Depth (intensity):</b> Level 4 control: with reference to and including access to the underlying documentation.</p>	<p><b>Costs:</b> Ex-post control team</p> <p><b>Benefits:</b></p> <ul style="list-style-type: none"> <li>- Correction of errors and continuous internal control improvements</li> <li>- Contributes to the reasonable assurance.</li> </ul> <p><b>Control indicators</b></p> <ul style="list-style-type: none"> <li>- % annual EPC programme execution;</li> <li>- % EPC recommendations implemented by units;</li> <li>- Number of significant errors found by EPC;</li> <li>- % of errors vs total checked.</li> </ul>
	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Recommendations from discharge are follow-up.</li> <li>• Litigations and the status of internal procedures are monitored through regularly updated inventories.</li> <li>• Compliance with Internal Control Framework is monitored regularly;</li> <li>• Anti-fraud strategy</li> </ul>	<p><b>Coverage:</b> Any transaction (if applicable)</p> <p><b>Depth (intensity):</b> Level 3 control: with reference to fully independent corroborative information (e.g. databases)</p>	<p><b>Costs:</b> Internal control team and concerned management</p> <p><b>Benefits:</b></p> <ul style="list-style-type: none"> <li>- Issues are followed up and addressed;</li> <li>- Processes and procedures improved;</li> <li>- Continuous improvement of the internal control system.</li> <li>- Contributes to the reasonable assurance.</li> </ul>

<b>Main risks It may happen (again) that...</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Cost-Effectiveness indicators (three E's) Effectiveness Efficiency Economy</b>
	and related anti-fraud controls; <ul style="list-style-type: none"> <li>• Risk management;</li> <li>• Monitoring of sensitive functions.</li> </ul>		

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

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

The absolute values are presented in million EUR.

Title of the Relevant Control System (RCS)	Ex ante controls			Ex post controls			Total**	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	EC total costs (in EUR)	funds managed (in EUR) <sup>12</sup>	Ratio (%)* (a)/(b)	EC total costs (in EUR)	total value verified and/or audited (in EUR)	Ratio (%) (d)/(e)	EC total estimated cost of controls (in EUR) (a)+(d)	Ratio (%)* (g)/(b)
1) Building Procurement	€ 449 740	N/A	N/A	N/A	N/A	N/A	€ 449 740	N/A
2) Non-Building Procurement	€ 4 069 570	N/A	N/A	N/A	N/A	N/A	€ 4 069 570	N/A
3) Financial Transactions	€ 7 695 087	€ 383 100 000	2.0%	N/A	N/A	N/A	€ 7 695 087	2,0%
4) Supervisory Measures	N/A	N/A	N/A	€ 762 919	€ 276 325 988	0,3%	€ 762 912	N/A
OIB - horizontal control tasks not attributable to a single RCS*	€ 1 734 962	N/A	N/A	N/A	N/A	N/A	€ 1 734 962	N/A
<b>OVERALL total estimated cost of control at EC level</b>	<b>€ 13 949 359</b>	<b>€ 383 100 000</b>	<b>3.6%</b>	<b>€ 762 919</b>	<b>€ 276 325 988</b>	<b>.0,3%</b>	<b>€ 14 712 278</b>	<b>3.8%</b>

\* OIB-horizontal control tasks not attributable to a single RCS includes FTEs for Budget and Accounting; Coordination incl. Strategic Programming and Planning, internal control, assurance and quality management as well as Anti-fraud.

### 1. Financial circuits

<sup>12</sup> Funds managed = payments made, revenues and/or other significant non-spending items such as e.g. assets, liabilities, etc.



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, legal 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 department OS and in the horizontal unit OIB.02 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 2020<sup>13</sup>** and their relative weight in each significant budget activity.

Budget areas	Authorised payments (€ Mio)
ABB1 – Buildings	342,16 (89,3%)
ABB2 – Services	38,87 (10,2%)
ABB3 – Administration	2,07 (0,5%)
<b>Total OIB</b>	<b>383,1</b>

OIB budget is annual; there is no multi-annual expenditure programme<sup>14</sup>.

<sup>13</sup> 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.

<sup>14</sup> 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).

<b>Financial Resources by ABB activity (EUR million) implementation of Commitment Appropriations (CA)</b>				
<b>Code ABB</b>	<b>ABB Activity</b>	<b>Operational expenditure</b>	<b>Administrative expenditure (*)</b>	<b>Total (**)</b>
<b>ABB.1</b>	<b>Real Estate</b>	<b>0,00</b>	<b>339.347.274,03</b>	<b>339.347.274,03</b>
<b>ABB.2</b>	<b>Services</b>	<b>0,00</b>	<b>43.072.033,52</b>	<b>43.072.033,52</b>
<b>ABB.3</b>	<b>Horizontal activities</b>	<b>0,00</b>	<b>1.682.730,88</b>	<b>1.682.730,88</b>
<b>Total</b>		<b>0,00</b>	<b>384.102.038,43</b>	<b>384.102.038,43</b>

(\*) Heading 5 appropriations managed by OIB (global envelope) XX 01 02 – OIB has no BA lines (XX 01 04, 05, 06) and only administrative expenditure.

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

### 3. Payments versus commitments (C1, C4, C5 & E0 credits) on 31/12/2020, per ABB activity, were as follows:

ABB	Type of credit	Administrative Budget		CNECT co-delegated credits	COMM co-delegated credits	EPSO co-delegated credits	OIL co-delegated credits	PMO co-delegated credits	OLAF co-delegated credits (type III)	OP co-delegated credits	REGIO co-delegated credits	SG co-delegated credits	to PMO co-delegated credits (type III)	to PMO subdelegated credits	Grand Total
		budget opérationnel	budget de fonctionnement - 26.012201												
ABB.1		334.583.243,65	4.764.030,38	0,00	661.168,00	3.360.000,00	0,00	3.800.000,00	1.002.076,00	87.400,00	0,00	0,00	0,00	0,00	348.257.918,03
ABB.2		36.426.743,88	4.645.289,64	49.379,32	15.400,00	51.000,00	0,00	271.000,00	188.000,00	3.800,00	56.338,00	0,00	1.325.847,79	2.000.000,00	41.706.950,84
ABB.3		1.561,39	1.681.169,49	0,00	0,00	0,00	250.000,00	0,00	0,00	3.000,00	0,00	35.000,00	28.300,00		1.999.030,88
<b>Commitments</b>		<b>371.011.548,92</b>	<b>11.090.489,51</b>	<b>49.379,32</b>	<b>676.568,00</b>	<b>3.411.000,00</b>	<b>250.000,00</b>	<b>4.071.000,00</b>	<b>1.190.076,00</b>	<b>94.200,00</b>	<b>56.338,00</b>	<b>35.000,00</b>	<b>1.354.147,79</b>	<b>2.000.000,00</b>	<b>395.289.747,54</b>
ABB.1		289.881.663,06	4.751.275,33	0,00	273.943,17	3.149.307,02	0,00	3.424.747,17	883.470,14	87.400,00	0,00	0,00	0,00	0,00	302.451.805,89
ABB.2		18.188.287,32	1.451.422,64	0,00	5.700,00	11.876,72	0,00	52.968,62	1.740,69	1.400,00	0,00	0,00	755.848,32	1.893.582,42	22.362.826,73
ABB.3		1.561,39	769.552,59	0,00	0,00	0,00	103.857,07	0,00	0,00	0,00	0,00	15.903,45	23.528,41	0,00	914.402,91
<b>Payments</b>		<b>308.071.511,77</b>	<b>6.972.250,56</b>	<b>0,00</b>	<b>279.643,17</b>	<b>3.161.183,74</b>	<b>103.857,07</b>	<b>3.477.715,79</b>	<b>885.210,83</b>	<b>88.800,00</b>	<b>0,00</b>	<b>15.903,45</b>	<b>779.376,73</b>	<b>1.893.582,42</b>	<b>325.729.035,53</b>
ABB.1		86,64%	99,73%		41,43%			90,12%	88,16%	100,00%					86,85%
ABB.2		49,93%	31,25%	0,00%	37,01%	23,29%		19,55%	0,93%	36,84%	0,00%		57,01%	94,68%	53,62%
ABB.3		100,00%	45,77%									45,44%			45,74%
<b>Payments vs Commitments</b>		<b>83,04%</b>	<b>62,87%</b>	<b>0,00%</b>	<b>41,33%</b>	<b>92,68%</b>	<b>0,00%</b>	<b>85,43%</b>	<b>74,38%</b>	<b>94,27%</b>	<b>0,00%</b>	<b>45,44%</b>	<b>57,55%</b>	<b>94,68%</b>	<b>82,40%</b>

#### 4. Cross-sub delegated credits:

The following table provides the full list of credits cross-sub-delegated and co-delegated by OIB to other Commission Authorising Officers in 2020, according to the delegations of the Internal Rules and the cross-sub-delegations and co-delegations in place:

<b>PMO</b>	<b>Salaries of statutory staff, national experts and costs for missions</b>	<p>Amount: € 32.677.193,60 on B2020-26.012201.010100-C1-OIB&gt;PMO budget line Execution: Commitment: € 32.677.193,60 Payment: € 32.677.193,60</p> <p>Amount: € 804.711,62 on B2020-26.012201.010100-C5-OIB&gt;PMO budget line Execution: Commitment: € 804.711,62 Payment: € 804.711,62</p> <p>Amount: € 34.378.903,29 on B2020-26.012201.010201-C1-OIB&gt;PMO budget line Execution: Commitment: € 34.378.903,29 Payment: € 34.378.903,29</p> <p>Amount: € 249.632,69 on B2020-26.012201.010201-C4-OIB&gt;PMO budget line Execution: Commitment: € 249.632,69 Payment: € 249.632,69</p> <p>Amount: € 5.633.708,37 on B2020-26.012201.010201-C5-OIB&gt;PMO budget line Execution: Commitment: € 5.633.708,37 Payment: € 5.633.708,37</p> <p>Amount: € 5.300,00 on B2020-26.012201.010201-C1-OIB:PMO budget line Execution: Commitment: € 5.300,00 Payment: € 4.606,05 RAL: € 693,95</p> <p>Amount: € 23.000,00 On B2020-26.012201.010211-C1-OIB: PMO budget line</p>
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		<p>Execution:  Commitment: € 23.000,00  Payment: € 18.922,36  RAL: € 4.077,64</p> <p>Amount: - (report from 2019 commitment not consumed)  On B2020-26.012201.010211-C8-OIB:PMO budget line</p> <p>Execution:  Commitment: € 23.871,52  Payment: € 19.595,04  RAL: € 4.276,48</p>
	<b>Reimbursement of season tickets</b>	<p>Amount: € 1.325.847,79  on B2020-26.012204-C1-OIB:PMO budget line</p> <p>Execution:  Commitment: € 1.325.847,79  Payment: € 755.848,32  RAL: € 569.999,47</p> <p>Amount: - (report from 2019 commitment not consumed)  on B2020-26.012204-C8-OIB:PMO budget line</p> <p>Execution:  Commitment: € 439.717,28  Payment: € 439.717,28</p>
	<b>Reimbursement of office chairs and computer screens</b>	<p>Amount: € 2.000.000,00  on B2020-26.012204-C1-OIB/PMO budget line</p> <p>Execution:  Commitment: € 2.000.000,00  Payment: € 1.893.582,42  RAL: € 106.417,58</p>
<b>DIGIT</b>	<b>IT support, software and telecommunications</b>	<p>Amount: € 3.732.675,39  on B2020-26.012201.010300-C1-OIB&gt;DIGIT budget line</p> <p>Execution :</p> <p>Commitment: € € 3.732.618,01  Payment: € 2.206.896,15  RAL: € 1.525.721,86</p> <p>Amount: € 43.412,20  on B2020-26.012201.010300-C4-OIB&gt;DIGIT budget line</p> <p>Execution :</p> <p>Commitment: € 43.412,20  Payment: € 0,00</p>

		<p>RAL: € 43.412,20</p> <p>Amount: - (report from 2019 commitment not consumed) on B2020-26.012201.010300-C8-OIB&gt;DIGIT budget line</p> <p>Execution :</p> <p>Commitment: € 1.183.189,32</p> <p>Payment: € 1.181.183,03</p> <p>RAL: € 2.006,29</p>
<b>HR</b>	<b>External Staff and training costs</b>	<p>Amount: € 315.000,00 on B2020-26.012201.010201-C1-OIB&gt;HR budget line</p> <p>Execution:</p> <p>Commitment: 315.000,00</p> <p>Payment: € 258.843,33</p> <p>RAL: € 56.156,67</p> <p>Amount: - (report from 2019 commitment not consumed) on B2020-26.012201.010201-C8-OIB&gt;HR budget line</p> <p>Execution:</p> <p>Commitment: € 55.556,57</p> <p>Payment: € 55.556,57</p> <p>Amount: € 180.807,00 on B2020-26.012201.010211-C1-OIB&gt;HR budget line</p> <p>Execution:</p> <p>Commitment: € 180.807,00</p> <p>Payment: 21.701,75</p> <p>RAL: € 159.105,25</p> <p>Amount: € 26.193,00 on B2020-26.012201.010211-C4-OIB&gt;HR budget line</p> <p>Execution:</p> <p>Commitment: € 26.193,00</p> <p>Payment: € 26.193,00</p> <p>Amount: - (report from 2019 commitment not consumed) on B2020-26.012201.010211-C8-OIB&gt;HR budget line</p> <p>Execution:</p> <p>Commitment: € 134.557,89</p> <p>Payment: € 134.557,89</p>

	<b>Security and Health &amp; Safety</b>	<p>Amount: € 1.075.000,00 on B2020-26.012201.010300-C1-OIB&gt;HR budget line Execution: Commitment: € 1.075.000,00 Payment: € 1.075.000,00</p>
	<b>Welcome Centre Berlaymont</b>	<p>Amount: € 336.521,72 on B2020-26.012203-C1-OIB&gt;HR budget line Execution: Commitment: € 336.521,72 Payment: € 0,00 RAL: € 336.521,72</p> <p>Amount: - (report from 2019 commitment not consumed) on B2020-26.012201.010211-C8-OIB&gt;HR budget line Execution: Commitment: € 216.694,53 Payment: € 216.694,53</p>
<b>COMM</b>	<b>Task force Greece</b>	<p>Amount: € 392.622,19 on B2020-26.01220%-C1-OIB&gt;COMM budget line Execution: Commitment: € 392.622,19 Payment: € 275.647,97 RAL: € 116.974,22</p> <p>Amount: € 366.176,38 on B2020-26.01220%-C4-OIB&gt;COMM budget line Execution: Commitment: € 366.176,38 Payment: € 366.176,38</p> <p>Amount: - (report from 2019 commitment not consumed) on B2020-26.01220%-C8-OIB&gt;COMM budget line Execution: Commitment: € 15.261,71 Payment: € 8.771,47 RAL: € 6.490,24</p>

On the other hand, and for information, other credits were also cross-sub-delegated or co-delegated in 2020, on a permanent or on a temporarily basis, to OIB by the following DGs/Services:

- PMO for building, logistics and supplies expenditures (amount: € 4.071.000,00);

- EPSO for building, logistics and supplies expenditures (amount: € 3.411.000,00);
- OLAF for buildings and logistic services (amount: € 1.190.076,00);
- DG COMM for services delivered to the representation of the European Commission in Belgium (amount: € 372.500,00);
- DG COMM for implementing the RP14 Europa Experience project (amount: € 304.068,00)
- JRC to cover a part of the functional costs of OIB at ISPRA (amount: € 3.558.432,62);
- OP for building, logistics and supplies expenditures (amount: € 94.200,00);
- DG CNECT for the reproduction of operational documents in the print shop of Beaulieu (amount: 49.379,32);
- DG REGIO for the reproduction of operational documents in the print shop of Beaulieu (amount: € 56.338,00);
- SG for expenses related to the information system "ARCHIS" (amount: € 35.000,00).
- OIL for the development of KiddyWeb application and the purchase of the Logipax application for the fleet management (amount: € 250.000,00);

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. There is therefore no need for further detail on these cross-sub-delegated and co-delegated credits to OIB.

## 5. Recovery orders

In 2020, €38,6 Mio 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 €35,4 Mio cashed before the end year and of the remaining €3,2 Mio the deadline for 0% of the payments has not been reached as of 31.12.2020.

At the end of 2020, the amount of outstanding recovery orders was limited to €17k (compared to around €323k at the end of 2019). The main part of this amount of €6,3k relates to the reimbursement of cautions paid to AQUA VITAL SA. As till now, this recovery order is still not cashed. Another €4,6k concern a recovery order issued in ISPRA for lodging was cashed on 15 January 2021. Several other recovery orders for an amount of €4,3k have been issued to recover parent contributions for childcare, until now, no one of them has already been cashed.

Recovery orders <b>issued in 2020</b> and cashed in 2020	€45,9Mio <sup>15</sup>
Recovery orders <b>issued before 2020</b> and cashed in 2020	€ 4,0Mio <sup>16</sup>
Other revenues from:	€6,4Mio
– parental contributions,	
– JRC for cafeterias /canteens/ childcare facilities in Ispra;	

<sup>15</sup> Column 4 in table 7 annex 3

<sup>16</sup> Column 5 in table 7 annex 3



- protocol restauration <sup>17</sup>	
Total	€56,4Mio

An important part of this amount is carried forward to the next following year (C5: € 36,4 Mio). Comparable amounts of revenues were carried over in 2019.

## 6. 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 31/12/2020)	
0,4%	< 2% of relevant expenditure	0,5%	
Main outputs in 2020:			
Description	Indicator	Target	Latest known results (situation on 31/12/2020)
Effective controls: <b>Legal and regular transactions</b>	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: <b>Safeguarded assets</b>	The triennial inventory-scanning of all movable assets started	25%	27% After the confinement stop, OIB has resumed the triennial tracking exercise, focusing on buildings with low occupation during the pandemics. In spite of reduced human resources, objectives were met. The key project has been the development with DG BUDG of a new technical solution for

<sup>17</sup> More information may be found in table 7 of annex 3.

			tracking for OIB. This new solution and equipment, live since December 2020, has led to an efficiency increase of 30% in the tracking in the first weeks.
Efficient controls: <b>Finances</b>	1. Budget execution 2. Time-to-pay	1. Remains 100% of appropriations  2. Remains 100% of payments done (in value) on time	1. 100%  2. 99%
Efficient controls: <b>Procurement</b>	1. Time-to-inform <sup>18</sup>	≤122 days	144 days
	2. Contracts signed on time (%)	100%	53%
Economical controls	Overall estimated cost of controls	Remains 3,3% of funds managed	3,8%

### Procurement indicators:

The indicator **'Percentage of contracts signed on time'** performance was at 53% by the end of 2020 (compared to 33% in 2019 and 39% in 2018) due to i.e. late start of some procedures, long translation times, complex evaluation process and extensions of deadlines resulting from Covid-19 sanitary crisis' conditions). However, thanks to efforts made during the lock down period, this indicator has improved. To be also noted that the target schedules were defined ambitiously (corresponding to a minimum time to inform<sup>19</sup>) in order to motivate and promote operational and administrative collaboration of all parties involved. These delays did neither impact the business continuity (no exception was necessary to extend a contract) nor the state of internal control.

The indicator **'Respect of target schedules'** for high value tenders was achieved in 2020 to 50%, compared to 73% in 2019 and 44% in 2018. The target could not be met due to requests for translation of tender documents resulting in extending of submission periods and due to the complexity of evaluations in some procedures and especially resulting from Covid-19 sanitary crisis' conditions.

In 2020, 23 procedures (corresponding to 38 lots) above the threshold were submitted to GAMA corresponding to 30 lots awarded (€111 Mio), four procedures and one lot of another procedure were unsuccessful (for multiple reasons: irregular offers, offers non-compliant, lack of offers; substantial changes needed in the tender specifications due to pandemic Covid-19). Out of the 23 procedures submitted to GAMA, 7 procedures (representing €47,4 Mio) were selected for review; all received a positive opinion. In addition to the procedures subject to GAMA, two middle value procedures for works were finalised and awarded.

<sup>18</sup> 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.

<sup>19</sup> 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 2020, 45 contracts were signed for a total value of € 90,5 Mio, among which 6 were inter-institutional and 8 for other institutions (for a value of € 21 Mio). At the end of December 2020, two other contracts were in a final stage (for signature). Regular follow-up and consistent supervision are in place (e.g. reports on calls for tender procedures to the management).

OIB is participating in several working groups of e-Procurement (preparation, submission, evaluation and contract management). Following the prior implementation of e-submission for all open procurement procedures, the approach will be extended to other procedures as soon as they become available (OIB applied for being part in the EC pilot for restricted and negotiated procedure end 2020 and 4 of its call for tenders still ongoing early 2021).

## **7. Ex-post control methodology**

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. Since 2013, 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 2020, 162 transactions were controlled: 82 payments, 72 recovery orders, 8 budgetary commitments. Based on in-depth revision, none of controlled transactions was classified with error level 1<sup>20</sup>, providing a detected error rate of 0,5% 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 2021.

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.

## **8. 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

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<sup>20</sup> Serious error that should be considered by the AOD when giving its assurance in the AAR.

is also monitored and where needed appropriate reminders issued. 100% of the AOSD 2020 reports were received by 26 February 2021. No serious issues were reported. The main remarks were linked to the need to re-enforce the respect of ONSS obligations by all contractors and subcontractors, the termination of two contracts due to recurring operational and invoicing problems respective bankruptcy of the legal representative and the need of setting up a working group by CPE to study the extent of the financial impact of COVID-19. Necessary measures were introduced.

In the first semester of 2020 OIB revised its AOSD procedure to:

- ✓ Make the reporting template more user-friendly for the AOSD;
- ✓ Facilitate the reading of the reports for the AOD;
- ✓ Sufficiently cover all the necessary elements as outlined in the Charter of tasks and responsibilities of AOSD.

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

### **1. Fraud prevention, detection and correction:**

<b>Objective:</b> The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy <sup>21</sup> aimed at the prevention, detection and correction <sup>22</sup> of fraud			
<b>Main outputs in 2020:</b>			
Description	Indicator	Target	Latest known results (situation on 31/12/2020)
<b>Update OIB's Anti-Fraud Strategy</b>	Revision of the 2017 OIB Anti-Fraud Strategy	Revision finalised in 2020	Revision finalised in 2020
<b>Annual update of OIB's Anti-Fraud Action Plan</b>	% of planned actions implemented on time	100% of foreseen actions for 2020	100% of foreseen actions implemented on time

#### **OIB's AFS 2020 takes into account the CAFS 2019 instructions to:**

- ✓ Increase cooperation between OLAF and the services in anti-fraud matters.
- ✓ Include action points from CAFS 2019 action plan in services' own action plans.

#### **Revision methodology included:**

- ✓ Units consultation;
- ✓ Bilateral meetings/exchanges with OLAF;
- ✓ Feed-back/ collaboration with OIL.

<sup>21</sup> 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'.

<sup>22</sup> Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

**New objectives developed together with OLAF and aligned with CAFS:**

- ✓ Raise fraud awareness
- ✓ Optimise cooperation and coordination in antifraud activities (internally & externally)
- ✓ Enhance budgetary transparency

**Contribution to the Commission Anti-Fraud Strategy and its Action Plan:**

- ✓ OIB contributes to 8 of the Commission Anti-Fraud Strategy Actions, by participating in amongst other; intensifying the work of the Commission Fraud Prevention and Detection Network, further improving service-level anti-fraud strategies and their implementation, cooperation with the European Public Prosecutor's Office (EPPO) and optimise and intensifying the cooperation with OLAF.

**Follow-up to OLAF's financial recommendations: (aggregated, without referring to any specific case(s)):**

- ✓ 100% of the financial recommendations (issued in 2016-2020) have been fully implemented.

**Main outputs of anti-fraud measures set in OIB's 2020 Management Plan fully met:**

- ✓ Update OIB's Anti-Fraud Strategy in 2020 – Strategy revised
- ✓ Annual update of OIB's Anti-Fraud Action Plan – Action plan updated

In order to track the results of fraud prevention and detection activities, OIB has developed different **indicators which reflect how OIB's anti-fraud strategy** is effective in mitigating fraud risks. These indicators are as follows:

<i>Affected activities</i>		<i>2020 results</i>	
Procurement	1) Number of negative opinions from GAMA	1)	None
	2) Number of cases at the Court of Justice of the EU regarding procurement procedures	2)	None
	3) Number of judgments not in favour of OIB received from the Court of Justice of the EU	3)	None
	4) Number of admissible complaints received by the Ombudsman	4)	None
Outsourced activities	5) Compliance with social obligations: number of operational units having formalised and evidenced controls	5)	all units addressed this action.
Finance and inventory	6) Recovery context statistics	6)	0.01% qualified income budget recovery orders on total transactions in recovery context.

	7) Inventory tracking rate over the course of the three year exercise (2020-2022)	7) Realisation by the end of 2020: 27%
Information technologies	8) Number of IT security plans put in place/all OIB IT systems	8) All IT Security plans have been put in place. An update with the new ITSRM <sup>2</sup> .
<b>Support activities</b>		
Ethics	9) Number of training sessions (workshops) organised on ethics/number of staff trained  10) OIB's Ethics Guide comprehensively updated  11) Percentage of positive assessment by management and staff on the effectiveness of ethics & integrity processes (iCAT survey)	9) The sanitary crisis had a significant impact on the rollout of the training planned for 2020.  10) Guide is in line with Commission rules on external activities.  11) Management: 85% and Staff: 96%
Fraud risk assessment	12) Number of critical fraud risks in the Office  13) Percentage of positive assessment by management and staff on the effectiveness of the measures in place to prevent and detect potential fraud (iCAT survey)	12) None critical fraud risks.  13) Management: 81% and Staff: 62%
Internal control	14) Percentage of positive assessment by management and staff on the effectiveness of the internal control processes (iCAT survey)	14) Management: 83% and Staff: 69%
Audits	15) Number of remarks received from the ECA in the context of the DAS review  16) Number of 'Critical' or 'Very Important' audit recommendations overdue by more than 6 months according to their original implementation date.	15) None remarks from the ECA.  16) 1 'Very Important' open reco: [concerns the Kallas real-estate procedure; complex recommendation requiring coordination with other Services]
Ex-post control	17) Percentage of expenditure with error level one (serious error) or/and quantifiable errors detected in the ex-	17) 0% of expenditure with error level one; detected error rate 0,5% of

	post controls <sup>23</sup>	representative transactions.
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## 2. High level exception /non-compliance reporting:

In 2020 the number of exceptions and non-compliance events decreased in comparison to the former years (27 in 2020 versus 38 in 2019 and 46 in 2018).

The majority (70,4%) were linked to the lack of anticipation in establishing legal and budgetary commitments.

All 2020 cases were duly registered and validated via an ARES e-signatory procedure. Efficient mitigating measures were identified for each deviation to limit the risk, and if needed, procedures were adapted/improved to avoid similar future cases. These include reinforced follow-up of contracts' consumption, more exhaustive use of financial systems and better communication (and/or clarification of roles) between different entities (e.g. issued a short manual describing the financial management, including the timeline for various steps as well as the workflows to ensure the awareness of the correct procedures by all staff members). None of 2020 cases was considered to have a negative impact on the assurance of the Office.

## 3. 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 2020, the OIB risk register was updated following desk review consultations with units. In the context of preparation of the Management Plan 2021, a dedicated management meeting was carried out in November 2020.

The majority of OIB risks are inherent risks resulting from the operational nature of the activities are related to procurement activities in OIB, e.g. dependency towards contractors, HR risks and fraud risks. OIB has put high emphasis on safety and security of children and buildings' safety and in particular, the impact of COVID-19, where 3 new COVID-19 related risks were identified (buildings remain open despite massive recourse to teleworking since March 2020, organisation of childcare services; and the risk that contractors might not fulfill their obligations due to the 'force majeure'). The 2020/2021 OIB's Risk Register includes 19 risks and none of them are classified as critical. The majority of defined mitigating measures are well structured and are in place.

In the course of 2020, none of OIB's risks materialised.

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<sup>23</sup> Ex-post control methodology Ares(2013)1509945.

## ANNEX 9: 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

<b>Objective:</b> 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			
<b>Indicator 1: Number and percentage of first female appointments to middle management positions</b>			
<b>Explanation:</b> 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).			
<b>Source of data:</b> OIB.01/DG HR.C.2			
<b>Baseline</b> (1 December 2019)	Target (2022)	Latest known results (situation on 31/12/2020)	
7 out of 18 posts (41%)	1 out of 18 posts (6%)	None (0%) End 2020, 3 posts were vacant (2 of HoD and 1 position HoU); recruitment is on-going.	
<b>Indicator 2: OIB's staff engagement index</b>			
<b>Source of data:</b> DG HR / European Commission staff survey			
<b>Baseline</b> (2018)	<b>Target</b> (2024)	Latest known results (situation on 31/12/2020)	
63%	≥ EC average	68% for OIB; DG HR pulse survey 2020/2021 The pulse surveys launched by DG HR show that the vast majority of OIB colleagues are doing relatively well to very well and this despite the extraordinary conditions due to COVID19.	
<b>Main outputs in 2020:</b>			
Description	Indicator	Target	Latest known results (situation on 31/12/2020)
<b>Local HR management</b> in line with the corporate HR strategy.	Adaptation of local HR strategy to the new corporate HR strategy.	31/12/2020	OIB has prepared an HR policy in February 2020. This policy was validated by the then acting Director. OIB will update it as of January 2021 in line with the 6 pillars of corporate HR Strategy.
<b>Increase staff motivation and well-being</b>	Staff engagement index increased (on the basis of the DG HR staff survey); last survey: 63%	≥EC average	The pulse surveys launched by DG HR show that the vast majority of OIB colleagues are doing relatively well to very well and this despite the extraordinary conditions



			due to COVID19.
<b>Staff structure</b> ensured in line with the business objectives.	1. Recruitment, including female recruitment for middle management position.	In the course of year	End 2020, 7 out of the 15 filled positions were occupied by women (47%); 2 positions HoD and 1 position HoU were vacant. End 2020, 7 out of the 12 filled deputy HoU positions were filled by women (58%).
	2. Succession planning for functions at all levels.	In the course of year	OIB paid particular attention to management functions but also to specific profiles, taking into account the ageing OIB population, mainly through specialised competitions for officials and adding relevant features to the selections for contract agents (CAST).
	3. Re-allocation and mobility ensured.	In the course of year	OIB continued to closely monitor vacant posts and apply a flexible approach to the reallocation of vacant posts in line with operational needs and priorities. The transformation of AST posts into AD posts was pursued to strengthen management capacity.
A <b>work culture</b> in line with OIB's core values (transparency, recognition, kindness, trust and teamwork).	'OIBValues' communication campaign launched.	In the course of year	Campaign was launched successfully at the start of 2020 and adjusted in spring to become fully digital while teleworking remained the norm.
<b>Professionalisation of OIB staff</b>	1. Deliver training catalogue with availability of training courses for specific work profiles	In the course of year	The training catalogue with the availability of training courses for specific work profiles was produced.
	2. Regular sessions of OIB's bespoke competency-based courses.	In the course of year	The sanitary crisis had a significant impact on the rollout of the training planned for 2020. Classroom trainings were replaced as much as possible with online courses. Nevertheless, this was not always possible, especially for trainings for specific professions like nursery nurses or drivers, for which a physical presence is needed. Furthermore, the strict

			application of the sanitary norms in the crèches and kindergartens had an impact on the availability of staff to follow specialised training courses. Part of the training budget not used was redirected to coaching for managers to support them in their function.
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## 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 solutions<sup>24</sup>**

**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 31/12/2020)
Estimated - close to 30	60 (upon 66 points max)	30 Gradual progress ongoing

**Indicator 2: Percentage of OIB's key data assets<sup>25</sup> for which corporate principles for data governance<sup>26</sup> have been implemented**

<sup>24</sup> 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.

<sup>25</sup> 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.

<sup>26</sup> 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).

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

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

**Source of data: OIB.01**

Baseline (2020)	Target (2024)	Latest known results (situation on 31/12/2020)
30%	80%	30% Gradual progress ongoing

### 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.OS**

Baseline (2020)	Target (2024)	Latest known results (situation on 31/12/2020)
30%	100%	100%

#### Main outputs in 2020:

Description	Indicator	Target	Latest known results (situation on 31/12/2020)
OIB's <b>key data assets</b> 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)	10% (estimated)
<b>ColdFusion</b> phased out	Advanced status versus state of play December 2019	80% of IT environment covered	60% covered. 40% planned to be done before new deadline (12.2022) The support of end users (configurations for

- 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.

			teleworking, smartphone management) has been ensured, respecting health safety measures during the pandemic.
Staff awareness on the <b>data protection</b> raised	Awareness actions organised for targeted trainings: -Meetings for new comers; - Lunch conferences; - General trainings; -Meetings organised by Data Protection Officer of the Commission.	100% completion	100% Organised several training and awareness raising sessions for staff and newcomers, encouraged staff to participate in the meetings organised by Data Protection Officer of OIB.

## Sound environmental management

<b>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</b>			
<b>Main results and outputs in 2020:</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest know results 31/12/2020</b>
Staff awareness actions about optimal <b>energy use</b> in line with the EMAS corporate action on resource efficiency	Number of actions carried out Number of staff informed	All staff informed	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.
Participate in the end of year to the <b>energy saving action</b> by closing down buildings during the end of year holiday period	Number of buildings participating in the action	Reduce number of buildngs open during the end of year holiday period	Only 5 buildings remained open (BERL, B-28, L-86, CSM1, B232)
Staff awareness actions about <b>optimal office paper use</b> in line with the EMAS corporate action on resource efficiency during March	Number of staff informed	All staff informed	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.
Introduce <b>paperless</b>	Number of new actions introduced	Introduce qualified electronic signatures	Thanks to paperless circuits which have been in place, the

<b>working methodologies</b> e.g. e-signatories, financial circuits, etc.			available tools to facilitate teleworking and virtual meetings as well as the 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	All staff informed	1 600 staff from 11 different EU institutions and agencies took part in the challenge, for a total of 250,000 kilometres travelled  All EU Mobility week events were cancelled in 2020 due to Covid situation
Staff awareness actions about waste reduction and sorting in line with the corporate EMAS waste reduction campaign	Number of staff informed	All staff informed	Waste collection has been reduced by 50% but data not relevant as not based on real weight collected. which should be very low since March due to Phases 0 and 1 of COVID pandemic.
Green Public Procurement	% of environmental criteria introduced into tender contracts where feasible	100%	100%

**ANNEX 10: Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission – not applicable**

**ANNEX 11: EAMR of the Union Delegations – not applicable**

**ANNEX 12: Decentralised agencies and/or EU Trust Funds - not applicable**