



Annual Activity Report 2021

Annexes

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

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

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

Sonia Vila Núñez

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

Brussels, e-signed in Ares

ANNEX 2: Performance tables

Please refer to part 1 of 2021 AAR - Key results and progress towards the achievement of the Commission's General Objectives and DG'S specific objectives

ANNEX 3: Draft annual accounts and financial reports

Annex 3 Financial Reports - DG IDEA - Financial Year 2021**Table 1 : Commitments****Table 2 : Payments****Table 3 : Commitments to be settled****Table 4 : Balance Sheet****Table 5 : Statement of Financial Performance****Table 5 Bis: Off Balance Sheet****Table 6 : Average Payment Times****Table 7 : Income****Table 8 : Recovery of undue Payments****Table 9 : Ageing Balance of Recovery Orders****Table 10 : Waivers of Recovery Orders****Table 11 : Negotiated Procedures****Table 12 : Summary of Procedures****Table 13 : Building Contracts****Table 14 : Contracts declared Secret****Table 15 : FPA duration exceeds 4 years**

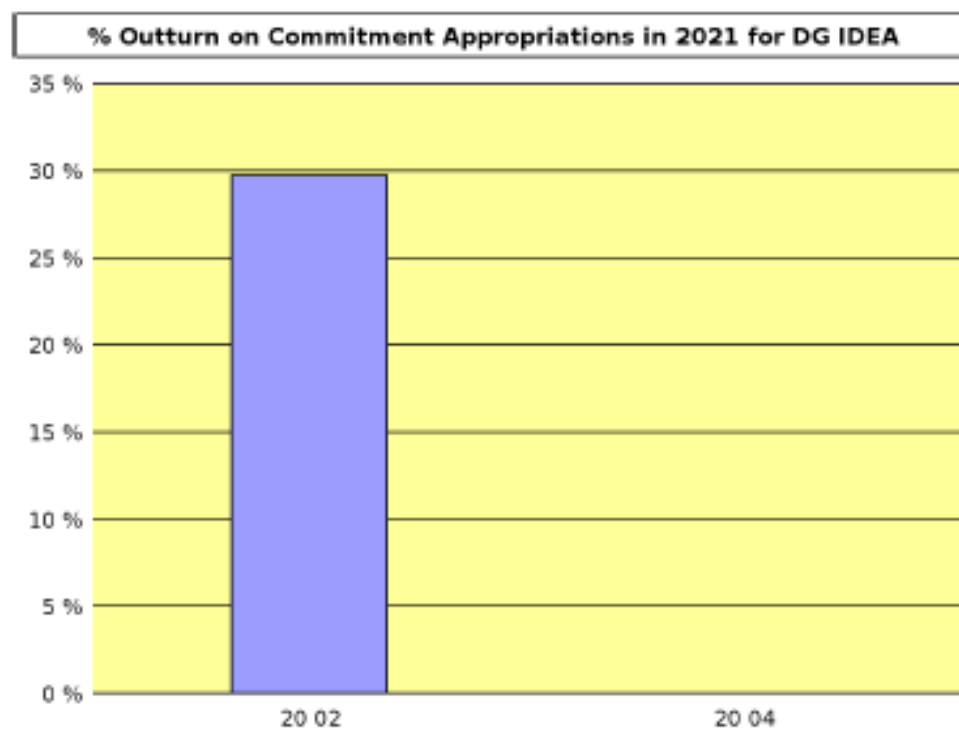
Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 26/01/2022

Additional comments

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2021 (in Mio €) for DG IDEA					
			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0.44	0.13	29.71 %
	20 04	Information and communication technology related expenditure	0.00	0.00	0.00 %
Total Title 20			0.44	0.13	29.68 %
Total Excluding NGEU			0.44	0.13	29.68 %
Total DG IDEA			0.44	0.13	29.68 %

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

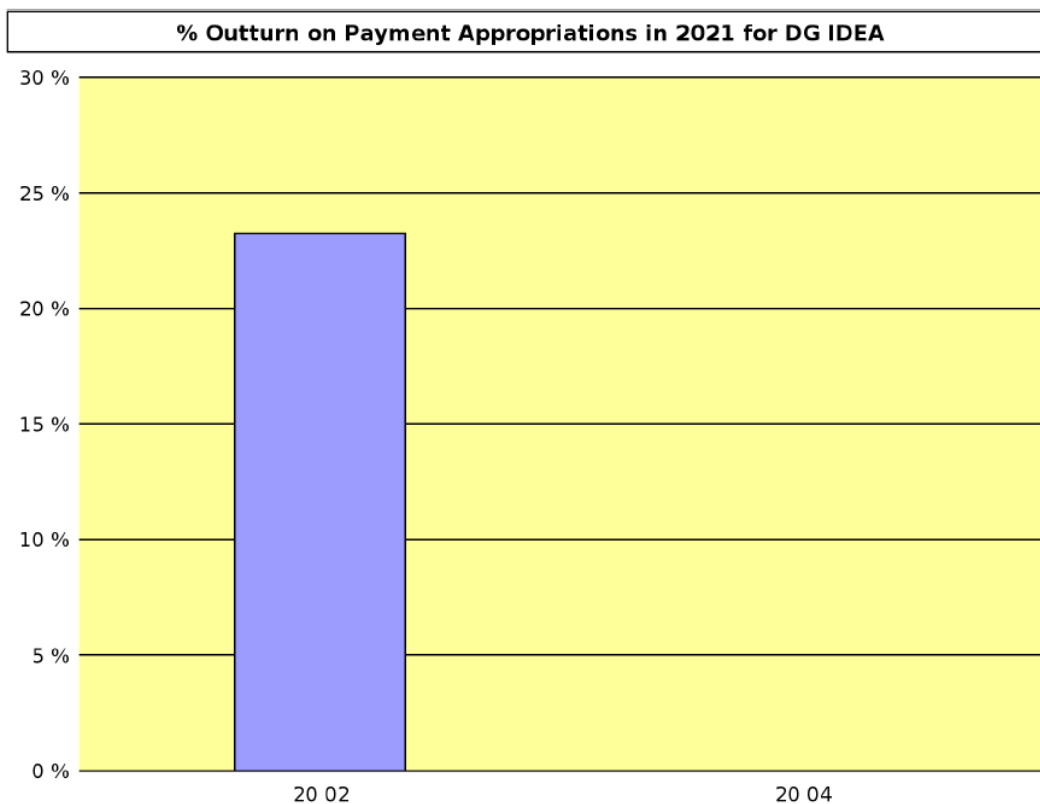


Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 26/01/2022

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2021 (in Mio €) for DG IDEA					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0.49	0.11	23.23 %
	20 04	Information and communication technology related expenditure	0.00	0.00	0.00 %
Total Title 20			0.49	0.11	23.21%
Total Excluding NGEU			0.49	0.11	23.21%
Total DG IDEA			0.49	0.11	23.21 %

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



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

Refresh date : 26/01/2022

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG IDEA									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 02	Other staff and expenditure relating to persons	0.13	0.11	0.02	12.97%	0.00	0.02	0.05
	20 04	Information and communication technology related expenditure	0.00		0.00	0.00%	0.00	0.00	0.00
Total Title 20			0.13	0.11	0.02	12.97%	0.00	0.02	0.05
Total Excluding NGEU			0.13	0.11	0.02	12.97%	0.00	0.02	0.05
Total for DG IDEA			0.13	0.11	0.02	12.97 %	0.00	0.02	0.05

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

Refresh date : 26/01/2022

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Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2020	Total of commitments to be settled at end of financial year 2021	Total of commitments to be settled at end of financial year 2020
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 02	Other staff and expenditure relating to persons	0.13	0.11	0.02	12.97%	0.00	0.02	0.05
	20 04	Information and communication technology related expenditure	0.00		0.00	0.00%	0.00	0.00	0.00
Total Title 20			0.13	0.11	0.02	12.97%	0.00	0.02	0.05
Total Excluding NGEU			0.13	0.11	0.02	12.97%	0.00	0.02	0.05
Total for DG IDEA			0.13	0.11	0.02	12.97 %	0.00	0.02	0.05

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

Refresh date : 26/01/2022

TABLE 4 : BALANCE SHEET for DG IDEA

BALANCE SHEET		
NET ASSETS (ASSETS less LIABILITIES)		

P.III.2. Accumulated Surplus/Deficit		
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Non-allocated central (surplus)/deficit*		
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TOTAL DG IDEA		
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The accounting situation presented in the Balance Sheet and Statement of Financial Performance does not include the accruals and deferrals calculated centrally by the services of the Accounting Officer

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

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

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

Refresh date : 15/02/2022

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG IDEA

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

TABLE 5bis : OFF BALANCE SHEET for DG IDEA

OFF BALANCE	2021	2020
OB.4. Balancing Accounts	0	0
OB.4. Balancing Accounts	0.00	0.00
OFF BALANCE	0.00	0.00

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

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

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

Refresh date : 26/01/2022

TABLE 6: AVERAGE PAYMENT TIMES in 2021 for IDEA

Legal Times						
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
30	8	8	100.00 %	13	0	0 %

Total Number of Payments	8	8	100.00 %		0	0 %
Average Net Payment Time	13			13		
Average Gross Payment Time	13.13			13.13		

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	1	1	12.50 %	8	111,361.66	97.41 %	114,324.12

DG	GL Account	Description	Amount (Eur)

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

TABLE 7 : SITUATION ON REVENUE AND INCOME in for DG IDEA							
Chapter	Revenue and income recognized			Revenue and income cashed from			Outstanding balance
	Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
	1	2	3=1+2	4	5	6=4+5	7=3-6
Total DG IDEA							

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

Refresh date : 26/01/2022

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

Year of Origin (commitment)	Total undue payments recovered		Total transactions in recovery context (incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
Sub-Total						

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										
Sub-Total										
GRAND TOTAL										

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

	Number at 01/01/2021	Number at 31/12/2021	Evolution	Open Amount (Eur) at 01/01/2021	Open Amount (Eur) at 31/12/2021	Evolution

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

Refresh date : 26/01/2022

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

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
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Total DG IDEA	
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Number of RO waivers	
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Justifications:
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Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 26/01/2022

TABLE 11 : Negotiated Procedures in 2021 for DG IDEA

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

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

Refresh date : 26/01/2022

TABLE 12 : Summary of Procedures in 2021 for DG IDEA

Procedure Legal base	Number of Procedures	Amount (€)
Total		

Additional Comments:

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

Refresh date : 26/01/2022

TABLE 13 : BUILDING CONTRACTS in 2021 for DG IDEA

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

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

Refresh date : 26/01/2022

TABLE 14 : CONTRACTS DECLARED SECRET in 2021 for DG IDEA

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

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

Refresh date : 26/01/2022

TABLE 15 : FPA duration exceeds 4 years - DG IDEA

None of your FPA (if any) exceeds 4 years

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

Refresh date : 26/01/2022

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

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

Refresh date : 26/01/2022

ANNEX 4: Financial Scorecard

DG IDEA

The Annex 4 of each Commission service summarises the annual result of the standard financial indicators measurement. Annexed to the Annual Activity Report 2021, 10 standard financial indicators are presented below, each with its objective and result for the Commission service and for the EC as a whole (for benchmarking purposes)¹:

- | | |
|--|---|
| <ul style="list-style-type: none"> - Commitment Appropriations (CA) Implementation - CA Forecast Implementation - Payment Appropriations (PA) Implementation - PA Forecast Implementation - Global Commitment Absorption | <ul style="list-style-type: none"> - Timely Payments - Timely Decommitments - Invoice Registration Time - Accounting Data Quality - Management Data Quality |
|--|---|

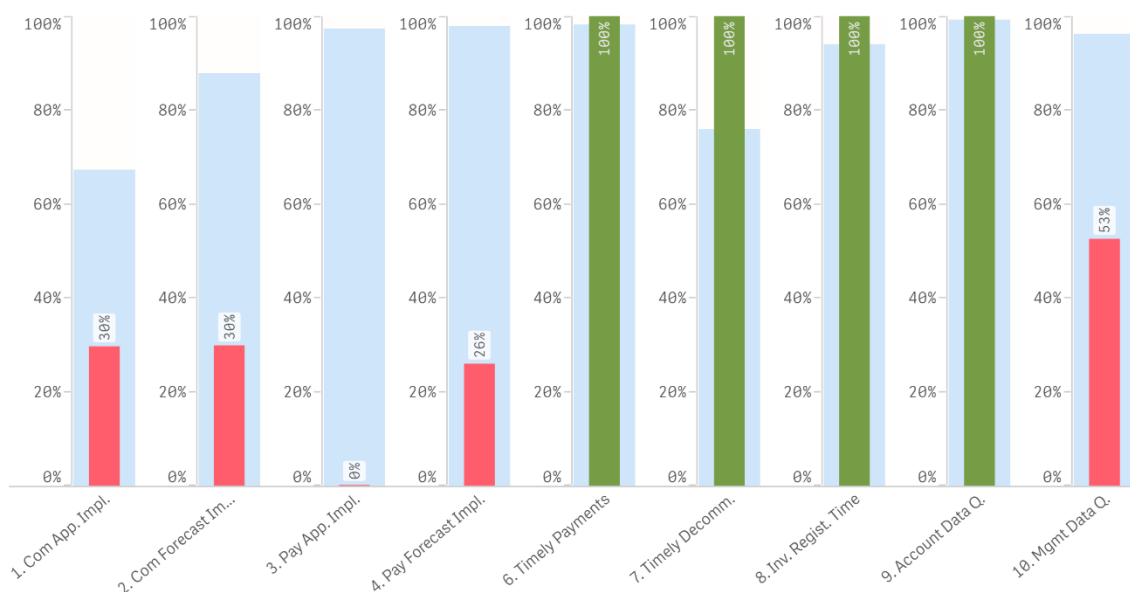
For each indicator, its value (in %) for the Commission service is compared to the common target (in %). The difference between the indicator's value and the target is colour coded as follows:

- 100 – >95% of the target: dark green
- 95 – >90% of the target: light green
- 90 – >85% of the target: yellow
- 85 – >80% of the target: light red
- 80 – 0% of the target: dark red

The Commission services are invited to provide commentary for each indicator's result in the dedicated comment section below the indicators scores as this can help the reader to understand the Commission's service context. In cases when the indicator's value achieves 80% or less of the target, the comment becomes mandatory.

The detailed definitions of the indicators are available on the internal DG BUDG site (BudgPedia) and managed by unit BUDG.C5 Financial Reporting displayed as “-“ in this Annex..

IDEA Indicator Scores 2021



¹ For each indicator the light blue bar denotes the EC Score.

information is not available in the central financial system, the indicator is not calculated (i.e.

Indicator	Objective	Comment ²	IDEA Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year	<p>It is important to underline that the sanitary crisis and public health safety measures imposed to combat the pandemic deeply affected the mission and conference expenses of the Service, which represent the major part of its budget's consumption.</p> <p>The Service's score is therefore very low, but comparison with the EC overall result is not relevant due to the situation of I.D.E.A., whose budget management was heavily impacted by the sanitary crisis.</p>	30%	67%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year	<p>It is important to underline that the sanitary crisis and public health safety measures imposed to combat the pandemic deeply affected the mission and conference expenses of the Service, which represent the major part of its budget's consumption.</p> <p>The Service's score is therefore very low, but comparison with the EC overall result is not relevant due to the situation of I.D.E.A., whose budget management was heavily impacted by the sanitary crisis.</p>	30%	88%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year	<p>It is important to underline that the sanitary crisis and public health safety measures imposed to combat the pandemic deeply affected the mission and conference expenses of the Service, which represent the major part of its budget's consumption.</p> <p>The Service's score is therefore very low, but comparison with the EC overall result is not relevant due to the situation of I.D.E.A., whose budget management was heavily impacted by the sanitary crisis..</p>	0%	97%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year	<p>It is important to underline that the sanitary crisis and public health safety measures imposed to combat the pandemic deeply affected the mission and conference expenses of the Service, which represent the major part of its</p>	26%	98%

² An explanation behind the indicator result can be provided, e.g. the comment about the achievement itself, reference to the whole Commission performance (better or worse), reasons behind this achievement. The comment is mandatory for the 'Timely payments' indicator. For the rest of indicators the comment is mandatory only if the score is equal or below the target of 80%.

		budget's consumption. The Service's score is therefore very low, but comparison with the EC overall result is not relevant due to the situation of I.D.E.A., whose budget management was heavily impacted by the sanitary crisis.		
5. Global Commitment Absorption ³	Ensure efficient use of already earmarked commitment appropriations (at L1 level)	The indicator is not applicable for DG IDEA in YEAR due to the lack of underlying transactions recorded by DG IDEA in 2021.	-	98%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	The I.D.E.A. good results are achieved thanks to a close monitoring of the financial transactions	100%	98%
7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle	The I.D.E.A. good results are achieved thanks to a close monitoring of the financial transactions	100%	76%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC	The I.D.E.A. good results are achieved thanks to a close monitoring of the financial transactions	100%	94%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts	The I.D.E.A. good results are achieved thanks to a close monitoring of the financial transactions	100%	99%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions	The Service's score is low, but comparison with the EC overall result is not relevant due to the situation of I.D.E.A., whose budget management was heavily impacted by the sanitary crisis.	53%	96%

³ 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.

ANNEX 5: Materiality criteria

In quantitative terms:

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

In qualitative terms:

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

The other elements analysed are:

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

"Since 2019⁴, a 'de minimis' threshold for financial reservations has been introduced. Quantified AAR reservations related to residual error rates above the 2% materiality threshold, are deemed not substantial for segments representing less than 5% of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed."

⁴ Agreement of the Corporate Management Board of 30/4/2019.

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

Procurement in direct management

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

STAGE 1: Programming, evaluation and selection of proposals

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

Main internal control objectives: Effectiveness, efficiency and economy

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

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

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

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

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

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

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

			<p>Efficiency: number of complaints or litigation cases</p> <p>Economy: single global indicator = overall cost of control/payments made during the year (%)</p>
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STAGE 2: CONTRACTING AND IMPLEMENTATION

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

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

STAGE 3: SUPERVISORY MEASURES

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>An error or non-compliance with regulatory and contractual provisions, including technical specifications, or a fraud is not prevented, detected or corrected by ex-ante controls, prior to payment or prior to the awarding decision</p>	<p>Review of any events/problem signalled</p> <p>Review of exceptions and non-compliance reports reported</p>	<p>Review of any redundant problem which could cause an internal control weakness</p> <p>100% at least once a year</p>	<p>Effectiveness: amounts associated with errors detected (related to fraud, irregularities and error) in % over total checked.</p> <p>Benefits : systematic weaknesses corrected to improve procedures and to better address related risks (not quantifiable)</p> <p>Efficiency: Average cost of an ex-post control</p> <p>Economy: single global indicator = overall cost of control/payments made during the year (%)</p>

ANNEX 7: Specific annexes related to "Financial Management"

1) Free content:

2) Compulsory for all DGs : Table Y on the estimated "cost of controls" at Commission level

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

EXPENDITURE

IDEA	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related payments Made	Ratio (%)** (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)** (g)/(b)
Procurement	11.400 €	114.324,12 €	9,97%	0 €	0 €	0,00%	11.400 EUR	9,97%
OVERALL total estimated cost of control at EC level for expenditure	11.400 €	114.324,12 €	9,97%	0 €	0 €	0,00%	11.400 EUR	9,97%

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

Not applicable

20XX-2021 Detailed control results (audit opinion/error rate)

Not applicable

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

Not applicable

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

Not applicable

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

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

Table X : Estimated risk at payment and at closure

Table X : Estimated risk at payment and at closure

DG IDEA -1	'payments made' (2021,MEUR) -2	minus new prefinancing [plus retentions made] (in 2021,MEUR) -3	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2021,MEUR) -4	'relevant expenditure' (for 2021,MEUR) -5	Detected error rate or equivalent estimates -6	estimated risk at payment (2021,MEUR) -7	Adjusted Average Recoveries and Corrections (adjusted ARC, %) -8	estimated future corrections [and deductions] (for 2021,MEUR) -9	estimated risk at Closure (2021,MEUR) -10
Administrative expenditure	0,11	0,00	0,00	0,11	0,50% - 0,50%	0,00 - 0,00	0,00% - 0,00%	0,00 - 0,00	0,00 - 0,00
DG total	0,11	0,00	0,00	0,11		0,00 - 0,00	0,00% - 0,00%	0,00 - 0,00	0,00 - 0,00

Notes to the table X

- (1) Relevant Control Systems [if possible] differentiated per relevant portfolio segments and at a level which is lower than the DG total
- (2) Payments made or equivalent, e.g. expenditure registered in the Commission's accounting system, accepted expenditure or cleared pre-financing. In any case, this means after the preventive (ex-ante) control measures have already been implemented earlier in the cycle.
- (3) New pre-financing actually paid by out by the department itself during the financial year (i.e. excluding any pre-financing received as a transfer from another department), as per note 2.5.1 to the Commission annual accounts thus excluding "Other advances to Member States" which are covered on a purely payment-made basis (note 2.5.2). Pre-financing paid/cleared" are always covered by the Delegated DGs, even for Cross-SubDelegations.
- (4) Pre-financing actually cleared during the financial year (i.e. their 'delta' in the Financial Year 'actuals', not their 'cut-off' based estimated 'consumption').

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

(6) In this column, we disclose the detected error rates or equivalent estimates.

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

(8) The adjusted average recovery and corrections percentage is [mostly / to some extent] based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective capacity of the ex-post control systems implemented by the DG over the past years. The AOD has adjusted this historic average to 0 EUR to take into account any ex-ante elements, one-off events, (partially) cancelled or waived Recovery Orders, and other factors from the past years that would no longer be relevant for the current programmes (e.g. higher ex-post corrections of previously higher errors in earlier generations of grant programmes, current programmes with entirely ex-ante control systems) or that corresponded to exceptional situations in order to come to the best and most conservative estimate of the ex-post future corrections to be applied to the reporting year's relevant expenditure for the current programmes.

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

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

Human Resource management

Objective: I.D.E.A. employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business. Indicator

Indicator 1: Number and percentage of first female appointments to middle management positions Source of data: P(2019) 5

Baseline	Target	Latest known results
(12/2019)	(2022)	2021
100%	No target set	1 first female appointment in middle management

Indicator 2: IDEA staff engagement

Source of data: Commission staff survey

Baseline	Target	Latest known results
2018	2024	2021
78%	Maintain above the Commission above the Commission average (72% in 2021)	No results known

Main outputs in 2021:

Description	Indicator	Target	Latest known results
I.D.E.A local HR strategy	Delivery	January 2021	In progress
Promote learning and development activities to build the internal culture of Service	Number of corporate trainings followed by new staff members	At least 2 corporate trainings per member of staff before end of the year.	2

Digital Transformation and information management

Objective: I.D.E.A is using innovative, trusted digital solutions for better policy-shaping, information management and administrative processes to forge a truly digitally transformed, user-focused and datadriven Commission

Indicator 1 degree of implementation of the digital strategy principles by the most important IT solutions'

Source of data: SG

Baseline	Target	Latest known results
2018	2024	2021
Refer to SG SPP	Refer to SG SPP	No result due to the on-going start-up phase

Indicator 3: Percentage of staff attending awareness raising activities on data protection compliance

Source of data: I.D.E.A.

Baseline	Target	Latest known results
2020	2024	2021
All staff newly recruited should be trained as well as current staff 0%	100%	See results below

Main outputs in 2021:

Description	Indicator	Target	Latest known results
Training of staff on data protection awareness	Percentage of I.D.E.A staff attending	50 % of staff	100% during staff meetings (awareness trainings delivered internally)
Transfer of closed files (EPSC-BEPA) to the Historical Archives	Number of closed file transferred to the Historical Archives after expiration of the retention period of 10 years	Positive trend at the end of 2021	Positive trend

Self-awerenes on eDomec policy for new staff	Number of trainings and other awareness raising activities per year	2	2
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Sound Environmental Management

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

Main results and outputs in 2021:

Description	Indicator	Target	Latest known results
Bottle top collection	N° of bottle top collection boxes	>=1	I.D.E.A.'s major part of staff members were teleworking due to the pandemic. This output will therefore be part of the 2022 outputs
Improve IDEAS's Waste Management	Implementation of Sorting Stations	End 2021	The floor occupied by IDEA is now fully equipped with Waste Sorting Stations, therefore this objective is considered complete.
Inform all staff on how to reduce energy use, such as "switching off", to support the annual EMAS corporate campaign on resource efficiency (March) and/or awareness actions about DG/service's total energy consumption in collaboration with OIB/OIL where appropriate	100 % of staff informed	End 2021	I.D.E.A.'s major part of staff members were teleworking due to the pandemic. This output will therefore be part of the 2022 outputs.
Staff awareness actions to reduce water use (for example ensuring that staff use the technical services hotline to report leaks), in line with the EMAS	100 % of staff informed	End 2021	I.D.E.A.'s major part of staff members were teleworking due to the pandemic. This output will therefore be part of the 2022 outputs.

<p>corporate action on resource efficiency (March) and/or awareness raising actions about DG/service's water consumption in collaboration with OIB/OIL where appropriate.</p>			
<p>Staff awareness actions on reducing GHG emissions (such as actions on sustainable commuting during EU Mobility week (September) and VeloMai corporate events (May)) and/or, raise staff awareness in collaboration with OIB/OIL (on sustainable commuting: availability of bike parking facilities, lockers and showers, promote the reduction of parking spaces' use amongst staff for example)</p>	<p>100 % of staff informed</p>	<p>End 2021</p>	<p>I.D.E.A.'s major part of staff members were teleworking due to the pandemic. This output will therefore be part of the 2022 outputs.</p>
<p>Reduction of professional trips (missions) in order to optimise and gradually reduce CO2 emissions (e.g. by optimising the number of participants in the same mission, promoting more sustainable travelling options, promoting videoconferencing/virtual events as an alternative).</p>	<p># missions for DG</p>	<p>End of mandate</p>	<p>I.D.E.A.'s missions were reduced to a minimum during the pandemic. In 2021, only 16 missions took place in I.D.E.A. Most events organised were in virtual form, reducing drastically the number of physical participants to 41</p>

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

Not applicable

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

Not applicable